

**SENATE . . . . . No. 343**

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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 relative to the modernization of boat registration and marine vessels.

PETITION OF:

| NAME:                           | DISTRICT/ADDRESS:                |
|---------------------------------|----------------------------------|
| <i>Bruce E. Tarr</i>            | <i>First Essex and Middlesex</i> |
| <i>Todd M. Smola</i>            | <i>1st Hampden</i>               |
| <i>Joseph W. McGonagle, Jr.</i> | <i>28th Middlesex</i>            |
| <i>Paul R. Heroux</i>           | <i>2nd Bristol</i>               |
| <i>Robert L. Hedlund</i>        | <i>Plymouth and Norfolk</i>      |

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 343) of Bruce E. Tarr, Todd M. Smola, Joseph W. McGonagle, Jr., Paul R. Heroux and others for legislation relative to the modernization of boat registration and marine vessels. Education.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act relative to the modernization of boat registration and 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. Chapter 60B of the General Laws, as appearing in the 2014 Official  
2 Edition, is hereby amended by striking out sections 1 through 6 and inserting in place thereof the  
3 following new sections:-

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

6           “Director”, the director of the division of law enforcement of the department of fisheries,  
7 wildlife and environmental law enforcement.

8           “Habitually moored or docked”, the place where the owner has usual mooring or dockage  
9 during July and August for the summer season.

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

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

17           Section 2. (a) Except as hereinafter provided there shall be assessed and levied by each  
18 city and town in each fiscal year on every vessel, regardless of registration of origin and its  
19 equipment, for the privilege of using the waterways of the commonwealth, an excise measured  
20 by the value thereof, as hereinafter defined and determined, at the rate of 10 dollars per 1000 of  
21 valuation.

22           (b) Any person who owns such a vessel on July 1 shall annually, on or before September  
23 1, make a return on oath to the assessors of the city or town where such vessel is habitually  
24 moored or docked or in the case of a vessel which has no mooring or docking space, where said  
25 vessel is principally situated, setting forth the vessel’s registration or documentation number, if  
26 any; an adequate description, and the place of habitual mooring or docking or other principal  
27 location of said vessel.

28           (c) For the purpose of computing the excise under this chapter, the value of each vessel,  
29 and its equipment, including any engine or motor used to propel said vessel, shall be deemed to  
30 be the fair cash value as determined by the assessors of each city and town, but not in excess of  
31 the following values:-

|    |                                 | Valuation of vessels |                       |            |
|----|---------------------------------|----------------------|-----------------------|------------|
|    | Length of vessel                | Under 4 yrs of age   | 4 thru 6 years of age | 7 years or |
| 32 |                                 |                      |                       |            |
| 33 |                                 |                      |                       |            |
| 34 | more                            |                      |                       |            |
| 35 | Under 16'                       | \$1,000              | \$700                 | \$400      |
| 36 | 16 feet but not less than 17.5' | \$1,500              | \$1,000               | \$800      |
| 37 | 17.5' but not less than 20'     | \$3,000              | \$2,000               | \$1,500    |
| 38 | 20' feet but less than 22.5'    | \$5,000              | \$3,300               | \$2,500    |
| 39 | 22.5' but less than 25'         | \$7,500              | \$5,000               | \$3,800    |
| 40 | 25' but less than 27.5'         | \$10,500             | \$7,000               | \$5,300    |
| 41 | 27.5' but less than 30'         | \$14,000             | \$9,300               | \$7,000    |
| 42 | 30' but less than 35'           | \$18,500             | \$12,300              | \$9,300    |
| 43 | 35' but less than 40'           | \$24,000             | \$16,000              |            |
| 44 | \$12,000                        |                      |                       |            |
| 45 | 40' but less than 50'           | \$31,500             | \$21,000              |            |
| 46 | \$15,800                        |                      |                       |            |
| 47 | 50' but less than 60'           | \$41,000             | \$27,300              |            |
| 48 | \$20,500                        |                      |                       |            |
| 49 | 60' or over                     | \$50,000             | \$33,000              |            |
| 50 | \$24,800                        |                      |                       |            |

51 Length of vessel shall mean overall center line length excluding bowsprits, boomkins  
52 and similar extensions.

53 (d) The payment of such excise shall exempt such owner from any other tax applicable to  
54 said vessels and their equipment under chapter 59.

55 (e) If an owner fails to make such a return within the time herein provided, the assessors  
56 may abate the tax otherwise imposed by this chapter if such owner provides the assessors with a  
57 reasonable excuse for failure to file such return and if the return is filed on or before October 31  
58 of the year in which the tax is assessed; but no abatement hereunder shall reduce the tax  
59 otherwise imposed to an amount less than the sum of the excise imposed by this section plus 50  
60 per cent thereof.

61 (f) Said excise shall be assessed in the city or town where the vessel is habitually moored  
62 or docked, or in the case of a ship or vessel which has no mooring or docking space, where the  
63 ship or vessel is principally situated; provided, however, that if more than 1 municipality owns  
64 property in a harbor, the municipality which maintains such harbor in which the vessel is  
65 habitually moored, docked or situated shall assess and collect said excise; and provided, further,  
66 that where more than 1 municipality maintains portions of the harbor, the municipality which  
67 maintains that portion of the harbor in which the vessel is habitually moored, docked or situated  
68 shall assess and collect said excise.

69 (g) Nothing in this section shall be construed to prevent the board of assessors from  
70 granting an abatement in any case in which the excise aforesaid is, in the opinion of the board,  
71 excessive. No abatement under this section shall reduce any excise to less than 5 dollars; no

72 abatement shall be granted in an amount less than 5 dollars and no refund shall be paid in an  
73 amount less than 5 dollars.

