

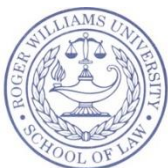


Funding options for end-of-life stewardship of fiberglass boats

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Introduction

End-of-life fiberglass boats¹ are a major problem for boat owners, boatyards, and solid waste managers. Countless boats litter Rhode Island—often permanently occupying back yards or abandoned in boat yards. In the absence of an end-of-life option other than disposal, these boats are either left in place or sent to a landfill, where they take up a substantial amount of valuable, limited space. A sustainable solution for end-of-life stewardship of fiberglass boats is badly needed to protect our marine environment, reduce strain on state solid waste disposal facilities, and provide an alternative option for boat owners.

Cement manufacturing represents a promising use for end-of-life fiberglass boats.² While this use would address the problem of what to do with the fiberglass material, the economics of boat recycling through this pathway are challenging. Boats must be dismantled and all hazardous materials removed before the fiberglass can be processed and used in the cement-making process. While this labor would provide a welcome income stream for boat manufacturers and/or yards during the winter season, the associated labor costs would be substantial, and far greater than the income that can realistically be obtained from sale of the bulk fiberglass material. While local cost estimates are not available at this time, France has established a requirement for dismantling, the costs of which are borne by the last boat owner.³ Dismantling prices through the program averaged €1207 for boats that were on average 30 years old.⁴ Alternate sources of funding for boat recycling are needed if Rhode Island or other jurisdictions seek to implement recycling programs.

User fees are a potential avenue for funding boat recycling initiatives. Rhode Island, like other states, has established stewardship programs for a growing number of consumer products, such as paint⁵ and mattresses.⁶ Consumers must pay a uniform fee when they purchase these products, in an amount sufficient to cover the costs of a sustainable recycling or disposal program. Similar fee systems, on a one-time or annual basis, could also be used productively in the boating sector, in which user fees are already deployed to support related activities.

¹ While fiberglass vessels are used for a variety of purposes, including fishing, this study focuses on recreational vessels—primarily smaller motorboats and sailboats—and therefore uses the term “boats” rather than “vessels,” following the Federal Boat Safety Act of 1971 and state boating acts. Use of “boat” in this study is synonymous with “vessel” or “watercraft” except where otherwise noted. This study does not address alternative registration arrangements for fishing vessels or other specific uses.

² See Melissa Wood, *The Unresolved Afterlife of Composite-Built Boats*, PROF. BOATBUILDER Oct./Nov. 2016, at 44; Melissa Wood, *Boat Disposal Plan Progresses*, PROF. BOATBUILDER (May 19, 2016), available at <http://www.proboat.com/2017/05/boat-disposal-plan-progresses/>.

³ Mirna Cieniewicz & Pierre Barbleu, *Boat's End-of-Life in Ports*, Presentation to BoatsDIGEST Final Conference (Sept. 23, 2015), available at http://www.europeanboatingindustry.eu/images/Members_Meetings/150923%20BD%20final%20Presentation1%20MCieniewicz-PBarbleu.pdf.

⁴ *Id.*

⁵ R.I. Gen. L. § 23-24.12-3.

⁶ R.I. Gen. L. § 23-90-1 *et seq.*

This study reviews user fees that apply to recreational boating. States currently employ a range of taxes and fees on fiberglass and other vessels, both at the time of sale and on an annual basis. While many such taxes and fees are channeled directly to state general revenues, every U.S. state and territory charges boat registration fees, the proceeds of which are placed in a special fund used to support boating-related activities, such as construction of boat launches and removal of hazards and obstructions. Such fees may represent a productive model for end-of-life stewardship, which could ensure that boaters internalize end-of-life costs.

This study provides a foundation for consideration of end-of-life stewardship programs for fiberglass boats by reviewing U.S. state and territory fees and boat-specific taxes.⁷ It identifies fees used in each jurisdiction, what these fees are allocated for, how they are allocated, and how they ensure that boaters support the ecosystems they use so frequently. Additionally, this study discusses states that address the issue of derelict vessels and how they have also allotted state funds to manage the growing issue of derelict vessels in our waterways.

Registration Fees

Congress enacted the Federal Boat Safety Act of 1971 with the intention of improving the safety conditions of commercial and recreational boating in the U.S.⁸ The Act establishes national regulations that boaters must abide by, such as wearing lifejackets and complying with other vessel safety requirements, and preempts state recreational vessel performance or safety standards.⁹ States are authorized to register vessels and require a fee from owners so long as they require information set out in federal regulations,¹⁰ such as the vessel owner's name, vessel length, vessel type, propulsion method, purpose of operation, and an identification number.¹¹

As reviewed in detail below, every U.S. state and territory requires boaters to pay a fee to own and operate a vessel in state waters. Registration fees—sometimes called certification or numbering fees—are assessed on an annual, biennial, or triennial basis. Vessel owners are required to register any vessel that spends more than a minimum amount of time in state waters. For example, Florida requires registration of any vessel remaining in state waters for more than 90 days.¹²

Nearly all states set registration fees based on vessel length—the longer the vessel, the higher the fee. Additionally, some states have higher fees for motorized vessels than for non-motorized

⁷ Vessels are subject to sales and use taxes in most, but not all, states. These taxes are not addressed here, but are an important consideration when crafting laws or regulations as they may be important factors in the location where vessels are purchased and principally used. In addition, vessels are subject to personal property taxes or excise taxes in many jurisdictions; this study does not address these taxes except where revenue from taxes on boats is set aside for a particular purpose or the taxation system is unique or otherwise relevant.

⁸ Pub. L. 92-75, 85 Stat. 213 (1971).

⁹ 46 U.S.C. § 4306.

¹⁰ 33 C.F.R. Part 174.

¹¹ 46 U.S.C. ch. 123; *see also* U.S. Coast Guard Boating Safety Division, *Federal Laws*, at <http://www.uscgboating.org/regulations/federal-laws.php>.

¹² Fla. Stat. ch. 328.56.

vessels. In a few cases, fees differ for different types of vessels (e.g., cruisers, inboards, outboards) or—in Connecticut—hull material.¹³ The average registration fee ranges from under \$20 to several hundred dollars.

Boat registration fees are not taxes; rather, they are user fees that are directed to specific purposes related to boating. States direct the fees—and in many cases, fines for violations of boating regulations and other directed sources of funding—to special funds that are kept distinct from the state’s general treasury and which can be used only for a set of approved activities. These activities vary from state to state, but generally benefit boating safety, access (boat ramps, etc.), navigational services (dredging, etc.), and/or environmental protection (aquatic invasive species control, etc.). In addition to registration fees, many states use one or more of three additional funding streams. These include special user fees or surcharges, taxes, and checkoffs.

