

By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray relative to further providing for the taxation of boats, ships and vessels. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT FURTHER PROVIDING FOR THE TAXATION OF BOATS, SHIPS AND 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 SECTION 1. Clause First of section 18 of chapter 59 of the
2 General Laws is hereby amended by striking out the second sen-
3 tence, as appearing in section 4 of chapter 581 of the acts of 1978,
4 and inserting in place thereof the following sentence: — Ships and
5 vessels, except those used in or designed for use in carrying trade or
6 commercial fishing, shall be taxed to the owner as of January first
7 in the town where it is situated on January first.

1 SECTION 2. Section 2 of chapter 60B of the General Laws, as
2 appearing in section 5 of chapter 581 of the acts of 1978, is hereby
3 amended by striking out paragraph (b) and inserting in place
4 thereof the following paragraph: —
5 (b) Any person who owns such a vessel on January first shall
6 annually, on or before April first, make a return on oath to the
7 assessors of the city or town where such vessel was situated on
8 January first setting forth the vessel's registration or documenta-
9 tion number, if any; an adequate description, as well as the owner's
10 estimate of the fair cash value of said vessel and any engine or
11 motor used to propel said vessel, as of the next preceding January
12 first.

1 SECTION 3. 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 ship
5 or vessel is situated on January first.