

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE  
ONE HUNDRED AND ELEVENTH LEGISLATURE

**SECOND SPECIAL SESSION**

November 18, 1983

AND AT THE

**SECOND REGULAR SESSION**

January 4, 1984 to April 25, 1984

AND AT THE

**THIRD SPECIAL SESSION**

September 4, 1984 to September 11, 1984

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J.S. McCarthy Co., Inc.  
Augusta, Maine  
1986

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
SECOND REGULAR SESSION  
of the  
ONE HUNDRED AND ELEVENTH LEGISLATURE  
JANUARY 4, 1984 TO APRIL 25, 1984

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**CHAPTER 632**

H.P. 1610 - L.D. 2122

**AN ACT Concerning Implementation of  
the Boat Excise Tax.**

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the watercraft excise tax scheduled to become effective on March 1, 1984, envisioned the passage of an amendment to the Constitution of Maine; and

Whereas, that proposed amendment was not approved by the people; and

Whereas, changes in the law are necessary to ensure the successful operation of the tax; and

Whereas, these changes shall be made before March 1, 1984; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

**PART A**

Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL 1983, c. 572, §§1 and 12, 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. Beginning March 31, 1985, March 31, 1984 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 or that the boat is exempt from the watercraft excise tax. 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, as enacted by PL 1983, c. 572, §§2 and 12, is repealed.

Sec. 3. 12 MRSA §7801, sub-§28, as enacted by PL 1983, c. 572, §§4 and 12, is amended 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~~ collector of the owner's residence or, in the case of nonresidents, partnerships or corporations, foreign or domestic, the tax ~~assessor~~ collector of the municipality where the watercraft is principally moored, docked or located or has its established base of operations.

Sec. 4. 36 MRSA §655, sub-§1, ¶P, as enacted by PL 1977, c. 456, is amended to read:

P. All items of individually owned personal property with a just value of less than \$1,000, except:

(1) Items used for industrial or commercial purposes; and

(2) Vehicles and camp trailers as defined in section 1481 not subject to an excise tax, and .

~~(3) All watercraft not subject to an excise tax.~~

Sec. 5. 36 MRSA §655, sub-§1, ¶R, as enacted by PL 1983, c. 92, Pt. B, §8, is repealed.

Sec. 6. 36 MRSA §1502, sub-§1 is enacted to read:

1. Collection; reimbursement. The excise tax shall be owed to the State but shall be collected by local governments as provided in section 1504, sub-section 3 and section 1505.

A municipality claiming reimbursement shall deduct from the amount claimed any watercraft excise taxes paid to the municipality during the period for which claim is being made. The municipality shall remit the excess watercraft excise tax to the State Tax Assessor by April 1st of the year following the taxable year. Any excess remaining after reimbursement as required by section 661 shall be apportioned to the municipalities to achieve a uniform reimbursement percentage in excess of 50%.

Sec. 7. 36 MRSA §1504, sub-§1, as repealed and replaced by PL 1983, c. 572, §§9 and 12, is amended to read:

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. For 1984, watercraft subject to the watercraft excise tax, which are not required to register under Title 12, chapter 715, shall not be required to pay the excise tax until June 30, 1984.

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

Overall length of watercraft to nearest foot.....	Length Tax
Watercraft under 13 feet and all canoes regardless of length.....	\$6

13 feet.....	7
14 feet.....	8
15 feet.....	9
16 feet.....	11
17 feet.....	13
18 feet.....	16
19 feet.....	19
20 feet.....	22
21 feet.....	26
22 feet.....	30
23 feet.....	44
24 feet.....	48
25 feet.....	52
26 feet.....	58
27 feet.....	64
28 feet.....	70
29 feet.....	76
30 feet.....	82
31 feet.....	88
32 feet.....	94
33 feet.....	100
34 feet.....	106
35 feet.....	113
36 feet.....	120
37 feet.....	127
38 feet.....	135
39 feet.....	142
40 feet.....	150
41 feet.....	158
42 feet.....	168
43 feet.....	178
44 feet.....	190
45 feet.....	202
46 feet.....	214
47 feet.....	228
48 feet.....	242
49 feet.....	256
50 feet.....	270
51 feet.....	285
and over.....	plus \$15 for each foot over 51 feet

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.

B. In addition to the length tax, the owner of any watercraft, other than a canoe, with an overall length greater than 13 feet and less than 23 feet 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. 8. 36 MRSA §1504, sub-§3, ¶D is enacted to read:

D. Beginning April 1, 1984, upon payment of the excise tax, the municipality shall certify on forms provided by the Department of Inland Fisheries and Wildlife that the excise tax has been paid. The municipality may withhold certification that the excise tax has been paid until all outstanding taxes due under this chapter have been paid.

