

**§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 This section remains in effect and is not affected by the repealed 1983 laws.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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