

## **Chapter 7. Watercraft**

### **§701. Guidelines for Ascertaining Fair Market Value of Watercraft**

A. General. Watercraft, other than those employed in interstate commerce, are subject to valuation and assessment by parish assessors. Gasoline powered watercraft and vessels employed in fisheries activities for human consumption are exempt from property taxation. As with other forms of personal property, watercraft are to be taxed where situated on January 1. Fair market value is the standard for valuation of watercraft. The procedures for valuation of watercraft follow.

#### **B. Valuation**

1. Fair market value is the valuation standard for watercraft. When using the cost approach, the assessor shall estimate the fair market value of each vessel having situs in his parish through use of the information provided him on LAT Form 11.

2. The same procedure shall be used as for other forms of machinery and equipment. That is, cost of the vessel will be brought up to current value through use of the appropriate index and depreciated based on the effective age of the vessel. The appropriate cost index, percent good factors and composite multipliers appear in Tables 703.A and 703.B. Obsolescence may be applied according to days worked as per Table 706. Consideration of additional obsolescence may be granted upon showing evidence of loss, substantiated by the taxpayer in writing.

3. Consideration of obsolescence when using the cost approach--economic and/or functional obsolescence is a loss in value of personal property above and beyond physical deterioration. Upon a showing of evidence of such loss, substantiated by the taxpayer in writing, economic or functional obsolescence shall be given. If economic and/or functional obsolescence is not given when warranted, an appreciated value greater than fair market value may result.

4. Gulf of Mexico Watercraft Fleet. When determining the three approaches to value, the assessor may use a variable annual income approach, as compiled by a certified marine surveyor-appraisal company, at the request of the Louisiana Assessors' Association, for weighting and correlating current market conditions as a part of the fair market valuation process.

#### **C. Vessel Types and Definitions**

1. Deck Barge: Deck Barges have both inland and offshore applications and can be used to transport and store materials and liquids at the work site. These are also good for transporting heavy equipment/vehicles/material/rock/sand/building supplies/food/water/etc. Deck Barges are also essential for carrying construction-based materials such as cranes, containers, aggregate materials, refinery parts, etc.

2. Dredge Barge: Dredging is the operation of removing material from

one part of the water environment and relocating it to another. In all but a few situations the excavation is undertaken by a specialist floating plant, known as a dredger. Dredging is carried out in many different locations and for many different purposes, but the main objectives are usually to recover material that has some value or use, or to create a greater depth of water. Dredging is mandatory to many rivers and harbors to continue keeping the depth and the opening to allow vessels in and out.

3. Transport Barge: A Transport Barge is a made-to-order water transportation vessel. These are built mainly for river and canal transport of bulk goods. Owners can add different walls or winches onto the barge to fit the client's needs.

4. Crane Barge: A Crane Barge, also known as a crane vessel or floating crane, is a vessel with an attached crane specialized in lifting heavy loads. These come in many sizes with the largest crane vessels being used for offshore construction.

5. Oil Barge: An Oil Barge is a vessel with tanks (normally integral tanks) for carriage of oil cargo, including bulk crude oil. Most of these barges are ABS classified. Classifications are defined later in this report. Classes of the vessels are based according to its area of operation, the type of operation, and the nature of cargo. ABS equipment requires thicker steel and more rigorous inspections.

6. Spar Barge: A Spar Barge is a type of floating oil platform typically used in very deep waters and is named for logs used as buoys in shipping that are moored in place vertically. Spar production platforms have been developed as an alternative to conventional platforms. The deep draft design of spars makes them less affected by wind, wave and currents and allows for both dry tree and subsea production.

7. Shugart Barge: Shugart barges are raked on one end or can be boxed with connecting angle on all 4 sides. These are used for carrying many different materials. These are used on inland waterways.

8. Spud Barge: A Spud Barge is a specialized type of vessel used for marine construction operations. Spud barges are also referred to as jack-up barges and are a flat-decked barge with a large area for storing construction supplies and equipment for use during construction. These barges are not tied together or have a need to be tied to a dock, they are held in position by various length steel spuds (beams) in the ground, this spud is pulled up when relocated. These barges can carry many different materials and come in various sizes.

9. Pile Driving Barge: A Pile Driving Barge has the ability to assemble Flexifloat® modules into a number of shapes which offers significant advantages in pile-driving operations. For example, it allows a "T"-shaped assemblies permit location for the on-deck machine to get as close to the working edge of the barge as possible while retaining excellent 360-degree stability.

10. Hopper Barge: A Hopper Barge is a non-mechanical vessel that cannot move around by itself, unlike some other types of barges. Hopper barges are

designed to carry materials, like rocks, sand, soil and rubbish, for dumping into the ocean, a river or lake for land reclamation. Hopper barges are seen in two distinctive types: raked hopper or box hopper barges. The raked hopper barges move faster than the box hoppers; they are both designed for movement of dry bulky commodities.

11. Tank Barge: A Tank Barge is used as storage vessels generally used to carry bulk liquids. They may consist of one or more storage tanks separated by interior walls. Some tank barges can be more expensive by being “double skinned” -which means two layers of interior steel for protection.

12. Pressure Barge: A Pressure Barge is a container vessel designed to hold gases or liquids at a pressure substantially different from the ambient pressure. Pressure vessels can be dangerous and fatal accidents have occurred in the history of their development and operation. Consequently, pressure vessel design is manufacture and operations are regulated by engineering authorities backed by legislation. For these reasons, the definition of a pressure barge varies from country to country.

13. Keyway Barge: A Keyway Barge is designed with a U shape to it so portable truck-mounted drilling rigs can be backed onto the deck of these barges and up to the edge of the key slot. The barge then can be positioned around inland oil wells to perform a variety of procedures necessary to maintain production of the wells. The barge is then lead in place to work around each location.

14. Industrial Barge: The Industrial Barge, as its name implies, is a flat decked cargo hauler vessel. It is designed to serve as a mobile base of operations for construction or mining projects. It has three advanced constructors that can fabricate any needed materials and its deck is large enough to carry everything in the Industrial Machinery line. The basic model comes rather bare and many galactic survivalists modify it to suit their needs. This vessel can also be called a Flat Deck Barge or Material Barge, due to these barges carrying containers, rigs, power plants and many other items.

15. Industrial Vessel: An Industrial Vessel is defined as “a vessel which, by reason of its special outfit, purpose, design, or function engages in certain industrial ventures. This classification includes such vessels as dredges, cable layers, derrick barges, and construction and wrecking barges, but does not include vessels which carry passengers or freight for hire, OSVs, oceanographic research vessels, or vessels engaged in the fisheries.

