

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

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
1986

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
THIRD SPECIAL SESSION
of the
ONE HUNDRED AND ELEVENTH LEGISLATURE
1983

1984-85

Social Services Block Grant	
Purchased Social Services	
All Other	<u>\$310,130</u>

Adjusts block grant allocation to provide increased funds to purchase sexual abuse treatment services.

Social Services Block Grant	
Total	\$310,130

Effective December 11, 1984.

CHAPTER 866

H.P. 1897 - L.D. 2493

AN ACT to Ensure the Payment of Taxes due on Watercraft.

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

PART A

Sec. 1. 36 MRSA §1504, sub-§9, ¶C is enacted to read:

C. Failure to pay the tax required by this chapter is a civil violation for which a forfeiture not to exceed \$100 may be adjudged.

PART B

Sec. 1. 12 MRSA §7794, sub-§1, as amended by PL 1983, c. 632, 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. Beginning March 31, 1985, no certificate of number may be issued unless the owner submits proof that the personal property tax on the watercraft, assessed under Title 36, Part 2, has been paid

or that the watercraft is exempt from the 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. 36 MRSA 613 is enacted to read:

§613. Watercraft decal

Each watercraft shall display a current tax decal as directed by the State Tax Assessor. The State Tax Assessor shall prepare and distribute decals to municipalities. Municipalities shall distribute decals to taxpayers upon the payment of all personal property taxes due with respect to a watercraft. Failure to display the decal required by this section is a civil violation for which a forfeiture not to exceed \$100 may be adjudged. Adjudication or payment of this forfeiture shall not affect the amount of personal property tax that may be due to a municipality.

Sec. 3. 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, 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 so proclaimed by that date, this Part is repealed on March 31, 1985.

Effective December 11, 1984, unless otherwise indicated.