

# Questions Regarding Winner's Sales Tax Obligations

Per Idaho State Tax Commission ([tax.idaho.gov](http://tax.idaho.gov))

## Contests and raffles:

If you win a vehicle in a contest or raffle, you don't owe sales tax because you didn't buy the car. However, you must complete [Form ST-133](#), Section II, and give it to the DMV clerk when you title and register the car. The organization (car dealership, radio station, corporation, etc.) that gives the vehicle away as a prize must pay the Idaho sales or use tax. Also, prizes are subject to income tax. Therefore, you must pay income tax on the value of the car you won by adding the value to your taxable income.