

**§13066. Displaying excise tax decal and maintaining list**

**1. Failure to display excise tax decal.** The owner of a watercraft shall display the excise tax decal, as required by Title 36, chapter 112. In all cases when the owner of a watercraft fails to display an excise tax decal as required under Title 36, chapter 112, the law enforcement officer discovering the failure shall notify the tax collector of the owner's residence or, in the case of nonresidents, partnerships or corporations, foreign or domestic, the tax collector of the municipality where the watercraft is principally moored, docked or located or has its established base of operations.

A. A person who fails to display an excise tax decal in accordance with this subsection commits a civil violation for which a fine of not less than \$25 nor more than \$250 may be adjudged, which must be paid to the municipality in which the watercraft is subject to the excise tax. [PL 2003, c. 614, §9 (AFF); PL 2003, c. 655, Pt. B, §377 (AMD); PL 2003, c. 655, Pt. B, §422 (AFF).]

B. A person who fails to display an excise tax decal in accordance with this subsection after having been adjudicated as having committed 3 or more civil violations under this Part within the previous 5-year period commits a Class E crime. Any fine imposed as part of the sentencing alternative must be paid to the municipality in which the watercraft is subject to the excise tax. [PL 2003, c. 655, Pt. B, §377 (NEW); PL 2003, c. 655, Pt. B, §422 (AFF).]  
[PL 2003, c. 614, §9 (AFF); PL 2003, c. 655, Pt. B, §377 (AMD); PL 2003, c. 655, Pt. B, §422 (AFF).]

**2. Failure to maintain list or make list available.** A marina or boatyard owner shall maintain the list required by Title 36, section 1504, subsection 9, and make that list available as required by that section.

A. A person who violates this subsection commits a civil violation for which a fine of not less than \$25 nor more than \$250 may be adjudged. [PL 2003, c. 614, §9 (AFF); PL 2003, c. 655, Pt. B, §377 (AMD); PL 2003, c. 655, Pt. B, §422 (AFF).]

B. A person who violates this subsection after having been adjudicated as having committed 3 or more civil violations under this Part within the previous 5-year period commits a Class E crime. [PL 2003, c. 655, Pt. B, §377 (NEW); PL 2003, c. 655, Pt. B, §422 (AFF).]  
[PL 2003, c. 614, §9 (AFF); PL 2003, c. 655, Pt. B, §377 (AMD); PL 2003, c. 655, Pt. B, §422 (AFF).]

**SECTION HISTORY**

PL 2003, c. 414, §A2 (NEW). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2003, c. 655, §B377 (AMD). PL 2003, c. 655, §B422 (AFF).

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