16. Pontoon Barge: A Pontoon Barge is a vessel great for inland applications that can be used to store and transport materials quickly esp. for shallow water. They also are great to transport workers to job sites. These barges can also be convenient to house people working on jobs on unique locations where housing is limited or travel time delays job production.

17. Dry Dock Barge: A Dry Dock Barge is a narrow basin or vessel that can be flooded to allow a load to be floated in, then drained to allow that load to come to rest on a dry platform. Dry dock barges are used for the construction, maintenance, and

repairs of marine transportation and other marine equipment.

18. Quarter Barge: A Quarter Barge is a vessel that is outfitted with living accommodations, galley rooms, shower and restroom facilities. These barges can be pre-made for crews ranging from 50 people up to 300+ people. They can also be customized to meet the customer's request. They are self-sufficient with generators, potable water and sewage plants

19. Utility Barge: A Utility Barge is a flat-bottomed vessel that can provide a safe working environment and improve confidence when working on the water esp. when carrying freight, typically on canals and rivers.

20. Utility Vessel: A Utility Vessel Series complements a range of heavy-duty workboats and offshore vessels. The UV Series is comprised of several designs that share the same basic principles: the ability to support a wide variety of light duty operations such as buoy laying, survey and research work, diving operations, lighthouse supply, fire-fighting, pollution control, fish farming and maintenance work.

21. Jack Up Vessel: A Jack up vessel, the floating lifting platform, is powered to move around on sea, rivers and canals. When the jack up vessel has reached the desired location, it is then lifted above water level, so the platform is not subjected to the movement of the water. Jack up vessels are mainly used for piling, drilling, building and dredging work. The offshore and maritime sector and the oil and gas industry are the biggest branches in the jack up vessel market. The reason for this is mainly the enormous capacity of the jack up vessels and incredible flexibility.

22. Offshore Support Vessel (OSV): An Offshore Support Vessel (OSV) is an ocean-going vessel used for transporting cargo, goods, supplies, and crew, as well as for carrying out offshore exploration and production across oil platforms. These provide transportation for workers and products to and from drilling locations.

23. Platform Supply Vessel (PSV): A Platform Supply Vessel (PSV) is a vessel specially designed to supply offshore oil and gas platforms. These vessels range from 15 to 300 feet in length and accomplish a variety of tasks.

24. Crew Boat: A Crew Boat is a vessel specialized in the transportation of offshore support personnel, deck cargo, and below-deck cargo such as fuel and potable water to and from offshore installations such as oil platforms, drilling rigs, drill and dive ships and wind farms. Majority of these vessels are used to carry crew members to and from job sites.

25. Dive Vessel: A Dive Vessel also called diving support vessel is a ship used in professional diving projects as a floating base. Diving vessels are considered a great mode of transportation and can provide valuable deck space in oil and gas production platforms. These vessels work on pipe lay jobs and provide support for deep water jobs.

26. Pollution Control Vessel: A Pollution Control Vessel can rotate 360 degrees in place and has been specially conceived to operate in small harbor areas, nearby waters, bays and open-seas or offshore activities. Features and options of the Pollution Control, Sea Cleaning Vessel is based on a robust steel catamaran hull.

27. Model Bow Boats: Model Bow Boats are tug vessels with pointed bows. They are also the most diversified of all tugs. Model bow tugs can be used in the inland waters and offshore as well. They can be shallow draft or very deep draft depending on what the need of the job is. This is the vessel most people can visualize when the work tugboat is mentioned.

28. Push Boat: A Push Boat, also known as: pusher, pusher craft,<sup>2</sup> pusher boat, pusher tug, or towboat, is a boat designed for pushing barges or car floats. In the United States, the industries that use these vessels refer to them as towboats. These vessels are characterized by a square bow, a shallow draft, and typically have knees, which are large plates mounted to the bow for pushing barges of various heights. These boats usually operate on rivers and inland waterways. Multiple barges lashed together, or a boat and any barges lashed to it, are referred to as a "tow" and can have dozens of barges. Many of these vessels, especially the long distances, or long-haul boats, include living quarters for the crew.

29. Offshore and Inland Tugs: Tugboats are primarily used to tug or pull vessels that cannot move by themselves like disabled ships, oil platforms and barges or those that should not move like a big or loaded ship in a narrow canal or a crowded harbor. In addition to these, tugboats are also used as ice breakers or salvage boats and as they are built with firefighting guns and monitors, they assist in the firefighting duties especially at harbors and when required even at sea. With the continuing developments in the shipping industry the ships are growing larger than they ever have been in the marine history. Since it is much easier to maneuver these large ships at sea, an issue has developed with the exceedingly difficult narrow sea strips and harbors these ships have to travel down but, most all of them have problems with sideways movement- esp. when currents are rapid and river levels are high. This is when the need of tugboats are paired with these large vessels to help navigate the narrow waters. This is known in the industry as tug assist and thus the name of the boats. Most tugboats can also venture out in the ocean but the majority of them are not equipped with strong horsepower like the inland river tugs. The Inland River Tugs are tow boats designed to help out in the rivers and canals. They have a hull design that makes it quite dangerous for these boats to venture into open ocean.

30. Research Vessel: A Research Vessel (RV or R/V) is a ship or boat designed, modified, and equipped to carry out research at sea. Many government agencies now charter these vessels for fisheries and dredging projects.

31. Skiff: The term skiff is used for several essentially unrelated styles of small boat. Traditionally, these are coastal craft or river craft boats used for leisure, as a utility craft and for fishing, and have a one-person or small crew capacity. Sailing skiffs have developed into high performance competitive classes.

32. Steamboats: A steamboat is a boat that is propelled primarily by steam power, typically driving propellers or paddlewheels. Steamboats sometimes use the prefix designation SS, S.S. or S/S (for 'Screw Steamer') or PS (for 'Paddle Steamer'), however these designations are most often used for steamships. The term steamboat is used to refer to smaller, insular, steam-powered boats working on lakes and rivers, particularly riverboats. As using steam became more reliable, steam power became applied to larger, ocean-going vessels in the marine history. Five major commercial steamboats currently operate on the inland waterways of the United States. The only remaining overnight cruising steamboat is the 432 passenger American Queen, which operates week-long cruises on the Mississippi, Ohio, Cumberland and Tennessee Rivers 11 months out of the year. The others boats only preform day trips: they are the steamers Chautauqua Belle at Chautauqua Lake, New York, Minne Ha-Ha at Lake George, NY, operating on Lake George; the Belle of Louisville in Louisville, Kentucky, operating on the Ohio River; and the Natchez in New Orleans, Louisiana, operating on the Mississippi River.

