

CHAPTER 289

TAX ON REGISTERED TONNAGE OF VESSELS NAVIGATING
INTERNATIONAL WATERS

Sec.
289.01 Report of registered tonnage; tax of five
cents per ton; distribution

289.01 REPORT OF REGISTERED TONNAGE; TAX OF FIVE CENTS PER TON; DISTRIBUTION. - The owner of any steam vessel, barge, boat, or other water craft owned within, or hailing from, any port of this state and employed in the navigation of international waters, annually, on or before July first, may file with the state auditor a verified statement containing the name, name of owner, port of hail, and registered tonnage of such craft, and thereupon may pay into the state treasury a sum equal to five cents per net ton of such registered tonnage, and the treasurer shall issue his receipt therefor. Such payment shall be received in lieu of other taxes on such craft, state or municipal, for the year in which such payment is made. On or before December first, following, such treasurer shall pay one-half of such sum to the treasurer of the county wherein the port of hail of such craft is located.

[R. L. s. 1038; 1919 c. 505] (2291)