

### 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