

# MAINE STATE LEGISLATURE

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NINETY-NINTH LEGISLATURE

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Legislative Document

No. 594

H. P. 410

House of Representatives, February 10, 1959

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Treworgy of Orono.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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AN ACT Relating to Excise Taxes on Boats.

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

R. S., c. 91-A, § 123, additional. Chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended by adding a new section 123, to read as follows:

‘Sec. 123. Excise tax. An excise tax shall be levied annually with respect to each calendar year on all boats, subject to registration under the laws of this State, for the privilege of operating boats on the waters of this State.

I. The excise tax on boats shall be computed annually as follows:

12 feet or less, \$2.

| Length  | Price per foot |
|---------|----------------|
| 13 feet | \$ .18         |
| 14 feet | .19            |
| 15 feet | .20            |
| 16 feet | .21            |
| 17 feet | .22            |
| 18 feet | .23            |
| 19 feet | .24            |
| 20 feet | .25            |
| 21 feet | .275           |
| 22 feet | .30            |
| 23 feet | .325           |

|                |      |
|----------------|------|
| 24 feet        | .35  |
| 25 feet        | .375 |
| 26 feet        | .40  |
| 27 feet        | .425 |
| 28 feet        | .45  |
| 29 feet        | .475 |
| 30 feet        | .50  |
| 31 feet        | .60  |
| 32 feet        | .70  |
| 33 feet        | .80  |
| 34 feet        | .90  |
| 35 feet        | 1.00 |
| 36 feet        | 1.10 |
| 37 feet        | 1.20 |
| 38 feet        | 1.30 |
| 39 feet        | 1.40 |
| 40 feet        | 1.50 |
| 41 feet        | 1.60 |
| 42 feet        | 1.70 |
| 43 feet        | 1.80 |
| 44 feet        | 1.90 |
| 45 feet        | 2.00 |
| 46 feet        | 2.10 |
| 47 feet        | 2.20 |
| 48 feet        | 2.30 |
| 49 feet        | 2.40 |
| 50 feet and up | 2.50 |

II. Fractional foot computations shall not be used. Computation shall be made as if the fractional excess was the next full foot, for example, 13 feet 2½ inches shall be computed as 14 feet.

III. The excise tax shall be paid in the case of a resident in the place where he resides. In the case of nonresidents desiring to register boats in this State, the excise tax shall be paid in the place where the boat is customarily kept.

IV. Any boat owner who has paid the excise tax on his boat as provided for in this section shall be exempt from further or other taxation for that year on said boat.'