

### Watercraft Excise Table-Complete

<u>Length to Nearest Foot</u>	Tax	11 Years & Over	21 Years & Over	Commercial
Dories & Canoes 20' & Under without motor	<b>Not subject to excise tax</b>			
Dories & Canoes over 20' without motor	\$6.00	\$6.00	\$6.00	\$3.00
All Canoes with motors	\$6.00	\$6.00	\$6.00	\$3.00
12' & Under without motor	<b>Not subject to excise tax</b>			
12' & under with motor	\$6.00	\$6.00	\$6.00	\$3.00
13' without motor	<b>Not subject to excise tax</b>			
13' with motor	\$7.00	\$7.00	\$7.00	\$3.50
14' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$10.00	\$10.00	\$10.00	\$5.00
with over 20 HP to 70 HP motor	\$13.00	\$12.00	\$12.00	\$6.50
with over 70 HP motor	\$20.00	\$16.00	\$12.00	\$10.00
15' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$11.00	\$11.00	\$11.00	\$5.50
with over 20 HP to 70 HP motor	\$14.00	\$12.00	\$12.00	\$7.00
with over 70 HP motor	\$21.00	\$16.80	\$12.60	\$10.50
16' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$13.00	\$12.00	\$12.00	\$6.50
with over 20 HP to 70 HP motor	\$16.00	\$12.80	\$12.00	\$8.00
with over 70 HP motor	\$23.00	\$18.40	\$13.80	\$11.50
17' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$15.00	\$12.00	\$12.00	\$7.50
with over 20 HP to 70 HP motor	\$18.00	\$14.40	\$12.00	\$9.00
with over 70 HP motor	\$25.00	\$20.00	\$15.00	\$12.50
18' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$18.00	\$14.40	\$12.00	\$9.00
with over 20 HP to 70 HP motor	\$21.00	\$16.80	\$12.60	\$10.50
with over 70 HP motor	\$28.00	\$22.40	\$16.80	\$14.00
19' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$21.00	\$16.80	\$12.60	\$10.50
with over 20 HP to 70 HP motor	\$24.00	\$19.20	\$14.40	\$12.00
with over 70 HP motor	\$31.00	\$24.80	\$18.60	\$15.50

<u>Length to Nearest Foot</u>	Tax	11 Years & Over	21 Years & Over	Commercial
20' without motor	<b>Not subject to excise tax</b>			
with up to 20HP motor	\$24.00	\$19.20	\$14.40	\$12.00
with over 20 HP to 70 HP motor	\$27.00	\$21.60	\$16.20	\$13.50
with over 70 HP motor	\$34.00	\$27.20	\$20.40	\$17.00
21' without motor	\$26.00	\$20.80	\$15.60	\$13.00
with up to 20HP motor	\$28.00	\$22.40	\$16.80	\$14.00
with over 20 HP to 70 HP motor	\$31.00	\$24.80	\$18.60	\$15.50
with over 70 HP motor	\$38.00	\$30.40	\$22.80	\$19.00
22' without motor	\$30.00	\$24.00	\$18.00	\$15.00
with up to 20HP motor	\$32.00	\$25.60	\$19.20	\$16.00
with over 20 HP to 70 HP motor	\$35.00	\$28.00	\$21.00	\$17.50
with over 70 HP motor	\$42.00	\$33.60	\$25.20	\$21.00
23'	\$51.00	\$40.80	\$30.60	\$25.50
24'	\$56.00	\$44.80	\$33.60	\$28.00
25'	\$61.00	\$48.80	\$36.60	\$30.50
26'	\$68.00	\$54.40	\$40.80	\$34.00
27'	\$75.00	\$60.00	\$45.00	\$37.50
28'	\$82.00	\$65.60	\$49.20	\$41.00
29'	\$89.00	\$71.20	\$53.40	\$44.50
30'	\$96.00	\$76.80	\$57.60	\$48.00
31'	\$103.00	\$82.40	\$61.80	\$51.50
32'	\$110.00	\$88.00	\$66.00	\$55.00
33'	\$117.00	\$93.60	\$70.20	\$58.50
34'	\$125.00	\$100.00	\$75.00	\$62.50
35'	\$133.00	\$106.40	\$79.80	\$66.50
36'	\$141.00	\$112.80	\$84.60	\$70.50
37'	\$149.00	\$119.20	\$89.40	\$74.50
38'	\$158.00	\$126.40	\$94.80	\$79.00
39'	\$167.00	\$133.60	\$100.20	\$83.50
40'	\$177.00	\$141.60	\$106.20	\$88.50
41'	\$187.00	\$149.60	\$112.20	\$93.50
42'	\$198.00	\$158.40	\$118.80	\$99.00
43'	\$210.00	\$168.00	\$126.00	\$105.00
44'	\$223.00	\$178.40	\$133.80	\$111.50
45'	\$237.00	\$189.60	\$142.20	\$118.50
46'	\$252.00	\$201.60	\$151.20	\$126.00
47'	\$268.00	\$214.40	\$160.80	\$134.00
48'	\$284.00	\$227.20	\$170.40	\$142.00
49'	\$301.00	\$240.80	\$180.60	\$150.50
50'	\$318.00	\$254.40	\$190.80	\$159.00
51'	\$335.00	\$268.00	\$201.00	\$167.50
52'	\$352.00	\$281.60	\$211.20	\$176.00
53'	\$370.00	\$296.00	\$222.00	\$185.00

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.