

**G NONRESIDENTS ONLY - SC LOCATION OF PRIMARY USE**  
(WHERE THE WATERCRAFT/MOTOR IS HOUSED OR PRIMARILY USED IN SOUTH CAROLINA)

ADDRESS	CITY	STATE <b>SC</b>	ZIP	SC COUNTY
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**H CERTIFIED AND TRUE BILL OF SALE FOR WATERCRAFT AND OUTBOARD MOTORS**  
(ERASURES OR ALTERATIONS VOID THIS BILL OF SALE)

**DESCRIPTION OF WATERCRAFT:** Registration Number: SC \_\_\_\_\_ Title Number: WA \_\_\_\_\_  
Hull I.D. Number: \_\_\_\_\_ Make: \_\_\_\_\_ Year: \_\_\_\_\_ Length: \_\_\_\_\_ Const: \_\_\_\_\_

**DESCRIPTION OF OUTBOARD MOTOR:** Title Number: MA \_\_\_\_\_ Serial Number: \_\_\_\_\_  
Model: \_\_\_\_\_ Make: \_\_\_\_\_ Year: \_\_\_\_\_ H.P.: \_\_\_\_\_

(Check if this applies to you) I did not register/title watercraft because I used it without propulsion.

I \_\_\_\_\_ of \_\_\_\_\_ hereby sell on \_\_\_\_\_ Month \_\_\_\_\_ Day \_\_\_\_\_ Year

to \_\_\_\_\_ of \_\_\_\_\_ the above Watercraft and Outboard Motor.

I certify this property is free of any liens or adverse claims and all personal property taxes have been paid to date. I understand that all current year personal property taxes are the responsibility of the seller(s), unless an otherwise enforceable agreement has been reached between the seller and buyer. **Failure to notify SCDNR of sale/transaction can result in continued personal property tax assessments to owner of record.** All purchasers must be listed on the Bill of Sale.

X \_\_\_\_\_ X \_\_\_\_\_  
Signature of Seller Signature of Co-Owner

X \_\_\_\_\_ X \_\_\_\_\_  
Signature of Co-Owner

Sworn before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_  
Month Year

X \_\_\_\_\_ My commission expires \_\_\_\_\_  
Notary Signature Print Notary's Name Date (MM/YYYY)

<p><b>SELLER MUST NOTIFY</b></p> <p>SC DEPARTMENT OF NATURAL RESOURCES WATERCRAFT DIVISION P.O. BOX 167 COLUMBIA, S.C. 29202-0167 (803) 734-3857 - office or (803) 734-4138 - fax</p> <p>IN WRITING WITHIN 30 DAYS OF ANY CHANGE OF OWNERSHIP OF WATERCRAFT AND OUTBOARD MOTOR, FURNISHING FULL INFORMATION. SELLER SHOULD KEEP COPY FOR TAX RECORDS.</p>		<b>Boat</b>		<b>Outboard Motor</b>		<b>Total</b>
	<b>Purchase Price</b>	\$	+	\$	=	\$
	<b>Less Trade In</b>	\$	+	\$	=	\$
	<b>Balance Subject to Casual Tax</b>	\$	+	\$	=	\$

**I CERTIFICATION OF TAX EXEMPT TRANSFER OF WATERCRAFT AND OUTBOARD MOTORS TO IMMEDIATE FAMILY**

**"Immediate Family" means spouse, parents, children, sisters, brothers, grandparents, and grandchildren.**  
(S.C. Code Section 12-36-1710(E))

**Caution:** S.C. Code Section 12-36-1730 states: "A person who wilfully or knowingly makes a false statement for the purpose of avoiding all or a part of the casual excise tax imposed by this article or who assists another person to avoid all or a part of the casual excise tax levied by this article is guilty of a misdemeanor and, upon conviction, must be punished by a fine of not more than two hundred dollars or imprisoned not more than thirty days, or both." S.C. Code Section 12-36-1740 states: "A person liable for the casual excise tax provided by this article who fails to pay the tax or comply with a lawful regulation of the department is liable for a penalty not to exceed five hundred dollars."

I certify that I, \_\_\_\_\_, acquired the watercraft and/or outboard motor(s) described in the Bill of Sale (above or attached)  
(Purchaser)

from \_\_\_\_\_, who is my \_\_\_\_\_, and is an immediate family member qualifying  
(Seller) (Relationship)

me to lawfully claim exemption from the Casual Excise Tax under S.C. Code Section 12-36-1710.

X \_\_\_\_\_ Date \_\_\_\_\_  
Purchaser's Signature

**Privacy Statement**  
In accordance with South Carolina law, personal information collected by SCDNR for licenses, tags, permits and watercraft/outboard motor titles and registrations may be subject to disclosure under the Freedom of Information Act. However, state law prohibits personal information collected by state agencies to be used for private solicitation or commercial purposes.

**TEMPORARY CERTIFICATE OF NUMBER IS NOT TO BE DISPLAYED.**

Carry this certificate and copy of bill of sale on board during operation up to sixty (60) days from date of purchase as proof of a recent application being submitted. This copy is a temporary certificate valid up to (60) days. Your registration card and/or title will be mailed at a later date. A temporary certificate of number is not valid for rental boats or a boat without a hull id number.

**This temporary certificate is only valid for a new watercraft or a watercraft with registration decal(s) and may not be honored in other states. SC Code of Laws, 1976, Section 50-23-345 (d) prohibits duplicating or updating temporary certificates or updating bills of sale.**

**DISPLAY OF NUMBER AND DECALS**

The number awarded shall be painted or attached to the forward half of each side of the watercraft in a position distinctly visible to other vessels. Letters and numerals must be of a block design not less than three (3) inches high and of a color which clearly contrasts with the color of the watercraft hull. Numbers must be read from left to right as they appear on the certificate of number. Letter groups must be separated from the numerals by hyphens or equivalent spaces, and the year decals must be attached to each side of the watercraft's bow immediately following the number, within six (6) inches (see illustration).

