

## CHAPTER 289

REGISTERED TONNAGE,  
VESSELS NAVIGATING INTERNATIONAL WATERS

Sec.

289.01 Report; tax; distribution  
289.02 Vessel tonnage tax

**289.01 REPORT; TAX; 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 1, may file with the commissioner of taxation 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 the minimum sum of \$50 for each such craft, plus a sum equal to five cents per net ton of such registered tonnage in excess of 1,000 tons 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 1, following, such treasurer shall pay 80 percent of such sum to the treasurer of the county wherein the port of hail of such craft is located.

There is hereby appropriated to such counties entitled to payment hereunder, from the fund or account in the state treasury to which the money was credited, an amount sufficient to make the payment specified herein.

[*R L s 1038; 1919 c 505 s 1; 1953 c 485 s 1; 1959 c 158 s 20*] (2291)

**289.02 VESSEL TONNAGE TAX.** The state treasurer is hereby authorized to set aside in a separate account the counties' share of the vessel tonnage tax and to distribute the same to the counties entitled thereto at the end of each fiscal year, as provided by section 289.01.

[*1969 c 1153 s 10*]