



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

October 16, 2014

**SUBJECT: NONRESIDENT BOAT REPAIRS**

Dear Business Owner:

We want to make you aware of our out-of-state resident boat repair program. This program allows out-of-state residents to have their boats repaired in Washington without incurring use tax.

To participate in this program, the out-of-state resident boat owner files a **Non-Resident (Out-of-State Resident) Vessel Repair Affidavit** with the Department (copy enclosed). The affidavit is renewable for additional 60-day periods if the repairs are extensive. The time that a boat is here for repairs **and** in the custody of a vessel repair business does not count towards the temporary use period (that would trigger the use tax).

This program, however, does not provide a sales tax exemption on the boat repair charges. The boat repair business must collect and remit retail sales tax on those charges and pay retailing business and occupation tax.

For more information, please call the Department of Revenue at 1-800- 647-7706.



Enclosure