

Every person who sells a motorboat should complete this statement and give it to the purchaser. This form can be obtained by contacting the Department or the county treasurer in which it will be registered.



# Nebraska Sales and Use Tax Statement for Motorboat Sales

**FORM  
6MB**

Purchaser's Name and Address			Seller's Name and Address		
Purchaser's Name			Seller's Name		
Street or Other Address			Street or Other Address		
City	State	Zip Code	City	State	Zip Code

Purchased Motorboat Description					
Make of Boat		Year Manufactured		Hull ID Number	
Total Horsepower		Make of Motors	Serial Number of Motor		Boat Colors
					Date of Purchase

Trade-in Description					
Make of Boat		Year Manufactured		Hull ID Number	
Total Horsepower		Make of Motors	Serial Number of Motor		Boat Colors
					Number Presently Assigned

Tax Computation			
1 Total sales price .....	1		
2 Less trade-in allowance .....	2		
3 Less manufacturer's rebate assigned to dealer at time of sale .....	3		
4 Tax base (line 1 minus line 2 and line 3) .....	4		
5 Nebraska sales or use tax (line 4 multiplied by rate) .....	5		
6 Local sales or use tax (line 4 multiplied by rate) .....	6		
7 Nebraska and local sales or use tax due (line 5 plus line 6) .....	7		
8 Credit for tax paid to other states on this motorboat (attach documentation) .....	8		
9 Total Nebraska and local sales or use tax due (line 7 minus line 8) .....	9		
10 Penalty for late payment .....	10		
11 Interest for late payment .....	11		
12 Balance due (total of lines 9, 10, and 11) .....	12		

Under penalties of law, I declare that I have examined this statement and, to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Signature of Seller

Signature of Purchaser or Agent of Purchaser

Date

## Nebraska Resale or Exempt Sale Certificate for Motorboat Sales

If exempt category 1 through 4 is claimed, requested information must be entered or attached.

Type of Exemption		Type of Exemption (Continued)	
<input type="checkbox"/>	1 Purchase by an exempt organization holding Nebraska Certificate of Exemption Number 05-_____.	<input type="checkbox"/>	5 Purchase by a Nebraska governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.
<input type="checkbox"/>	2 Purchase by a lessor. Sales tax on the fair market lease payments to be remitted under Nebraska Sales Tax Permit Number 01-_____.	<input type="checkbox"/>	6 Motorboat is the subject of an intercompany sale between parent, subsidiary, or brother-sister companies. Sales tax was paid by the seller company on its purchase of this motorboat. (Appropriate documentation required.)
<input type="checkbox"/>	3 Purchase by a Native American Indian residing in Indian country and the motorboat is registered at a location within Indian country in Nebraska. Tax Exemption ID Card Number: _____	<input type="checkbox"/>	7 Motorboat is a gift or received by inheritance. A gift is a voluntary transfer without any consideration. The donor paid the tax on the previous transfer. If the person accepting the motorboat as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing shall be subject to sales and use tax. (Appropriate documentation required.)
<input type="checkbox"/>	4 Motorboat was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Appropriate documentation required.)	<input type="checkbox"/>	8 Transfer of the motorboat during the creation, reorganization, or dissolution of a corporation, limited liability company, or partnership solely for voting stock membership interest or partnership interest. Also, transfer of a motorboat as additional capital to an ongoing corporation. (Appropriate documentation required.)

Any purchaser or agent who completes this exemption certificate for any purchase which is not exempt from sales tax under the Nebraska Revenue Act, as amended, will, in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger. Under penalties of law, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Signature of Person Claiming Exemption

Date

### For County Use Only

\$ \_\_\_\_\_  
Tax Paid

\_\_\_\_\_ Date Paid

County — White Copy    Nebraska Department of Revenue — Green Copy    Purchaser — Blue Copy    Seller — Pink Copy

Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818  
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

## Instructions for Purchaser

**Definition of a Motorboat.** A motorboat is any watercraft propelled by any machinery, including watercraft temporarily equipped with detachable motors. A motorboat does not include a vessel which has a valid marine document issued by the Bureau of Customs of the United States Government or any federal agency.

