# DEPARTMENT OF MARINE RESOURCES - PROCEDURAL RULES

# CHAPTER 1

# WATERCRAFT EXCISE TAX DECAL

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### DEPARTMENT OF MARINE RESOURCES

### Chapter 1 Watercraft Excise Tax Decal

#### 1.02 **Definitions**

The definitions set forth in 36 M.R.S. Chapter 112 shall apply to the terms used in this chapter.

#### 1.03 Placement of Excise Tax Decal

- A. On watercraft documented under the laws of the United States and not registered pursuant to 12 M.R.S.§13056, the excise tax decal shall be displayed on the wheelhouse or forward topsides so that the decal is visible clearly to observers of the port and starboard sides of the watercraft.
- B. On watercraft more than twenty (20) feet in length that are not registered under 12 M.R.S.§13056 and not documented under the laws of the United States, the excise tax decal shall be displayed on both sides of the bow so as to be visible clearly to observers.
- 1.04 Rules Governing the Inspection of Watercraft by a Marine Patrol Officer
  - A. Safety Requirements for Watercraft
    - 1. All watercraft shall meet the requirements specified in 12 M.R.S. §935, as amended, and the U.S. Federal Boating Safety Act of 1971 (46 U.S.C.A. §1451, et seq., as amended).
    - 2. At the time the Marine Patrol Officer arrives within the vicinity of the stopped watercraft, the Marine Patrol Officer will make his intentions known to the operator and/or occupants of the watercraft.
    - 3. A Marine Patrol Officer may inspect the documents, licenses and permits of the watercraft and conduct an inspection of the watercraft to determine compliance with the state and federal safety requirements designated above.
    - 4. The Marine Patrol Officer will notify the Commissioner of Marine Resources in writing of any person or persons who fail to submit for inspection under 12 M.R.S.A. §6133(1).

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