

WATERCRAFT EXCISE TAX RATES

| Length to Nearest Foot | Tax | 11 Years | 21 Years | Commercial |
|---------------------------------------|-------|----------|-----------|------------|
| Dories & Canoes 20' & under w/o motor | Not | Subject | To Excise | Tax |
| Dories & Canoes over 20' w/o motor | 6.00 | 6.00 | 6.00 | 3.00 |
| All canoes with motors & PWC | 6.00 | 6.00 | 6.00 | 3.00 |
| 12' & under without motor | Not | Subject | To Excise | Tax |
| 12' & under with motor | 6.00 | 6.00 | 6.00 | 3.00 |
| 13' without motor | Not | Subject | To Excise | Tax |
| 13' with motor | 7.00 | 7.00 | 7.00 | 3.50 |
| 14' without motor | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 | To Excise | Tax |
| with up to 20 HP 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 | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 |
| 20' without motor | Not | Subject | To Excise | Tax |
| with up to 20 HP 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 20 HP 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 |

| Length to Nearest Foot | Tax | 11 Years | 21 Years | Commercial |
|--------------------------------|--------|----------|----------|------------|
| 22' without motor | 30.00 | 24.00 | 18.00 | 15.00 |
| with up to 20 HP 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 |
| 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 Inland Fisheries & wildlife 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 \$12.00