

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION
December 1, 1982 to June 24, 1983
Chapters 453-End

AND AT THE
FIRST SPECIAL SESSION
September 6, 1983 to September 7, 1983
Chapters 583-588

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH
IN ACCORDANCE WITH MAINE REVISED STATUTES
ANNOTATED, TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co., Inc.
Augusta, Maine
1983

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION

CONTINUED

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND ELEVENTH LEGISLATURE

1983

closed; or a "wood stove," meaning a wood burning appliance designed primarily for space heating purposes.

Sec. 24. 36 MRSA §5220, sub-§5, as amended by PL 1979, c. 541, Pt. B, §50, is repealed and the following enacted in its place:

5. Certain taxable corporations. Every taxable corporation which is required to file a federal income tax return. A taxable corporation which is a member of an affiliated group and which is engaged in a unitary business with one or more other members of that affiliated group shall file a combined report, containing such information as the State Tax Assessor may designate by rule, for each such unitary business. Neither the income nor the property, payroll and sales of a member corporation which is not required to file a federal income tax return shall be included in the combined report. The State Tax Assessor may, in his discretion, allow 2 or more taxable corporations which are members of an affiliated group to file a consolidated return.

Sec. 25. 36 MRSA §6104, 2nd ¶, as amended by PL 1979, c. 541, Pt. B, §59, is further amended to read:

If the claimant was the only member of his household, the claim may be paid to his ~~executor or administrator~~ personal representative, but if ~~neither one~~ is not appointed and qualified within 2 years of the filing of the claim, the amount of the claim shall escheat to the State.

Effective September 23, 1983.

CHAPTER 572

H.P. 1343 - L.D. 1782

AN ACT Relating to the Taxation of
Certain Watercraft.

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

Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL 1983, c. 92, Pt. B, §1, is further amended to read:

1. Motorboats requiring. The owner of every motorboat, including airmobiles, used on the waters of the State as the state of principal use shall obtain a certificate of number for the motorboat from

the commissioner. No Beginning March 1, 1985, no certificate of number may be issued unless the owner submits proof that the watercraft excise tax, assessed under Title 36, chapter 112, has been paid. The following motorboats are exempt from this section:

- A. A watercraft which has or is required to have a valid marine document as a watercraft of the United States;
- B. A motorboat already covered by a current certificate of number issued under a federally approved numbering system of another state or a federal law, provided that the number so issued is displayed on the motorboat and provided that the motorboat has not been within this State for a period in excess of 60 consecutive days after the state of principal use has been changed;
- C. Military or public watercraft, except recreational type watercraft of the United States;
- D. A motorboat whose owner is the United States, a state or subdivision thereof which is used for governmental purposes and which is clearly identifiable as such;
- E. A ship's lifeboat;
- F. Motorboats from a country other than the United States, provided the motorboat has not been within this State for a period in excess of 60 consecutive days; and
- G. Motorboats used exclusively for racing purposes which display on their hulls in a prominent manner a valid boat number issued by a recognized racing association.

Sec. 2. 12 MRSA §7794, sub-§3, ¶C is enacted to read:

C. At the time of issuance of a certificate of number, the commissioner shall provide a written notice that a local excise tax must be paid and that a tax decal must be displayed beside the number on the watercraft. Where the certificate of number is issued to a resident of this State, the commissioner shall send notice of issuance to the tax assessor of the municipality where the holder of the certificate of number resides. If a certificate of number is issued to a nonresident individual or to a partnership or corporation, domestic or foreign, the copy of the certificate shall be sent to the assessor of the

municipality where the watercraft is principally moored, docked or located or has its established base of operations.

Sec. 3. 12 MRSA §7794, sub-§9, as amended by PL 1983, c. 92, Pt. B, §3, is further amended to read:

9. Expiration. Every certificate of number awarded under this subchapter continues in force until December 31st of the 2nd calendar year after the year of issuance.

Sec. 4. 12 MRSA §7801, sub-§28 is enacted to read:

28. Failure to display an excise tax decal. In all cases where a person fails to display an excise tax decal as required under Title 36, chapter 112, the law enforcement official discovering the failure shall notify the tax assessor of the owner's residence or, in the case of nonresidents, partnerships or corporations, foreign or domestic, the tax assessor of the municipality where the watercraft is principally moored, docked or located or has its established base of operations.

Sec. 5. 12 MRSA §7901, sub-§5 is enacted to read:

5. Violation not a crime. A violation of section 7801, subsection 28, is not a crime.

Sec. 6. 36 MRSA §1503, sub-§1-A is enacted to read:

1-A. Canoe. "Canoe" has the same definition as that set out in Title 12, section 662, subsection 1.

