

**TEXAS PARKS AND WILDLIFE DEPARTMENT
REGISTRATION AND TITLING REQUIREMENTS FOR BRAND NEW VESSELS AND OUTBOARD MOTORS**

New from Dealer/MFG or New Homemade	Vessel/Boat Application (PWD 143)	Outboard Motor Application (PWD 144)	Bill of Sale OR Invoice	Manufacturer's Statement of Origin (MSO) OR Builder's Certificate	Receipt OR Proof of Taxes Paid	Affidavit of Fact (Form PWD 314)	Game Warden Inspection	Statement of Gift/Donation	Winner Notification	Receipt(s) for Materials	Title of Replaced Item	Company/Business Must Be the Applicant	Affidavit of Repossession (PWD 312)	Financial/Security Agreement	Inventory/Floor plan	Letter of Authorization (PWD 581) and/or Power of Attorney (PWD 1055)
Acquired as New from Texas Dealer/Manufacturer or New Homemade																
Vessel Purchased from Mfg/Dealer	X		X	X												IA
Outboard Motor Purchased from Mfg/Dealer		X	X	X												IA
Homemade Vessel	X					●	X			●						IA
Gifts/Donation - Vessel	X		●	X				●								IA
Gifts/Donation - Outboard Motor		X	●	X				●								IA
Prizes/Lottery/Raffle - Vessel	X		■	X	■			■	X							IA
Prizes/Lottery/Raffle-Outboard Motor		X	■	X	■			■	X							IA
Replacement - Vessel	X		X	X	X	X					IA					IA
Replacement - Outboard Motor		X	X	X	X	X					IA					IA
Non-Recorded Lien Holder Repossession - Vessel	X			X								X	X	X	IA	IA
Non-Recorded Lien Holder Repossession - Outboard Motor		X		X								X	X	X	IA	IA
Acquired as New Outside of Texas from Dealer/Manufacturer or New Homemade																
Vessel Purchased from Mfg/Dealer	X		X	X												IA
Motor Purchased from Mfg/Dealer		X	X	X												IA
Homemade Vessel	X					●	X			●						IA
Gifts/Donation - Vessel	X		●	X				●								IA
Gifts/Donation - Outboard Motor		X	●	X				●								IA
Prizes/Lottery/Raffle - Vessel	X		■	X	■			■	X							IA
Prizes/Lottery/Raffle - Outboard Motor		X	■	X	■			■	X							IA
Non-Recorded Lien Holder Repossession - Vessel	X			X								X	X	X	IA	IA
Non-Recorded Lien Holder Repossession - Outboard Motor		X		X								X	X	X	IA	IA

Forms available at www.tpwd.texas.gov/fishboat/boat/forms

For additional explanation of the requirements listed above, or to find the office nearest you, or to have forms mailed, please call either
1-800-262-8755 or 1-512-389-4828.

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Description of Required Documents

Vessel/Boat Application: Title & Registration, Registration for USCG, or Sales Tax Only (Form PWD 143) - is used to request a Texas title and/or registration for a vessel/boat or to pay sales tax only on vessels 115 feet and under.

Outboard Motor Application: Title or Sales Tax Only (Form PWD 144) - is used to request a Texas title for an outboard motor or to pay sales tax only on an outboard motor.

Bill of Sale or Invoice - TPWD is required by law to collect tax for vessels/boats (115 feet or less in length) and outboard motors purchased in Texas or first used in Texas on or after January 1, 2000. The tax rate is 6.25% of the sales price. Tax is assessed at the time of registration/title transfer and is due within 45 days from the date of sale or date brought to Texas. Applications filed later than 45 working days are subject to tax penalties and interest. A bill of sale or invoice is required for every transfer of ownership. Trailers are handled through your local County Tax office and the price of the trailer must be separated from the price of the boat and motor. One of the following is acceptable to meet the bill of sale or invoice requirement:

(1) Form PWD 143/144 application - tax affidavit section on the application (sales price, date of sale, trade in information) must be completed and signed by the seller, OR

(2) Handwritten Receipt or Sales Invoice - must contain date of sale, sales price (DO NOT include sales price of trailer), description of vessel and/or outboard motor, purchaser's name(s), and seller's signature (required by State tax law). Preferably the description should include the make, serial number, and model year. All three descriptors are not required as long as there is, at minimum, sufficient information to tie the bill of sale to the vessel and/or outboard motor. If the bill of sale includes a reference to "other valuable consideration(s)" then for tax assessment purposes a written and signed explanation will be required from the seller explaining the dollar value of "other valuable considerations". OR

