

**HOUSE . . . . . No. 3020**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Stephen Stat Smith, (BY REQUEST)***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to marine vessels.

PETITION OF:

| NAME:                  | DISTRICT/ADDRESS:   | DATE ADDED:      |
|------------------------|---|------------------|
| <i>Ron Keohan, MAA</i> | <i>Deputy Assessor Town of Saugus 298<br/>Central Street Saugus, MA 01906</i> | <i>1/21/2011</i> |

**HOUSE . . . . . No. 3020**

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By Mr. Smith of Everett (by request), a petition (accompanied by bill, House, No. 3020) of Ron Keohan relative to the excise tax on marine vessels. Revenue.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
\_\_\_\_\_

An Act relative to marine vessels.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Section 1. As used in this chapter, the following words shall, unless the context clearly  
2 requires otherwise, have the following meanings:

3           “Vessel”, every watercraft, including documented boats and ships, used or capable of  
4 being used as a means of transportation on water, and includes all equipment, including mode of  
5 power, and furnishings that are normally required aboard the vessel during accomplishment of  
6 the functions for which the vessel is being utilized.

7           “Habitually moored or docked”, the place where the owner has usual mooring or dockage  
8 for the summer season.

9           “Principally situated”, for a registered ship or vessel where it is registered, and for a non-  
10 registered ship or vessel, whether documented or not, the city or town in Massachusetts where it  
11 is principally located during the calendar year.

12 Section 2. (a) Except as hereinafter provided there shall be assessed and levied by each  
13 city and town in each fiscal year on every vessel, and its equipment, for the privilege of using the  
14 waterways of the commonwealth, an excise measured by the value thereof, as hereinafter defined  
15 and determined, at the rate of twenty five dollars per thousand of valuation.

16 (b) Any person who owns such a vessel on July first shall annually, on or before  
17 September first, make a return on oath to the assessors of the city or town where such vessel is  
18 habitually moored or docked between July 1st and August 31st, or in the case of a vessel which  
19 has no mooring or docking space, where said vessel is principally situated, setting forth the  
20 vessel's registration or documentation number, if any; an adequate description; and the place of  
21 habitual mooring or docking or other principal location of said vessel.

22 (c) For the purpose of computing the excise under this chapter, the value of each such  
23 vessel, and its equipment, including any engine or motor used to propel said vessel, shall be  
24 deemed to be the value, as determined by the commissioner of revenue, of vessels and equipment  
25 of the same make, type, model and year of manufacture as designated by the manufacturer, but  
26 not in excess of the following percentages of the list price established by the manufacturer for the  
27 year of manufacture:

- 28 In the year of manufacture .....90%
- 29 In the second year .....60%
- 30 In the third year .....40%
- 31 In the fourth year .....25%
- 32 In the fifth and succeeding years ...10%.

33 (d) The payment of such excise shall exempt such owner from any other tax applicable  
34 to said vessels and their equipment under chapter fifty-nine.

35 (e) If an owner fails to make such a return within the time herein provided, the assessors  
36 may abate the tax otherwise imposed by this chapter if such owner provides the assessors with a  
37 reasonable excuse for failure to file such return and if the return is filed on or before October  
38 thirty-first of the year in which the tax is assessed; but no abatement hereunder shall reduce the  
39 tax otherwise imposed to an amount less than the sum of the excise imposed by this section plus  
40 fifty per cent thereof.

41 (f) Said excise shall be assessed in the city or town where the vessel is habitually moored  
42 or docked July 1st to August 31st, or in the case of a ship or vessel which has no mooring or  
43 docking space, where the ship or vessel is principally situated; provided, however, that if more  
44 than one municipality owns property in a harbor, the municipality which maintains such harbor  
45 in which the vessel is habitually moored, docked or situated shall assess and collect said excise;  
46 and provided, further, that where more than one municipality maintains portions of the harbor,  
47 the municipality which maintains that portion of the harbor in which the vessel is habitually  
48 moored, docked or situated shall assess and collect said excise.

49 (g) Owners or managers of marinas, yacht clubs, and boat storage yards shall annually  
50 provide the Board of Assessors with a list of all vessels moored or docked at their facility  
51 between July 1st and August 31st. Said list shall contain the vessel owners' name, address, boat  
52 registration and a description as required in section k.

53 (h) Nothing in this section shall be construed to prevent the board of assessors from  
54 granting an abatement in any case in which the excise aforesaid is, in the opinion of the board,

55 excessive. No abatement can be less than \$5.00 and no abatement can reduce the tax to less than  
56 \$5.00.

