

## 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) 570-3265 (option # 5)  
<http://dor.wa.gov/docs/pubs/industSpecific/Vessel.pdf>