(3) If the applicant has the properly assigned Manufacturer's Statement of Origin and can not acquire a bill of sale they must show that an attempt was made by sending a letter requesting the bill of sale to the seller. The letter must be sent by verified mail. Verified mail means any method of mailing that provides evidence of mailing. The purchaser will pay sales tax on the purchase amount stated in an affidavit or the appraised value, whichever is higher. If tax is not paid within 45 working days penalties and interest will be assessed. The following documents are required:

- Evidence of mailing. **One** of the following (properly addressed) must be submitted:
 - (1) Receipt issued by the United States Postal Service (USPS) or other common carrier; or
 - (2) Evidence of electronic confirmation of mailing from the USPS or other common carrier website; or
 - (3) Unopened letter(s) returned undeliverable by the USPS or other common carrier.*
- Affidavit of Fact (PWD 314) - The affidavit must state from whom the vessel/boat was purchased, the date of sale, the sales price, that a bill of sale is not obtainable and the steps taken in an attempt to obtain one.
- Appraisal - An appraisal for the item(s) printed from the NADA website (www.nadaguides.com) or from a Licensed Boat Dealer.

*Only when there is no way to find the seller's address can the Evidence of Certified Mail requirement be omitted. The Affidavit of Fact must also include an explanation of why this requirement has not been met.

Manufacturer's Statement of Origin (MSO) or Builders Certificate - is a document issued by the manufacturer provided by a marine dealer and/or manufacturer to assign the vessel and/or outboard motor to the purchaser. The MSO contains a complete description of the vessel or outboard motor including the make, serial number, year built, and horsepower. The MSO must be properly assigned. Properly assigned means all information is correct and complete with the purchaser's name and address, lien holder information if applicable and signature of the seller (manufacturer/dealer). The MSO must be original.

Receipt OR Proof of Taxes Paid - Tax must be paid by the winner/applicant for the purchase price of the vessel and/or outboard motor UNLESS the sponsor of the event paid the tax. If the sales tax was paid by the sponsor, proof is required. Submit documentation such as a receipt from a county or governmental agency, or dealership invoice, bill of sale or other payment receipt which shows that sales or use tax has been paid for the item in question.

Description of Required Documents (Continued)

Affidavit of Fact (Form PWD 314) - is used to provide explanations of specific situations.

All affidavits must include: (1) the date of the statement, (2) the description of the vessel and/or outboard motor (make, TX or serial number, and year built), (3) details explaining your situation, (4) required signature.

The specific situations below require the following information:

* **BILL OF SALE CANNOT BE OBTAINED** - An affidavit is required if the applicant has the properly assigned Manufacturer's Statement of Origin and can not acquire a bill of sale. The affidavit must state from whom the vessel/boat was purchased, the date of sale, the sales price, that a bill of sale is not obtainable and the steps taken in an attempt to obtain one. The affidavit must be completed and signed by the purchaser(s).

* **MANUFACTURER'S STATEMENT OF ORIGIN ASSIGNMENT ERROR** - An affidavit is required when an error or alteration has been made on the original MSO assignment. The affidavit must be completed and signed by the seller (manufacturer/dealer) and specify what information needs to be corrected and why.

* **HOMEMADE VESSEL RECEIPTS FOR MATERIALS** - If receipts for material used to build the vessel are unavailable, submit a statement that the vessel is homemade, list the materials used to create the vessel and why the receipts for the materials are not available. The affidavit must be completed and signed by the individual who built the vessel.

* **REPLACEMENT DUE TO DEFECT** - An affidavit is required stating what item(s) are being replaced by the dealer or manufacturer and the nature of the defect or circumstances why the item(s) was replaced. Also, include whether the replacement was an even trade or the price of the item initially bought and the price of the item replaced. This situation typically occurs when items are covered by a warranty. The affidavit must be signed by the company/individual authorized to replace the item.

Verification of Vessel or Outboard Motor Serial Number (PWD 504) - may be required when verification of hull identification (HIN) and/or outboard motor identification (MIN) number is necessary. You must attempt to trace these number(s) by placing the form PWD 504 on top of the serial number(s) and rubbing a pencil across the paper so that an impression appears on the form. If the number(s) are not clearly legible after tracing, please write the number(s) in the area provided. In lieu of the pencil tracing, you may attach a photograph of the serial number(s) to the form PWD 504. If a photograph is supplied, the number(s) must be legible in the photo. The form PWD 504 must be signed by the applicant/purchaser or the seller/donor.