33. Riverboat Casino: A Riverboat Casino is a type of casino on a riverboat found in several states in the United States with frontage on the Mississippi River and its tributaries, or along the Gulf Coast. Several states authorized this type of casino in order to enable gaming but limit the areas where casinos could be constructed; it was a type of legal fiction as the riverboats were seldom if ever taken away from the dock.

AUTHORITY NOTE: Promulgated in accordance with La. Const. of 1974, Article VII, §18 and §21, R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:922 (November 1984), LR 12:36 (January 1986), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 20:198 (February 1994), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), amended by the Office of the Governor, Division of Administration, Tax Commission, LR 44:579 (March 2018).

## **§703. Tables - Watercraft**

Table 703.A.1  
 Floating Equipment  
 Motor Vessels

Cost Index (Average)		Average Economic Life 12 Years		
Year	Index	Effective Age	Percent Good	Composite Multiplier
2020	0.996	1	94	.94
2019	1.001	2	87	.87
2018	1.037	3	80	.83
2017	1.073	4	73	.78
2016	1.094	5	66	.72
2015	1.085	6	58	.63
2014	1.095	7	50	.55
2013	1.110	8	43	.48
2012	1.119	9	36	.40
2011	1.150	10	29	.33
2010	1.187	11	24	.28
2009	1.178	12	22	.26
2008	1.212	13	20	.24

Table 703.A.2  
 Floating Equipment  
 WC - 1 (2021)

Motor Vessels

Vessel Type/Size	Day Rate	Base Cost	2019	2018-14	2013-09	2008 & Earlier
<b>Cost Index</b>			0.92349	0.68481	0.32732	0.3125
<b>Research Vessel</b>						
110'-139'	4000	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$865,771.88
140'-179'	4500	\$2,500,000	\$2,308,725	\$1,712,025	\$818,300	\$781,250
180'-199'	6800	\$4,000,000	\$3,693,960	\$2,739,240	\$1,309,280	\$1,250,000
200'-219'	8500	\$6,000,000	\$5,540,940	\$4,108,860	\$1,963,920	\$1,875,000
220'-279'	10000	\$9,500,000	\$8,773,155	\$6,505,695	\$3,109,540	\$2,968,750
280'-299'	12000	\$12,000,000	\$11,081,880	\$8,217,720	\$3,927,840	\$3,750,000
300'-319'	16000	\$18,000,000	\$16,622,820	\$12,326,580	\$5,891,760	\$5,625,000
320'+	18000	\$20,000,000	\$18,469,800	\$13,696,200	\$6,546,400	\$6,250,000
<b>Dive Vessel</b>						
110'-139'	4000	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$937,500
140'-179'	4500	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$937,500
180'-199'	5000	\$4,000,000	\$3,693,960	\$2,739,240	\$1,309,280	\$1,250,000
200'-219'	6500	\$6,000,000	\$5,540,940	\$4,108,860	\$1,963,920	\$1,875,000
220'-279'	7500	\$9,500,000	\$8,773,155	\$6,505,695	\$3,109,540	\$2,968,750
280'-299'	8500	\$6,500,000	\$6,002,685	\$4,451,265	\$2,127,580	\$2,031,250
300'-319'	9000	\$8,000,000	\$7,387,920	\$5,478,480	\$2,618,560	\$2,500,000
320'+	10000	\$9,500,000	\$8,773,155	\$6,505,695	\$3,109,540	\$2,968,750
<b>Pollution Control Vessel</b>						
110'-139'	4000	\$2,400,000	\$2,216,376	\$1,643,544	\$785,568	\$750,000
140'-179'	4500	\$2,400,000	\$2,216,376	\$1,643,544	\$785,568	\$750,000
180'-199'	6800	\$3,200,000	\$2,955,168	\$2,191,392	\$1,047,424	\$1,000,000
200'-219'	8500	\$4,800,000	\$4,432,752	\$3,287,088	\$1,571,136	\$1,500,000
220'-279'	10000	\$7,600,000	\$7,018,524	\$5,204,556	\$2,487,632	\$2,375,000
280'-299'	12000	\$9,600,000	\$8,865,504	\$6,574,176	\$3,142,272	\$3,000,000
300'-319'	16000	\$14,400,000	\$13,298,256	\$9,861,264	\$4,713,408	\$4,500,000
320'+	18000	\$16,000,000	\$14,775,840	\$10,956,960	\$5,237,120	\$5,000,000

Vessel Type/Size	Day Rate	Base Cost	2019	2018-14	2013-09	2008 & Earlier
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<b>Cost Index</b>			0.92349	0.68481	0.32732	0.3125
<b>Platform Supply Vessel</b>						
110'-139'	4000	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$937,500
140'-179'	4500	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$937,500
180'-199'	6800	\$4,000,000	\$3,693,960	\$2,739,240	\$1,309,280	\$1,250,000
200'-219'	8500	\$6,000,000	\$5,540,940	\$4,108,860	\$1,963,920	\$1,875,000
220'-279'	10000	\$9,500,000	\$8,773,155	\$6,505,695	\$3,109,540	\$2,968,750
280'-299'	12000	\$12,000,000	\$11,081,880	\$8,217,720	\$3,927,840	\$3,750,000
300'-319'	16000	\$18,000,000	\$16,622,820	\$12,326,580	\$5,891,760	\$5,625,000
320'+	18000	\$20,000,000	\$18,469,800	\$13,696,200	\$6,546,400	\$6,250,000
<b>Jack Up Vessel</b>						
60'-89'	N/A	\$3,500,000	\$3,232,215	\$2,396,835	\$1,145,620	\$1,093,750
90'-109'	N/A	\$3,800,000	\$3,509,262	\$2,602,278	\$1,243,816	\$1,187,500
110'-139'	N/A	\$4,500,000	\$4,155,705	\$3,081,645	\$1,472,940	\$1,406,250
140'-174'	N/A	\$5,200,000	\$4,802,148	\$3,561,012	\$1,702,064	\$1,625,000
175'-219'	N/A	\$6,500,000	\$6,002,685	\$4,451,265	\$2,127,580	\$2,031,250
220'-239'	N/A	\$8,400,000	\$7,757,316	\$5,752,404	\$2,749,488	\$2,625,000
240'+	N/A	\$9,500,000	\$8,773,155	\$6,505,695	\$3,109,540	\$2,968,750
<b>Inland Tugs</b>						
50-60'X25-35' 600 HP	2000	\$1,000,000	\$923,490	\$684,810	\$327,320	\$312,500
50-60'X25-45' 900 HP	2400	\$1,200,000	\$1,108,188	\$821,772	\$392,784	\$375,000
60-70'X30-45' 1200 HP	2600	\$1,400,000	\$1,292,886	\$958,734	\$458,248	\$437,500
60-70'X30-55' 1500 HP	2850	\$1,500,000	\$1,385,235	\$1,027,215	\$490,980	\$468,750
70-80'X30-55' 1800 HP	3000	\$1,800,000	\$1,662,282	\$1,232,658	\$589,176	\$562,500
80-100'X30-50' 2400 HP	4000	\$2,800,000	\$2,585,772	\$1,917,468	\$916,496	\$875,000
80-100'X30-60' 3000 HP	4200	\$3,500,000	\$3,232,215	\$2,396,835	\$1,145,620	\$1,093,750
100-120'X45-55' 4200 HP	4300	\$3,800,000	\$3,509,262	\$2,602,278	\$1,243,816	\$1,187,500
110-150'X30-75' 6000 HP	4800	\$5,000,000	\$4,617,450	\$3,424,050	\$1,636,600	\$1,562,500

