Watercraft Excise Table-Complete

		11 Years &	21 Years &	
Length to Nearest Foot	Tax	Over	Over	Commercia
Dories & Canoes 20'& Under without				
motor		ect to excise tax		
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	Not explic	-44		
12' & under with motor	\$6.00	ect to excise tax	60.00	40.00
12 & under with motor	\$6.00	\$6.00	\$6.00	\$3.00
13' without motor	Not subje	ect to excise tax		
13' with motor	\$7.00	\$7.00	\$7.00	\$3.50
14' without motor	Not subje	ct to excise tax		
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		ct to excise tax		
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	Not subject	t to excise tax		
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		t to excise tax	#40.00	11.00
with up to 20HP motor with over 20 HP to 70 HP motor	\$15.00 \$18.00	\$12.00 \$14.40	\$12.00 \$12.00	\$7.50
with over 70 HP motor	\$25.00	\$20.00	\$12.00	\$9.00 \$12.50
Will over 70 HF Motol	\$25.00	\$20.00	\$15.00	\$1Z.5U
18' without motor	Not subject	to excise tax		
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
0) - 24 4 4	Not entitle of	4		
9' without motor		to excise tax	640.00	040 70
vith up to 20HP motor vith over 20 HP to 70 HP motor	\$21.00 \$24.00	\$16.80	\$12.60	\$10.50
		\$19.20	\$14.40	\$12.00
vith over 70 HP motor	\$31.00	\$24.80	\$18.60	\$15.5

MMTCTA Excise Tax Manual 2006 Edition updated June 2009

	Length to Nearest Foot	Тах	11 Years & Over	21 Years & Over	Commercial
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 \$33.00 \$24.80 \$18.60 \$15.50 with over 20 HP motor \$33.00 \$24.00 \$18.00 \$15.50 with up to 20HP motor \$33.00 \$24.00 \$18.00 \$16.00 with over 20 HP to 70 HP motor \$33.00 \$26.60 \$19.20 \$16.00 with over 20 HP motor \$32.00 \$26.00 \$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 \$25.55 24' \$56.00 \$44.80 \$36.60 \$34.00 28' \$68.00 \$46.00<	policina de la constanta de la	Not subj	ect to excise tax		
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 \$28.00 \$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 \$33.00 \$30.40 \$22.80 \$19.00 22' without motor \$30.00 \$24.00 \$18.00 \$15.00 with over 20 HP to 70 HP motor \$35.00 \$25.60 \$19.20 \$16.00 with over 20 HP to 70 HP motor \$35.00 \$25.00 \$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 \$36.60 \$30.50 25' \$61.00 \$48.80 \$36.60 \$30.50 28' \$86.00 \$4	with up to 20HP motor	\$24.00	\$19.20	\$14.40	\$12.00
21' without motor		\$27.00	\$21.60	\$16.20	\$13.50
21' without motor		\$34.00	\$27.20	\$20.40	\$17.00
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 \$35.00 \$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 \$44.80 \$33.60 \$25.50 24' \$56.00 \$44.80 \$33.60 \$25.50 25' \$61.00 \$48.80 \$33.60 \$28.00 25' \$68.00 \$54.40 \$40.80 \$34.00 27' \$75.00 \$80.00 \$45.50 \$34.00 28' \$88.00 \$77.20 \$53.40 \$44.50 30' \$96.00 \$76.80 \$57.60 \$48.00					
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22' without motor		\$38.00	\$30.40	\$22.80	\$19.00
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25' \$68.00 \$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' \$150.00 \$133.60 \$100.20 \$83.50 40' \$177.00 \$149.60 \$112.20 \$93.50 </td <td></td> <td>\$56.00</td> <td>\$44.80</td> <td>\$33.60</td> <td>\$28.00</td>		\$56.00	\$44.80	\$33.60	\$28.00
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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 50' \$318.00 \$254.40 \$190		\$125.00	\$100.00	\$75.00	\$62.50
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 \$1		\$133.00	\$106.40	\$79.80	\$66.50
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 \$63.50 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		\$141.00	\$112.80	\$84.60	\$70.50
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 \$150.50 51' \$335.00 \$268.00 \$201.00 \$167.50 52' \$352.00 \$281.60 <t< td=""><td></td><td>\$149.00</td><td>\$119.20</td><td>\$89.40</td><td>\$74.50</td></t<>		\$149.00	\$119.20	\$89.40	\$74.50
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		\$158.00	\$126.40	\$94.80	\$79.00
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		\$167.00	\$133.60	\$100.20	\$83.50
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	40'	\$177.00	\$141.60	\$106,20	\$88.50
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		\$187.00	\$149.60	\$112,20	\$93.50
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	42'	\$198.00	\$158.40	\$118.80	\$99.00
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	43'	\$210.00	\$168.00	\$126.00	\$105.00
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		\$223.00	\$178.40	\$133.80	\$111.50
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		\$237.00	\$189.60	\$142.20	\$118.50
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		\$252.00	\$201.60	\$151.20	\$126.00
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		\$268.00	\$214.40	\$160.80	\$134.00
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		\$284.00	\$227.20	\$170.40	\$142.00
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		\$301.00	\$240.80	\$180.60	\$150.50
51' \$335.00 \$268.00 \$201.00 \$167.50 52' \$352.00 \$281.60 \$211.20 \$176.00		\$318.00	\$254.40	\$190.80	\$159.00
52' \$352.00 \$281.60 \$211.20 \$176.00		\$335.00	\$268.00	\$201.00	\$167.50
4000 00 000	52'	\$352.00	\$281.60	\$211.20	\$176.00
	53'	\$370.00	\$296.00	\$222.00	\$185.00

MMTCTA Excise Tax Manual 2006 Edition updated June 2009

		11 Years &	21 Years &	!
Length to Nearest Foot	Tax	Over	Over	Commercia
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 regleter	nd with IS814/ oro not		

^{**}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.