

LOUISIANA
DEPARTMENT of REVENUE

**Boat Registration Tax
Payment Certification**

Louisiana Department of Revenue
Louisiana Department of Wildlife and Fisheries

Failure to complete this certificate as required will result in refusal of registration.

Buyer				
Last Name		First Name		MI
Company Name (if applicable)			SSN	
Mailing Address			Daytime Telephone	
City			State	ZIP
Buyer's Signature X			Date (mm/dd/yyyy)	

Boat Identification				
<input type="checkbox"/> New <input type="checkbox"/> Used	Net Sales Price	Hull ID Number (if available)	State or U.S. Coast Guard Registration Number (if available)	
Boat Make	Boat Model	Boat Year	Boat Serial Number	
Construction: <input type="checkbox"/> Wood <input type="checkbox"/> Aluminum <input type="checkbox"/> Steel <input type="checkbox"/> Fiberglass <input type="checkbox"/> Plastic <input type="checkbox"/> Other _____				
Motor Make	Motor Model/Horsepower	Motor Year	Motor Serial Number	
Power: <input type="checkbox"/> Inboard <input type="checkbox"/> Outboard <input type="checkbox"/> Other _____			Fuel: <input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel <input type="checkbox"/> Other _____	

- Required Attachments:
- Bill of Sale or Invoice
 - Copy of prior owner's registration or title (if purchased from an individual)
 - Payment for any state sales taxes due

Seller		<input type="checkbox"/> Dealer	<input type="checkbox"/> Builder	<input type="checkbox"/> Individual
Name		Seller's Louisiana Sales Tax Registration Number (if Applicable)		
Street Address				
City			State	ZIP
Signature of Seller			Date (mm/dd/yyyy)	

TO BE COMPLETED BY LOUISIANA DEPARTMENT OF REVENUE AND PARISH TAXING AUTHORITY	
Total Sales Price	If no invoice or bill of sale is available: Boat FMV _____ + Motor FMV _____ = \$ _____
LESS: Trade-in (Registration number _____)	(_____)
Taxable amount	\$ _____
Louisiana sales tax due Taxable amount multiplied by tax rate (see instructions).	\$ _____
LESS: Tax credit from another state (State _____)	(_____)
Louisiana sales tax paid	\$ _____
Municipal, school board, and/or parish sales taxes paid	\$ _____

Signature of Louisiana tax officer	Date (mm/dd/yyyy)	Signature of parish tax collecting agent	Date (mm/dd/yyyy)
------------------------------------	-------------------	--	-------------------

General Information

Louisiana Revised Statute 47:303(D) provides that the Secretary of the Louisiana Department of Wildlife and Fisheries (LWF) may not register or issue a certificate of registration on any new boat or vessel purchased in the state until satisfactory proof has been presented certifying that all state, municipal, school board, and/or parish sales taxes have been paid. Nor may he register or issue a certificate of registration on any boat or vessel brought into this state until satisfactory proof has been presented certifying that all state, municipal, school board, and/or parish use taxes have been paid.

This certification form must be signed by the purchaser of any boat subject to the provisions of the statute.

BOATS BROUGHT INTO LOUISIANA FROM ANOTHER STATE: In the case of a boat brought into Louisiana from another state, the certification must also be signed by a tax officer or other authorized representative of the Louisiana Department of Revenue and a representative of the parish. If any sales taxes are due, they must be paid directly to the Department of Revenue and/or such payment noted on the signed certificate.

BOATS PURCHASED FROM BOAT DEALERS OR BUILDERS: In the case of boats purchased from a Louisiana dealer or builder, any sales taxes due must be paid to the dealer or builder for payment to the Department of Revenue. This form must be completed and signed by both the dealer or builder and the purchaser certifying that such payment was made. Boats sold by a Louisiana dealer or builder before April 1, 2016 are subject to 4% state sales tax. Boats sold by a Louisiana dealer or builder on or after April 1, 2016 are subject to 5% state sales tax.

ISOLATED OR OCCASIONAL SALES OF BOATS: Boats that are sold by individuals may be considered an isolated or occasion sale if the seller is not engaged in the business for selling boats. If the seller is selling a boat that he no longer uses and he sells to another individual, this transaction would be classified as an isolated sale. However, if the seller periodically buys a boat to resell, then this seller would be considered a "dealer" under Louisiana sales tax laws. See "Boats purchased from boat dealers or builders" above. Isolated or occasional sales are subject to state sales tax at rates as shown in the box below.

From	To	Tax Rate
7/1/03	3/31/16	0%
4/1/16	6/30/16	4%
7/1/16	6/30/18	0%

The certificate must be signed by the purchaser, and a tax officer or other authorized representative of the Louisiana Department of Revenue. The prior owner's LWF registration certificate must be properly signed over to the new owner. A copy of the prior owner's LWF registration certificate and a bill of sale must accompany the Tax Payment Certification request.

Completed applications should be submitted to:

Louisiana Department of Revenue
P.O. Box 3278
Baton Rouge, LA 70821-3278
Telephone: (855) 307-3893 • Fax: (225) 952-2502

Questions about the completion of this application should be sent to Boat.registrations@la.gov.

For taxpayer assistance, please contact the Louisiana Department of Revenue using the above listed telephone numbers and address. Walk-in assistance is available at the Department's headquarters located at 617 North Third Street, Baton Rouge, LA 70802.

Visit our web site at www.revenue.louisiana.gov for tax, registration and filing information.