<b>Vessel Type/Size</b>	<b>Day Rate</b>	<b>Base Cost</b>	<b>2019</b>	<b>2018-14</b>	<b>2013-09</b>	<b>2008 &amp; Earlier</b>
<b>Cost Index</b>			0.92349	0.68481	0.32732	0.3125

<b>Offshore Tugs</b>						
60-80'X25-35' 1800 HP	3500	\$3,200,000	\$2,955,168	\$2,191,392	\$1,047,424	\$1,000,000
75-90'X25-35' 2400 HP	3800	\$3,500,000	\$3,232,215	\$2,396,835	\$1,145,620	\$1,093,750
95-105'X30-40' 3000 HP	4000	\$3,800,000	\$3,509,262	\$2,602,278	\$1,243,816	\$1,187,500
100-120'X35-50' 4200 HP	4250	\$4,500,000	\$4,155,705	\$3,081,645	\$1,472,940	\$1,406,250
120-140'X40-60' 6000 HP	4500	\$4,800,000	\$4,432,752	\$3,287,088	\$1,571,136	\$1,500,000
140-160'X35-60' 10,000 HP	5000	\$5,000,000	\$4,617,450	\$3,424,050	\$1,636,600	\$1,562,500
<b>Push Boats</b>						
50-60'X25-35' 600 HP	2000	\$1,000,000	\$923,490	\$684,810	\$327,320	\$312,500
50-60'X25-45' 900 HP	2400	\$1,200,000	\$1,108,188	\$821,772	\$392,784	\$375,000
60-70'X30-45' 1200 HP	2600	\$1,400,000	\$1,292,886	\$958,734	\$458,248	\$437,500
60-70'X30-55' 1500 HP	2850	\$1,500,000	\$1,385,235	\$1,027,215	\$490,980	\$468,750
70-80'X30-55' 1800 HP	3000	\$1,800,000	\$1,662,282	\$1,232,658	\$589,176	\$562,500
80-100'X30-50' 2400 HP	4000	\$2,800,000	\$2,585,772	\$1,917,468	\$916,496	\$875,000
80-100'X30-60' 3000 HP	4200	\$3,500,000	\$3,232,215	\$2,396,835	\$1,145,620	\$1,093,750
100-120'X45-55' 4200 HP	4300	\$3,800,000	\$3,509,262	\$2,602,278	\$1,243,816	\$1,187,500
110-150'X30-75' 6000 HP	4800	\$5,000,000	\$4,617,450	\$3,424,050	\$1,636,600	\$1,562,500

<b>Vessel Type/Size</b>	<b>Day Rate</b>	<b>Base Cost</b>	<b>2019</b>	<b>2018-14</b>	<b>2013-09</b>	<b>2008 &amp; Earlier</b>
<b>Cost Index</b>			0.92349	0.68481	0.32732	0.3125
<b>Model Bow Boats</b>						

50-60'X25-35' 600 HP	N/A	\$2,200,000	\$2,031,678	\$1,506,582	\$720,104	\$687,500
50-60'X25-45' 900 HP	N/A	\$2,800,000	\$2,585,772	\$1,917,468	\$916,496	\$875,000
60-70'X30-45' 1200 HP	N/A	\$3,200,000	\$2,955,168	\$2,191,392	\$1,047,424	\$1,000,000
75-90'X25-35' 2400 HP	N/A	\$6,500,000	\$6,002,685	\$4,451,265	\$2,127,580	\$2,031,250
95-105'X30-40' 3000 HP	N/A	\$8,200,000	\$7,572,618	\$5,615,442	\$2,684,024	\$2,562,500
100-120'X35-50' 4200 HP	N/A	\$10,500,000	\$9,696,645	\$7,190,505	\$3,436,860	\$3,281,250
120-140'X40-60' 6000 HP	N/A	\$13,500,000	\$12,467,115	\$9,244,935	\$4,418,820	\$4,218,750
140-160'X35-60' 10,000 HP	N/A	\$20,000,000	\$18,469,800	\$13,696,200	\$6,546,400	\$6,250,000
<b>Skiff</b>						
Under 20'	50	\$90,000	\$83,114.10	\$61,632.90	\$29,458.80	\$25,973.16
20'-40'	150	\$180,000	\$166,228.20	\$123,265.80	\$58,917.60	\$56,250
40'-60'	200	\$220,000	\$203,167.80	\$150,658.20	\$72,010.40	\$68,750
<b>Steamboat</b>						
120X30	200	\$250,000	\$230,872.50	\$171,202.50	\$81,830	\$78,125
140X40	400	\$450,000	\$415,570.50	\$308,164.50	\$147,294	\$140,625
180X54	600	\$900,000	\$831,141	\$616,329	\$294,588	\$281,250
250X72 Non Class	400	\$1,800,000	\$1,662,282	\$1,232,658	\$589,176	\$562,500
250X72 Class	600	\$2,900,000	\$2,678,121	\$1,985,949	\$949,228	\$906,250
260X72 Non Class	400	\$1,900,000	\$1,754,631	\$1,301,139	\$621,908	\$593,750
260X72 Class	800	\$3,000,000	\$2,770,470	\$1,301,139	\$981,960	\$937,500
300X100 Non Class	1200	\$3,200,000	\$2,955,168	\$2,191,392	\$1,047,424	\$1,000,000
300X100 Class	2400	\$6,400,000	\$5,910,336	\$4,382,784	\$2,094,848	\$2,000,000
400X100 Non Class	3000	\$6,000,000	\$5,540,940	\$4,108,860	\$1,963,920	\$1,875,000
400X100 Class	6000	\$12,000,000	\$11,081,880	\$8,217,720	\$3,927,840	\$3,750,000

