

**Watercraft Sales Tax Payment Certification**

*Louisiana Revised Statutes 34:851.20,
47:303(D), and 47:305.23*

Online Submission:

latap.revenue.louisiana.govEmail: WatercraftSalesTax@la.gov

Notice: Purchasing watercraft is subject to use tax assessment. These taxes must be reported and paid to the Louisiana Department of Revenue (LDR) by the 20th of the month following the purchase. You can submit Form R-1331 along with the use tax payment and any necessary documentation, through the Louisiana Taxpayer Access Portal (LaTAP). For more details on the required documentation and signatures, please refer to the general instructions.

Please note that failing to complete this process as required will result in the refusal of registration.

Buyer Information				
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)	

Watercraft Identification				
☐ New ☐ Used	Net Sales Price	Hull ID Number (if available)	State or U.S. Coast Guard Registration Number (if available)	
Watercraft Make		Watercraft Model	Watercraft Year	Watercraft Serial Number
Construction: ☐ Wood ☐ Aluminum ☐ Steel ☐ Fiberglass ☐ Plastic ☐ Other _____				
Watercraft Make		Watercraft Model/Horsepower	Watercraft Year	Watercraft Serial Number
Power: ☐ Inboard ☐ Outboard ☐ Other _____			Fuel: ☐ Gasoline ☐ Diesel ☐ 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 Information		☐ Dealer ☐ Builder ☐ Individual	
Name		Seller's Louisiana Sales Tax Registration Number (if available)	
Street Address		City	State ZIP

TO BE COMPLETED BY LOUISIANA DEPARTMENT OF REVENUE AND PARISH TAXING AUTHORITY	
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)
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General Instructions

Louisiana Revised Statute 34:851.20 mandates that every motorboat, houseboat, or sailboat operated on the waters of the state must be registered, except for those exempt under La. R.S. 34:851.22. According to La. R.S. 47:303(D), the Secretary of the Louisiana Department of Wildlife and Fisheries (LDWF) cannot register or issue a certificate of registration for any new boat or vessel purchased in the state until satisfactory proof is provided that all state, municipal, school board, and/or parish sales taxes have been paid. Similarly, boats or vessels brought into the state cannot be registered until proof is presented that all applicable state, municipal, school board, and/or parish use taxes have been paid.

Form R-1331, *Watercraft Sales Tax Payment Certification*, must be submitted by the 20th of the month following the watercraft purchase.

The state sales tax rates for watercraft purchased are as follows:

- For watercraft purchased on or after January 1, 2025: 5% state sales tax.
- For watercraft purchased from July 1, 2018, to December 31, 2024: 4.45% state sales tax.
- For watercraft purchased from April 1, 2016, to June 30, 2018: 5% state sales tax.
- For watercraft purchased before April 1, 2016: 4% state sales tax.

The Uniform Local Sales Tax Board provides a free Tax Rate Lookup Tool that allows users to find the current local sales tax rates. For more information, please visit <https://rates.salestaxportal.com/public>. If you need additional details regarding local sales tax rates, please reach out to the sales tax collector in the parish where the sale took place. For further assistance, visit <https://lataonline.org/for-taxpayers/jurisdiction-list/>.

Calculate the State and Local Sales Tax Due: The worksheet below should be used to calculate the state and local sales tax due.