Sec. 9. 36 MRSA §1504, sub-§6, as enacted by PL 1983, c. 92, Pt. B, §9, is repealed.

Sec. 10. 36 MRSA §1504, sub-§9, ¶A, as amended by PL 1983, c. 572, §§11 and 12, is further amended to read:

A. Beginning March 1, 1985 1984, 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. 11. 36 MRSA §1504, sub-§10 is enacted to read:

10. Reimbursement. Municipalities that suffer a property tax revenue loss resulting from the exemption created by section 655, subsection 1, paragraph R, shall file with the State Tax Assessor by April 1st of the year following the loss a claim for reimbursement according to the procedures otherwise set forth in section 661.



Sec. 12. PL 1983, c. 92, Pt. B, §7 is repealed.

Sec. 13. PL 1983, c. 92, Emergency clause, is amended to read:

Emergency clause. In view of the emergency cited in the preamble, Part A shall take effect on April 1, 1983, and shall expire and be repealed on March 1, 1984. Part B shall take effect on March 1, 1984; except that Part B, sections 2 and 3 shall take effect on August 1, 1984.

Sec. 14. PL 1983, c. 572, §12 is amended to read:

Sec. 12. Effective date. This Part shall take effect March 1, 1984; except that section 3 shall take effect on August 1, 1984. Section 2 of this Part is repealed on March 1, 1985.

Sec. 15. Report. The Bureau of Taxation shall make a report to the 112th Legislature by January 1, 1985, regarding the watercraft excise tax. The report shall contain at least the following information: A listing for each municipality and the unorganized territory of the property tax revenue loss resulting from the exemption of watercraft from the property tax during 1984; and the amount of watercraft excise tax collected by each municipality and the unorganized territory for 1984.

Sec. 16. Repeal. Sections 6 and 11 of this Part are repealed on December 31, 1984, provided that by that date the Governor has proclaimed that the Constitution of Maine has been amended to require that : Beginning within the property tax year 1984, all watercraft, as defined by the Legislature, shall be exempt from taxation as personal property; provided however, that certain watercraft, as defined by the Legislature, shall be subject to an excise tax to be collected and retained by the municipalities.

Sec. 17. Effective date. Section 5 of this Part shall take effect on December 31, 1984, provided that by that date the Governor has proclaimed that the Constitution of Maine has been amended to require that : Beginning with the property tax year 1984, all watercraft, as defined by the Legislature, shall be exempt from taxation as personal property; provided however, that certain watercraft, as defined by the Legislature, shall be subject to an excise tax to be collected and retained by the municipalities. If the Governor has not so proclaimed that date, then Section 5 of this Part is repealed on December 31, 1984.

## PART B

Sec. 1. 12 MRSA §7794, sub-§1, as amended, 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. Beginning March 31, 1984, 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 or that the boat is exempt from the watercraft excise tax. 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 §7801, sub-§28, as amended, is repealed.

Sec. 3. 12 MRSA §7901, sub-§5, as enacted by PL 1983, c. 572, §5, is repealed.

Sec. 4. 36 MRSA §610-A, as repealed by PL 1983, c. 92, Pt. B, §6, is reenacted.

Sec. 5. 36 MRSA §655, sub-§1, ¶R, is repealed.

Sec. 6. 36 MRSA c. 112, as enacted by PL 1983, c. 92, Pt. B, §9, is repealed.

Sec. 7. **Effective date.** This Part shall take effect on March 31, 1985, unless by that date the Governor has proclaimed that the Constitution of Maine has been amended to require that: Beginning with the property tax year 1984, all watercraft, as defined by the Legislature, shall be exempt from taxation as personal property; provided however, that certain watercraft, as defined by the Legislature, shall be subject to an excise tax to be collected and retained by the municipalities. If the Governor has not so proclaimed that date, this Part is repealed on March 31, 1985.

Sec. 8. **Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

1983-84

INLAND FISHERIES AND WILDLIFE,  
DEPARTMENT OF

Fish and Wildlife - Watercraft  
Registration and Safety

All Other \$23,000

The amount appropriated is to pay for printing and distribution of the excise tax decals required under the watercraft excise tax.

**Emergency clause.** In view of the emergency cited in the preamble, this Act shall take effect March 1, 1984; except as otherwise specifically provided in this Act.

Effective March 1, 1984, unless otherwise indicated.

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**CHAPTER 633**

S.P. 663 - L.D. 1853

AN ACT to Clarify the Law Concerning Certain Appeals from Planning Board Decisions.