

Wyoming Sales Tax 101

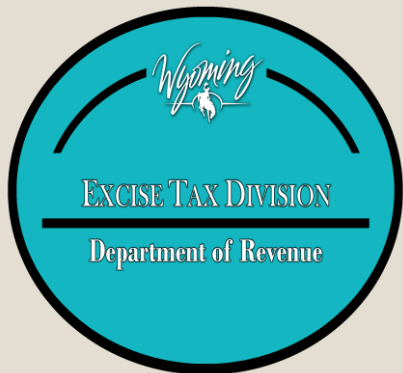
June 2023 Joint Revenue Interim Committee Meeting

Sheridan, Wyoming

Wyoming Department of Revenue

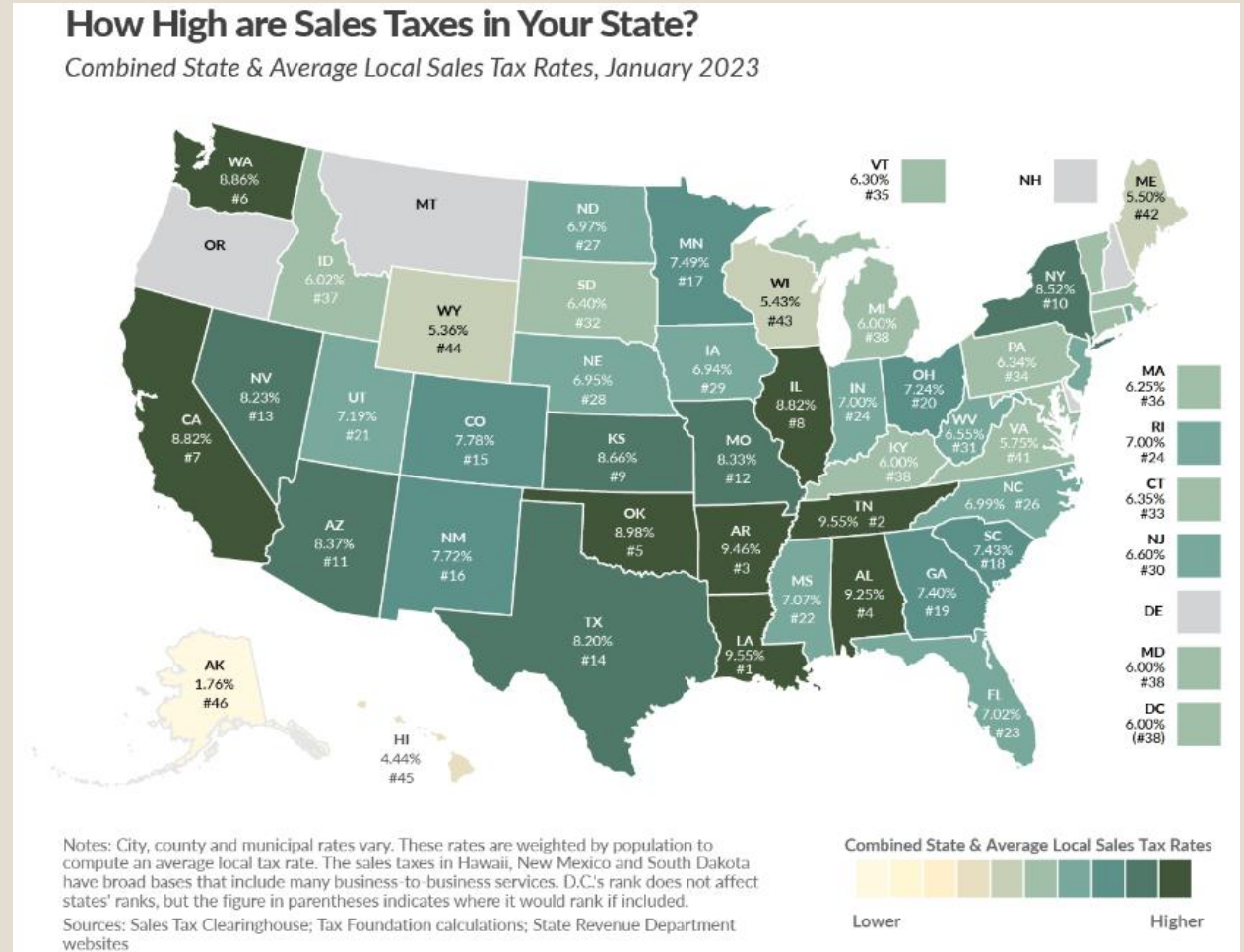
Director: Brenda Henson

Excise Tax Administrator: Bret Fanning



What is Sales Tax?

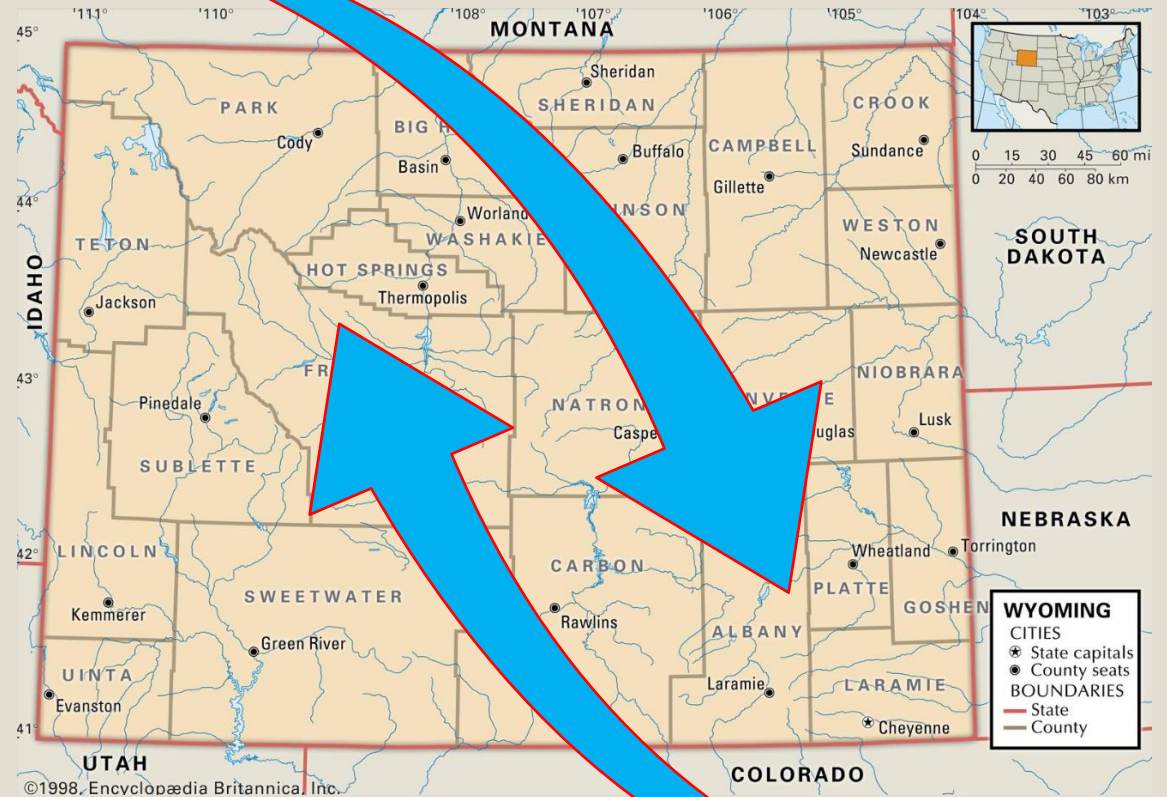
- Transactional consumption tax on goods and services
- Generally percentage (%) of the price
- Forty-five (45) states levy a sales tax
- Taxation statutes and exemptions vary by state
- Some states allow local jurisdictions charge sales tax
- Wyoming's sales tax dates back to April 1, 1935 (2%)
 - W.S. 39-15-101 through W.S. 39-15-502
 - What did the original sales tax language in 1935 say?



