

SENATE No. 1602

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 An act relative to boat registration.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No. 1602

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1602) of Bruce E. Tarr for legislation relative to boat registration. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1714 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act An act relative to boat registration.

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. Section 3 of chapter 60B of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by striking the section in its entirety and inserting in place
3 thereof the following:-

4 Section 3. The excise imposed by this chapter shall not apply to vessels described in
5 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth
6 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to
7 ferries; to boats, fishing gear and nets, to the extent of the first 75 thousand dollars in value
8 thereof, owned and actually used by the owner in the prosecution of his business if engaged in
9 commercial fishing and if no less than 50 per cent of his income is from commercial fishing; nor

- 10 to other vessels with a value of 1 thousand dollars or less. Said exemptions shall not subject said
- 11 vessels and their equipment to any other tax under chapter 59.