Special fees and surcharges are commonly used to fund special purposes or programs focused on particular activities related to boating. For example, Indiana boat registration fees include a Department of Natural Resources Fee and Lake and River Enhancement Fee, which are used to enforce boating laws and improve navigable waters and to provide grants to protect and enhance aquatic habitat, respectively.¹⁴

Sticker programs provide a twist on the surcharge concept, as they may apply to only a subset of vessels, and those vessels may be a different group than those vessels requiring registration. Sticker programs have been developed primarily to fund aquatic invasive species management activities. For example, Maine requires vessel owners using inland waters—including owners of non-motorized vessels—to purchase a \$20 invasive species sticker to be placed on each vessel; funds are directed to programs for that focus on lake protection and preventing the spread of invasive species.¹⁵

Some states and territories require payment of sale and use, excise, and/or property taxes that are directed in whole or in part to fund boating-related activities. Such taxes are often based upon a percentage of the value of the vessel, and therefore may be far costlier than registration fees. Many states assess sales and use taxes upon purchase or initial registration of a vessel, and in most cases the proceeds are directed to the general treasury of the state or local government—such taxes are not collected in this study. In Maryland, however, proceeds from a 5% vessel excise tax that applies to all vessels used principally in Maryland are deposited into the Waterway Improvement Fund.¹⁶ More commonly, smaller, annual taxes are used specifically for boating. For example, Massachusetts requires payment of a 1% annual excise tax on all vessels, half of which is credited to the municipal waterways improvement and maintenance fund.¹⁷ Finally, taxes on boating-related products, such as fuel, may be used for boating programs. For example, the Ohio Waterways Safety Fund provides

¹³ Conn. Gen. Stat. § 15-144.

¹⁴ Ind. Code § 9-31-3-9.

¹⁵ Me. Rev. Stat. tit. 12, § 13058.

¹⁶ Md. Rev. Stat. Nat. Res. § 8-716.

¹⁷ Mass. Gen. Laws ch. 90B, § 39.

grants for boater education programs, funded by a share of the state motor fuel tax, watercraft registration and titling fees, and funding from the U.S. Coast Guard.¹⁸

Last, a few states have adopted checkoff programs in which boaters may voluntarily donate to state boating programs. Wisconsin, for example, provides vessel owners the option to donate money for programs to prevent the spread of invasive species,¹⁹ while Florida sells a sea turtle sticker with proceeds going to a conservation fund.²⁰

These types of programs have a variety of benefits and drawbacks that should be considered when selecting a fee structure to fund vessel recycling.

- **Specific accounts supported by registration fees** have an organized and cohesive statutory structure that expressly states what funds will be used for and allows the funds to be designated towards specific projects. This structured funding provides predictability as to how much money will accrue to the fund annually, and the accounts are not dependent on legislative appropriations. However, there is a tension in this type of structured fund between flexibility in the use of the account and ensuring that funds are used for specific purposes. The ability to have more flexible use of funds can be helpful, especially for new programs where priorities have not been established. A flexible structure allows a state to make those decisions as they go and new priorities arise. However, where specific activities are desired, flexibility may result in diversion of funds to different activities over time, resulting in underfunding of the initial program priorities. In programs that designate particular surcharge amounts to specific activities, the resulting amounts are often quite small and may be insufficient to effectively contribute to vessel recycling.
- **Sticker programs** ensure that funding goes to specific programs, and can be targeted to particular types of boaters. However, these programs have only been used for invasive species to date. An advantage of these programs is that it is easy for law enforcement officials to identify whether a boater has complied with requirements, resulting in high compliance by boat owners. Sticker programs are most beneficial in states or territories with a large population of vessels, because the fees are generally low—\$10 or \$20 per year. In addition, states can and do require boaters to purchase stickers even for transient boats with out-of-state registration, which may not be possible with other surcharges paid with registration.
- **Taxes** can be an effective way to ensure that boaters contribute to funding for boating-related activities in substantial amounts. Taxes paid at time of purchase can be used to set aside funding for stewardship from the beginning of each vessel's life, rather than leaving funding to the end-of-life. Time-of-purchase tax systems may allow a boater to import a

¹⁸ Ohio Rev. Code §§ 1547.55, 5735.051; *see also* Ohio Div. State Parks & Watercraft, *ODNR Awards Funds to Local Boating Safety and Education Programs*, at <http://watercraft.ohiodnr.gov/news/post/odnr-awards-funds-to-local-boating-safety-and-education-programs>.

¹⁹ Wis. Stat. §30.52.

²⁰ Fla. Stat. ch. 328.72(16).

vessel registered elsewhere without paying the tax, while potentially disposing of the vessel in the state. Annual excise or property tax systems in smaller amounts may reduce this risk, but raise the possibility that older vessels may be imported and junked before the costs of recycling have been recovered. Care would be needed to deploy a system that ensures that the state recovers the costs of recycling each vessel.

- **Checkoff systems** allow boaters to voluntarily contribute to a special fund in amounts they select. The evident issue with this type of voluntary donation program is that boaters are not obligated to contribute to the fund if they do not wish to, so compliance is likely to be limited—especially when compared to the costs of vessel recycling. Thus, while checkoffs may be useful for certain activities, they do not appear to allow internalization of the cost of disposal amongst the boating population.

None of the fee structures used in other U.S. states and territories offers a direct model for implementation in the case of fiberglass boat recycling. However, a combination of elements of existing programs suggests that an effective fee structure may be possible. Such a system may include a directed fee in an amount sufficient to recycle each vessel, to be paid at initial sale or first registration in the state, and to include visual evidence of payment.

State marine debris legislation that funds removal of abandoned or derelict vessels (ADVs) may provide a partial model for vessel recycling programs. States that have enacted such legislation include:

- California;
- Florida;
- Maryland;
- Massachusetts;
- Michigan;
- Mississippi;
- Oregon;
- Rhode Island;
- Texas;
- Virginia; and
- Washington.

The statutory provisions created by these states allocate funds directly to programs that manage and dispose of ADVs in U.S. waterways. The funds often cover the cost of removal of vessels from waterways and of their disposal, but they do not address the eventual disposal of recovered vessels. In addition to funding, these state statutes generally address how ADVs can be addressed, including by authorizing state and local agents to remove and dispose of the vessels without fear of liability and by simplifying vessel ownership.

Future Research Directions

This study provides an overview of the U.S. fees and taxes that could be used as a model for a fiberglass boat recycling program. With this foundation, states such as Rhode Island can craft stewardship programs that are consistent with and draw from models used throughout the country. However, additional research could improve and assist in the development of such legislation. Key areas for future research include economic estimates and international programs.

Information on the economic costs of boat dismantling are critical to program design but are not yet available. There are multiple options for cost assessment to boat owners, including at the time of sale or initial entry into a state; as a component of annual or periodic registration; and a mixture of initial and annual costs. Selection of a fee structure may depend in part on the scale of costs—for example, a state may wish to avoid assessing an annualized stewardship fee that is far higher than other existing boating fees.

Research on international programs supporting recreational boat recycling or decommissioning could also prove useful. Several European countries, including France, have implemented boat recycling programs, which may be supported by well-developed regulatory programs. These programs, and lessons from their ongoing implementation, may offer important lessons for U.S. state considering the creation of similar initiatives.

State and Territory Boating Fees and Funding

This section provides an overview of boat registration fees and selected, relevant taxes in coastal U.S. states and territories. In addition, it identifies how registration fees and taxes are allocated to particular funds or uses related to boating. Information on funds specific to ADV removal is included, including in states where such funds are not connected to registration costs.

Alabama

Alabama designates Boater Registration fees based on the class of the vessel (Table 1).²¹ The class of the vessel is determined by the vessel length. All fees, except for a \$2 issuance fee, are deposited in the State Water Safety Fund.²²

Table 1. Alabama Boat Registration Fees.

