

HOUSE BILL NO. HB0155

Sales and use tax exemptions-reporting requirements.

Sponsored by: Representative(s) Brown, G, Campbell, K,
Guggenmos, Hoeft, Locke, Riggins and Styvar
and Senator(s) Hutchings and Laursen, D

A BILL

for

1 AN ACT relating to taxation and revenue; specifying
2 reporting requirements for taxpayers who claim sales tax
3 and use tax exemptions; authorizing the imposition of fees
4 as specified; requiring reporting; specifying
5 applicability; and providing for an effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

8

9 **Section 1.** W.S. 39-15-105 by creating new subsections
10 (c) and (d) and 39-16-105 by creating new subsections (c)
11 and (d) are amended to read:

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13 **39-15-105. Exemptions; reporting.**

14

1 (c) Each taxpayer paying sales tax under this article
2 that claims one (1) or more of the exemptions provided in
3 W.S. 39-15-105(a)(iii)(A), (E), (F) or (G), (vi)(C),
4 (vii)(A) or (B), (viii)(A), (B), (F), (G), (J), (O), (P),
5 (R) or (S) in any one (1) calendar year shall submit a
6 report to the department in accordance with all of the
7 following:

8
9 (i) A report shall be required only of any
10 taxpayer who claims one (1) or more of the exemptions
11 specified in this subsection in an amount not less than two
12 hundred fifty thousand dollars (\$250,000.00) of sales tax
13 exempted in the applicable year;

14
15 (ii) The report shall contain the following
16 information:

17
18 (A) The amount of sales tax the taxpayer
19 collected from customers at all Wyoming locations during
20 the preceding year, if the taxpayer is a vendor;

21

1 (B) The amount of sales tax paid by the
2 taxpayer directly to Wyoming vendors or to the department
3 in the preceding year;

4
5 (C) The amount of sales tax forgone as a
6 result of the exemptions claimed by the taxpayer in the
7 preceding year, if the purchase was otherwise subject to
8 taxation;

9
10 (D) The amount of ad valorem taxes the
11 taxpayer paid in Wyoming in the preceding year;

12
13 (E) The total number of full-time and
14 part-time Wyoming employees employed by the taxpayer, the
15 average wage and benefit amount for each full-time employee
16 and the average wage and benefit amount for each part-time
17 employee employed by the taxpayer in the preceding year.
18 For purposes of this subparagraph, the report shall
19 identify the number of employees reported under this
20 subparagraph that both work and reside in Wyoming.
21 Information reported under this subparagraph shall be
22 reported in the aggregate without reference to or

1 identification of the personally identifiable information
2 of any one (1) employee or person.

3
4 (iii) A taxpayer who claims both sales and use
5 tax exemptions and is required to report under this
6 subsection and W.S. 39-16-105(c) shall submit all of the
7 information required in this subsection and W.S.
8 39-16-105(c) in one (1) report to the department;

9
10 (iv) Each taxpayer required to report under this
11 subsection shall submit the report to the department not
12 later than February 1 of the year immediately following the
13 calendar year in which the taxpayer took the exemptions
14 specified in this subsection;

15
16 (v) A taxpayer required to report under this
17 subsection who does not submit the report by the date
18 specified in paragraph (iv) of this subsection shall:

19
20 (A) Pay the difference in sales tax for the
21 preceding year that would have been required had the
22 taxpayer not claimed the exemptions specified in this

1 subsection, plus any interest and penalty applicable under
2 W.S. 39-15-108; and

3
4 (B) Be ineligible to claim any of the
5 exemptions specified in this subsection for the current
6 year in which a report was due but not submitted by the
7 date specified in paragraph (iv) of this subsection.

8
9 (d) Not later than August 1, 2027 and each August 1
10 thereafter, the department shall report to the joint
11 revenue interim committee on the reports submitted under
12 this subsection. The report shall include, in the
13 aggregate, the information provided by each taxpayer under
14 paragraph (ii) of this subsection.

15
16 **39-16-105. Exemptions; reporting.**

17
18 (c) Each person paying use tax under this article
19 that claims one (1) or more of the exemptions provided in
20 W.S. 39-16-105(a)(iii)(A) or (C), (vi)(C), (viii)(A), (B),
21 (D), (E), (G) or (H) in any one (1) year shall submit a
22 report to the department in accordance with all of the
23 following:

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(i) A report shall be required only of any taxpayer who claims one (1) or more of the exemptions specified in this subsection in an amount not less than two hundred fifty thousand dollars (\$250,000.00) of use tax exempted in the applicable year;

(ii) The report shall contain the following information:

(A) The amount of use tax the taxpayer collected from customers at all Wyoming locations during the preceding year, if the taxpayer is a vendor;

(B) The amount of use tax paid by the taxpayer directly to Wyoming vendors or to the department in the preceding year;

(C) The amount of use tax forgone as a result of the exemptions claimed by the taxpayer in the preceding year, if the purchase was otherwise subject to taxation;

1 (D) The amount of ad valorem taxes the
2 taxpayer paid in Wyoming in the preceding year;

3
4 (E) The total number of full-time and
5 part-time Wyoming employees employed by the taxpayer, the
6 average wage and benefit amount for each full-time employee
7 and the average wage and benefit amount for each part-time
8 employee employed by the taxpayer in the preceding year.
9 For purposes of this subparagraph, the report shall
10 identify the number of employees reported under this
11 subparagraph that both work and reside in Wyoming.
12 Information reported under this subparagraph shall be
13 reported in the aggregate without reference to or
14 identification of the personally identifiable information
15 of any one (1) employee or person.

16
17 (iii) A taxpayer who claims both sales and use
18 tax exemptions and is required to report under this
19 subsection and W.S. 39-15-105(c) shall submit all of the
20 information required in this subsection and W.S.
21 39-15-105(c) in one (1) report to the department;

22

1 (iv) Each taxpayer required to report under this
2 subsection shall submit the report to the department not
3 later than February 1 of the year immediately following the
4 calendar year in which the taxpayer took the exemptions
5 specified in this subsection;

6
7 (v) A taxpayer required to report under this
8 subsection who does not submit the report by the date
9 specified in paragraph (iv) of this subsection shall:

10
11 (A) Pay the difference in use tax for the
12 preceding year that would have been required had the
13 taxpayer not claimed the exemptions specified in this
14 subsection, plus any interest and penalty applicable under
15 W.S. 39-16-108; and

16
17 (B) Be ineligible to claim any of the
18 exemptions specified in this subsection for the current
19 year in which a report was due but not submitted by the
20 date specified in paragraph (iv) of this subsection.

21
22 (d) Not later than August 1, 2027 and each August 1
23 thereafter, the department shall report to the joint

1 revenue interim committee on the reports submitted under
2 this subsection. The report shall include, in the
3 aggregate, the information provided by each taxpayer under
4 paragraph (ii) of this subsection.

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6 **Section 2.** This act shall apply to all taxpayers
7 claiming the exemptions specified in section 1 of this act
8 beginning with the 2026 calendar year.

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10 **Section 3.** This act is effective July 1, 2026.

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(END)