* **By law, the identifying serial number must be attached to the vessel or outboard motor.** If the vessel or outboard motor does not have a serial number, inspection by a Game Warden is required. After the inspection, the Game Warden will either assign and attach a new serial number or will verify and attach the original serial number. Contact your local TPWD Law Enforcement Office for a review of documentation that will initiate the inspection process. An Affidavit for Proof of Ownership of Vessel or Outboard Motor (Form PWD 736 - available only at TPWD offices) must be completed by the applicant and then signed by the Game Warden at the time of the inspection.

Description of Required Documents (Continued)

Game Warden Inspection - is required to register and title a homemade vessel. Affidavit for Proof of Ownership of Vessel or Outboard Motor (Form PWD 736 - available only at TPWD locations) must be completed by the applicant and then signed by the Game Warden at the time of the inspection. Contact your local TPWD Law Enforcement Office to review documentation and to begin the process for arranging a Game Warden inspection. The vessel must be present for inspection. A hull identification number will be assigned and permanently affixed to the vessel.

Statement of Gift/Donation - is used when the Tax Affidavit section on the PWD 143 and/or PWD 144 application(s) is not already completed and signed by the seller, or the back of the TPWD brown title has not been completed with the sales information (\$0.00), the name of the purchaser(s) and signature(s) of the owner(s) on record or their legal representative. (Older title formats are blue or green and do not have spaces for the bill of sale on the back.) The Statement of Gift/Donation must include:

- (1) Statement that the vessel/outboard motor was given as a gift or donated,
- (2) Date of gift/donation,
- (3) Description of vessel and/or outboard motor (make, TX or serial number and year built),
- (4) The name of recipient, and
- (5) Signature of donor.

Winner Notification Letter - is a document provided by the sponsor of the event describing how the vessel/outboard motor was acquired (whether this was won as a prize, lottery, or raffle), who sponsored the event, the full name of the winner of the event, and the description of vessel/outboard motor (make, registration or serial number, and year built).

Receipt for Materials - The original or photo copies of the receipts for materials purchased to build the vessel.

Title of Replaced Item - If the vessel/outboard motor is not repairable, the title must be surrendered to TPWD with a written request for cancellation explaining its destruction. The manufacturer must complete the request.

Company/Business Must Be Applicant -

- (1) In the event that a claim is paid by an insurance company for a stolen or damaged vessel/outboard motor the insurance company must transfer ownership into the insurance company name prior to subsequent transfer of ownership.
- (2) A non-recorded lien holder who repossesses a vessel/outboard motor is required to title in their name prior to subsequent transfer of ownership.
- (3) A pawn shop who takes possession of vessel/outboard motor according to the Texas Pawn Act must title in their name prior to subsequent transfer of ownership unless the pawn shop holds a current Marine Dealers license.

Affidavit for Repossessed Boat and/or Outboard Motor (Form PWD 312) - is used by a lien holder to repossess a vessel/outboard motor because of failure of the vessel/outboard motor owner to meet the terms of their financial obligation.

Financial/Security Agreement - may include a Security Retail Agreement, Chattel Mortgage or "Floor Plan". Documents should include a description of the vessel/outboard motor (make, TX or serial number, year built) and signature of borrower.

Inventory/Floor Plan - is a financial agreement between a lender and the borrower which provides the location and detailed description of the inventory included in the financial agreement.

Description of Required Documents (Continued)

Letter of Authorization (Form PWD 581) - is used to designate another person to submit and pick up associated paperwork when the owner of record or applicant/purchaser can not come in person. **This form is not a power of attorney and does not provide signature authority to the person bringing in the paperwork.** The PWD 581 must be accompanied by completed and signed applications required for the type of transaction being requested.

In lieu of the form PWD 581, a handwritten letter from the owner of record or applicant/purchaser is acceptable. This letter must include a statement authorizing someone other than the owner of record or applicant/purchaser to conduct a specific registration and titling transaction for the owner of record or applicant/purchaser; the name of the person authorized to do business for the owner of record or applicant/purchaser; a description of the vessel and/or outboard motor (make, TX or serial number, and year built); and the signature of the owner of record or applicant/purchaser.

Power of Attorney (Form PWD 1055) - is a legal document used to designate a representative (individual or company) to conduct business (sign) on behalf of another. Signatures must be notarized.