

Failure to complete this certificate as required will result in refusal of registration. This form is due no later than the 20th of the following month in which the boat was purchased.

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:	Wood	Aluminum	Steel	Fiberglass	Plastic	Other _____	
Motor Make		Motor Model/Horsepower		Motor Year	Motor Serial Number		
Power:	Inboard	Outboard	Other _____	Fuel:	Gasoline	Diesel	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	Dealer	Builder	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 _____ + Motor _____ + Accessories =	\$	
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 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 (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. 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.

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.

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.

The certificate must be signed by the purchaser, and a tax officer or other authorized representative of LDR. The prior owner's LWF registration certificate must be properly signed over to the new owner, if applicable. A copy of the prior owner's LWF 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 Boat.registrations@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 Department's headquarters located at 617 North Third Street, Baton Rouge, LA 70802 or the New Orleans office located at 1450 Poydras St., Ste. 800, New Orleans, LA 70122.

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