

Homemade Boats w/o a Hull Identification Number

A completed [Boat Registration Tax Payment Certification \(R-1331\)](#) accompanied with the sales invoices for building materials and/or boat kit. Labor hired to construct the boat kit is taxable. If state and local taxes have been paid on the purchase price of materials, boat kit, and labor, it is considered an isolated or occasional sale. Upon verification of payment of state and local taxes, the purchaser can complete and submit an [Affidavit for Boat Inspection](#) directly to the LA Department of Wildlife and Fisheries.