

SENATE No. 1634

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 fairness of marine vessel reporting and fishermen exemptions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/1/2017</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>	<i>2/2/2017</i>

SENATE No. 1634

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1634) of Bruce E. Tarr, Steven S. Howitt and Paul R. Heroux for legislation relative to the fairness of marine vessel reporting and fishermen exemptions. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to the fairness of marine vessel reporting and fishermen exemptions.

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 in Section 1 by inserting the following in line 4:-

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

5 SECTION 2. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
6 is hereby amended in Section 2 (b) by striking in line 8 the word “August” and replacing it with
7 the word “September”.

8 SECTION 3. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
9 is hereby amended in Section 2 (g) by adding at the end thereof in line 45 the following:

10 “No abatement under this section shall reduce any excise to less than 5 dollars; no
11 abatement shall be granted in an amount less than 5 dollars and no refund shall be paid in an
12 amount less than 5 dollars.”

13 SECTION 3. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
14 is hereby amended in Section 2 (h) in line 47 after the word “otherwise” the following: “and the
15 registration of such vessel is surrendered,”

16 SECTION 4. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
17 is hereby amended in Section 3 by striking the text in its entirety and replacing it with the
18 following new section:

19 “Section 3. The excise imposed by this chapter shall not apply to vessels described in
20 section 8 of chapter 59 and in section 67 of chapter 63; to vessels owned by the commonwealth
21 or any political subdivision thereof; to law enforcement vessels; to vessels under construction; to
22 ferries; to boats, fishing gear and nets, with a value of 50 thousand dollars or less, owned and
23 actually used by the owner in the prosecution of his business if engaged in commercial fishing
24 and if no less than 50 per cent of his income is from commercial fishing; nor to other vessels
25 with a value of 1 thousand dollars or less. Said exemptions shall not subject said vessels and their
26 equipment to any other tax under chapter 59.”

27 SECTION 5. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
28 by inserting after Section 5 the following new section:

29 Section 5A. No owner of a vessel shall be issued a registration decal or certificate of
30 number, or renewal of such decal or certificate, under sections 2A and 3 of chapter 90B unless
31 the owner has included with the application for such decal or certificate proof of payment of the

32 full amount of the excise assessed for the prior fiscal year for any vessel for which the owner has
33 a decal or certificate on July 1 of such year. Upon failure of the applicant to provide such proof
34 of payment, or receipt of such other notice of non-payment made by the local tax collector that
35 the director may determine, the director shall place the matter on record and not issue or renew a
36 registration decal or certificate of number for any vessel owned by the person to whom the
37 unpaid excise tax was assessed until after notice from the local tax collector that the matter has
38 been disposed of in accordance with law. The provisions of section 2A of chapter 60A shall
39 apply to any notifications of non-payment made by the local tax collector.

40 SECTION 6. Chapter 60B of the General Laws, as appearing in the 2014 official edition,
41 by inserting after Section 6 by striking the words in their entirety and replacing it with the the
42 following new section:

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

53 SECTION 7. Chapter 90B of the General Laws, as appearing in the 2014 Official
54 Edition, is hereby amended by inserting after section 2 in the following section:-

55 Section 2A. The owner of a vessel, which has a valid marine document issued by the
56 Bureau of Customs of the United States or any federal agency successor thereto and is
57 homeported in the commonwealth or maintained in commonwealth waters by a resident of the
58 commonwealth, shall apply to the director on a form prescribed him for a registration decal or
59 renewal thereof. The application shall be signed by the owner of the vessel and submitted to the
60 director together with a fee, as determined annually by the commissioner of administration under
61 the provision of section 3B of chapter 7.

62 SECTION 8. Section 3 of Chapter 90B of the General Laws, as appearing in the 2014
63 Official Edition, is hereby amended by adding the following subsection:-

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

67 SECTION 9. This act shall apply to excises assessed for any fiscal year beginning on or
68 after July 1, 2017.