Wyoming Use Tax

Outside Wyoming

- Complementary to Wyoming sales tax
 - (also passed in 1930s)
- Found in W.S. 39-16-101 through W.S. 39-16-306
- Tax due on untaxed items shipped into Wyoming or purchased from a vendor not licensed with Wyoming
- No collected from vendor, but taxpayer must “charge themselves” the tax
- Offsetting credit for taxes paid to another state
 - W.S. 39-16-109(d)(iii)



Current Wyoming Sales Tax Rates

(Effective April 1, 2023)

Co #	County	“5 th ” penny		“6 th ” penny		Economic Development County Option Tax Rate	Resort District Tax	Total Sales/Use Tax Rate	Local Government	State wide Lodging Tax	Local Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate
		State Tax Rate	+	General Purpose County Option Tax Rate	+							
5	Albany	4%	+	1%	+	1%	=	6%	Albany County	5%	2%	13%
9	Big Horn	4%	+	1%			=	5%	Big Horn County	5%		10%
							=	5%	Lovell	5%	2%	12%
							=	5%	Greybull	5%	2%	12%
17	Campbell	4%	+	1%			=	5%	Campbell County	3%	4%	12%
6	Carbon	4%	+	1%	+	1%	=	6%	Carbon County	5%	2%	13%
13	Converse	4%	+	1%			=	5%	Converse County	5%	2%	12%
18	Crook	4%	+	1%	+	1%	=	6%	Crook County	5%	2%	13%
10	Fremont	4%	+	1%		+ 0.50%	=	5.50%	Fremont County	5%	2%	12.50%
7	Goshen	4%	+	1%		+ 0.25%	=	5.25%	Goshen County	3%	4%	12.25%
15	Hot Springs	4%	+	1%	+	1%	=	6%	Hot Springs County	3%	4%	13%
16	Johnson	4%	+	1%			=	5%	Johnson County	3%	2%	10%
2	Laramie	4%	+	1%	+	1%	=	6%	Laramie County	5%	2%	13%
12	Lincoln	4%	+	1%			=	5%	Lincoln County	5%		10%
							=	5%	Alpine	5%	1%	11%
							=	5%	Afton	5%	2%	12%
							=	5%	Cokeville	3%	2%	10%
							=	5%	Diamondville	3%	2%	10%
1	Natrona	4%	+	1%			=	5%	Kemmerer	3%	4%	12%
							=	5%	Natrona County	5%	2%	12%

Current Wyoming Sales Tax Rates (Continued)

(Effective April 1, 2023)

