

## CHAPTER 60B

### EXCISE ON BOATS, SHIPS AND VESSELS IN LIEU OF LOCAL PROPERTY TAX

*Chapter 60B of the General Laws was added by St.1978, c. 581, § 5.*

#### Section

1. Definitions.
2. Excise taxes.
3. Exemptions.

#### Section

4. Collector of taxes; penalties.
5. Collection provisions.
6. Ship and vessel information.

*The section headings for the General Laws in this pamphlet have been editorially supplied.*

#### § 1. Definitions

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

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

"Habitually moored or docked", the place where the owner has usual mooring or dockage for the summer season.

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

Added by St.1978, c. 581, § 5.

#### § 2. Excise taxes

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

(b) Any person who owns such a vessel on July first shall annually, on or before August first, make a return on oath to the assessors of the city or town where such vessel is habitually moored or docked, or in the case of a vessel which has no mooring or docking space, where said vessel is principally situated, setting forth the vessel's registration or documentation number, if any; an adequate description, as well as the owner's estimate of the fair cash value of said vessel and any engine or motor used to propel said vessel, as of the next preceding July

first; and the place of habitual mooring or docking or other principal location of said vessel.

(c) For the purpose of computing the excise under this chapter the value of each such vessel, and its equipment, shall be deemed to be the fair cash value as determined by the assessors of each city and town, but not in excess of the following values:

LENGTH OF VESSEL  (Overall center line Length excluding bowsprits, boomkins and similar extensions)	VALUATIONS OF VESSELS  (based on age of vessel)		
	Under 4 Years of age	4 thru 6 Years of age	7 or More Years of age
Under 16'	\$ 1,000	\$ 700	\$ 400
16' but less than 17.5'	1,500	1,000	800
17.5' but less than 20'	3,000	2,000	1,500
20' but less than 22.5'	5,000	3,300	2,500
22.5' but less than 25'	7,500	5,000	3,800
25' but less than 27.5'	10,500	7,000	5,300
27.5' but less than 30'	14,000	9,300	7,000
30' but less than 35'	18,500	12,300	9,300
35' but less than 40'	24,000	16,000	12,000
40' but less than 50'	31,500	21,000	15,800
50' but less than 60'	41,000	27,300	20,500
60' or over	50,000	33,000	24,800

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

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

(f) Said excise shall be assessed in the city or town where the vessel is habitually moored or docked, or in the case of a ship or vessel which has

no mooring or docking space, where the ship or vessel is principally situated; provided, however, that if more than one municipality owns property in a harbor, the municipality which maintains such harbor in which the vessel is habitually moored, docked or situated shall assess and collect said excise; and provided, further, that where more than one municipality maintains portions of the harbor, the municipality which maintains that portion of the harbor in which the vessel is habitually moored, docked or situated shall assess and collect said excise.

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

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

(i) All sums received from the excise imposed under this chapter shall be paid into the treasury of the city or town and fifty per cent of said excise shall be credited to the municipal waterways improvement and maintenance fund established under the provisions of section five G of chapter forty. Added by St.1978, c. 581, § 5. Amended by St.1983, c. 25, § 1; St.1985, c. 526; St.1989, c. 687, § 19.

### § 3. Exemptions

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

not subject said vessels and their equipment to any other tax under section four of chapter fifty-nine. Added by St.1978, c. 581, § 5.

### § 4. Collector of taxes; penalties

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

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

Added by St.1978, c. 581, § 5. Amended by St.1987, c. 175.

### § 5. Collection provisions

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

Added by St.1978, c. 581, § 5.

### § 6. Ship and vessel information

The commissioner of corporations and taxation shall annually transmit to the director of marine and recreational vehicles a list of all ships or vessels documented as of July first under the laws of the United States whose owners reside in Massachusetts. The boat list shall include for each boat the name and residence of the registered owner, the documentation number, type, length, and model year of the boat and type and horsepower of the engine or motor used to propel said boat and the city or town in which it is habitually moored or docked.

Added by St.1978, c. 581, § 5.