

**TEXAS PARKS AND WILDLIFE DEPARTMENT REQUIREMENTS FOR  
VESSEL AND OUTBOARD MOTOR SALES TAX ONLY**

Sales Tax Only (Exempt from Title and/or Registration)	Vessel/Boat Application (PWD 143)	Outboard Motor Application (PWD 144)	Bill of Sale <b>OR</b> Invoice	Letter of Authorization (PWD 581) and/or Power of Attorney (PWD 1055)
<b>Legend</b> X = Required Item.  All of the blank TPWD forms may be copied, however, all signatures (on all TPWD forms and titles) must be original. All titles submitted must be originals. Additional supporting documentation may be either the original documents or unaltered copies/images of the documentation.				
Vessel	<b>X</b>		<b>X</b>	<b>IA</b>
Outboard Motor		<b>X</b>	<b>X</b>	<b>IA</b>

Forms available at [www.tpwd.texas.gov/fishboat/boat/forms](http://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.

**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(s), OR
- (2) Back of TPWD (brown) title completed with sales information, the name of the purchaser(s) and signature of the owner(s) on record or their legal representative. (Older title formats are blue (boats) or green (motors) and do not have spaces for the bill of sale on the back.) OR
- (3) 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(s) (required by State tax law). Preferably the description should include the make; TX and serial number; and model year. All four 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(s) explaining the dollar value of "other valuable considerations".

\*The purchaser of a vessel longer than 115 feet is required to pay sales and use tax to a permitted seller or directly to the Texas State Comptroller of Public Accounts (not TPWD).

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**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.