Class	Fee
Class I (< 16')	\$18 plus \$2 issuance fee
Class II (16'-26')	\$23 plus \$2 issuance fee
Class III (26'-40')	\$73 plus \$2 issuance fee
Class IV (>40')	\$98 plus \$2 issuance fee

Alaska

Alaska has established flat registration fees of \$24.00 for powered boats and \$10.00 for non-powered boats.²³ Registration lasts for three years, and fees are deposited in the general fund.²⁴

California

Application for registration of a vessel in California requires an application fee of \$9, plus a fee of either \$10 or \$20 (depending on whether it is an odd- or even-numbered year), plus a quagga and zebra mussel infestation prevention fee.²⁵ The quagga and zebra mussel fee is either \$20 or \$10, depending on year, such that the total additional fee is \$30 regardless of year; however, it does not apply to vessels used exclusively in marine waters.²⁶ All quagga and zebra mussel revenues are deposited in the Harbors and Watercraft Revolving Fund and can be expended only for certain purposes.²⁷ Renewal fees are \$20.²⁸

²¹ Ala. Code § 33-5-17.

²² Ala. Code § 33-5-10.

²³ Alaska Stat. § 05.25.096.

²⁴ Alaska Stat. § 05.25.096.

²⁵ Cal. Veh. Code § 9853.

²⁶ Cal. Harb. & Nav. Code § 675.

²⁷ *Id.*

²⁸ Cal. Veh. Code § 9860.

Most vessels are subject to property tax assessment in California, which is assessed statewide at a 1% rate, but revenues from which are allocated to the relevant local government.²⁹

California has created an Abandoned Watercraft Abatement Fund (AWAF), which is funded by fines levied for abandoning watercraft and is used to fund vessel removal.³⁰ The state has also funded a Vessel Turn-In Program based on a recommendation from the Department of Boating and Waterways.³¹ The Department has combined these two programs into a single grant program—the “Surrendered and Abandoned Vessel Exchange (SAVE)” program.³² Grants from the program are awarded annually to local public agencies for the abatement, removal, storage and disposal of abandoned and surrendered recreational vessels, and for the removal and disposal of other water hazards and marine debris on California’s waterways. These programs provide a no-cost removal service of derelict or abandoned vessels.³³

Connecticut

Connecticut’s fee structure is based on the length of the vessel and the type of hull material. It varies by the foot and has different amounts for wood and for other material types.³⁴ Fees range from \$7.50 to \$525 for non-wood hull boats, and all fees are deposited in the state general fund.³⁵

Delaware

Delaware has established registration fees for different classes of vessels (

²⁹ Cal. Rev. & Tax. Code §§ 1139-40. *See also* Cal. Legis. Analyst’s Office, Understanding California’s Property Taxes (2012), available at www.lao.ca.gov/reports/2012/tax/property-tax-primer-112912.aspx.

³⁰ Cal. Harb. & Nav. Code § 525.

³¹ *Id.* § 525.5; California Div. Boating & Waterways, *About the Grants*, at http://dbw.parks.ca.gov/?page_id=28816#AboutTheGrants.

³² California Div. Boating & Waterways, *Surrendered and Abandoned Vessel Exchange (SAVE)*, at http://dbw.parks.ca.gov/?page_id=28816.

³³ NOAA Marine Debris Program, *Abandoned and Derelict Vessels in California*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/california>.

³⁴ Conn. Gen. Stat. § 15-144; Conn. Dep’t Motor Veh., *Boat and Personal Watercraft Registration Fee Schedule as Set by Hull Material*, at <http://www.ct.gov/dmv/cwp/view.asp?a=817&q=245290>.

³⁵ *Id.*

Table 2).³⁶ As of 2017, 50% of the funds derived from registration fees must be deposited in a Waterway Management Fund to be used for activities related to waterways management.³⁷ A boat ramp certificate of \$35 is also required to use state boat ramps and receipts are used “in accordance with the requirements of the Federal Aid in Sport Fish Restoration Act.”³⁸

³⁶ Del. Code tit. 23 § 2113.

³⁷ *Id.*

³⁸ *Id.*

Table 2. Delaware Boat Registration Fees.

Class	Annual Fee
Class A (< 16')	\$20
Class I (16'-26')	\$40
Class II (26'-40')	\$60
Class III (40'-65')	\$100
Class IV (> 65')	\$120

Florida

Florida has established registration fees for different classes of vessels which vary by the length of the vessel (Table 3).³⁹ Reduced fees are available for vessels with locator beacons, and counties may elect to require registration fees in addition to those indicated here.⁴⁰ Service fees are also additional.⁴¹ Of each registration, \$1 is deposited into the Save the Manatee Trust Fund and \$1 into the Marine Resources Conservation Trust Fund, and the remainder is remitted to counties for use in boating-related activities.⁴² Florida also sells a \$5 marine turtle sticker, proceeds from which are placed in the Marine Resources Conservation Trust Fund.⁴³

Table 3. Florida Boat Registration Fees.

Vessel Class	Fee
Class A-1 (< 12')	\$5.50
Class A-2 (12'-16')	\$16.25
Class 1 (16'-26')	\$28.75
Class 2 (26'-40')	\$78.25
Class 3 (40'-65')	\$127.75
Class 4 (65'-110')	\$152.75
Class 5 (> 110')	\$189.75

Florida law prohibits storing, leaving or abandoning any derelict vessel in the state.⁴⁴ The Florida Fish and Wildlife Conservation Commission (FWCC) and its officers or any other law enforcement agencies or officers may relocate, remove, or cause the removal or relocation of any derelict vessel in public waters.⁴⁵ The owner of a derelict vessel is liable for all costs arising out of the relocation or

³⁹ Fla. Stat. ch. 328.72.

⁴⁰ Fla. Stat. ch. 328.72.

⁴¹ Florida Dep't Hwy. Safety & Motor Veh., *Vessel Titling and Registrations*, at <https://www.flhsmv.gov/motor-vehicles-tags-titles/vessels/vessel-titling-registrations/>.

⁴² Fla. Stat. ch. 328.72(15).

⁴³ *Id.* ch. 328.72(16).

⁴⁴ Fla. Stat. §§ 376.15, 823.11.

⁴⁵ *Id.* §§ 376.15, 823.11.

removal of the vessel from state waters.⁴⁶ Florida has established two grant programs to support derelict vessel removal.

- The Florida Coastal Protection Trust Fund supports activities related to pollutant discharge prevention, cleanup, and rehabilitation.⁴⁷ It can be used by the Fish and Wildlife Conservation Commission, among other purposes, to fund a grant program to local governments to remove derelict vessels from public waters.⁴⁸ The moneys in the trust fund are derived from natural resource damage recoveries, fuel excise taxes, and certain other sources.⁴⁹
- The Florida Boating Improvement Program provides a minimum of \$1.25 million per year for the cleanup and removal of derelict vessels and other boating-related activities. Funds are derived from motor fuel taxes and awarded by FWCC through a competitive grant process open to local government entities.⁵⁰

The FWCC has set up a derelict vessel grant program, which combines these two funding sources and has expended over \$1 million in grants to date.⁵¹

Georgia

Boater registration fees are determined by the length of the vessel (Table 4).⁵² Georgia also requires that all vessels equipped with a marine toilet obtain a certification for \$5 per year.⁵³ Georgia also taxes tangible personal property, including boats, with payments returned to the relevant county.⁵⁴

Table 4. Georgia Boat Registration Fees.

Vessel Length	Fee
Less than 16'	\$15
16'-25'	\$36
26'-39'	\$90
40' and over	\$150
Marine Toilet Certification	\$5

⁴⁶ *Id.* § 823.11.

⁴⁷ Fla. Stat. § 376.11.

⁴⁸ *Id.*, citing Fla. Stat. § 376.15.

