

**§13003. Payment of sales or use tax prerequisite to registration**

**1. Registration of watercraft.** Except in the case of a renewal of registration by the same owner, an application for the registration of a watercraft may not be granted when the sale or use of that watercraft may be subject to tax under Title 36, chapters 211 to 225, unless one of the following conditions has been satisfied:

A. The applicant has submitted a dealer's certificate in a form prescribed by the State Tax Assessor, showing either that the sales tax due in respect to the watercraft in question has been collected by the dealer or that the sale of the watercraft is exempt from or otherwise not subject to tax under Title 36, chapters 211 to 225; [PL 2003, c. 614, §9 (AFF); PL 2003, c. 695, Pt. B, §9 (AMD); PL 2003, c. 695, Pt. C, §1 (AFF).]

B. The applicant has properly executed and signed a use tax certificate in the form and manner prescribed by the State Tax Assessor and paid the amount of tax shown therein to be due; or [PL 2003, c. 414, Pt. A, §2 (NEW); PL 2003, c. 614, §9 (AFF).]

C. The applicant has properly executed and signed a use tax certificate in the form and manner prescribed by the State Tax Assessor showing that the sale or use of the watercraft in question is exempt from or otherwise not subject to tax under Title 36, chapters 211 to 225. [PL 2003, c. 695, Pt. B, §9 (AMD); PL 2003, c. 695, Pt. C, §1 (AFF).]

[PL 2003, c. 614, §9 (AFF); PL 2003, c. 695, Pt. B, §9 (AMD); PL 2003, c. 695, Pt. C, §1 (AFF).]

**2. Registration of snowmobile or ATV.** Prior to registering a snowmobile or ATV, an agent of the commissioner shall collect sales or use tax due. Sales or use tax is due unless:

A. [PL 2015, c. 300, Pt. A, §3 (RP).]

B. The registration is a renewal registration by the same owner; [PL 2003, c. 414, Pt. A, §2 (NEW); PL 2003, c. 614, §9 (AFF).]

C. The applicant possesses a dealer's certificate showing that the sales tax was collected by the dealer. The State Tax Assessor shall prescribe the form of a dealer's certificate; or [PL 2003, c. 414, Pt. A, §2 (NEW); PL 2003, c. 614, §9 (AFF).]

D. The snowmobile or ATV is otherwise exempt from sales or use tax under Title 36, section 1760. [PL 2003, c. 614, §9 (AFF); PL 2003, c. 695, Pt. B, §9 (AMD); PL 2003, c. 695, Pt. C, §1 (AFF).]

[PL 2015, c. 300, Pt. A, §3 (AMD).]

**SECTION HISTORY**

PL 2003, c. 414, §A2 (NEW). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2003, c. 695, §B9 (AMD). PL 2003, c. 695, §C1 (AFF). PL 2013, c. 86, §1 (AMD). PL 2013, c. 86, §5 (AFF). PL 2015, c. 300, Pt. A, §3 (AMD).

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