

# LOUISIANA

DEPARTMENT of REVENUE

## Boat Registration Tax Payment Certification

Louisiana Department of Revenue  
Louisiana Department of Wildlife and Fisheries

**Notice: This form is due no later than the 20th of the following month in which the boat was purchased.  
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 Email Address			Date of Purchase
Buyer's Signature			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:  Copy of 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

TO BE COMPLETED BY LOUISIANA DEPARTMENT OF REVENUE AND PARISH TAXING AUTHORITY	
<b>Total Sales Price</b>	If no invoice or bill of sale is available: Boat _____ + Motor _____ + Accessories = \$ _____
<b>LESS: Trade-In</b> (Registration number _____)	( _____ )
<b>Taxable Amount</b>	\$ _____
<b>Louisiana Sales Tax Due</b> Taxable amount multiplied by tax rate (see instructions).	\$ _____
<b>LESS: Tax Credit From Another State</b> (State _____)	( _____ )
<b>Louisiana Sales Tax Paid</b>	\$ _____
<b>Municipal, School Board, and/or Parish Sales Taxes Paid</b>	\$ _____
Signature of Louisiana Tax Officer	Date (mm/dd/yyyy)
Signature of Parish Tax Collecting Agent	Date (mm/dd/yyyy)

## General Information

Louisiana Revised Statute 34:851.20 requires every motorboat, houseboat, or sailboat operated on the waters of this state to be registered, except those exempt under Louisiana Revised Statute 34:851.22. Louisiana Revised Statute 47:303(D) provides that the Secretary of the Louisiana Department of Wildlife and Fisheries (“LDWF”) 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. Form R-1331, *Boat Registration Tax Payment Certification*, is due no later than the 20th of the following month in which the boat was purchased. Boats purchased on or after July 1, 2018, are subject to 4.45% state sales tax. Boats purchased from April 1, 2016 to June 30, 2018, were subject to 5% state sales tax. Boats purchased prior to April 1, 2016, were subject to 4% state sales tax.

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 (“LDR”) and a representative of the parish. If any sales taxes are due, they must be paid directly to LDR and/or such payment noted on the signed certificate.

**A copy of the following documents must be attached (DO NOT SEND ORIGINALS):**

- **Boat Purchased from an Individual**
  - Title and registration
  - Notarized Bill of Sale of Boat/Motor
- **Boat Purchased from a Boat Dealer**
  - Invoice from the dealer or a notarized [Bill of Sale of Boat/Motor](#)
  - Title and/or registration
  - Proof of ownership from the titled/registered owner to the dealer

**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 LDR. This form must be completed and signed by both the dealer or builder and the purchaser certifying that such payment was made.

**A copy of the following documents must be attached (DO NOT SEND ORIGINALS):**

- **New Boat Purchased**
  - Copy of Original Manufacturer’s Statement of Origin (MSO)
  - Copy of dealer invoice
  - Proof of Louisiana state and local taxes paid on the invoice
- **Used Boat Purchased**
  - Invoice from the dealer or a notarized [Bill of Sale of Boat/Motor](#)
  - Title and/or registration
  - Proof of ownership from the titled/registered owner to the dealer
  - Proof of Louisiana state and local taxes paid on the invoice

**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 of 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 on or after July 1, 2016, are subject to 0% state sales tax. Isolated or occasional sales from April 1, 2016 to June 30, 2016, were subject to 4% state sales tax. Prior to April 1, 2016, isolated or occasional sales were subject to 0% state sales tax.

**A copy of the following documents must be attached (DO NOT SEND ORIGINALS):**

- Title and registration
- Notarized [Bill of Sale of Boat/Motor](#)

If you purchased your boat used and do not have a complete chain of ownership from the last registered owner of the boat, you may be required to obtain a court order to register your boat. Please call LDWF at 225.765.2898 for more information.

- [Affidavit/Court Order Recognizing Ownership of Boat](#)

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

Completed applications and questions about this application should be sent to [BoatSalesTax@La.Gov](mailto:BoatSalesTax@La.Gov)

**OR MAIL OR FAX TO:**

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

For taxpayer assistance, please contact LDR using the above listed telephone numbers and address. Walk-in assistance is available at the following locations:

**Baton Rouge (Headquarters)**

617 North Third Street  
Baton Rouge, LA 70802

**LDR New Orleans Office**

1450 Poydras St., Ste. 800  
New Orleans, LA 70122

**LDR Lafayette Office**

200 Dulles Drive Suite 1060  
Lafayette, LA 70506

**LDR Alexandria Office**

900 Murray Street Suite F-100  
Alexandria, LA 71301

Visit our web site at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for tax, registration and filing information.