⁴⁹ Fla. Stat. §376.11.

⁵⁰ Fla. Stat. § 206.606.

⁵¹ Florida Fish and Wildlife Conservation Comm'n, *Derelict Vessel Removal Grant Program*, at <http://myfwc.com/boating/grant-programs/derelict-vessel/>, NOAA Marine Debris Program, *Abandoned and Derelict Vessels in Florida*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/florida>.

⁵² Ga. Code Ann. § 52-7-5.

⁵³ Georgia Dep't Nat. Res., *Vessel Registration*, at <http://www.georgiawildlife.com/node/2963>.

⁵⁴ Ga. Code Ann. §§ 48-5-3, 48-5-10.

Hawaii

Hawaii assesses annual registration fees based on vessel length (Table 5).⁵⁵ Boat manufacturers and dealers must purchase annual certificates in lieu of these fees at a cost of \$20.00.⁵⁶

Table 5. Hawaii Boat Registration Fees.

Vessel Length	Initial registration fee	Certificate renewal fee
Less than 20'	\$13	\$10
20' and over	\$25	\$15

Illinois

Illinois boater registration fees are determined by the class of the vessel (Table 6). The length of the vessel determines what class the vessel falls into and the fee that applies.⁵⁷ Twenty percent of all watercraft registration funds are placed in the Conservation Police Operations Assistance Fund.⁵⁸ Non-powered boats are required to have a “water usage stamp,” at an annual cost of \$6 for 3 stamps.⁵⁹ All registration fees (other than those otherwise set aside), as well as most fines and other income received by the state, is “set apart in a special fund to be known as the State Boating Act Fund” to be used for activities related to registration, boat safety and education, and enforcement, including construction or improvement of boating facilities.⁶⁰

Class 2, 3, and 4 watercraft registered or titled in Illinois are additionally subject to a use tax, which applies at the time of sale.⁶¹

Table 6. Illinois Boat Registration Fees.

Class	Fee*
Class 1 (powered < 16')	\$18
Class 2 (16'-26')	\$50
Class 3 (26'-40')	\$150
Class 4 (> 40')	\$200

* An additional \$10 is required for initial registration applications.⁶²

⁵⁵ Haw. Rev. Stat. §200-32.

⁵⁶ *Id.*

⁵⁷ 625 Il. Comp. Stat. 45/3-2.

⁵⁸ 625 Il. Comp. Stat. 45/3-2.

⁵⁹ 625 Il. Comp. Stat. 45/3-1.5.

⁶⁰ 625 Il. Comp. Stat. 45/10-1.

⁶¹ Il. Admin. Code tit. 86, § 150.705.

⁶² Illinois Dep't Nat. Res., *Transaction Fees*, at <https://www.dnr.illinois.gov/boating/Pages/Transactionfees.aspx>.

Indiana

Indiana boater registration fees are determined by the length of the vessel (Table 7). Registrations do not need to be renewed. Fees are distributed as follows:

- Fifty cents (\$0.50) to the state motor vehicle technology fund.
- One dollar (\$1) to the commission fund.
- Three dollars (\$3) to the crossroads 2000 fund.
- Any remaining amount to the department of natural resources.

In addition to the registration fees, Indiana requires payment of annual excise taxes, which are based on the value of the vessel for motorboats and sailboats.⁶³ Boats stored in Indiana for 60 days or more are subject to a special excise tax of \$12.⁶⁴ Two additional special fees are required as well: a five-dollar Department of Natural Resources Fee and a Lake and River Enhancement Fee based on the value of the boat.⁶⁵

The Indiana Code outlines requirements for the use of the lake and river enhancement fees.⁶⁶ The Department of Natural Resources (DNR) can use the funds to implement lake and river enhancement projects to remove sediment; control exotic or invasive plants or animals; or remove logjams or obstructions.⁶⁷

Table 7. Indiana Boat Registration Fees.⁶⁸

Vessel Length	Fee
Less than 13 ft	\$15
13'-26'	\$18
26'-40'	\$21
40' and over	\$24

Table 8. Indiana Lake and River Enhancement Fee Amounts.

Vessel Value	Amount of the Fee
Less than \$1,000	\$ 5
At least \$1,000, but less than \$3,000	\$10
At least \$3,000, but less than \$5,000	\$15
At least \$5,000, but less than \$10,000	\$20
At least \$10,000	\$25

⁶³ Ind. Code § 6-6-11-10.

⁶⁴ *Id.*

⁶⁵ *Id.* § 6-6-11-12.5.

⁶⁶ *Id.*

⁶⁷ Ind. Dep't Nat. Res., Policies Regarding Sediment Removal, Logjam Removal, and Invasive Plant and Animal Control, Lake & River Enhancement (LARE) Program (2016), available at http://www.in.gov/dnr/fishwild/files/fw-LARE_Policies_Sed_Removal_Logjam_AVM.pdf.

⁶⁸ Ind. Code § 9-31-3-9.

Louisiana

Louisiana has established registration fees for motorboats and sailboats, which vary by vessel length (

Table 9).⁶⁹ All fees collected are credited to the Conservation Fund and used to fund overtime for Department of Fish and Wildlife and Fisheries enforcement officers.⁷⁰ Boats using gasoline as fuel are exempt from property taxation.⁷¹

Table 9. Louisiana Boat Registration Fees.

Vessel length	Fee
Less than 14'	\$20
14'-18'	\$25
18' and over	\$30 plus \$2 per foot longer than 18 feet

Maine

Maine has established registration fees for vessels that differ based on horsepower (Table 10). Fees differ based on whether a vessel will be operated exclusively in inland waters: vessels in inland waters are charged a higher fee.⁷² Maine does not designate the use of registration fees for a particular purpose.

Table 10. Maine Boat Registration Fees.

Vessel Type	Price with lake and river protection sticker*	Price without lake and river protection sticker*
0-10 Horsepower Motor	\$25	\$15
11-50 Horsepower Motor	\$30	\$20
51-115 Horsepower Motor	\$36	\$26
Over 116 Horsepower Motor	\$44	\$34
Personal Watercraft	\$44	\$34

* A \$1 additional agent fee is also required for renewals, and \$2 for new registrations.

Maine requires all boat owners who are *exempt* from registration (including nonresidents) to purchase a lake and river protection sticker to use their craft on the state's inland waters.⁷³ The sticker costs \$20, and 80% is credited to the Invasive Aquatic Plant and Nuisance Species Fund, while 20% is credited to the Lake and River Protection Fund.⁷⁴ The Invasive Aquatic Plant and Nuisance Species Fund can be used only for watercraft inspection and invasive aquatic plant-

⁶⁹ La. Rev. Stat. § 851.20.

⁷⁰ *Id.*

⁷¹ La. Const. art. VII, § 21(14).

⁷² Me. Rev. Stat. tit. 12, § 13056.

⁷³ Me. Rev. Stat. tit. 12, § 13058.

