

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 1177

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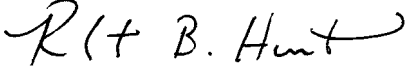
H.P. 749

House of Representatives, March 14, 2023

**An Act to Assess a Slip Fee on Megayachts Registered in Overseas  
Tax Havens**

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Reference to the Committee on Transportation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative LOOKNER of Portland.

Cosponsored by Representatives: BRENNAN of Portland, CRAFTS of Newcastle, DILL of Old Town, FAULKINGHAM of Winter Harbor, GEIGER of Rockland, HEPLER of Woolwich, LANDRY of Farmington, WILLIAMS of Bar Harbor.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 38 MRSA §14** is enacted to read:

3 **§14. Slip fees; megayachts**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the  
5 following terms have the following meanings.

6 A. "Fund" means the Megayacht Fund established in subsection 3.

7 B. "Megayacht" means a privately owned pleasure vessel owned by an individual or a  
8 corporation and measuring at least 100 feet in overall length. "Megayacht" does not  
9 include a commercial fishing vessel, commercial cruise vessel with more than 20  
10 passengers not including crew, commercial scientific research vessel, marine salvage  
11 or construction equipment vessel or commercial freight carrying vessel.

12 C. "Overseas tax haven" means a country or jurisdiction outside the United States that  
13 imposes a corporate tax rate lower than the federal corporate tax rate on October 1,  
14 2023.

15 D. "Slip" means a dock, mooring, finger float, pier or any other marine infrastructure  
16 that allows for vessels to securely stay for a period of longer than 8 hours.

17 **2. Slip fee.** Notwithstanding any provision in a local ordinance that imposes a mooring  
18 fee on domestic watercraft in a municipal harbor, a municipality that pursuant to such an  
19 ordinance imposes mooring fees shall require a megayacht that is registered in an overseas  
20 tax haven to pay a fee of \$10 per foot of length over 100 feet for each day that the  
21 megayacht is secured to a slip in that municipality's harbor. The municipality retains 10%  
22 of all fees collected pursuant to this subsection and shall quarterly transmit the remainder  
23 of those fees to the Treasurer of State for deposit in the fund established in subsection 3.

24 **3. Megayacht Fund established.** The Megayacht Fund is established to receive slip  
25 fees assessed and collected under subsection 2. The Treasurer of State shall quarterly  
26 disburse the funds within the fund as follows:

27 A. Fifty percent of funds must be disbursed to the Maine State Housing Authority for  
28 use in programs providing emergency rental assistance and for use in homelessness  
29 diversion programs;

30 B. Twenty-five percent of funds must be disbursed to the Department of Marine  
31 Resources; and

32 C. Twenty-five percent of funds must be disbursed to the Department of Transportation  
33 for use in public transit programs.

34 **SUMMARY**

35 This bill requires a megayacht registered in an overseas tax haven to be charged a fee  
36 of \$10 per foot per day that the megayacht is secured to a slip in a municipal harbor. The  
37 first 100 feet of overall length of the megayacht are excluded from the calculation of the  
38 total fee. The fee is collected by the municipality that has jurisdiction over the waters in  
39 which the megayacht is secured, and that municipality retains 10% of the fee collected.  
40 The bill also establishes the Megayacht Fund, into which the remaining 90% of the fee is  
41 deposited. The Treasurer of State disburses 50% of the Megayacht Fund to the Maine State

1 Housing Authority for use in programs providing emergency rental assistance and  
2 homelessness diversion programs, 25% to the Department of Marine Resources and 25%  
3 to the Department of Transportation for use in public transit programs.