Sec. 7. 36 MRSA §1503, sub-§8, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

8. Registration period. "Registration period" means that period commencing upon the issuance of a certificate of number pursuant to Title 12, section 7794 and continuing until December 31st of the 2nd calendar year after the year of issuance.

Sec. 8. 36 MRSA §1503, sub-§10, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

10. Watercraft. "Watercraft" means any type of vessel, boat, canoe or craft capable of being used as a means of transportation on water, other than a sea-plane, including motors, electronic and mechanical equipment and other machinery, whether permanently or temporarily attached, and which are customarily used

in the operations of the watercraft. Watercraft does not include a vessel, boat, canoe or craft located and intended to be permanently docked in one location and not used as a means of transportation on water.

Sec. 9. 36 MRSA §1504, sub-§1, as enacted by PL 1983, c. 92, Pt. B, §9, is repealed and the following enacted in its place:

1. Payment schedule. An excise tax shall be payable annually by the owner of each watercraft located in this State, except those exempt under subsection 4, within 10 days of operation upon the waters of this State, or prior to obtaining a certificate of number pursuant to Title 12, section 7794, or prior to July 1st, whichever event first occurs, based on the following schedules.

A. The following tax is assessed based upon the overall length of the watercraft.

Overall length of watercraft
to nearest foot.....Length Tax

| | |
|--|------------|
| <u>Watercraft under 13 feet and all canoes regardless of length.....</u> | <u>\$6</u> |
| <u>13 feet.....</u> | <u>7</u> |
| <u>14 feet.....</u> | <u>8</u> |
| <u>15 feet.....</u> | <u>9</u> |
| <u>16 feet.....</u> | <u>11</u> |
| <u>17 feet.....</u> | <u>13</u> |
| <u>18 feet.....</u> | <u>16</u> |
| <u>19 feet.....</u> | <u>19</u> |
| <u>20 feet.....</u> | <u>22</u> |
| <u>21 feet.....</u> | <u>26</u> |
| <u>22 feet.....</u> | <u>30</u> |
| <u>23 feet.....</u> | <u>44</u> |
| <u>24 feet.....</u> | <u>48</u> |
| <u>25 feet.....</u> | <u>52</u> |
| <u>26 feet.....</u> | <u>58</u> |
| <u>27 feet.....</u> | <u>64</u> |
| <u>28 feet.....</u> | <u>70</u> |
| <u>29 feet.....</u> | <u>76</u> |
| <u>30 feet.....</u> | <u>82</u> |
| <u>31 feet.....</u> | <u>88</u> |
| <u>32 feet.....</u> | <u>94</u> |
| <u>33 feet.....</u> | <u>100</u> |
| <u>34 feet.....</u> | <u>106</u> |
| <u>35 feet.....</u> | <u>113</u> |
| <u>36 feet.....</u> | <u>120</u> |
| <u>37 feet.....</u> | <u>127</u> |
| <u>38 feet.....</u> | <u>135</u> |
| <u>39 feet.....</u> | <u>142</u> |
| <u>40 feet.....</u> | <u>150</u> |
| <u>41 feet.....</u> | <u>158</u> |

| | |
|-----------------------|------------------|
| <u>42 feet</u> | <u>168</u> |
| <u>43 feet</u> | <u>178</u> |
| <u>44 feet</u> | <u>190</u> |
| <u>45 feet</u> | <u>202</u> |
| <u>46 feet</u> | <u>214</u> |
| <u>47 feet</u> | <u>228</u> |
| <u>48 feet</u> | <u>242</u> |
| <u>49 feet</u> | <u>256</u> |
| <u>50 feet</u> | <u>270</u> |
| <u>51 feet</u> | <u>285</u> |
| <u>and over</u> | <u>plus \$15</u> |
| | <u>for each</u> |
| | <u>foot over</u> |
| | <u>51 feet</u> |

B. Motor tax. In addition to the length tax, the owner of any watercraft, except watercraft with an overall length under 13 feet and all canoes regardless of length, shall pay a tax on the total motor horsepower as shown on the watercraft's registration in accordance with the following schedule:

- (1) Horsepower of 20 or less.....\$2
- (2) Horsepower over 20 but not over 70.....\$5
- (3) Horsepower over 70.....\$10.

Sec. 10. 36 MRSA §1504, sub-§2, ¶C is enacted to read:

C. Any depreciation allowed under this subsection may not reduce the total tax below \$12.

Sec. 11. 36 MRSA §1504, sub-§9, ¶A, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

A. Payment Beginning March 1, 1985, payment of the excise tax is a prerequisite for obtaining a certificate of number of a watercraft under Title 12, section 7794, and no registration may be renewed until all excise taxes with respect to the watercraft have been paid in accordance with this chapter.

Sec. 12. Effective date. This Act shall take effect March 1, 1984. Section 2 of this Act is repealed on March 1, 1985.

Effective March 1, 1984, unless otherwise indicated.

