

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES**

Bureau of Accounts Informational Guideline
Release No. 88-219 Obligation to Assess and Collect Boat Excise
July 1988

OBLIGATION TO ASSESS AND COLLECT BOAT EXCISE

SUMMARY:

In this era of diminishing revenues, the best interest of all cities and towns where boats are docked, moored or principally situated is most effectively served through a diligent attempt to collect the boat excise. Neglecting this assessment results in a loss of revenues by affected cities and towns as well as an inequitable system of taxation of boat-owners throughout the commonwealth.

The Massachusetts General Laws mandate the collection and assessment of the boat excise and contain several provisions which assist in this assessment and collection:

1. Chapter 60B states, in pertinent part:

[T]here 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 (Emphasis supplied.)

2. The legislature in Chapter 175 of the Acts of 1987 prescribed penalties upon boat-owners who fail to pay the boat excise when due. Further, this act requires harbormasters to refuse to allow a vessel, upon which an excise has not been paid, to "moor, dock, or otherwise be situated within the waterways" of the city or town.
3. The Director of Law Enforcement of the Department of Fisheries, Wildlife and Environmental Law Enforcement is directed to assist in the collection of this excise. Under G.L. Ch. 90B 511, the Director:

shall annually transmit to the assessors of each city and town in the commonwealth...a list of documented or registered owners of boats habitually moored or docked in such a city or town, and if not so moored or docked, a list of documented or registered boats whose owners reside in such city or town, together with any information which may assist the assessors in listing and valuing or assessing such boats

Assessors should work with harbormasters to see that they report to the assessors sufficient information concerning all unregistered boats which have been frequently moored or docked in the particular city or town to enable the assessors to cause excise bills to be issued to the owners of these boats.

Guidelines:

- a. Assessors, upon receipt from the Director of Fisheries & Wildlife of the annual list of documented or registered owners of boats, habitually moored or docked in the town over which they have jurisdiction, shall issue a commitment and warrant to the Collector, imposing a boat excise on these owners.
- b. Collectors, upon receipt of boat excise commitments and warrants from Assessors, shall forthwith mail excise bills to all boat owners on each commitment list.
- c. Collectors shall impose the penalties set out in Chapter 175 of the Acts of 1987 upon all boat owners who are delinquent in their boat excise payments.
- d. Harbormasters shall refuse to allow any vessel upon which there exists a delinquent boat excise to "moor, dock, or otherwise be situated within the waterways" of the city or town.
- e. Assessors should endeavor to obtain from harbormasters lists of boats which the harbormasters allowed to moor, dock, or otherwise be situated for at least two weeks during the preceding calendar year within waterways over which they had jurisdiction. These lists should provide the dimensions of each such boat and the name and address of each boat's owner. The assessors should cause an excise bill to be issued for each of these vessels.