



# TEMPORARY USE TAX PERMIT (PWD 1434)

This application is used to apply for a temporary use permit by the owner of a taxable boat or motor in accordance with Tax Code, Sections §160.0246(a)(3) or (b). This application must be completed and submitted to the Texas Parks and Wildlife Department (TPWD) or a participating Tax Assessor-Collector, accompanied by the \$150.00 permit fee, and (as applicable) a copy of the current out of state certificate of number card or current federal documentation. A completed application must contain the original signature of the owner(s) applying for the permit. **Any alterations to this form will void the application. A separate permit is required for each boat or outboard motor.**

To obtain a temporary use permit, one of the following tax exemptions must apply (select the appropriate box):

- The boat or outboard motor:
  - Has been sold in this state for use in another state or nation;
  - Will display the temporary use permit at all times after the boat or motor is purchased until the boat or motor is removed from this state; and
  - Will be removed from this state not more than 90 days after the date of purchase.

*If this option is selected, the following information is also required if purchased from a Texas Marine Dealer:*

Name of Selling Dealer: \_\_\_\_\_ Date of Sale: \_\_\_\_\_

Address of Selling Dealer: \_\_\_\_\_ Dealer #: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Phone #: \_\_\_\_\_

- The boat or outboard motor:
  - Has a current certificate of number issued under any federal law or a federally approved numbering system of another state (proof is required);
  - Will display the temporary use permit at all times while the boat or motor is located in this state; and
  - Will be removed from this state not more than 90 days after the date the boat or motor is brought into this state.

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Boat / Outboard Motor Description (please print all applicable information):

Boat State/Federal Official # (if applicable): \_\_\_\_\_ HIN (Serial #): \_\_\_\_\_

Motor State/Federal Official # (if applicable): \_\_\_\_\_ MIN (Serial #): \_\_\_\_\_

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Owner's Name(s): \_\_\_\_\_ E-mail: \_\_\_\_\_

Permanent Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

Owner's Driver's License Number and State of Issuance: \_\_\_\_\_

Owner's Passport or Visa Number (if no Driver's License): \_\_\_\_\_

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- This permit is valid for 90 days and is non-renewable, non-transferable, and non-refundable. Only two temporary use permits may be issued for the same taxable boat or taxable outboard motor within a calendar year. The second permit in a calendar year may not be issued before the 30<sup>th</sup> day after the date the first permit expires.
- I understand that I will be liable for payment of the boat or outboard motor sales/use tax due on the sale/use of a taxable boat or taxable outboard motor that remains within the territorial boundaries of Texas after the temporary use permit expires. The territorial boundaries of Texas extend to nine nautical miles beyond the coastline of Texas.
- I understand that if the taxable boat or taxable outboard motor is not removed and remains in Texas after the expiration of the temporary use permit that sales/use tax is due and that the tax must be paid to either the Texas Parks and Wildlife Department or a participating Tax Assessor-Collector office. Sales/use tax is due within 45 working days after the date the temporary use permit expires before any late penalties apply. Credit is not allowed for the \$150 temporary use permit fee against the sales/use tax due.

**A person commits a Class B misdemeanor offense if the person knowingly operates a taxable boat or taxable outboard motor in Texas and the person knows that a tax imposed by Tax Code 160.021 and 160.022 on the sale/use of a taxable boat or taxable outboard motor in Texas has not been paid.**

**WARNING:** Falsifying information on documents is a punishable offense – Texas Penal Code Chapter 37, Section 37.10. Any person who knowingly makes a false entry in, or false alteration of a governmental record is guilty of a felony of the third degree, punishable by confinement in jail for any term of not more than 10 years or less than 2 years and punishable by a fine not to exceed \$10,000.

**I certify that the above information is true and correct to the best of my knowledge.**

**Applicant Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

Texas Parks and Wildlife Department maintains the information collected through this form. With few exceptions, you are entitled to be informed about the information we collect. Under Sections 552.021 and 552.023 of the Texas Government Code, you are also entitled to receive and review the information. Under Section 559.004, you are also entitled to have this information corrected.