**MARINE EQUIPMENT INFORMATION**

South Carolina law prohibits the sale or purchase of watercraft without a valid title issued in the seller’s name to assign over to the purchaser at the time of sale. All watercraft are required to be registered and titled except documented vessels, windsurfers, watercraft propelled only by human poser with oars, paddles or similar devise. Non-powered sailboats are required to be titled only. A purchaser may operate a watercraft up to 30 days from the date of purchase if he has a temporary watercraft certificate and notarized bill of sale on board.

All outboard motors of five horsepower or more are required to be titled. A purchaser may operate an outboard motor for up to 60 days from the date of purchase if he has a notarized bill of sale on board.

When marine equipment is purchased it must be registered with the South Carolina Department of Natural Resources, South Carolina sales tax are to be paid to the South Carolina Department of Natural Resources at the time the application is filed.

Property taxes are not due on the marine equipment until the following year. All marine equipment tax information is provided to us by the South Carolina Department of Natural Resources. By law, the Auditor’s office is required to tax from this information

Boat trailers are no longer taxed, however, the taxpayer may obtain a license tag from the Division of Motor Vehicles in order to allow the trailer to be pulled across the South Carolina state line. An exempt tax receipt may be obtained from the Auditor’s Office.

All marine equipment, which includes boats and motors valued at **$500.00** or less is exempt from property taxes.