



STATE OF WASHINGTON

Vessel Registration, Tax and Fee Requirements

For long-term moorage agreements entered into effective on or after July 1, 2014, long-term moorage providers must provide information about Washington State's tax and vessel registration and listing requirements to all tenants whose vessels are not registered with the Department of Licensing or listed with the Department of Revenue. This requirement is provided under Second Substitute House Bill (SSHB) 2457 (Chapter 195, Laws of 2014).

Vessel Registration Requirements

Persons who use vessels on Washington waters must annually register with the Department of Licensing, unless the vessel is exempt from registration requirements. The following taxes and fees are due upon registration:

- Registration fee;
- Watercraft excise tax equal to one-half of one percent of value;
- Use tax, unless the retail sales tax or use tax was previously paid or the vessel is otherwise exempt from sales or use tax;
- Derelict vessel and invasive species fees;
- Derelict vessel removal surcharge; and
- License and filing fees.

Vessels that are exempt from registration include vessels that are:

- Used for commercial purposes and listed with the Department of Revenue for property tax purposes;
- Owned by a nonresident person and located in this state exclusively for repairs, alteration, or reconstruction, or testing related to such services, provided the owner/operator files a [Non-Resident Vessel Repair Affidavit](#) with the Department of Revenue every sixty days that the vessel is in repair status;
- Used temporarily in this state by a nonresident person when such use does not exceed 60 days;
- Used temporarily in this state by a nonresident individual when the individual obtains:
 - A one-year vessel use permit for vessels 30 feet or longer obtained under RCW 82.08.700 or 82.12.700; or
 - A nonresident vessel permit under RCW 88.02.620 and use in this state does not exceed six months during any continuous 12-month period;
- Registered or numbered under the laws of a foreign country or has been issued a valid United States customs service cruising license under 19 C.F.R. Sec. 4.94 and a vessel visitor permit under RCW 88.02.610 is obtained on or before the 61st day in this state. After 60 days, such vessels are, however, subject to use tax as measured by the value of the vessel.

Commercial Vessel Listing Requirements

Commercial vessels are generally exempt from the requirement to register with the Department of Licensing. Owners and/or operators of commercial vessels must, however, list such vessels with the Department of Revenue for purposes of the commercial vessel tax.

The commercial vessel tax is a property tax and is equal to the state levy rate. The annual tax is due April 30. Beginning with 2015, the Department of Revenue will bill for the commercial vessel derelict vessel removal fee of \$1 per foot when it bills for the commercial vessel tax.

For More Information

For information about vessel registration requirements, watercraft excise tax, vessel visitor permits, or nonresident vessel permits, contact:

Department of Licensing
(360) 902-3770
<http://www.dol.wa.gov/>

For information about retail sales and/or use tax, [Non-Resident Vessel Repair Affidavits](#), one-year vessel use permits for vessels 30 feet or longer that are owned by nonresident individuals, contact:

Department of Revenue
(800) 647-7706.
<http://dor.wa.gov/Content/Home/Default.aspx>

For information about the commercial vessel tax or the commercial vessel derelict vessel removal fee, contact:

Department of Revenue
Special Programs Division
PO Box 47477
Olympia WA 98504-7477
Phone: (360) 534-1503 (option # 5)
<http://dor.wa.gov/docs/pubs/industSpecific/Vessel.pdf>