

## BOAT & MOTOR TAX INFORMATION

Janet Brown Jurosko, Berkeley County Auditor, would like to help the residents of Berkeley County with their questions concerning marine equipment.

South Carolina law prohibits the sale or purchase of watercraft without a valid title issued in the seller's name to assign to the purchaser at the time of sale. All watercraft are required to be registered and titled except documented vessels, windsurfers, or watercraft moved by human power with oars, paddles or similar devices. Non-powered sailboats are required to be titled only. All outboard motors of five (5) horsepower or more are required to be registered and titled.

A purchaser may operate a watercraft and an outboard motor up to 30 days from the date of purchase if he has a **temporary watercraft certificate** and notarized bill of sale on board. The temporary watercraft certificate is the Department of Natural Resources (SCDNR) **application** for new registration. The application is located on the SCDNR website:  
<http://www.dnr.sc.gov/boating/forms/pdf/Application.pdf>.

When marine equipment is purchased, it must be registered with the SCDNR by the end of the 30-day period. SC sales tax is paid to the SCDNR at the time of application. The property tax information is provided to us by the SCDNR. By law, the Auditor's office is required to send tax bills based on this information.

Effective January 1, 2020, property taxes are due on marine equipment at the time of purchase unless Purchased at a dealership, in which case you will have 120 days to pay the property tax. You will be required to pay an annual renewal fee for the DNR sticker which will be included on your annual Berkeley County property tax notice starting in 2021. If your registration with SCDNR will be phased in over three years. Some registration stickers will expire in 2020, but others may not expire until 2021 or 2022, depending on your DNR renewal. If your registration sticker is expiring in year 2020, SCDNR will bill you for your \$10.00 annual registration fee.

When taxes are not paid, and have become delinquent, the SCDNR file will be flagged as failed to pay taxes and transfers cannot be done until the delinquent taxes have been paid. If you are thinking of purchasing a boat or motor, you may contact the county in which the seller resides to make certain there are no delinquent taxes due, or you may log on to SCDNR and check the Boat Facts <https://www2.dnr.sc.gov/BoatFacts/BoatFacts/SearchBoatFacts>. From there you can search for any delinquent property taxes that have been reported to SCDNR. These taxes must be satisfied before any duplicate title can be issued, registration renewed, or transfer of ownership completed. Property taxes may continue to be assessed until the owner on record or any second party satisfies all delinquent and current taxes.

Boat trailers are no longer taxed; however, the taxpayer may obtain a license tag from the Department of Motor Vehicles in order to allow the trailer to be pulled across SC state lines. An exempt tax receipt may be obtained from the Auditor's Office.

Marine equipment valued at \$500.00 or less is exempt from property taxes. If you are active duty military, stationed in SC and you claim another state as your home of record, marine equipment in your name may be exempted from property taxes. A current leave and earning statement (LONG FORM) must be filed with the Auditor's Office.