⁷⁴ *Id.*

related activities.⁷⁵ The Lake and River Protection Fund may be used for enforcing laws related to invasive aquatic plants, as well as related inspections, education, and management activities.⁷⁶

Maine has also established an excise tax on watercraft, payable annually by the owner of any watercraft located in the state, regardless of registration status.⁷⁷ The amount of tax is based on vessel length and, for watercraft between 13 and 23 feet long, on horsepower.⁷⁸ Total excise taxes range from \$6 for non-powered craft less than 13 feet to \$586 for vessels 65 feet long (longer vessels charged higher taxes at a rate of \$18 per foot).⁷⁹ These rates are reduced for commercial vessels and for vessels over ten years old (\$20% reduction) and 20 years old (40% reduction). Taxes are paid to the municipality where the vessel is located, and payment is proved by display of a decal on the vessel.⁸⁰

Maryland

Maryland has established a flat fee of \$24 for two years for a certificate of number, which applies to all vessels with machinery onboard, and does not apply to vessels 16 feet or less or equipped with a 7½-horsepower motor or smaller.⁸¹ Maryland requires that all owners of vessels documented by the U.S. Coast Guard but used principally in Maryland for pleasure obtain a “Maryland use sticker” at a cost of \$10 for two years.⁸²

The Maryland State Boat Act established a 5% vessel excise tax (not to exceed \$15,000) on the purchase price or fair market value of all vessels used principally in Maryland.⁸³ The tax applies upon issuance of a certificate of title or other sale, or possession of a vessel in the state for principal use in the state.⁸⁴ While not clear from the statute, vessel excise taxes are deposited into the Waterway Improvement Fund, which is dedicated to improving Maryland’s waterways through dredging, the placement of navigational aids, the construction of boating access facilities, boater safety education and law enforcement.⁸⁵ The Fund supports projects including channel marking, clearing debris, dredging, erosion control and construction.

⁷⁵ Me. Rev. Stat. tit. 38, § 1863.

⁷⁶ Me. Rev. Stat., tit. 12 § 10257.

⁷⁷ Me. Rev. Stat. tit. 36, § 1504.

⁷⁸ *Id.*

⁷⁹ *Id.*

⁸⁰ *Id.*

⁸¹ Md. Code Nat. Res. § 8-712.

⁸² Md. Code Nat. Res. § 8-712.1.

⁸³ Md. Rev. Stat. Nat. Res. § 8-716.

⁸⁴ *Id.* Vessels used in the state for less than 90 days per year are not deemed used for the purposes of the tax. *Id.* Vessels for which tax is paid in other jurisdictions are treated differently from other vessels. *Id.*

⁸⁵ *Id.* § 8-707; Maryland Dep’t Nat. Res., *Boat Registration*, at <http://dnr.maryland.gov/boating/Pages/registration.aspx>.

Massachusetts

Massachusetts bases its Boater registration fees on the length of the vessel (Table 11).⁸⁶ These fees include a ten percent surcharge, which must be deposited into the Massachusetts Environmental Police Trust Fund.⁸⁷

Massachusetts also requires payment of a 1% annual excise tax on all vessels, to be assessed and levied by the municipality where the vessel is habitually moored, docked, or otherwise principally situated.⁸⁸ Vessels are valued based on length and age, ranging from \$400 for a vessel under 16 feet and seven or more years old to \$50,000 for a vessel 60 feet or more and less than four years old.⁸⁹ All sums received from excise are paid into the municipal treasury, but 50% must be credited to the municipal waterways improvement and maintenance fund.⁹⁰

Table 11. Massachusetts Boat Registration Fees.

Length of the Vessel	Fee
Less than 16'	\$44
16'-26'	\$66
26'-40'	\$88
40' and over	\$110

Massachusetts has established the Abandoned Vessel Trust Fund to enable the Department of Conservation and Recreation to remove abandoned vessels from public waterways.⁹¹ Monies for the trust fund are received from the sale of abandoned vessels and through appropriations. Proceeds gained from the sale of abandoned vessels must be held in trust for 2 years and, if unclaimed by the owner of record, become the property of the Abandoned Vessel Trust Fund.⁹²

Michigan

Michigan Boater Registration Fees are determined by both the type of vessel and length (Table 12).⁹³ Payment of a registration fee exempts owners from payment of general property tax for the vessel and decals are good for three years.⁹⁴ All revenue received under the marine safety laws are deposited in the state treasury, which credits revenue to three specific purposes, including

⁸⁶ Mass. Gen. Laws ch. 90B, § 3 (authorizing Commissioner of Administration to set fees annually) Mass. Executive Office of Energy & Env'tl. Affairs, *Registration Fee Increase Effective September 1, 2014*, at <http://www.mass.gov/eea/grants-and-tech-assistance/enforcement/environmental-police/boat-ohv-and-snowmobile-registration-bureau/registration-fee-increase.html>.

⁸⁷ Mass. Gen. Laws ch. 90B, § 39.

⁸⁸ *Id.* ch. 60B, § 2

⁸⁹ *Id.*

⁹⁰ *Id.*

⁹¹ Mass. Gen. Laws ch. 10 § 35GG.

⁹² NOAA Marine Debris Program, *Abandoned and Derelict Vessels in Massachusetts*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/massachusetts>

⁹³ Mich. Comp. Laws § 324.80124.

⁹⁴ *Id.*

implementation of the state waterways, harbor development, and water safety education.⁹⁵ However, vessel registration fees cannot be appropriated for inspection of vessels carrying passengers for hire.⁹⁶

Table 12. Michigan Boat Registration Fees.

Type of Vessel		Fees
Non-powered vessels, other than non-motorized canoes or kayaks		\$9
Non-motorized canoes or kayaks		\$5
Motorboats	Less than 12'	\$14
	12'-16'	\$17
	16'-21'	\$42
	21'-28'	\$115
	28'-35'	\$168
	35'-42'	\$244
	42'-50'	\$280
	50' and over	\$448
Pontoon vessels		\$23
Motorized canoes		\$14
Vessels carrying passengers / freight for hire		\$45

In 2014, Michigan law makers passed Public Act 549 to specifically address abandoned vessels. Prior to the passage of this legislation, abandoned vessels were primarily dealt with through laws governing lost or unclaimed property and littering.⁹⁷ It is now unlawful to abandon a vessel, and owners are liable for the costs of removal.⁹⁸ As part of the Act, the state created an Abandoned Vessel, ORV and Snowmobile Fund within the state treasury for administration of provisions that address abandoned vessels and abandoned scrap vessels.⁹⁹ The monies in the fund are derived from appropriations and from fees related to abandoned vessel and abandoned scrap vessel redemption.¹⁰⁰

Minnesota

Minnesota calculates watercraft license registration fees primarily based on the length of the vessel (Table 13), although there are also variances for non-powered vessels and personal watercraft, and based on the use of the vessel.¹⁰¹ All boat owners are also required to pay a surcharge of five

⁹⁵ *Id.* § 324.80115.

⁹⁶ *Id.*

⁹⁷ NOAA Marine Debris Program, *Abandoned and Derelict Vessels in Michigan*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/michigan>

⁹⁸ Mich. Comp. Laws § 324.80130f *et seq.*

⁹⁹ Mich. Comp. Laws § 324.80130l.

¹⁰⁰ *Id.* §§ 324.80130f, 324.80130g.

¹⁰¹ Minn. Stat. § 86B.415.

dollars, which is used to support aquatic invasive species activities.¹⁰² Licenses are valid for three years.¹⁰³ License and title fees, fines, and certain other revenues are placed in a “water recreation account” and can be used only for certain purposes, such as public access and boating facilities.¹⁰⁴

Table 13. Minnesota Boat Registration Fees.