Vessel Type/Size	Day Rate	Base Cost	2019	2018-14	2013-09	2008 & Earlier
<b>Cost Index</b>			0.92349	0.68481	0.32732	0.3125
<b>Riverboat Casino</b>						
120X30	200	\$250,000	\$230,872.50	\$171,202.50	\$81,830	\$78,125

140X40	400	\$450,000	\$415,570.50	\$308,164.50	\$147,294	\$140,625
180X54	600	\$900,000	\$831,141	\$616,329	\$294,588	\$281,250
250X72 Non Class	400	\$1,800,000	\$1,662,282	\$1,232,658	\$589,176	\$562,500
250X72 Class	600	\$2,900,000	\$2,678,121	\$1,985,949	\$949,228	\$906,250
260X72 Non Class	400	\$1,900,000	\$1,754,631	\$1,301,139	\$621,908	\$593,750
260X72 Class	800	\$3,000,000	\$2,770,470	\$2,054,430	\$981,960	\$937,500
300X100 Non Class	1200	\$3,200,000	\$2,955,168	\$2,191,392	\$1,047,424	\$1,000,000
300X100 Class	2400	\$6,400,000	\$5,910,336	\$4,382,784	\$2,094,848	\$2,000,000
400X100 Non Class	3000	\$6,000,000	\$5,540,940	\$4,108,860	\$1,963,920	\$1,875,000
400X100 Class	6000	\$12,000,000	\$11,081,880	\$8,217,720	\$3,927,840	\$3,750,000

Table 703.B.1  
Floating Equipment  
Barges (Non - Motorized)

Table 703.B.2  
Floating Equipment  
Barges (Non-Motorized)

Barge Type/ Size	Day Rate	Base Cost	2019	2018-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
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2020	0.996	1	97	.97
2019	1.001	2	93	.93
2018	1.037	3	90	.93
2017	1.073	4	86	.92
2016	1.094	5	82	.90
2015	1.085	6	78	.85
2014	1.095	7	74	.81
2013	1.110	8	70	.78
2012	1.119	9	65	.73
2011	1.150	10	60	.69
2010	1.187	11	55	.65
2009	1.178	12	50	.59
2008	1.212	13	45	.55
2007	1.259	14	40	.50
2006	1.328	15	35	.46
2005	1.390	16	31	.43
2004	1.494	17	27	.40
2003	1.546	18	24	.37
2002	1.572	19	22	.35
2001	1.582	20	21	.33
2000	1.595	21	20	.32

Table 703.B.2  
Floating Equipment  
Barges (Non-Motorized)

Barge Type/ Size	Day Rate	Base Cost	2019	2018-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
Cost Index			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
<b>Deck</b>								

120x30	100	\$250,000	\$238,320	\$230,987.50	\$187,040	\$170,545	\$128,880	\$128,880
140X40	250	\$450,000	\$428,976	\$415,777.50	\$336,672	\$306,981	\$231,984	\$231,984
180X54	350	\$900,000	\$857,952	\$831,555	\$673,344	\$613,962	\$463,968	\$463,968
250X72 Non Class	400	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
250X72 Class	600	\$2,900,000	\$2,764,512	\$2,679,455	\$2,169,664	\$1,978,322	\$1,495,008	\$1,495,008
260X72 Non Class	400	\$1,900,000	\$1,811,232	\$1,755,505	\$1,421,504	\$1,296,142	\$979,488	\$979,488
260X72 Class	700	\$3,000,000	\$2,859,840	\$2,771,850	\$2,244,480	\$2,046,540	\$1,546,560	\$1,546,560
300X100 Non Class	1200	\$3,200,000	\$3,050,496	\$2,956,640	\$2,394,112	\$2,182,976	\$1,649,664	\$1,649,664
300X100 Class	1800	\$6,400,000	\$6,100,992	\$5,913,280	\$4,788,224	\$4,365,952	\$3,299,328	\$3,299,328
400X100 Non Class	2500	\$6,000,000	\$5,719,680	\$5,543,700	\$4,488,960	\$4,093,080	\$3,093,120	\$3,093,120
400X100 Class	6000	\$12,000,000	\$11,439,360	\$11,087,400	\$8,977,920	\$8,186,160	\$6,186,240	\$6,186,240
<b>Dredge</b>								
8" Cutter	N/A	\$425,000	\$405,144	\$392,678.75	\$317,968	\$289,926.50	\$219,096	\$219,096
10" Cutter	N/A	\$650,000	\$619,632	\$600,567.50	\$486,304	\$443,417	\$335,088	\$335,088
14" Cutter	N/A	\$950,000	\$905,616	\$877,752.50	\$710,752	\$648,071	\$489,744	\$489,744
16" Cutter	N/A	\$1,100,000	\$1,048,608	\$1,016,345	\$822,976	\$750,398	\$567,072	\$567,072
20" Cutter	N/A	\$3,600,000	\$3,431,808	\$3,326,220	\$2,693,376	\$2,455,848	\$1,855,872	\$1,855,872
24" Cutter	N/A	\$4,500,000	\$4,289,760	\$4,157,775	\$3,366,720	\$3,069,810	\$2,319,840	\$2,319,840

<b>Barge Type/ Size</b>	<b>Day Rate</b>	<b>Base Cost</b>	<b>2019</b>	<b>2018-2014</b>	<b>2013-2009</b>	<b>2008-2004</b>	<b>2003-1999</b>	<b>1998 &amp; Earlier</b>
<b>Cost Index</b>			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
<b>Transport</b>								
120X30	200	\$250,000	\$238,320	\$230,987.50	\$187,040	\$170,545	\$128,880	\$128,880
140X40	400	\$450,000	\$428,976	\$415,777.50	\$336,672	\$306,981	\$231,984	\$231,984

