

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

<p>Sales Tax Only (Exempt from Title and/or Registration)</p> <p>Legend X = Required Item.</p> <p>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.</p>	Vessel/Boat Application (PWD 143)	Outboard Motor Application (PWD 144)	Bill of Sale OR Invoice	Letter of Authorization (PWD 581) and/or Power of Attorney (PWD 1055)
	X		X	IA
		X	X	IA

Forms available at www.tpwd.state.tx.us/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 65 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 - 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 (make, TX or serial number, and year built), purchaser's name(s), and seller's signature(s) (required by State tax law). 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".

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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.