Vessel Length	Fee
Less than 17'	\$18
17'-19'	\$27*
20'-25'	\$45
26'-39'	\$67.50
40' and over	\$90

* Fee varies for certain classes of vessels

Mississippi

Registration fees in Mississippi are based on vessel length (Table 14).¹⁰⁵ All fees are deposited in a Fisheries and Wildlife Fund, which is used for purposes including administration, law enforcement, water safety, boating facilities, marketing, and salaries.¹⁰⁶ Boats are subject to property tax in Mississippi but receipts are not dedicated to particular purposes.

Table 14. Mississippi Boat Registration Fees.

Vessel Length	Fee
Less than 16'	\$7.50
16'-26'	\$22.50
26'-40'	\$45
40' and over	\$45

Mississippi has established a Derelict Vessel Fund to cover the administrative costs and removal costs incurred by the Department of Marine Resources in the removal of abandoned vessels.¹⁰⁷ The fund can also be used as a match for municipal and county funds to cover the costs of removing additional vessels.¹⁰⁸ The fund revenues are derived from “court-ordered reimbursed costs or damages in excess of the actual costs of removal [of derelict vessels] and restoration [of affected lands].”¹⁰⁹

¹⁰² *Id.*

¹⁰³ Minn. Stat. § 86B.401.

¹⁰⁴ *Id.* § 86B.706.

¹⁰⁵ Miss. Code Ann. § 59-21-25.

¹⁰⁶ *Id.*

¹⁰⁷ Miss. Code Ann. § 49-27-71.

¹⁰⁸ NOAA Marine Debris Program, *Abandoned and Derelict Vessels in Mississippi*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/mississippi>

¹⁰⁹ Miss. Code Ann. § 49-27-71.

New Hampshire

New Hampshire determines boater registration fees based on the length of the vessel (Table 15).¹¹⁰ Certain vessels are exempt from registration, including sailboats and human-powered boats under 12 feet long.¹¹¹ The state also imposes various additional fees for specific programs to benefit particular purposes related to boating and the environment (Table 16).¹¹²

Table 15. New Hampshire Boat Registration Fees.

Vessel Length	Fee
Less than or equal to 16 feet	\$24
16.1'-21'	\$34
21.1'-30'	\$52
30.1'-45'	\$72
45.1' and over	\$92

Table 16. Additional fees levied at registration in New Hampshire.

Fee	Amount	Use
Lake Restoration and Preservation Fund	\$9.50	Exotic aquatic weed prevention and eradication
Fish and Game Search and Rescue Fund	\$1	Search and rescue operations
Agent fee	\$5	Compensation for registration sales
Public Boat Access Fund	\$5	Implementation of state public boat access program
Harbor Dredging and Pier Maintenance Fund	\$2	Applies to tidal or coastal waters only. Dredging and state pier maintenance.

In addition to fees levied at registration, New Hampshire additionally levies a boat fee on all boats except those specifically exempt.¹¹³ Boats under 10 feet long, human- and sail-powered boats under 20 feet, commercial boats, and boats exempt from registration are exempt from the boat fee.¹¹⁴ Fees differ by:

- boat type (cruisers, inboard runabouts, outboards, pontoon & houseboats, sailboats),
- length,
- motor power (number of motors, horsepower, fuel type, or motor location), and
- age (new, 1 year, 2 years, 3 years, or 4 or more years).¹¹⁵

¹¹⁰ N.H. Rev. Stat. § 270-E:5.

¹¹¹ *Id.* § 270-E:4.

¹¹² *Id.* § 270-E:5.

¹¹³ N.H. Rev. Stat. § 72-A:2.

¹¹⁴ *Id.*

¹¹⁵ *Id.* § 72-A:3.

The minimum fee is \$10, and the maximum is \$1761.40, for a new diesel-powered cruiser over 52.1 feet long.¹¹⁶ Fees are collected at registration, or by a town treasurer where the vessel is not subject to registration, and are deposited in the Navigation Safety Fund.¹¹⁷

New Jersey

The fee system in New Jersey is based on the type of boat the owner is registering and the length (Table 17).¹¹⁸ All revenues are deposited into the “Maritime Industry Fund,” which is used for any project to support maritime industry, including dredging.¹¹⁹

Table 17. New Jersey Boat Registration Fees.

Vessel Length	Fee
Less than 16’	\$12
16’-26’	\$28
26’-40’	\$52
40’-65’	\$80
65’ and over	\$250

New York

New York charges both a registration fee and a vessel access surcharge on a triennial basis.¹²⁰ The fees and surcharges are calculated from the length of the boat (Table 18).¹²¹ The vessel access surcharge is deposited in a “I love NY waterways” account.¹²² In addition, half of the registration fees are used for state aid to local government for navigation program implementation.¹²³ A portion of the fee is also deposited in the highway and bridge trust fund.¹²⁴

Table 18. New York Boat Registration Fees.

Vessel Length	Registration fee	Surcharge	Total
Less than 16’	\$22.50	\$3.75	\$26.25
16’-26’	\$45	\$12.50	\$57.50
26’ and over	\$75	\$18.75	\$93.75

¹¹⁶ *Id.*

¹¹⁷ *Id.* § 72-A:4, citing N.H. Rev. Stat. § 270-E:6-a.

¹¹⁸ N.J. Stat. Ann. § 12:7-34.47.

¹¹⁹ *Id.* § 27:1A-82.

¹²⁰ N.Y. Veh. & Traf. Law § 2251.

¹²¹ *Id.*

¹²² *Id.*

¹²³ N.Y. Nav. Law § 79-b.

¹²⁴ N.Y. Veh. & Traf. Law § 2251.

North Carolina

North Carolina's Boater registration fee is based on the vessel length and can be obtained for one or three years.¹²⁵ Vessels under 26 feet are charged \$30 and vessels longer than 26 feet are charged \$50.¹²⁶ Fees also include an administrative surcharge.¹²⁷ All revenues collected for numbering and titling are deposited in a Boating Account within the state Wildlife Resources Fund, and specified amounts of each fee must be used for administration and enforcement, education and waterway marking, and public access.¹²⁸ In addition, 50% of numbering fees must be forwarded to the Shallow Draft Navigation Channel Dredging and Aquatic Weed Fund,¹²⁹ which is used for dredging, aquatic weed programs, and inlet and beach management.¹³⁰ Vessels are subject to annual assessment for property tax, and marinas are required annually to report each vessel located therein.¹³¹

Ohio

Ohio's boater registration fees are determined by the length of the vessel (Table 19).¹³² Ohio boat registrations are renewed every three years.¹³³ There is also a \$3 writing fee, and non-powered craft are charged an extra \$5 waterways conservation assessment fee.¹³⁴ These fees are placed in a Waterways Safety Fund.¹³⁵ The fund can be used for publishing statutes and rules concerning watercraft, for publications which are solely for the purpose of providing education in watercraft safety, sanitation, or operation, and for other educational devices for that purpose.¹³⁶

Table 19. Ohio Boat Registration Fees.

Vessel Length	Fee
Non-motorized canoes, etc.	\$12-17
Class A	\$30
Class 1	\$45
Class 2	\$60
Class 3	\$75
Class 4	\$90

¹²⁵ N.C. Gen. Stat. § 75A-5.

¹²⁶ *Id.*

¹²⁷ N.C. Gen. Stat. § 75A-5.2(c).

¹²⁸ N.C. Gen. Stat. § 75A-3.

¹²⁹ *Id.*

¹³⁰ *Id.* § 143-215.73F.

¹³¹ *Id.* §§ 105-274; 105-316.

¹³² Ohio Rev. Code § 1547.54.

¹³³ *Id.*

¹³⁴ *Id.*

¹³⁵ Ohio Rev. Code § 1547.75.

