

### Watercraft Excise Table-Complete

| Length to Nearest Foot                    | 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    |

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| Length to Nearest Foot         | Tax                       | 11 Years &<br>Over | 21 Years &<br>Over | Commercial |
|--------------------------------|---------------------------|--------------------|--------------------|------------|
| 20' without motor              | Not subject to excise tax |                    |                    |            |
| 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   |

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| <b>Length to Nearest Foot</b>                                                                                          | <b>Tax</b> | <b>11 Years &amp;<br/>Over</b> | <b>21 Years &amp;<br/>Over</b> | <b>Commercial</b> |
|------------------------------------------------------------------------------------------------------------------------|------------|--------------------------------|--------------------------------|-------------------|
| 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.                                                   |            |                                |                                |                   |