

Taxes on Boat Mooring and Storage

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Issue

Are boat mooring and storage fees subject to both dues tax and sales tax? This report updates OLR report [2000-R-0412](#).

Boat Mooring and Storage Services

Noncommercial boat mooring and storage fees are subject to 6.35% sales tax during part of the year. They may also be subject to 10% dues tax if they are paid as membership fees to social, athletic, or sporting clubs during any time of year.

By law, fees charged for storing or mooring noncommercial boats are subject to sales tax from June 1 through September 30. They are tax-exempt from October 1 through May 31 ([CGS § 12-407\(a\)\(2\)\(M\)](#)).

Dues tax may also apply to mooring and storage fees if those fees are paid as dues or initiation fees to a social, athletic, or sporting club in the state (i.e., organizations owned or operated, or both owned and operated, by members) ([CGS § 12-543](#)). According to the Department of Revenue Services, dues tax applies to any amount, including boat mooring and storage charges, paid as dues to such clubs at any time of year (DRS, [Q&A on Purchases of Vessel](#), IP 2018(20)).

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