

HOUSE . . . . . No. 6621

Substituted by the House, on motion of Mrs. Murray of Cohasset, for a bill with the same title (House, No. 6499). July 11.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT RELATIVE TO THE ASSESSMENT AND COLLECTION OF THE EXCISE IMPOSED UPON VESSELS MOORED OR DOCKED IN CERTAIN HARBORS.

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

SECTION 1. Section 2 of chapter 60B of the General Laws, as appearing in section 5 of chapter 581 of the acts of 1978, is hereby amended by striking out paragraph (b) and inserting in place thereof the following paragraph: —

(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; provided, however, that in the case of a vessel which is habitually moored or docked in a harbor bounded by more than one city or town, such return shall be made to the assessors of the city or town which controls and expends funds to maintain such harbor.

1 SECTION 2. Said section 2 of said chapter 60B, as so appear-  
2 ing, is hereby amended by striking out paragraph (f) and inserting  
3 in place thereof the following paragraph: —

4 (f) Said excise shall be assessed in the city or town where the  
5 vessel is habitually moored or docked, or in the case of a ship or  
6 vessel which has no mooring or docking space, where the ship or  
7 vessel is principally situated; provided, however, that in the use of a  
8 vessel which is habitually moored or docked in a harbor bounded  
9 by more than one city or town, said excise shall be assessed in the  
10 city or town which controls and expends funds to maintain such  
11 harbor.