



MARYLAND DEPARTMENT OF NATURAL RESOURCES  
LICENSING & REGISTRATION SERVICE

**CERTIFICATION OF STATE OF PRINCIPAL OPERATION**

This form is required for vessels **NOT** to be used principally in Maryland  
PLEASE PRINT OR TYPE ALL INFORMATION

**VESSEL DESCRIPTION:**

Manufacturer \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Length \_\_\_\_\_ Hull ID Number \_\_\_\_\_

Current State Registration or USCG Number \_\_\_\_\_

Total Purchase Price \$ \_\_\_\_\_ Trade-in Value \$ \_\_\_\_\_ Net Purchase Price \$ \_\_\_\_\_

**VESSEL OWNER INFORMATION:**

**NOTE: INFORMATION MUST BE SPECIFIC TO THE LOCATION OF PRINCIPAL OPERATION**

Purchaser(s) \_\_\_\_\_

or  
Owner(s) \_\_\_\_\_

Address (Street address also required if P.O. Box) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Driver's License No. \_\_\_\_\_ State of Issue \_\_\_\_\_

Daytime Telephone No. (\_\_\_\_) \_\_\_\_\_ Home/Work Telephone No. (\_\_\_\_) \_\_\_\_\_

**OWNER CERTIFICATION:**

I certify under penalty of perjury that the vessel described above will be used principally in the State of \_\_\_\_\_

and will be kept at (marina name and location or residence address) \_\_\_\_\_

\_\_\_\_\_  
Purchaser/Owner(s) Printed name(s)

\_\_\_\_\_  
Purchaser/Owner(s) Signature Date Required

\_\_\_\_\_  
Purchaser/Owner(s) Signature Date Required

**DEALER CERTIFICATION:**

I hereby certify under penalty of perjury that I have advised the purchaser(s)/owner(s) of the vessel described above of Maryland excise tax law. To the best of my knowledge, information and belief, no excise tax liability exists for this vessel.

\_\_\_\_\_  
Dealer Signature Date Required

\_\_\_\_\_  
Dealership Name (Please Print) Maryland Dealer Number

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## GENERAL INFORMATION

This Certification of State of Principal Operation is required when a vessel is not to be used principally in Maryland and is, therefore, exempt from Maryland excise tax. All information on the certification must be provided.

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§ 8-716 (e) of Maryland's State Boat Act states that a person is not required to pay vessel excise tax resulting from:

- (13) The sale of a vessel within the State if:
- i) The vessel is purchased from a licensed dealer;
  - ii) The issuance of a title is not sought or required;
  - iii) The vessel is not used or to be used principally on the waters of this State;
  - iv) The vessel is duly registered in another jurisdiction within 30 days of the date of purchase; and
  - v) The dealer and the purchaser execute an agreement certifying the state of principal use for the vessel which is filed with the Department within 30 days of the date of purchase.

§ 8-701 of Maryland's State Boat Act includes the following definitions:

(p) *State of principal use* – “State of principal use” means the jurisdiction on whose waters a vessel is used or to be used most during a calendar year which is the period from January 1 through December 31.

(r) *Use* – “Use” means to operate, navigate, or employ a vessel. A vessel is in use whenever it is upon the water, whether it is moving, anchored, or tied up to any manner of dock or buoy. A vessel is also in use if it is kept in any structure in readiness for use.

### MARYLAND DEPARTMENT OF NATURAL RESOURCES LICENSING AND REGISTRATION SERVICE CENTERS

All Offices 1-866-344-8889

**Annapolis Service Center**  
160 Harry S. Truman  
P.O. Box 1869  
Annapolis, MD 21404-1869  
410-260-3220  
**Located inside MVA**

**Essex Service Center**  
1338 Eastern Blvd. A  
Essex, MD 21221  
667-401-0760  
**No Mail. Open: Mon/Wed/Fri**  
**Located inside MVA**

**Bel Air Service Center**  
501 W MacPhail Rd. #2  
Bel Air, MD 21014  
410-836-4550  
**Located inside MVA**

**Centreville Service Center**  
120 Broadway Avenue, Suite 5/6  
Centreville, MD 21617  
410-819-4100

**Frederick Service Center**  
1601-A Bowmans Farm Rd  
Frederick, MD 21701  
240-236-9950  
**Located inside MVA**

**Cumberland Service Center**  
13300 Winchester Rd SW  
Cumberland, MD 21502  
301-777-2134  
**No Mail. Open: Tues/Thurs**  
**Located inside MVA**  
**Credit card only at this location**

**Solomons Service Center**  
14175 Solomons Island Rd. S  
PO Box 1309  
Solomons, MD 20688  
410-535-3382

**Eastern Service Center**  
251 Tilghman Rd Rm #2  
Salisbury, MD 21804  
410-713-3840  
**Located inside MVA**