74 (h) If during any fiscal year ownership of a vessel subject to an excise under this chapter  
75 is transferred by sale or otherwise and the registration of such vessel is surrendered, or if during  
76 any fiscal year the owner of a vessel subject to such an excise removes to another state and  
77 registers a vessel in such other state and surrenders or does not renew his registration in this  
78 state, the excise under this chapter shall be reduced, upon application, by an abatement equal to  
79 the proportion of an excise under this chapter on such vessel for the full fiscal year which the  
80 number of months in said year remaining after the month in which such transfer by sale or  
81 otherwise or such surrender or expiration of registration occurs bears to 12.

82 (i) All sums received from the excise imposed under this chapter shall be paid into the  
83 treasury of the city or town and 50 per cent of said excise shall be credited to the municipal  
84 waterways improvement and maintenance fund established under section 5G of chapter 40.

85 Section 3. The excise imposed by this chapter shall not apply to vessels described in  
86 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth  
87 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to  
88 ferries; to boats, fishing gear and nets, to the extent of the first 75 thousand dollars in value  
89 thereof, owned and actually used by the owner in the prosecution of his business if engaged in  
90 commercial fishing and if no less than 50 per cent of his income is from commercial fishing; nor  
91 to other vessels with a value of 1 thousand dollars or less. Said exemptions shall not subject said  
92 vessels and their equipment to any other tax under chapter 59.

93           Section 4. The board of assessors, upon assessing the excise imposed by this chapter,  
94 shall commit the same to the collector of taxes with their warrant for the collection thereof. The  
95 collector of taxes shall seasonably notify the owner of the excise assessed and the due date, but  
96 failure to receive notice shall not affect the validity of the excise. Said excise shall be due and  
97 payable at the expiration of 60 days from the date upon which the notice was issued by the  
98 collector pursuant to this chapter.

99           Failure to pay said excise by the due date shall result in a penalty being imposed which  
100 shall be equal to 20 dollars or 20 per cent of the amount of the excise due, whichever is greater.  
101 The penalty shall be in addition to the amount of excise due and any interest thereon imposed by  
102 law. If said excise remains unpaid after the due date, the harbormaster of a city or town shall  
103 refuse to allow the vessel to moor, dock, or otherwise be situated within the waterways of said  
104 city or town. All sums received from said penalty shall be credited to the municipal waterways  
105 improvement and maintenance fund established under section 5G of chapter 40.

106           Section 5. The provisions of law relative to the collection, payment, abatement,  
107 verification and administration of the motor vehicle excise imposed under chapter 60A shall so  
108 far as pertinent apply to the excise imposed under this chapter.

109           Section 5A. No owner of a vessel shall be issued a registration decal or certificate of  
110 number, or renewal of such decal or certificate, under sections 2A and 3 of chapter 90B unless  
111 the owner has included with the application for such decal or certificate proof of payment of the  
112 full amount of the excise assessed for the prior fiscal year for any vessel for which the owner has  
113 a decal or certificate on July 1 of such year. Upon failure of the applicant to provide such proof  
114 of payment, or receipt of such other notice of non-payment made by the local tax collector that

115 the director may determine, the director shall place the matter on record and not issue or renew a  
116 registration decal or certificate of number for any vessel owned by the person to whom the  
117 unpaid excise tax was assessed until after notice from the local tax collector that the matter has  
118 been disposed of in accordance with law. The provisions of section 2A of chapter 60A shall  
119 apply to any notifications of non-payment made by the local tax collector.

120           Section 6. The director shall annually, on or before October 1, transmit to the board of  
121 assessors of each city and town a list of all ships or vessels which were documented or registered  
122 on the immediately preceding July 1. The list shall include for each vessel, the name and  
123 residential address of the owner, if an individual, or name and principal place of business, if a  
124 corporation, partnership or other entity, the city or town in which the vessel is habitually moored  
125 or docked, the name of the manufacturer, the year of manufacture as designated by the  
126 manufacturer, the model type, the length, the horsepower of the engine or motor used to propel  
127 the vessel, the document number or certificate of number and the value as determined by the  
128 commissioner. The director may require from the owner such information as may be necessary  
129 for purposes of this chapter.

130           SECTION 2. Chapter 90B of the General Laws, as appearing in the 2010 Official  
131 Edition, is hereby amended by inserting after section 2 the following section:-

132           Section 2A. The owner of a vessel, which has a valid marine document issued by the  
133 Bureau of Customs of the United States or any federal agency successor thereto and is  
134 homeported in the commonwealth or maintained in commonwealth waters by a resident of the  
135 commonwealth, shall apply to the director on a form prescribed him for a registration decal or  
136 renewal thereof. The application shall be signed by the owner of the vessel and submitted to the



137 director together with a fee, as determined annually by the commissioner of administration under  
138 the provision of section 3B of chapter 7.

139 The registration decal shall be displayed, so as to be visible to any law enforcement  
140 officer, on the upper left section of the transom while facing the transom.

141 Registration decal information for such documented vessels shall be maintained by the  
142 department and transmitted to the board of assessors of each city and town for the purposes of  
143 assessing the excise imposed by chapter 60B.

144 This section shall not apply to owners of vessels documented for commercial use.

145 SECTION 3. Section 3 of Chapter 90B of the General Laws, as appearing in the 2010  
146 Official Edition, is hereby amended by adding the following subsection:-

147 (l) Registration information for such motorboats shall be maintained by the department  
148 and transmitted to the board of assessors of each city and town for the purposes of assessing the  
149 excise imposed by chapter 60B.

150 SECTION 4. This act shall apply to excises assessed for any fiscal year beginning on or  
151 after July 1, 2016.