

**Form ST-108PM
Park Model Recreational Vehicle
Modification Affidavit**

Buyer's name		Phone number	
Mailing address		City	State ZIP Code
Property address		City	State ZIP Code
Purchase date		Purchase price	
Vehicle year	Vehicle manufacturer	Vehicle model	Vehicle identification number

Instructions

(Idaho Code sections 63-3606C, 49-117, and 63-3613)

In Idaho, a buyer must pay sales or use tax when purchasing a new or used park model recreational vehicle (PMRV) that meets the following definition:

PMRV Definition. A "PMRV" is a vehicle that meets all these requirements:

- It's a recreational vehicle designed to provide temporary accommodations for recreational, camping or seasonal use.
- It's built on a single chassis, was originally mounted on wheels, and has a gross trailer area that doesn't exceed 400 square feet in the set-up mode.
- It's certified by its manufacturer as complying with the American National Standards Institute (ANSI) A119.5 Standard for Recreational Park Trailers.

If the PMRV you're buying is modified in such a way that it no longer meets this definition, you may not owe sales or use tax on its purchase. If this is the case, describe what changes that have been made to the PMRV. Include current pictures if you believe they will help you describe the changes.

Describe the changes. *(Use additional sheet if necessary.)*

Take the completed form to the county assessor along with the documents your county needs to title the PMRV. The county assessor will forward this form to the Tax Commission so we can determine whether you owe sales or use tax. Please keep any records regarding the modified PMRV in case we contact you.

County Assessor: Include a copy of the affidavit with the title application. Scan and email the completed form to vehicles@tax.idaho.gov. Or, send the completed form to the Idaho State Tax Commission, Tax Discovery Bureau, PO Box 36, Boise ID 83722-0410. Keep a copy for your records.

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Buyer's signature	Buyer's name (please print)	Title
Buyer's federal EIN or Driver's license number and state of issue		Date