180X54	600	\$900,000	\$857,952	\$831,555	\$673,344	\$613,962	\$463,968	\$463,968
250X72 Non Class	400	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
250X72 Class	600	\$2,900,000	\$2,764,512	\$2,679,455	\$2,169,664	\$1,978,322	\$1,495,008	\$1,495,008
260X72 Non Class	400	\$1,900,000	\$1,811,232	\$1,755,505	\$1,421,504	\$1,296,142	\$979,488	\$979,488
260X72 Class	800	\$3,000,000	\$2,859,840	\$2,771,850	\$2,244,480	\$2,046,540	\$1,546,560	\$1,546,560
300X72 Non Class	1200	\$3,200,000	\$3,050,496	\$2,956,640	\$2,394,112	\$2,182,976	\$1,649,664	\$1,649,664
300X72 Class	2400	\$6,400,000	\$6,100,992	\$5,913,280	\$4,788,224	\$4,365,952	\$3,299,328	\$3,299,328
400X100 Non Class	3000	\$6,000,000	\$5,719,680	\$5,543,700	\$4,488,960	\$4,093,080	\$3,093,120	\$3,093,120
400X100 Class	6000	\$12,000,000	\$11,439,360	\$11,087,400	\$8,977,920	\$8,186,160	\$6,186,240	\$6,186,240
<b>Crane</b>								
120X30	250	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
150X50	400	\$2,200,000	\$2,097,216	\$2,032,690	\$1,645,952	\$1,500,796	\$1,134,144	\$1,134,144
180X60	450	\$2,600,000	\$2,478,528	\$2,402,270	\$1,945,216	\$1,773,668	\$1,340,352	\$1,340,352
250X72	600	\$3,000,000	\$2,859,840	\$2,771,850	\$2,244,480	\$2,046,540	\$1,546,560	\$1,546,560
300X100	750	\$4,000,000	\$3,813,120	\$3,695,800	\$2,992,640	\$2,728,720	\$2,062,080	\$2,062,080
<b>Oil</b>								
10K	300	\$2,000,000	\$1,906,560	\$1,847,900	\$1,496,320	\$1,364,360	\$1,031,040	\$1,031,040
30K	800	\$4,000,000	\$3,813,120	\$3,695,800	\$2,992,640	\$2,728,720	\$2,062,080	\$2,062,080
80K	2000	\$6,500,000	\$6,196,320	\$6,005,675	\$4,863,040	\$4,434,170	\$3,350,880	\$3,350,880
120K	3000	\$12,000,000	\$11,439,360	\$11,087,400	\$8,977,920	\$8,186,160	\$6,186,240	\$6,186,240

Barge Type/ Size	Day Rate	Base Cost	2019	2018-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
<b>Cost Index</b>			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
<b>Spar (Holds)</b>								
175X26 (1000 Tons)	200	\$2,000,000	\$1,906,560	\$1,847,900	\$1,496,320	\$1,364,360	\$1,031,040	\$1,031,040
195X35 (2200 Tons)	250	\$2,200,000	\$2,097,216	\$2,032,690	\$1,645,952	\$1,500,796	\$1,134,144	\$1,134,144
290X35 (3000 Tons)	400	\$4,500,000	\$4,289,760	\$4,157,775	\$3,366,720	\$3,069,810	\$2,319,840	\$2,319,840

<b>Shugart</b>								
10X5X2	50	\$50,000	\$47,664	\$46,197.50	\$37,408	\$34,109	\$25,776	\$25,776
20X10X4	50	\$50,000	\$47,664	\$46,197.50	\$37,408	\$34,109	\$25,776	\$25,776
40X12X5	100	\$60,000	\$57,196.80	\$55,437	\$44,889.60	\$40,930.80	\$30,931.20	\$30,931.20
<b>Spud</b>								
110x30	250	\$300,000	\$285,984	\$277,185	\$224,448	\$204,654	\$154,656	\$154,656
120X30	250	\$1,400,000	\$1,334,592	\$1,293,530	\$1,047,424	\$955,052	\$721,728	\$721,728
140X40	400	\$1,600,000	\$1,525,248	\$1,478,320	\$1,197,056	\$1,091,488	\$824,832	\$824,832
140X45	400	\$1,600,000	\$1,525,248	\$1,478,320	\$1,197,056	\$1,091,488	\$824,832	\$824,832
180X54	500	\$2,000,000	\$1,906,560	\$1,847,900	\$1,496,320	\$1,364,360	\$1,031,040	\$1,031,040
200x60	800	\$3,500,000	\$3,336,480	\$3,233,825	\$2,618,560	\$2,387,630	\$1,804,320	\$1,804,320
250X72	900	\$3,800,000	\$3,622,464	\$3,511,010	\$2,843,008	\$2,592,284	\$1,958,976	\$1,958,976
<b>Pile Driver</b>								
120X30	150	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
150X50	250	\$2,200,000	\$2,097,216	\$2,032,690	\$1,645,952	\$1,500,796	\$1,134,144	\$1,134,144
180X60	375	\$2,600,000	\$2,478,528	\$2,402,270	\$1,945,216	\$1,773,668	\$1,340,352	\$1,340,352
250X72	450	\$3,000,000	\$2,859,840	\$2,771,850	\$2,244,480	\$2,046,540	\$1,546,560	\$1,546,560
300X100	575	\$4,000,000	\$3,813,120	\$3,695,800	\$2,992,640	\$2,728,720	\$2,062,080	\$2,062,080

<b>Barge Type/ Size</b>	<b>Day Rate</b>	<b>Base Cost</b>	<b>2019</b>	<b>2018-2014</b>	<b>2013-2009</b>	<b>2008-2004</b>	<b>2003-1999</b>	<b>1998 &amp; Earlier</b>
<b>Cost Index</b>			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
<b>Hopper (Holds)</b>								
175X26 (1000 Tons)	200	\$2,000,000	\$1,906,560	\$1,847,900	\$1,496,320	\$1,364,360	\$1,031,040	\$1,031,040
195X35 (2200 Tons)	250	\$2,200,000	\$2,097,216	\$2,032,690	\$1,645,952	\$1,500,796	\$1,134,144	\$1,134,144
290X35	400	\$4,500,000	\$4,289,760	\$4,157,775	\$3,366,720	\$3,069,810	\$2,319,840	\$2,319,840
<b>Tank</b>								

