

Vehicles & Vessels: Exemption Certificates

This page lists exemptions that apply to transactions:

- *Between parties that aren't dealers or retailers*
- *Involving businesses or individuals moving into Idaho or nonresident military within Idaho*

<i>For</i>	New resident*	Occasional sale	Gift	Family sale	Bulk sale	Capital asset sale / lease	Capital asset transfer	Interstate carrier**
<i>Use certificate</i>	ST-102	ST-108TR	ST-133GT	ST-133	ST-133CATS	ST-133CATS	ST-133CATS	ST-104IC
Motor vehicles	Yes		Yes	Yes	Yes	Yes	Yes	
Recreational vehicle (motor home, travel trailer, fifth-wheel, camping trailer, Park Model Recreational Vehicle)	Yes		Yes		Yes		Yes	
Off-highway motorcycles, ATVs, snowmobiles	Yes		Yes		Yes		Yes	
UTVs and SOHVs	Yes		Yes		Yes		Yes	
Truck campers and vessels	Yes		Yes		Yes		Yes	
Qualifying IRP vehicles (trucks, trailers, buses)								Yes
Transport trailer (utility, livestock, semi)	Yes	Yes	Yes		Yes	Yes	Yes	
Office trailer	Yes	Yes	Yes		Yes		Yes	
Park Model Recreational Vehicle	Yes		Yes		Yes		Yes	
<i>Idaho Code Title 63, Chapter 36</i>	3621(l)	3622K(c), (d)	3609, 3612	3622K(c)	3622K(b)(2)	3622K(b)(4)	3622K(b)(3)	3622R(c)
<i>Idaho Sales Tax Rules 35.01.02</i>	107(4) & (5)	099(01)(b); 128(5)(h)	107(2)	099(4), (6)	099(3); 107(9)	099(6), (9)	099(5)	107(11)

*Form ST-102 is for new residents **and** for nonresident military.

** It must be immediately IRP-registered. It must have a maximum gross vehicle weight over 26,000 pounds. At least 10% of fleet mileage must be outside of Idaho.

Page 1 of 2. Other exemptions might apply. Read the exemption certificate instructions for more information.

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These exemptions apply to sales by dealers and retailers.

<i>For</i>	Production exemption (if titled but not registered)	Nonresident *	Interstate carrier **	Indian (reservation delivery)
<i>Use certificate</i>	ST-101	ST-104NR	ST-104IC	ST-133
Motor vehicles	Yes	Yes		Yes
Recreational vehicle (motor home, travel trailer, fifth-wheel, camping trailer, Park Model Recreational Vehicle)		Yes		Yes
Off-highway motorcycles, ATVs, snowmobiles		Yes		Yes
UTVs and SOHVs	Yes	Yes		Yes
Truck campers and vessels sold without a motor				Yes
Vessels that meet all the following criteria: Intended to carry people; sold with a motor; at least 11 feet long	Yes	Yes		Yes
Qualifying IRP vehicles (trucks, trailers, buses)			Yes	
Transport trailer (utility, livestock, semi)	Yes	Yes		Yes
Office trailer		Yes		Yes
Park Model Recreational Vehicle		Yes		Yes
<i>Idaho Code Title 63, Chapter 36</i>	3622D & HH	3622R(a)	3622R(c)	
<i>Idaho Sales Tax Rules 35.01.02</i>	079	107(10)	107(11)	091, 107(8)

* Vehicle or vessel must immediately be taken out of state and titled/registered in another state. It must not be stored or used in Idaho more than 90 days in any 12-month period.

** It must be immediately IRP-registered. It must have a maximum gross vehicle weight over 26,000 pounds. At least 10% of fleet mileage must be outside of Idaho.

Page 2 of 2. Other exemptions might apply. Read the exemption certificate instructions for more information.