

# MAINE STATE LEGISLATURE

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

AS PASSED BY THE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

PUBLISHED BY THE REVISOR OF STATUTES  
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Twin City Printery  
Lewiston, Maine  
1987

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**PUBLIC LAWS**

OF THE

**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
of the  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
1987

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**CHAPTER 196**

H.P. 221 — L.D. 273

**AN ACT to Amend the Watercraft Excise Tax Law.**

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

**Sec. 1.** 12 MRSA §7791, sub-§4-A is enacted to read:

4-A. Marina or boat yard owner. "Marina or boat yard owner" means a person who owns a facility that leases storage, docking or mooring space to watercraft.

**Sec. 2.** 12 MRSA §7801, sub-§28, as amended by PL 1983, c. 632, Pt. A, §3, is further amended to read:

28. Failure to display an excise tax decal. An owner of a watercraft who fails to display the excise tax decal, as required by Title 36, chapter 112, commits a civil violation for which a forfeiture, payable to the municipality where the watercraft is subject to excise tax, of not less than \$25 nor more than \$250 shall be adjudged. In all cases where a person the owner of a watercraft fails to display an excise tax decal as required under Title 36, chapter 112, the law enforcement official officer discovering the failure shall notify the tax collector of the owner's residence or, in the case of nonresidents, partnerships or corporations, foreign or domestic, the tax collector of the municipality where the watercraft is principally moored, docked or located or has its established base of operations.

**Sec. 3.** 12 MRSA §7801, sub-§29 is enacted to read:

29. Failure to maintain a list or to make lists available. Where a marina or boat yard owner fails to maintain the list required by Title 36, section 1504, subsection 9, or fails to make that list available as required by that section, he commits a civil violation for which a forfeiture of not less than \$25 nor more than \$250 shall be adjudged.

**Sec. 4.** 12 MRSA §7901, sub-§9-A is enacted to read:

9-A. Violation of section 7801, subsection 29. Violation of section 7801, subsection 29, is not a crime.

**Sec. 5.** 36 MRSA §1503, sub-§4-A is enacted to read:

4-A. Marina or boat yard. "Marina or boat yard" means any facility that leases storage, docking or mooring space to watercraft.

**Sec. 6.** 36 MRSA §1504, sub-§1, ¶A, as amended by PL 1985, c. 560, §2, is further amended to read:

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, all dories regardless of length 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 51
24 feet	48 56
25 feet	52 61
26 feet	58 68
27 feet	64 75
28 feet	70 82
29 feet	76 89
30 feet	82 96
31 feet	88 103
32 feet	94 110
33 feet	100 117
34 feet	106 125
35 feet	113 133
36 feet	120 141
37 feet	127 149
38 feet	135 158
39 feet	142 167
40 feet	150 177
41 feet	158 187
42 feet	168 198
43 feet	178 210
44 feet	190 223
45 feet	202 237
46 feet	214 252
47 feet	228 268
48 feet	242 284
49 feet	256 301
50 feet	270 318
51 feet	286 335
and over	plus \$15 for each foot over 51 feet
52 feet	352
53 feet	370
54 feet	388
55 feet	406
56 feet	424
57 feet	442
58 feet	460
59 feet	478
60 feet	496
61 feet	514
62 feet	532
63 feet	550

64 feet .....	568
65 feet .....	586
and over .....	plus \$18
	for each foot
	over 65 feet

Sec. 7. 36 MRSa §1504, sub-§1, ¶B, as repealed and replaced by PL 1983, c. 632, Pt. A, §7, is amended to read:

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\$12.

Sec. 8. 36 MRSa §1504, sub-§5-A is enacted to read:

5-A. Credit for transfer. Any owner who has paid the excise tax for a watercraft which is transferred in the same tax year is entitled to a credit to the maximum amount of the tax previously paid in that year for any number of watercraft, regardless of the number of transfers which may be required of him in the same tax year. The credit shall be allowed in any place in which the excise tax is payable.

Sec. 9. 36 MRSa §1504, sub-§9, ¶¶D and E are enacted to read:

D. Each marina or boat yard leasing storage space or leasing mooring or docking spaces for 10 or more consecutive days during the period from April 15th of any year and April 15th of the next year to watercraft not registered in the State shall maintain a list of all such watercraft. The list shall contain, with respect to each watercraft:

- (1) The name of the vessel;
- (2) The name and address of the owner of the watercraft;
- (3) The state of registration or port of hail;
- (4) The approximate length of the vessel; and
- (5) The type of vessel.

These lists shall be made available by marinas and boat yards for inspection during normal business hours by law enforcement officers and by municipal officials. Marina and boat yard owners must retain these lists for 3 years.

E. Upon receipt from the United States Coast Guard of a list of watercraft that have valid marine documents as a watercraft of the United States, and that are moored in this State or owned by State residents, the State Tax Assessor shall send a copy of this list to the tax collector of each municipality.

Sec. 10. 36 MRSa §1506, as amended by PL 1985, c. 726, §9, is further amended to read:

§1506. Rulemaking

The Commissioner of Inland Fisheries and Wildlife Bureau of Taxation, after consultation with the Commissioner of Marine Resources, the Commissioner of Inland Fisheries and Wildlife and the Director of the Division of Licensing and Registration, may adopt rules and establish such forms and procedures as are necessary for the efficient administration and enforcement of the excise tax established by this chapter.

Effective September 29, 1987.

**CHAPTER 197**

H.P. 1204 — L.D. 1642

**AN ACT Concerning "Beano" or "Bingo" on Indian Reservations.**

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

Sec. 1. 17 MRSa §311, sub-§8 is enacted to read:

8. Winner-take-all round. "Winner-take-all round" means a beano game or series of beano games in which all the proceeds from the sale of the cards for that round are paid to participants as prizes during that round.

Sec. 2. 17 MRSa §314, 2nd ¶, as amended by PL 1983, c. 610, is further amended to read:

The fee for such a license to any nonprofit organization is ~~\$3~~ \$5 for each calendar week, or portion thereof, that the amusement is to be operated, or the license may be issued for a calendar month for a fee of ~~\$12.50~~ \$15. All license fees shall be paid to the Treasurer of State to be credited to the General Fund. No licenses may be assignable or transferable. Nothing contained in this section is to be construed to prohibit any volunteer fire department or any agricultural fair association or bona fide nonprofit charitable, educational, political, civic, recreational, fraternal, patriotic, religious or veterans' organization from obtaining licenses for a period not to exceed 6 months on one application. No more than one license may be issued to any organization for any one period. No more than one licensee may operate or conduct a game of "beano" or "bingo" on the same premises on the same date.