

HOUSE No. 03026

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel K. Webster, (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 passage of the accompanying bill:

AN ACT RELATIVE TO MARINE VESSELS

.

PETITION OF:

NAME:

Elizabeth A. Bates

DISTRICT/ADDRESS:

116 Washington Street

Pembroke, MA 02359

HOUSE No. 03026

By Mr. Webster of Pembroke (by request), a petition (accompanied by bill, House, No. 3026) of [petitioners] relative to taxation of marine vessels Joint Committee on Revenue.

The Commonwealth of Massachusetts

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

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

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

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

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

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

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

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

30 In the year of manufacture90%

31 In the second year60%

32 In the third year40%

33 In the fourth year25%

34 In the fifth and succeeding years ...10%.

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

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

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

51 (g) Owners or managers of marinas, yacht clubs, and boat storage yards shall annually provide
52 the Board of Assessors with a list of all vessels moored or docked at their facility between July

53 1st and August 31st. Said list shall contain the vessel owners' name, address, boat registration
54 and a description as required in section k.

55 (h) Nothing in this section shall be construed to prevent the board of assessors from granting an
56 abatement in any case in which the excise aforesaid is, in the opinion of the board, excessive. No
57 abatement can be less than \$5.00 and no abatement can reduce the tax to less than \$5.00.

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

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

70 (k) Applications for the registration of vessels shall be made by the owner thereof. The
71 application shall contain, in addition to such other particulars as may be required by the
72 Massachusetts Environmental Police, a statement of the name, current driver's license number or
73 social security number, place of residence and address if one has been issued. The application
74 shall also contain the apartment number or unit number if the applicant's address is in an

75 apartment house, or family hotel, or a condominium, or a residential flat, or in a combined
76 business and residential property. The application shall also contain a brief description of the
77 vessel, including the name of the maker, year of manufacture and length such number or
78 numbers as may be required by the Massachusetts Environmental Police to properly identify the
79 vessel, the character of the motor power, if any, and no owner or any business partner of the
80 applicant of a vessel shall be entitled to or issued a certificate of number unless such owner has
81 included with the application for such certificate proof of payment of the full amount of the
82 excise due, if any, under Chapter 60B for the prior fiscal year. The registration fee as required
83 by The Environmental Police shall accompany such application.

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

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

98 dollars or less. Said exemptions shall not subject said vessels and their equipment to any other
99 tax under section four of chapter fifty-nine.

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

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

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

117 Section 6. The Massachusetts Environmental Police shall annually transmit to all Massachusetts
118 Boards of Assessors list of all ships or vessels documented as of July first under the laws of the
119 United States whose owners reside in Massachusetts. The boat list shall include for each boat the

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