

Boat Excise

In accordance with M.G.L. [Chapter 60B](#), the Boat excise tax is imposed on every vessel owned in the Commonwealth, for the privilege of using the waterways.

The excise is assessed in the city or town where such vessel is habitually moored or docked, or in the case of a vessel which has no mooring or docking space, where said vessel is principally situated.

Any person owning a watercraft on July first shall annually, file a return ([Boat Excise Form \(PDF\)](#)) to the assessors of the town where such a vessel is moored or docked, or where principally situated.

An excise tax is then levied for the fiscal year at a rate of ten dollars (\$10) per thousand in valuation. The valuation is determined based on the guidelines below as set forth in the statute.

The payment of such excise shall not apply to vessels engaged exclusively in commercial fishing, with a total value of \$10,000 or less, or to other vessels with a value of \$1,000 or less.

State Valuation Guidelines

Length of Vessel	Under 4 years of age	4 thru 6 years of age	7 or more years of age
16 feet but less than 17.5 feet	\$1,500	\$1,000	\$800
17.5 feet but less than 20 feet	\$3,000	\$2,000	\$1,500
20 feet but less than 22.5 feet	\$5,000	\$3,300	\$2,500
22.5 feet but less than 25 feet	\$7,500	\$5,000	\$3,800
25 feet but less than 27.5 feet	\$10,500	\$7,000	\$5,300
27.5 feet but less than 30 feet	\$14,000	\$9,300	\$7,000
30 feet but less than 35 feet	\$18,500	\$12,300	\$9,300
35 feet but less than 40 feet	\$24,000	\$16,000	\$12,000
40 feet but less than 50 feet	\$31,500	\$21,000	\$15,800
50 feet but less than 60 feet	\$41,000	\$27,300	\$20,500
60 feet or over	\$50,000	\$33,000	\$24,800

Abatement Information

You may be entitled to an abatement (or a refund if the excise has been paid) if the boat is valued at more than the valuation listed in the statutory schedule for the length and age of the boat. Abatements may also be granted if you do any of the following during the same fiscal year. (1) transfer ownership of the boat, or (2) move out of Massachusetts, and if required to register the boat, register it there and cancel or not renew the Massachusetts registration. You are **not** entitled to an abatement if you (1) cancel your registration and retain ownership of the boat, or (2) change the location or registration of the boat to another Massachusetts city or town during the same fiscal year. Abatements are pro-rated by the number of months in the fiscal year after the month the last eligibility requirement takes place.

Your abatement application must be received by the board of assessors within three years after the excise was due, or one year after the excise was paid, whichever is later. To preserve your right to an abatement and to appeal, you must file on time. By law, assessors may only act on late applications in limited circumstances where the excise is still unpaid and their decision in those cases is final.

When applying for a boat excise abatement be sure to include the [Boat Excise Application for Abatement \(PDF\)](#), the [Boat Status Change Form \(PDF\)](#) and any other information as stated on the application.

Filing an application does not stay the collection of your excise.