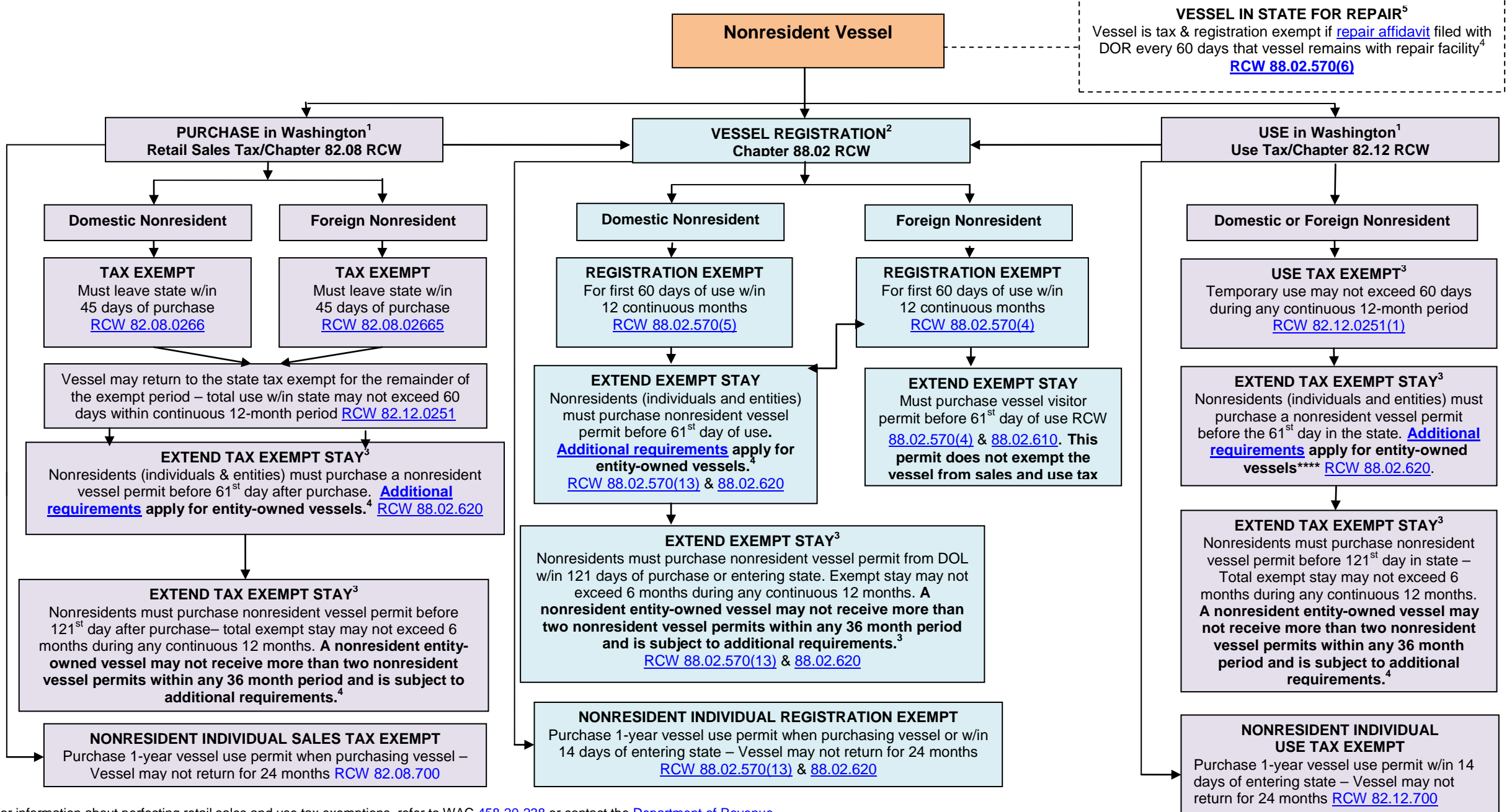


# Washington State Sales & Use Tax & Vessel Registration Exemptions for Nonresident Vessels



<sup>1</sup> For information about perfecting retail sales and use tax exemptions, refer to WAC [458-20-238](#) or contact the [Department of Revenue](#)

<sup>2</sup> For complete information about vessel registration requirements and the watercraft excise tax, contact the [Department of Licensing](#)

<sup>3</sup> Temporary use in Washington is for temporary use and enjoyment and does not apply to vessels used for commercial purposes.

<sup>4</sup> For information about extended stays by nonresident entity-owned vessels, refer to/see our [Special Notice](#).

<sup>5</sup> For information about repair affidavits, see/refer to our website at: <http://dor.wa.gov/content/getaformorpublication/publicationbysubject/taxtopics/nonresidentvessel.aspx>