

Instructions for Form ST-104-MV

OUT-OF-STATE EXEMPTION FOR NONRESIDENTS

When a vehicle or vessel is purchased by a nonresident for use outside Idaho, it may qualify for an exemption from Idaho sales tax. Idaho residents may not claim this exemption. UTV's, Canoes, kayaks, truck campers, and inflatable boats sold without motors don't qualify for this exemption. The buyer must complete a form ST-104-MV (Sales Tax Exemption Certificate - Vehicle/Vessel) stating that the vehicle or vessel:

- Will *immediately* be taken out of Idaho and titled and registered in another state or country (if required), and
- Will limit its storage or use in Idaho to 60 days in any 12-month period.

INTERSTATE CARRIER EXEMPTION

If you're selling a motor vehicle for use in interstate commerce, a sales tax exemption is available if:

- The vehicle will be immediately registered with a maximum gross registered weight of more than 26,000 pounds under the International Registration Plan, and
- At least 10% of your customer's total fleet mileage is outside of Idaho.

Your customer must complete form ST-104-MV and acknowledge that, if his fleet mileage drops below the 10% out-of-state requirement in any subsequent registration year, the vehicles will be subject to use tax at that time.

The exemption applies only to purchases of trucks, buses, and trailers, not their repair or maintenance. However, the sale of a "glider kit" isn't taxable when used to assemble a glider kit vehicle that will be registered in an IRP fleet and will meet the weight and mileage requirements listed above.