

POLICY

**Update: Tax Collection for Untitled Boats and Untitled Off-Highway Vehicles
06-11-2020**

When a customer is registering an untitled boat that was purchased, and is also registering a boat trailer, please collect tax due for the boat with the boat trailer registration transaction and indicate in the “comments” that you are collecting tax for the boat.

If there is no boat trailer being registered, have the customer complete an ST-109 Boat Registration Sales Tax Affidavit, which is a form designed for use by Idaho Parks and Recreation vendors. If the customer hasn't paid tax and doesn't qualify for an exemption, the customer indicates on the form that they will pay tax directly to the Tax Commission within 15 days.

This form is available from the DMV website as a fillable template. You may either 1) complete the form for the customer, print it, have the customer sign, and then make three copies or 2) print a blank form, have the customer complete and sign, and make two photocopies. Then give the customer two copies including the original (one to send with payment to the Tax Commission and one for his records), and send the third copy to the Tax Commission.

Be sure to instruct the customer that you will be sending your copy to the Tax Commission and they will be in contact if they do not receive the tax.

Also use the ST-109 rather than the ST-108 when the customer is registering an under 50 cc off-highway vehicle or any specialty off-highway vehicle. The form currently is designed only for untitled boats, so note that it's an under 50 cc OHV or an SOHV until the form has been revised to add these items.

When the GEM vehicle system goes “live” in October, counties will be able to collect tax through a stand-alone tax collection transaction. For now, please use the ST-109 for untitled OHVs and boats.