¹³⁶ Ohio Div. State Parks & Watercraft, *What it Costs to Register a Boat in Ohio*, at <http://watercraft.ohiodnr.gov/registrationfees>.

Oregon

The registration fee for an Oregon vessel is \$4.50 per foot, or a flat \$6 for boats assessed by the Department of Revenue.¹³⁷ Use of a boat longer than 10 feet long also requires the purchase of an aquatic invasive species prevention permit from the State Marine Board.¹³⁸ Permits cost \$5, except for motorboats operated by nonresidents, which cost \$20.¹³⁹

Oregon law authorizes the Oregon State Marine Board to establish and maintain a Salvaged Vessel sub-account.¹⁴⁰ Funds from this account are collected from certificate and registration fees and cannot exceed \$150,000.¹⁴¹ All fees in excess of \$150,000 each biennium are deposited into the Boating Safety, Law Enforcement, and Facility Account.¹⁴² The salvaged vessel subaccount can be used to reimburse the Board or enforcement agencies for expenses associated with the “salvage, towing, storage and disposal” of abandoned or derelict vessels and boats under 200 gross tons.¹⁴³

Pennsylvania

The Pennsylvania boat registration fee system is based on the type of boat the owner is registering and the length (Table 20).¹⁴⁴ All fees must be deposited in the Boat Fund.¹⁴⁵ The fund is used to carry out the functions of the state Fish and Boat Commission.¹⁴⁶

Table 20. Pennsylvania Boat Registration Fees.

Type of vessel	Fee
Non-motorized vessels	\$9
Less than 16'	\$13
16'-20'	\$19.50
20' and over	\$26

Puerto Rico

Puerto Rico assesses fees for boat registration on the basis of vessel length (Table 21).¹⁴⁷ The fees collected are placed, along with fines for violations, into a special fund to be used for the

¹³⁷ Or. Rev. Stat. § 830.790.

¹³⁸ Or. Rev. Stat. §§ 830.570, 830.565.

¹³⁹ Or. Rev. Stat. § 830.575.

¹⁴⁰ Or. Rev. Stat. § 830.948.

¹⁴¹ *Id.*, citing Or. Rev. Stat. §§ 830.790, 830.850.

¹⁴² *Id.*

¹⁴³ *Id.*

¹⁴⁴ Pa. Stat. Ann. tit. 30, § 5104.

¹⁴⁵ *Id.*

¹⁴⁶ *Id.* § 531.

¹⁴⁷ 12 P.R. Laws Ann. § 1406. Registration requires proof of payment of excise taxes for vessel classes 3, 4, 5, and 6. *Id.*

implementation of the program and related activities.¹⁴⁸ Excise taxes apply to the manufacture or import of any ship and are paid only once.¹⁴⁹

Table 21. Puerto Rico Boat Registration Fees.

Vessel Length	Fee
Less than 16' (class 1)	\$25
16'-22' (class 2)	\$50
22'-30' (class 3)	\$100
30'-40' (class 4)	\$200
40'-65' (class 5)	\$300
65' and over (class 6)	\$400

Rhode Island

Rhode Island bases its boat registration fees on the length of the vessel (Table 22).¹⁵⁰ All fees are charged biennially.¹⁵¹ The fee paid by nonprofit organizations is a flat \$50.¹⁵² All funds collected are paid into a restricted receipt account of the Department of Environmental Management (RIDEM) and used to fund departmental expenses, boating safety programs, facility maintenance, and services to mariners.¹⁵³ Rhode Island assesses a “derelict and abandoned vessel and obstruction removal fee,” which is paid along with registration fees and which varies by vessel length.¹⁵⁴ All revenues generated through this fee are placed in the derelict and abandoned vessel and obstruction removal account.¹⁵⁵

Table 22. Rhode Island Boat Registration Fees.

Length of vessel	Registration fee	ADV and obstruction removal fee
Less than 16'	\$30	\$2
16'-21'	\$40	\$2
21'-26'	\$60	\$6
26'-31'	\$100	\$8
31'-36'	\$200	\$12
36'-41'	\$250	\$14
41'-46'	\$300	\$16
46'-51'	\$400	\$18
51' and over	\$600	\$20

¹⁴⁸ *Id.* § 1411.

¹⁴⁹ 13 P.R. Laws Ann. §§ 31629, 31621.

¹⁵⁰ R.I. Gen. Laws § 46-22-4.

¹⁵¹ *Id.*

¹⁵² *Id.*

¹⁵³ *Id.* § 46-22-18.

¹⁵⁴ *Id.* § 46-6-10.4.

¹⁵⁵ *Id.*

The director of RIDEM was directed to prepare and submit a report to the general assembly of the feasibility of a sticker program to fund invasive species management in state lakes and rivers.¹⁵⁶ In that report, RIDEM determined that a sticker program similar to that used in Maine was not justifiable due to the smaller number of vessels using freshwater resources in the state.¹⁵⁷

South Carolina

South Carolina assesses a flat fee of \$30 for numbering of a motorboat, which stays in effect for three years.¹⁵⁸ Sailboats and paddle boats without propulsion machinery are exempt from numbering.¹⁵⁹ Registration is contingent upon payment of excise tax upon purchase of a boat; this tax, or sales and use tax, is assessed only once.¹⁶⁰

Texas

Texas boater registration fees are based on the length of the vessel (Table 23).¹⁶¹ These fees are set by statute, but can be and have been increased by the Texas Parks and Wildlife Commission.¹⁶² Non-powered vessels under 14 feet long are exempt.¹⁶³ Registration is valid for two years.

Powered boats are subject to sales and use taxes, as in other states. Texas requires that five percent of such taxes be deposited in the Game, Fish, and Water Safety Account.¹⁶⁴

Table 23. Texas Boat Registration Fees.

Vessel Length	Fee
Less than 16'	\$32
16-26'	\$53
26-40'	\$110
40' and over	\$150

Texas fund the removal of abandoned and derelict vessels. The costs incurred by law enforcement agencies for removing abandoned watercraft will, if possible, be recovered from the owner or operator of the vessel and/or reimbursed from the proceeds generated from selling or salvaging

¹⁵⁶ R.I. Gen. Laws § 42-17.1-2(34).

¹⁵⁷ RIDEM, Rhode Island Freshwater Lakes and Ponds: Aquatic Invasive Plants and Water Quality Concerns 40-43 (2012).

¹⁵⁸ S.C. Code §§ 50-23-340 (fee), 50-23-370 (expiration)

¹⁵⁹ *Id.* § 50-23-320.

¹⁶⁰ S.C. Code § 12-36-1710.

¹⁶¹ Tax. Parks & Wild. Code § 31.026; 31 Tex. Admin. Code § 53.16.

¹⁶² *Id.*

¹⁶³ Tex. Parks & Wild. Code § 31.022.