57 (i) If during any fiscal year ownership of a boat subject to an excise under this chapter is  
58 transferred by sale or otherwise, or if during any fiscal year the owner of a boat subject to such  
59 an excise removes to another state and registers the boat in such other state and surrenders or  
60 does not renew his registration in this state, the excise under this chapter shall be reduced, upon  
61 application, by an abatement equal to the proportion of an excise under this chapter on such boat  
62 for the full fiscal year which the number of months in said year remaining after the month in  
63 which such transfer by sale or otherwise or such surrender or expiration of registration occurs  
64 bears to twelve.

65 (j) All sums received from the excise imposed under this chapter shall be paid into the  
66 treasury of the city or town and fifty per cent of said excise shall be credited to the municipal  
67 waterways improvement and maintenance fund established under the provisions of section five G  
68 of chapter forty.

69 (k) Applications for the registration of vessels shall be made by the owner thereof. The  
70 application shall contain, in addition to such other particulars as may be required by the  
71 Massachusetts Environmental Police, a statement of the name, current driver's license number or  
72 social security number, place of residence and address if one has been issued. The application  
73 shall also contain the apartment number or unit number if the applicant's address is in an  
74 apartment house, or family hotel, or a condominium, or a residential flat, or in a combined  
75 business and residential property. The application shall also contain a brief description of the  
76 vessel, including the name of the maker, year of manufacture and length such number or

77 numbers as may be required by the Massachusetts Environmental Police to properly identify the  
78 vessel, the character of the motor power, if any, and no owner or any business partner of the  
79 applicant of a vessel shall be entitled to or issued a certificate of number unless such owner has  
80 included with the application for such certificate proof of payment of the full amount of the  
81 excise due, if any, under Chapter 60B for the prior fiscal year. The registration fee as required  
82 by The Environmental Police shall accompany such application.

83           The Environmental Police shall register in a book, or upon suitable index to be kept for  
84 the purpose, the vessel described in the application, giving to the vessel a distinguishing mark or  
85 number to be known as the registration number for that vessel, and shall thereupon issue to the  
86 applicant a certificate of registration. The certificate shall contain the current name, place of  
87 residence and address of the applicant and the register number or mark, and shall be in such form  
88 and contain such further information as the registrar may determine. The Environmental Police  
89 shall provide the cities and town a current list of all vessels registered in the Commonwealth of  
90 Massachusetts no later than October 1st.

91           Section 3. The excise imposed by this chapter shall not apply to vessels described in  
92 section eight of chapter fifty-nine and in section sixty-seven of chapter sixty-three; to vessels  
93 owned by the commonwealth or any political subdivision thereof; to law enforcement vessels; to  
94 vessels under construction; to ferries; to boats, fishing gear and nets owned and actually used by  
95 the owner in the prosecution of his business if engaged exclusively in commercial fishing, with a  
96 total value of ten thousand dollars or less; nor to other vessels with a value of five thousand  
97 dollars or less. Said exemptions shall not subject said vessels and their equipment to any other  
98 tax under section four of chapter fifty-nine.

99           Section 4. The board of assessors, upon assessing the excise imposed by this chapter,  
100 shall commit the same to the collector of taxes with their warrant for the collection thereof. The  
101 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but  
102 failure to receive notice shall not affect the validity of the excise. Said excise shall be due and  
103 payable at the expiration of sixty days from the date upon which the notice was issued by the  
104 collector pursuant to this chapter.

105           Failure to pay said excise by the due date shall result in a penalty being imposed which  
106 shall be equal to twenty dollars or twenty per cent of the amount of the excise due, whichever is  
107 greater. The penalty shall be in addition to the amount of excise due and any interest thereon  
108 imposed by law. If said excise remains unpaid after the due date, the harbormaster of a city or  
109 town shall refuse to allow the vessel to moor, dock, or otherwise be situated within the  
110 waterways of said city or town. All sums received from said penalty shall be credited to the  
111 Municipal Waterways Improvement and Maintenance Fund, established under the provisions of  
112 clause (72) of section five of chapter forty.

113           Section 5. The provisions of law relative to the collection, payment, abatement,  
114 verification and administration of the motor vehicle excise imposed under chapter sixty A shall  
115 so far as pertinent apply to the excise imposed under this chapter.

116           Section 6. The Massachusetts Environmental Police shall annually transmit to all  
117 Massachusetts Boards of Assessors list of all ships or vessels documented as of July first under  
118 the laws of the United States whose owners reside in Massachusetts. The boat list shall include  
119 for each boat the name and residence of the registered owner, the documentation number, type,

- 120 length, and model year of the boat and type and horsepower of the engine or motor used to
- 121 propel said boat and the city or town in which it is habitually moored or docked.