10K	400	\$1,600,000	\$1,525,248	\$1,478,320	\$1,197,056	\$1,091,488	\$824,832	\$824,832
30K	800	\$3,200,000	\$3,050,496	\$2,956,640	\$2,394,112	\$2,182,976	\$1,649,664	\$1,649,664
80K	1700	\$5,200,000	\$4,957,056	\$4,804,540	\$3,890,432	\$3,547,336	\$2,680,704	\$2,680,704
120K	3500	\$9,600,000	\$9,151,488	\$8,869,920	\$7,182,336	\$6,548,928	\$4,948,992	\$4,948,992
<b>Pressure</b>								
250X50 (16,000 Barrels)	1500	\$3,200,000	\$3,050,496	\$2,956,640	\$2,394,112	\$2,182,976	\$1,649,664	\$1,649,664
<b>Keyway</b>								
120X30	200	\$200,000	\$190,656	\$184,790	\$149,632	\$136,436	\$103,104	\$103,104
140X40	400	\$360,000	\$343,180.80	\$332,622	\$269,337.60	\$245,584.80	\$185,587.20	\$185,587.20
180X54	500	\$720,000	\$686,361.60	\$665,244	\$538,675.20	\$491,169.60	\$371,174.40	\$371,174.40
250X72 Non Class	400	\$1,440,000	\$1,372,723.20	\$1,330,488	\$1,077,350.40	\$982,339.20	\$742,348.80	\$742,348.80
250X72 Class	600	\$2,320,000	\$2,211,609.60	\$2,143,564	\$1,735,731.20	\$1,582,657.60	\$1,196,006.40	\$1,196,006.40
260X72 Non Class	400	\$1,520,000	\$1,448,985.60	\$1,404,404	\$1,137,203.20	\$1,036,913.60	\$783,590.40	\$783,590.40
260X72 Class	800	\$2,560,000	\$2,440,396.80	\$2,365,312	\$1,915,289.60	\$1,746,380.80	\$1,319,731.20	\$1,319,731.20
300X72 Non Class	1200	\$2,560,000	\$2,440,396.80	\$2,365,312	\$1,915,289.60	\$1,746,380.80	\$1,319,731.20	\$1,319,731.20
300X72 Class	2400	\$5,120,000	\$4,880,793.60	\$4,730,624	\$3,830,579.20	\$3,492,761.60	\$2,639,462.40	\$2,639,462.40
400X100 Non Class	3000	\$4,800,000	\$4,575,744	\$4,434,960	\$3,591,168	\$3,274,464	\$2,474,496	\$2,474,496
400X100 Class	6000	\$9,600,000	\$9,151,488	\$8,869,920	\$7,182,336	\$6,548,928	\$4,948,992	\$4,948,992

Barge Type/Size	Day Rate	Base Cost	2019	2018-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
Cost Index			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
<b>Industrial</b>								
120X30	200	\$250,000	\$238,320	\$230,987.50	\$187,040	\$170,545	\$128,880	\$128,880
140X40	400	\$450,000	\$428,976	\$415,777.50	\$336,672	\$306,981	\$231,984	\$231,984
180X54	600	\$900,000	\$857,952	\$831,555	\$673,344	\$613,962	\$463,968	\$463,968
250X72 Non Class	400	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
250X72 Class	600	\$2,900,000	\$2,764,512	\$2,679,455	\$2,169,664	\$1,978,322	\$1,495,008	\$1,495,008

260X72 Non Class	400	\$1,900,000	\$1,811,232	\$1,755,505	\$1,421,504	\$1,296,142	\$979,488	\$979,488
260X72 Class	800	\$3,000,000	\$2,859,840	\$2,771,850	\$2,244,480	\$2,046,540	\$1,546,560	\$1,546,560
300X72 Non Class	1200	\$3,200,000	\$3,050,496	\$2,956,640	\$2,394,112	\$2,182,976	\$1,649,664	\$1,649,664
300X72 Class	2400	\$6,400,000	\$6,100,992	\$5,913,280	\$4,788,224	\$4,365,952	\$3,299,328	\$3,299,328
400X100 Non Class	3000	\$6,000,000	\$5,719,680	\$5,543,700	\$4,488,960	\$4,093,080	\$3,093,120	\$3,093,120
400X100 Class	6000	\$12,000,000	\$11,439,360	\$11,087,400	\$8,977,920	\$8,186,160	\$6,186,240	\$6,186,240
Pontoon								
30X11X2	50	\$7,000	\$6,672.96	\$6,467.65	\$5,237.12	\$4,775.26	\$3,608.64	\$3,608.64
60X15X3	100	\$15,000	\$14,299.20	\$13,859.25	\$11,222.40	\$10,232.70	\$7,732.80	\$7,732.80
40X12X3	100	\$12,000	\$11,439.36	\$11,087.40	\$8,977.92	\$8,186.16	\$6,186.24	\$6,186.24
Dry Dock								
100'	N/A	\$1,800,000	\$1,715,904	\$1,663,110	\$1,346,688	\$1,227,924	\$927,936	\$927,936
200'	N/A	\$2,500,000	\$2,383,200	\$2,309,875	\$1,870,400	\$1,705,450	\$1,288,800	\$1,288,800
300'	N/A	\$4,000,000	\$3,813,120	\$3,695,800	\$2,992,640	\$2,728,720	\$2,062,080	\$2,062,080
500'	N/A	\$6,500,000	\$6,196,320	\$6,005,675	\$4,863,040	\$4,434,170	\$3,350,880	\$3,350,880

Barge Type/ Size	Day Rate	Base Cost	2019	2018-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
Cost Index			0.95328	0.92395	0.74816	0.68218	0.51552	0.51552
Quarter								
10 Person	100	\$40,000	\$38,131.20	\$36,958	\$29,926.40	\$27,287.20	\$20,620.80	\$20,620.80
25 Person	250	\$50,000	\$47,664	\$46,197.50	\$37,408	\$34,109	\$25,776	\$25,776
50 Person	300	\$100,000	\$95,328	\$92,395	\$74,816	\$68,218	\$51,552	\$51,552
300 Person	1000	\$2,000,000	\$1,906,560	\$1,847,900	\$1,496,320	\$1,364,360	\$1,031,040	\$1,031,040
500 Person	2000	\$4,000,000	\$3,813,120	\$3,695,800	\$2,992,640	\$2,728,720	\$2,062,080	\$2,062,080
Utility								