Motorboats include: open or closed bow outboard, inboard, inboard/outboard boats; airboats; cabin/house boats; canoes; sailboats; personal water craft (jet skis, wave runners); pontoons; and any other watercraft propelled by a motor or detachable motor.

**Payment of Taxes.** The purchaser of a motorboat must present the white and blue copies of this statement to the county treasurer or other designated county official within 30 days from the date of purchase and pay the Nebraska and local sales taxes. The date of purchase is the earlier of two dates: the date on the motorboat title; or the date of possession, as evidenced by the Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB. The purchaser should retain a copy of this statement for a period of at least six years.

**Penalty and Interest.** If the total sales or use tax is not paid within 30 days of the purchase date, the county treasurer or other designated county official will assess and collect penalty and interest at the statutory rate. If you have any questions regarding the due date, or penalty and interest rates, please contact your local county treasurer's office or the Nebraska Department of Revenue (DOR) at 800-742-7474 (NE and IA) or [revenue.nebraska.gov](http://revenue.nebraska.gov).

**Sales Tax Paid to Another State.** A motorboat purchased in another state, with sales tax properly paid to the other state, but registered for the first time in Nebraska, is subject to use tax at the time of registration. If the state the motorboat was purchased in has reciprocity with Nebraska, the total sales tax paid in that state will be credited toward the total state and local use taxes due in Nebraska. No refund will be made if the other state's tax rate exceeds the total Nebraska and local use tax rate. Proper documentation must be attached to support any amounts entered on line 8.

**Exemptions.** If the transfer of title to the motorboat described on this statement is exempt from sales and use taxes, the Nebraska Resale or Exempt Sale Certificate, located on the front of this statement, must be completed prior to registration.

The purchaser must present documentation that supports the sales tax exemption. If the documentation is not sufficient, the county treasurer, or other designated county official is authorized to collect the tax. The purchaser may submit a claim to DOR requesting a refund of the taxes paid.

**Underpayment of Tax.** Underpayment of sales or use tax on this statement must be reported on an Amended Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6XMB. Form 6XMB is available at each county treasurer's office and DOR.

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## Instructions for Seller

### Licensed Motorboat Dealer or Licensed Permitholder.

A motorboat dealer, or sales tax permitholder, must complete this statement for every sale of a motorboat. If a motorboat trailer is sold, the motorboat dealer, in addition to completing Form 6MB, must also complete a Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6. The colored copies of the Form 6MB should be distributed in the following manner:

1. The pink copy must be retained with your business records;
2. The green copy must be mailed to DOR; and
3. The white and blue copies must be given to the purchaser.

The sales price on line 1 must include amounts for the boat, motor, accessories, destination charges, import custom fees, surcharges, service and maintenance agreements, document processing charges, and charges for warranty transfers. Accessories and

other items that are sold separately (not with a motorboat) are taxable. The retailer is required to collect and remit sales tax on these separate retail sales.

**Trade-in.** The amounts allowed as a trade-in for a motorboat and trailer must be separately identified and entered on the appropriate lines of Form 6MB and Form 6, respectively.

**Individual Without a Sales Tax Permit.** An individual, who is not licensed to collect sales tax, must complete this statement for every sale of a motorboat. The colored copies should be distributed in the following manner:

1. The pink copy must be retained with your records; and
2. The white and blue copies must be given to the purchaser.

An individual can only accept another motorboat, motor vehicle, all-terrain vehicle, or utility-type vehicle as a trade-in to reduce the total sales price of the purchased motorboat.

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## Instructions for County Treasurers and Designated County Officials

**Collection of Taxes.** The county treasurer or other designated county official must collect and remit the state and applicable local sales and use taxes, prior to registering the motorboat.

The white and blue copies of this statement must be receipted in the space provided for validation. The blue copy must be returned to the purchaser. Counties are required to retain the white copy of this form and provide copies to DOR upon request.

**Penalty and Interest.** If the appropriate sales or use taxes are not paid within 30 days after the purchase date, penalty and interest must be collected at the statutory rate from the due date through the date of payment. If the due date falls on a Saturday, Sunday, or a holiday, the purchaser may still pay the amount due on the next business day without incurring penalty and interest.