**§1501. Purpose**

The purpose of this chapter is to levy an excise tax upon the owner of any watercraft, not otherwise exempt, for the privilege of operating a watercraft upon the waters of this State. [PL 1983, c. 92, Pt. B, §9 (NEW).]

***Revisor's Note:*** The 1983 repealer was removed by Proclamation of the Governor on November 26, 1984. This section remains in effect and is not affected by the repealed 1983 laws.

SECTION HISTORY

PL 1983, c. 92, §B9 (NEW). PL 1983, c. 632, §§B6,B7 (RP).

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