

Purchased from an Individual Owner

The isolated or occasional sale of tangible personal property under LA R.S. 47:301(10)(c)(ii)(bb) is generally excluded from sales tax. To qualify as such, proof of prior owner payment of state and local sales taxes is necessary. The purchaser must provide a copy of the notarized bill of sale and a copy of the previous owner's registration with the US Coast Guard and/or title registration with the state in which the boat was used and a completed [Boat Registration Tax Payment Certification \(R-1331\)](#). Upon verification that the transactions qualifies as an isolated or occasional sale, the Bureau of Revenue and Taxation will certify that all taxes due have been paid. The purchaser can complete and submit a [Boat Registration/Boat and Motor Title Application](#) directly to the LA Department of Wildlife and Fisheries.