¹⁶⁴ Tex. Tax Code § 160.121.

the vessel.¹⁶⁵ Any excess is deposited in the Coastal Protection and Improvement Fund, which is a trust fund designed to pay for the costs of oil spill response and prevention.¹⁶⁶

Vermont

Vermont establishes boater registration fees based on the class of the vessel and how long the owner would like the registration to last, with a small discount for a two-year registration (Table 24).¹⁶⁷ Vermont has created the “Motorboat Registration Fund” in which all fees and penalties are deposited.¹⁶⁸ Fund monies are devoted to specific uses, as follows:

- 10 percent to the Department of Public Safety for enforcement and boating safety education;
- 34 percent to the Department of Fish and Wildlife to match federal funds, construct, upgrade, and expand boating access areas and facilities and facilitate or establish and maintain pump out stations;
- 17 percent to the Department of Environmental Conservation for aquatic nuisance control;
- 7 percent to the Agency of Agriculture, Food and Markets for mosquito control;
- 20 percent to the Department of Environmental Conservation for an Aquatic Nuisance Control Grant Program; and
- 12 percent to the Transportation Fund.¹⁶⁹

Table 24. Vermont Boat Registration Fees.

Class	Renewal fee for 1 year	Renewal fee for 2 years
Motor boat Class A (< 16')	\$31	\$57
Motor boat Class 1 (16'-26')	\$49	\$93
Motor boat Class 2 (26'-40')	\$80	\$155
Motor Boat Class 3 (> 40')	\$153	\$303

Virgin Islands

The Virgin Islands has established a fee system that is based on vessel length (Table 25).¹⁷⁰ Commercial vessels are charged a rate 1.5 times the recreational rate.¹⁷¹ The numbering requirements apply only to motorboats.¹⁷² Fees do not appear to be placed in a special fund. However, special funds related to navigation have been established, including a Marine and Aviation Fund into which all ship dues, pilotage fees, quarantine fees, and miscellaneous revenue

¹⁶⁵ Tex. Nat. Res. Code § 40.108.

¹⁶⁶ *Id.*; see also NOAA Marine Debris Program, *Abandoned and Derelict Vessels in Texas*, at <https://marinedebris.noaa.gov/abandoned-and-derelict-vessels/texas>

¹⁶⁷ Vt. Stat. Ann. §§ 3304 (classification), 3305 (fees).

¹⁶⁸ *Id.* § 3319.

¹⁶⁹ *Id.*

¹⁷⁰ 25 V.I. Code Ann. § 293.

¹⁷¹ *Id.*

¹⁷² *Id.* § 292.

collected through the harbors must be deposited.¹⁷³ The fund is used, among other things, for the removal of sunken watercraft or other obstructions.¹⁷⁴

Table 25. Virgin Islands Boat Registration Fees.

Vessel class	Fee
Class I (< 16')	\$25
Class II (16'-26')	\$50
Class III (26'-40')	\$100
Class IV (40'-65')	\$150
Class V (> 65')	\$200

Virginia

Virginia's boat registration fee system is based on boat length and applies only to motorboats (Table 26).¹⁷⁵ All funds obtained from this system are deposited in a subaccount within the state game protection fund called the "motorboat and water safety fund."¹⁷⁶ These moneys can be used for administration, enforcement, education, and other related activities.¹⁷⁷

Boats in Virginia are subject to tangible personal property taxation, which are valued based on a pricing guide or a percentage of original cost.¹⁷⁸ These taxes are assessed on an annual basis.

Table 26. Virginia Boat Registration Fees.

Vessel Length	Fee
Less than 16'	\$27
16'-20'	\$31
20'-40'	\$37
40' and over	\$45

Virginia has created a Marine Habitat and Waterways Improvement Fund can only be used to improve marine habitat and waterways, including "removal of obstructions and hazardous property from state waters."¹⁷⁹ Vessels "in a state of abandonment, in danger of sinking, or in such disrepair as to constitute a hazard or obstruction to the use of [a] waterway" are considered hazardous conditions, and the fund can be used to remove them.¹⁸⁰ The Fund receives monies from

¹⁷³ *Id.* § 132.

¹⁷⁴ *Id.* § 133.

¹⁷⁵ Va. Code Ann. §§ 29.1-702 (setting initial fees), 29.1-701.1 (authorizing Board of Game and Inland Fisheries to alter fees). 4 Va. Admin. Code § 15-380-120 (altering fees).

¹⁷⁶ Va. Code Ann. §§ 29.1-701.

¹⁷⁷ *Id.*

¹⁷⁸ *Id.* § 58.1-3503.

¹⁷⁹ Va. Ann. Code § 28.2-1204.2.

¹⁸⁰ *Id.* § 28.2-1210.

legislative appropriations and the proceeds from the sale of state-owned marine lands, as well as certain fees, rents, royalties, and civil penalties related to submerged lands.¹⁸¹

Washington

Washington's boat registration fee is a flat \$10.50, which is supplemented by several fees for particular purposes, as well as service fees not discussed here (Table 27).¹⁸² These include a \$5 derelict vessel and invasive species removal fee, a \$1 derelict vessel removal surcharge, and special fees for non-resident (\$25) and visiting (\$30) vessels. Registration fees exceeding \$1,100,000 are allocated to counties for boating safety education and law enforcement programs.¹⁸³ Each other fee is distributed for particular purposes according to formulas set out in the statute (Table 27). The derelict vessel removal account is used to support a vessel turn-in program, reimburse public entities for up to 90% of the costs associated with vessel removal and disposal.¹⁸⁴ Other special accounts include the aquatic invasive species prevention account,¹⁸⁵ aquatic algae control account,¹⁸⁶ and aquatic invasive species enforcement account.¹⁸⁷

Table 27. Washington special fees associated with boat registration.

Fee	Amount	Distribution
Derelict vessel and invasive species removal	\$1.50	Aquatic invasive species prevention account
	\$1	Aquatic algae control account
	\$0.50	Aquatic invasive species enforcement account
	\$2	Derelict vessel removal account
Derelict vessel removal surcharge	\$1	Derelict vessel removal account
Nonresident vessel permit	\$25*	Administration & county boating safety programs
Vessel visitor permit	\$5	Derelict vessel removal account
	As needed	Administrative costs
	Remainder	County boating safety programs

* vessels not owned by a natural person are charged at different rates

In addition to the registration and related fees, Washington boaters are subject to an annual excise tax at a rate of 0.5 percent of the fair market value.¹⁸⁸ The tax applies to all watercraft that are not

¹⁸¹ Va. Ann. Code § 28.2-1204.2, 28.2-1206 (fees, rents, and royalties), 28.2-1208 (royalties), 28.2-1213 (civil penalties).

¹⁸² Wash. Rev. Code § 88.02.640.

¹⁸³ *Id.* § 88.02.650.

¹⁸⁴ *Id.* § 79.100.100.

¹⁸⁵ Wash. Rev. Code § 77.12.879.

¹⁸⁶ *Id.* § 43.21A.667.

¹⁸⁷ *Id.* § 43.43.400.

¹⁸⁸ *Id.* § 82.49.010.

exempted; the latter include, but are not limited to, vessels less than 16 feet long and those exempt from registration.¹⁸⁹

Wisconsin

Wisconsin boat registration fees are determined by the length of the vessel (Table 28).¹⁹⁰ Wisconsin also provides the option for boat owners to voluntarily donate to the state for aquatic invasive species research and control when applying for registration.¹⁹¹ The minimum donation is \$2.00, of which \$0.50 can be retained by the registration agent as an administrative fee.¹⁹² Wisconsin does not direct registration funds to a special fund.

Table 28. Wisconsin Boat Registration Fees.

Vessel length	Fee
Non-motorized sailboats	\$17
Less than 16'	\$22
16'-26'	\$32
26'-40'	\$60
40' and over	\$100

¹⁸⁹ *Id.* § 82.49.020.

¹⁹⁰ Wis. Stat. § 30.52.

¹⁹¹ *Id.*

¹⁹² *Id.*