

Missouri Revised Statutes

Chapter 154 Taxation of Boats and Vessels

- [←Chapter: 153](#)
- [Chapter: 155→](#) August 28, 2015

Boats and vessels, special class for taxation.

154.010. 1. Steamboats and other boats and vessels used in navigating the waters of this state, and all shares, stocks and interest therein, are hereby declared a special class of property for the assessment and collection of taxes.

2. All taxes on such property shall be assessed and collected in the county or city in which the owner or owners of said property may reside at the time of assessment.

(RSMo 1939 § 11299)

Prior revisions: 1929 § 10071; 1919 § 13061; 1909 § 11613

Certificate issued by assessor, contents.

154.020. 1. Upon due return being made to the assessor of the proper county or city by the owner of any steamboat or other watercraft, upon demand therefor the assessor shall issue a certificate for such boat setting forth the fact of the return, with the name of the owner and that of the boat and also the residence of the owner and the date of the return, stating the same to have been done in accordance with this chapter. The certificate shall be taken and held to be conclusive evidence, of the statements and facts therein made and recited, by all courts and officers in this state.

2. Such certificate shall be framed and hung up in the cabin of the boat in a conspicuous place.

(RSMo 1939 § 11302, A. 1949 S.B. 1035)

Prior revisions: 1929 § 10074; 1919 § 13064; 1909 § 11616

Wharfage charge (cities of 5,000 and less than 50,000).

154.030. Any city or corporation having a population exceeding five thousand and less than fifty thousand inhabitants, and having an improved wharf in suitable condition for receiving and discharging freight, may charge and collect two dollars for each and every landing at said wharf; and any city or corporation having a less population than five thousand, and having an improved wharf in

good condition, may charge and collect the sum of one dollar and fifty cents for each and every landing of any steamboat or other watercraft at said wharf.

(RSMo 1939 § 11301)

Prior revisions: 1929 § 10073; 1919 § 13063; 1909 § 11615

Wharfage tax (cities of 50,000 or more).

154.040. Any city or corporation of fifty thousand inhabitants or more, having an improved wharf in suitable condition for receiving and discharging freight, may, if the annual tax levied by said city or corporation for municipal purposes on the class of property above described does not exceed one mill per dollar of the assessed valuation, charge and collect, for the maintenance and extension of said wharf, in addition to the tax assessed and collected for municipal purposes, a wharfage tax not to exceed three cents per ton, hull measurement, from all boats and vessels returned and assessed for taxation in said city, for each and every landing at the wharf of said city; provided, however, that from all steamboats and vessels not owned or registered within said city, or which have not been returned and assessed for taxation within said city, a wharfage tax, not exceeding five cents per ton, hull measurement, may be collected for each and every landing, to be applied to the building, repairing and maintaining of the wharf of said city.

(RSMo 1939 § 11300)

Prior revisions: 1929 § 10072; 1919 § 13062; 1909 § 11614

CROSS REFERENCE:

Cities may lease wharf, [237.210](#)



Missouri General Assembly

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