

- **Items needed when transferring a boat, ATV, ORM, ORV & Snow**
 - Bill of Sale
 - Most recent registration (signature of seller required on backside of registration)
 - Title, if applicable (signature of seller required on backside of title)
 - Proof sales tax has been paid, if applicable
 - Application for Registration, Title and Security Interest
- **State Sales Tax Information:**
 - Sales of boats, ATV, ORM, ORV, Snow and other watercraft in Iowa are subject to the state sales tax of 6% plus local option taxes, if any. This applies to sales by Individuals, as well as, dealers.
 - Anyone purchasing a boat, ATV, ORM, ORV or Snow from an individual should obtain a receipt that shows the cost of the boat, ATV, ORM, ORV or Snow. The buyer will then pay the sales tax on the cost of the boat, ATV, ORM, ORV or Snow to the County Recorder.
 - If a trailer is purchased with the boat, ATV, ORM, ORV or Snow, the 5% motor vehicle use tax is paid to the County Treasurer.