This bill authorizes an exemption from the motor fuel tax and any state or local sales and use taxes for all sales of motor fuel used in any watercraft. No taxes can be imposed or levied on any motor fuel delivered to any marina within this state that sells the fuel solely for use in any watercraft and that is not accessible to other motor vehicles. Any motor fuel distributor that delivers motor fuel to any marina in this state for use solely in any watercraft may claim the exemption, and any motor fuel customer who purchases motor fuel for use in any watercraft at a location other than a marina within this state may claim the exemption by filing a claim for refund with the Department of Revenue.

The bill requires every class 2 motorboat operating upon the waters of this state to carry two B1 type fire extinguishers, one B2 fire extinguisher, or a fixed fire extinguishing system and one B1 type fire extinguisher. Currently, it is required to carry one B2 or two B1 type fire extinguishers.

The bill requires, by January 1, 2016, the Water Patrol Division within the State Highway Patrol to develop an informational brochure regarding the recreational water use laws and distribute it to all campgrounds and outfitters that rent or provide watercraft for use on a stream or river and to all county commissioners.