

Length to Nearest Foot	Tax	11 Years & Over	21 Years & Over	Commercial
54'	\$388.00	\$310.40	\$232.80	\$194.00
55'	\$406.00	\$324.80	\$243.60	\$203.00
56'	\$424.00	\$339.20	\$254.40	\$212.00
57'	\$442.00	\$353.60	\$265.20	\$221.00
58'	\$460.00	\$368.00	\$276.00	\$230.00
59'	\$478.00	\$382.40	\$286.80	\$239.00
60'	\$496.00	\$396.80	\$297.60	\$248.00
61'	\$514.00	\$411.20	\$308.40	\$257.00
62'	\$532.00	\$425.60	\$319.20	\$266.00
63'	\$550.00	\$440.00	\$330.00	\$275.00
64'	\$568.00	\$454.40	\$340.80	\$284.00
65'	\$586.00	\$468.80	\$351.60	\$293.00
for each foot over 65+	\$18.00	\$14.40	\$10.80	\$9.00
*Watercraft 20' or less in length which are not required to be registered with IF&W are not subject to this excise tax				
**Watercraft 13' or less, 23 feet and greater, and canoes are not subject to a tax on the motor				
***No depreciation due to age shall reduce the total tax below \$12.				

## XI. Aircraft Excise Tax

Aircraft excise tax is no longer collected on the community level. Collection, by state law (36 MRSA §1484) is conducted by the Maine Department of Transportation.