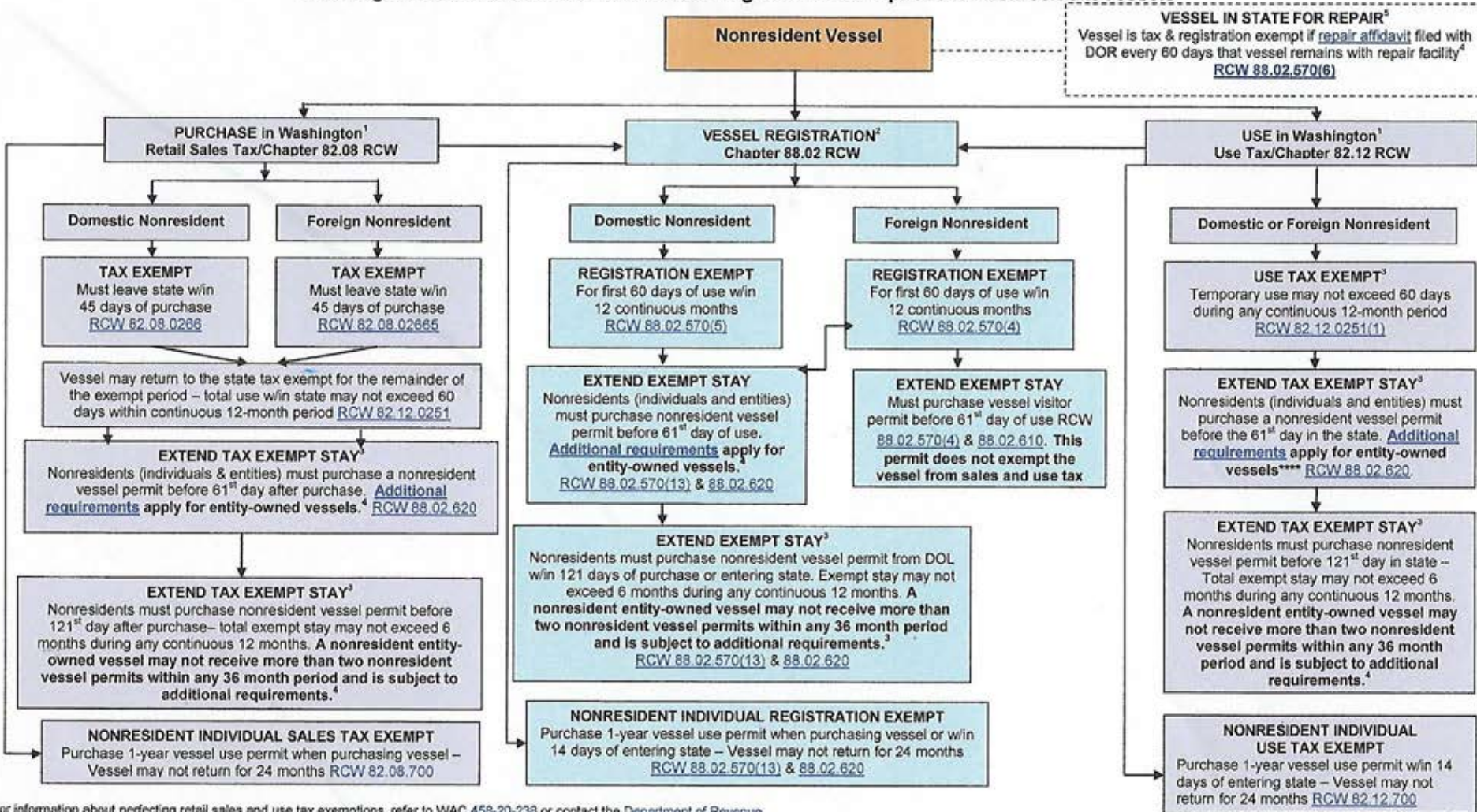


Washington State Sales & Use Tax & Vessel Registration Exemptions for Nonresident Vessels



¹ For information about perfecting retail sales and use tax exemptions, refer to WAC 458-20-238 or contact the [Department of Revenue](http://www.dor.wa.gov)

² For complete information about vessel registration requirements and the watercraft excise tax, contact the [Department of Licensing](http://www.dor.wa.gov)

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

⁴ For information about extended stays by nonresident entity-owned vessels, refer to see our [Special Notice](http://www.dor.wa.gov/Content/getaformorpublication/publicationbysubject/taxtopics/nonresidentvessel.aspx).

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