Worksheet to Calculate State and Local Sales Tax Due on Watercraft		
1	Total Sales Price	If no invoice or bill of sale is available, please add the cost of the watercraft and motor to calculate the total sales price: Watercraft (Including any installed accessories) _____ + Motor _____ = _____
		\$ _____
2	LESS: Trade-In (Registration number _____)	(_____)
3	Taxable Amount (Add Lines 1 and 2.)	\$ _____
4	Louisiana State Sales Tax Due (Multiply Line 3 times the state sales tax rate. See instructions.)	\$ _____
5	LESS: Tax Credit from Another State (State _____)	(_____)
6	Net State Sales Tax Due (Add Lines 4 and 5.)	\$ _____
7	Local Sales Tax Due (Municipal, School Board, and/or Parish Sales Tax) (Multiply Line 3 by the applicable local sales tax rate. See instructions.)	\$ _____
8	Total State and Local Sales Tax Due (Add Lines 6 and 7.)	\$ _____
This section is only applicable if the total state and local sales tax due on Line 8 is greater than \$20,000		
9	Sales Tax CAP on Boats (only applicable if net state and local sales tax due is greater than \$20,000)	\$20,000
11	State Sales Tax Due after the CAP (Line 9 multiplied by 50%)	\$10,000
12	Local Sales Tax Due after the CAP (Line 9 multiplied by 50%)	\$10,000

Completing the Form: The buyer needs to fill out the Buyer Information, Watercraft Identification, and Seller Information sections. Additionally, in accordance with La. 47:303(D), the buyer must sign the certification form.

To obtain the necessary signatures from a Louisiana tax officer and a parish tax collecting agent, please ensure that the completed form and payment (if not already submitted) are sent to both the local parish taxing authority and the Louisiana Department of Revenue.

Below is the information you need regarding the required documentation to include with this form.

WATERCRAFT BROUGHT INTO LOUISIANA FROM ANOTHER STATE: In the case of a watercraft 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.):

Watercraft Purchased from an Individual

- Title and registration
- Notarized bill of sale of watercraft/motor

Watercraft Purchased from a Watercraft Dealer

- Invoice from the dealer or a notarized bill of sale of watercraft/motor
- Title and/or registration
- Proof of ownership from the titled/registered owner to the dealer

WATERCRAFT PURCHASED FROM WATERCRAFT DEALERS OR BUILDERS: In the case of watercraft purchased from a Louisiana dealer or builder, and the total state and local sales tax is \$20,000 or less, any state and local 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. If the total state and local sales tax is greater than \$20,000, please see the “Boat Sales Tax Cap” section below.

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

New Watercraft 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 Watercraft Purchased

- Invoice from the dealer or a notarized bill of sale of watercraft/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 WATERCRAFT: Watercraft that are sold by individuals may be considered an isolated or occasional sale if the seller is not engaged in the business of selling watercraft. If the seller is selling a watercraft 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 watercraft to resell, this seller would be considered a “dealer” under Louisiana sales tax laws. See “Watercraft Purchased from Watercraft 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 watercraft/motor

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

- Affidavit/Court Order Recognizing Ownership of Watercraft

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.

STATE AND LOCAL BOAT SALES TAX CAP: The state and local sales and use taxes levied on boats registered in this state shall not exceed twenty thousand dollars after application of the credits provided for in La. R.S. 47:303(A)(3) and 337.86, if the tax is paid within ninety days of the purchase. If the combined state and local sales and use tax on a boat exceeds twenty thousand dollars, the actual tax collected, which is capped at twenty thousand dollars, must be equally divided between the relevant state and local tax authorities. Please use the worksheet above to calculate the applicable state and local sales or use tax due on the purchase of the boat.

Submitting the Form: You can submit Form R-1331, along with the use tax payment and any necessary documentation, through the Louisiana Taxpayer Access Portal (LaTAP) online at latap.revenue.louisiana.gov. Form R-1331 can also be mailed or emailed to the following:

Louisiana Department of Revenue
Business Tax Enforcement Division
P.O. Box 3278
Baton Rouge, LA 70821-3278
Email: WatercraftSalesTax@la.gov

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 Shreveport Office

910 Pierremont Road, Suite 312
Shreveport, LA 71106

LDR Lake Charles Office

951 Main Street
Lake Charles, LA 70615

LDR New Orleans Office

1450 Poydras Street, Suite 800
New Orleans, LA 70122

LDR Monroe Office

24 Accent Drive, Suite B500
Monroe, LA 71202

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 website at www.revenue.louisiana.gov for tax, registration, and filing information.