30X11X2	50	\$7,000	\$6,672.96	\$6,467.65	\$5,237.12	\$4,775.26	\$3,608.64	\$3,608.64
40X12X3	100	\$12,000	\$11,439.36	\$11,087.40	\$8,977.92	\$8,186.16	\$6,186.24	\$6,186.24

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

**HISTORICAL NOTE:** Promulgated by the Department of Revenue and Taxation, Tax Commission, LR 8:102 (February 1982), amended LR 10:924 (November 1984), LR 12:36 (January 1986), LR 13:188 (March 1987), LR 13:764 (December 1987), LR 14:872 (December 1988), LR 15:1097 (December 1989), LR 16:1063 (December 1990), LR 17:1213 (December 1991), LR 19:212 (February 1993), LR 20:198 (February 1994), LR 21:186 (February 1995), LR 22:117 (February 1996), LR 23:204 (February 1997), amended by the Department of Revenue, Tax Commission, LR 24:479 (March 1998), LR 25:312 (February 1999), LR 26:506 (March 2000), LR 27:425 (March 2001), LR 28:518 (March 2002), LR 29:368 (March 2003), LR 30:487 (March 2004), LR 31:715 (March 2005), LR 32:430 (March 2006), LR 33:490 (March 2007), LR 34:678 (April 2008), LR 35:492 (March 2009), LR 36:772 (April 2010), amended by the Division of Administration, Tax Commission, LR 37:1394 (May 2011), LR 38:802 (March 2012), LR 39:490 (March 2013), LR 40:530 (March 2014), LR 41:673 (April 2015), LR 42:746 (May 2016), LR 43:652 (April 2017), LR 44:579 (March 2018), LR 45:533 (April 2019), LR 46:560 (April 2020).

**§ 705. Tables – Vessels**

**Table 705.A  
Vessels**

<b>Vessel Type/Size</b>	<b>Base Cost</b>	<b>Day Rate</b>	<b>Multiplier</b>	<b>2019-2014</b>	<b>2013-2009</b>	<b>2008-2004</b>	<b>2003-1999</b>	<b>1998 &amp; Earlier</b>
<b>Cost Index</b>				0.86	0.72	0.58	0.44	0.3
<b>Crew</b>								
60'-70'	\$1,450,000	1800	1.1	\$1,371,700	\$1,148,400	\$925,100	\$701,800	\$478,500
71'-99'	\$1,750,000	2000	1.13	\$1,700,650	\$1,423,800	\$1,146,950	\$870,100	\$593,250
100'-119'	\$2,000,000	2200	1.33	\$2,287,600	\$1,915,200	\$1,542,800	\$1,170,400	\$798,000
120'-140'	\$2,500,000	2400	1.23	\$2,644,500	\$2,214,000	\$1,783,500	\$1,353,000	\$922,500
141'-165'	\$3,250,000	2800	1.17	\$3,270,150	\$2,737,800	\$2,205,450	\$1,673,100	\$1,140,750

165'+	\$3,500,000	3000	1.17	\$3,521,700	\$2,948,400	\$2,375,100	\$1,801,800	\$1,228,500
<b>Supply</b>								
140'-159'	\$2,500,000	2500	1.43	\$3,074,500	\$2,574,000	\$2,073,500	\$1,573,000	\$1,072,500
160'-179'	\$2,800,000	3200	1.43	\$3,443,440	\$2,882,880	\$2,322,320	\$1,761,760	\$1,201,200
180'-199'	\$3,300,000	4000	1.43	\$4,058,340	\$3,397,680	\$2,737,020	\$2,076,360	\$1,415,700
200'-219'	\$4,500,000	4800	1.64	\$6,346,800	\$5,313,600	\$4,280,400	\$3,247,200	\$2,214,000
220'-230'	\$6,000,000	5000	2.5	\$12,900,000	\$10,800,000	\$8,700,000	\$6,600,000	\$4,500,000
231' +	\$6,000,000	5000	2.83	\$14,602,800	\$12,225,600	\$9,848,400	\$7,471,200	\$5,094,000
<b>OSV</b>								
110'-139'	\$2,000,000	3000	1.14	\$1,960,800	\$1,641,600	\$1,322,400	\$1,003,200	\$684,000
140'-159'	\$2,200,000	3500	1.14	\$2,156,880	\$1,805,760	\$1,454,640	\$1,103,520	\$752,400
160'-179'	\$2,200,000	3500	1.21	\$2,289,320	\$1,916,640	\$1,543,960	\$1,171,280	\$798,600
180'-199'	\$2,800,000	4000	1.43	\$3,443,440	\$2,882,880	\$2,322,320	\$1,761,760	\$1,201,200
200'-219'	\$3,500,000	5200	1.71	\$5,147,100	\$4,309,200	\$3,471,300	\$2,633,400	\$1,795,500
220'-230'	\$5,000,000	5700	1.93	\$8,299,000	\$6,948,000	\$5,597,000	\$4,246,000	\$2,895,000
231'-279'	\$5,000,000	5700	2.11	\$9,073,000	\$7,596,000	\$6,119,000	\$4,642,000	\$3,165,000
280'-299'	\$6,000,000	9000	2.11	\$10,887,600	\$9,115,200	\$7,342,800	\$5,570,400	\$3,798,000
300'-319'	\$8,000,000	10500	2.11	\$14,516,800	\$12,153,600	\$9,790,400	\$7,427,200	\$5,064,000
320' +	\$9,000,000	10800	2.11	\$16,331,400	\$13,672,800	\$11,014,200	\$8,355,600	\$5,697,000

Vessel Type/Size	Base Cost	Day Rate	Multiplier	2019-2014	2013-2009	2008-2004	2003-1999	1998 & Earlier
<b>Cost Index</b>				0.86	0.72	0.58	0.44	0.3
<b>Utility</b>								
100'-119'	\$2,200,000	2500	1.27	\$2,402,840	\$2,011,680	\$1,620,520	\$1,229,360	\$838,200
120'-139'	\$2,500,000	2800	1.13	\$2,429,500	\$2,034,000	\$1,638,500	\$1,243,000	\$847,500
140'-165'	\$2,800,000	3200	1.17	\$2,817,360	\$2,358,720	\$1,900,080	\$1,441,440	\$982,800
165' +	\$4,000,000	3600	1.17	\$4,024,800	\$3,369,600	\$2,714,400	\$2,059,200	\$1,404,000

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1837 and R.S. 47:2323.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Tax Commission, LR 33:490 (March 2007), LR 35:493 (March 2009).