

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 of the county in which the motorboat 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 Identification Number	
Total Horsepower		Make of Motors	Serial Number of Motors		Boat Colors
					Date of Purchase

TRADE-IN MOTORBOAT DESCRIPTION					
Make of Boat		Year Manufactured		Hull Identification Number	
Total Horsepower		Make of Motors	Serial Number of Motors		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 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 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 on a Nebraska reservation and the motorboat is registered at a location within the boundaries of the reservation. 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

NEBRASKA DEPARTMENT OF REVENUE — White and Green Copies COUNTY — Yellow Copy PURCHASER — Blue Copy SELLER — Pink Copy

NEBRASKA DEPARTMENT OF REVENUE, PO BOX 94818, LINCOLN, NE 68509-4818

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 included in this definition 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 TAX. The purchaser of a motorboat must present the white, yellow, and blue copies of this statement to the county treasurer or designated county official within 30 days from the date of purchase and pay the Nebraska and local sales and use 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 their copy of this statement for a period of at least five years.

PENALTY AND INTEREST. If the total sales tax is not paid within 30 days of the purchase date, the county treasurer or 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 call the Nebraska Department of Revenue (Department), 800-742-7474 (NE and IA) or www.revenue.ne.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 sales or 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 sales taxes due in Nebraska. No refund will be made if the other state's tax rate exceeds the total Nebraska and local option sales 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 the 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 designated county official is authorized to collect the tax. The purchaser may submit to the Department a claim requesting that the taxes paid be refunded.

UNDERPAYMENT OF TAX. Underpayment of sales and use taxes 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 the Department.

INSTRUCTIONS FOR SELLER

LICENSED MOTORBOAT DEALER OR LICENSED PERMIT HOLDER. A motorboat dealer, or sales tax permit holder, 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](#).

1. The pink copy must be retained with your business records;
2. The green copy must be mailed with your Nebraska and Local Sales and Use Tax Return, Form 10; and
3. The white, yellow, and blue copies must be given to the purchaser.

The sales price on line 1 must include charges 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 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 SALES TAX PERMIT. An individual who is not licensed to collect sales tax must complete this statement for every sale of a motorboat.

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

An individual can only accept another motorboat as a trade-in to reduce the total sales price of the purchased motorboat.

INSTRUCTIONS FOR COUNTY TREASURERS AND DESIGNATED COUNTY OFFICIALS

COLLECTION OF TAX. The county treasurer or designated county official must collect the state and applicable local sales and use taxes, prior to registering the motorboat.

The white, yellow, and blue copies of this statement must be receipted in the space provided for validation. The blue copy of the statement must be returned to the purchaser. The yellow copy must be retained in your files, and the white copy submitted to the Department with your monthly returns.

COLLECTION OF PENALTY AND INTEREST. If the appropriate taxes are not paid within 30 days of 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.