DONNA ELLISON BREMER COUNTY RECORDER 415 E. BREMER AVENUE WAVELRY, IOWA 50677

## **EFFECTIVE IMMEDIATELY:** Customers will be required to have:

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- 1) Bill of Sale
- 2) Title (if applicable)
- 3) Verification of Prior Registration (current or expired registration)

Effective July 1, 2007 - a legislative change made it possible to conduct a "transfer of ownership" of a Snowmobile/ATV or Boat while the registration is expired. The purpose of the legislative change to allow transfer of ownership on expired registration was to simplify the process of transferring ownership.

**BOATS:** Effective July 1, 2005 – Casual sales of watercraft vessels are no longer exempt from sales tax per the Iowa Department of Revenue. 7% Sales Tax will be collected on the purchase price of the watercraft within state. 6% Sales Tax will be collected for out of state purchases.

**Snowmobiles/ATV/ORV:** Effective July 1, 2009 – Casual sales on these machines are no longer exempt from sales tax due to a change in Iowa code. 7% Sales Tax will be collected on the purchase price for in state purchases. 6% Sales Tax will be collected for out of state purchases.

| Bill of Sale<br>Please Check One  |       |          |              |
|---|-------|----------|--------------|
| Boat  | Snow  | ATV      | ORV          |
| I, Sold a   |       |          |              |
| (Seller)  |       | (Year)   | (Make/Model) |
| With Hull ID or   | VIN # |          | for          |
| (Amt Paid for Vehicle), (Amt Paid for Trailer if Applicable) to:                              |       |          |              |
| (Buy  |       | (Seller) | (date)       |
| The buyer shall, within 30 days, file an application for transfer with the Recorder's Office. |       |          |              |