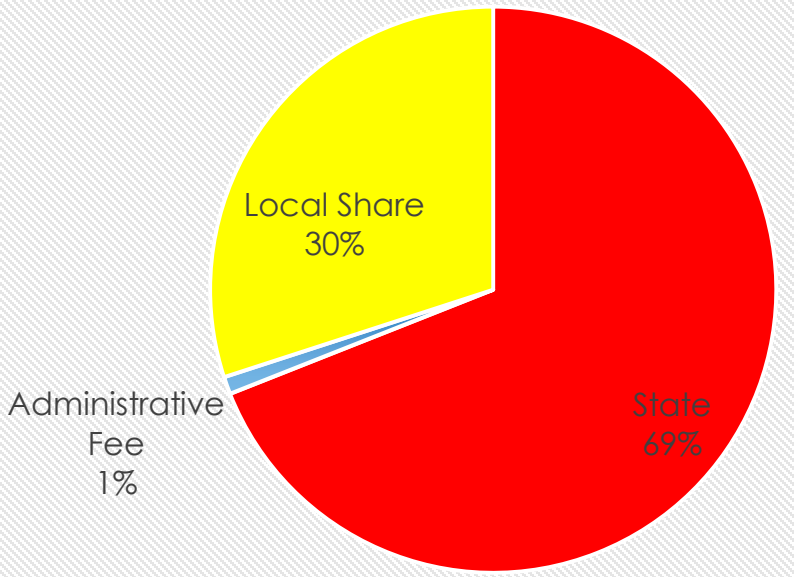
Co #	County	State Tax Rate	"5 th " penny		"6 th " penny		Economic Development County Option Tax Rate	Resort District Tax	Total Sales/Use Tax Rate	Local Government	State wide Lodging Tax	Local Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate	
			General Purpose County Option Tax Rate	Specific Purpose County Option Tax Rate										
14	Niobrara	4%	+	1%	+	1%		=	6%	Niobrara County	5%		11%	
								=	6%	Lusk	3%	3%	12%	
11	Park	4%						=	4%	Park County	3%	4%	11%	
8	Platte	4%	+	1%	+	1%		=	6%	Platte County	3%	3%	12%	
3	Sheridan	4%	+	1%	+	1%		=	6%	Sheridan County	5%	2%	13%	
23	Sublette	4%						=	4%	Sublette County	5%		9%	
								=	4%	Pinedale	3%	4%	11%	
4	Sweetwater	4%	+	1%		1%		=	6%	Sweetwater County	5%	2%	13%	
22	Teton	4%	+	1%	+	1%		=	6%	Teton County	3%	2%	11%	
	Teton Village Resort District*	4%	+	1%	+	1%	+	2%	=	8%	Teton Village Resort District*	3%	2%	13%
	Grand Targhee Resort District*	4%	+	1%	+	1%	+	2%	=	8%	Grand Targhee Resort District*	3%	2%	13%
19	Uinta	4%	+	1%				=	5%	Uinta County	5%		10%	
								=	5%	Mountain View	5%	2%	12%	
								=	5%	Evanston	5%	2%	12%	
20	Washakie	4%	+	1%				=	5%	Washakie County	5%	2%	12%	
21	Weston	4%	+	1%				=	5%	Weston County	3%	4%	12%	

*The Resort District Taxes are only collected by vendors physically located within the boundaries of the resort district.

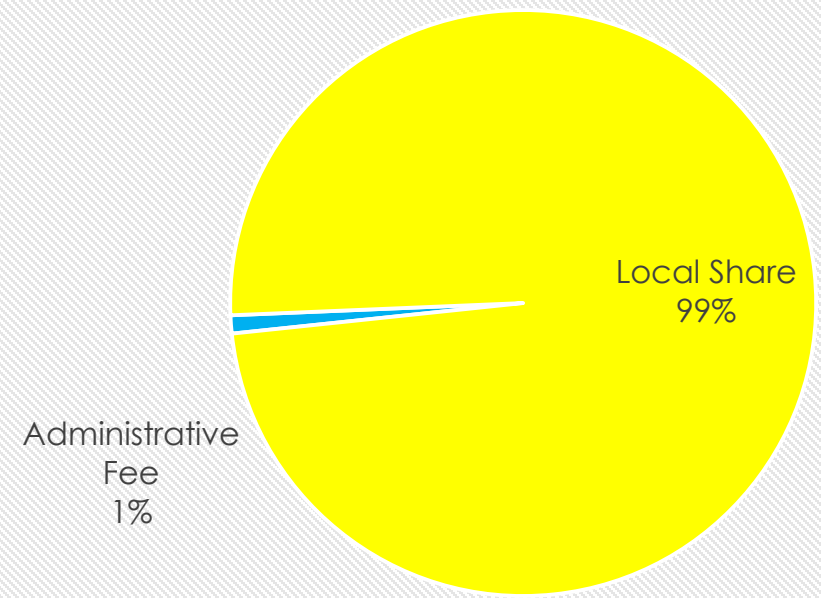
Refer to the **Resort Districts** bulletin located at <http://revenue.wyo.gov/Excise-Tax-Division/sales-use-tax-bulletins>.

Wyoming Sales/Use Tax Distribution

State Sales Tax Distribution (4%)



Local Share Sales Tax Distribution (1-2%)



Note: W.S. 39-15-111 and W.S. 39-15-211

FY 2022 WY Sales Tax Distribution

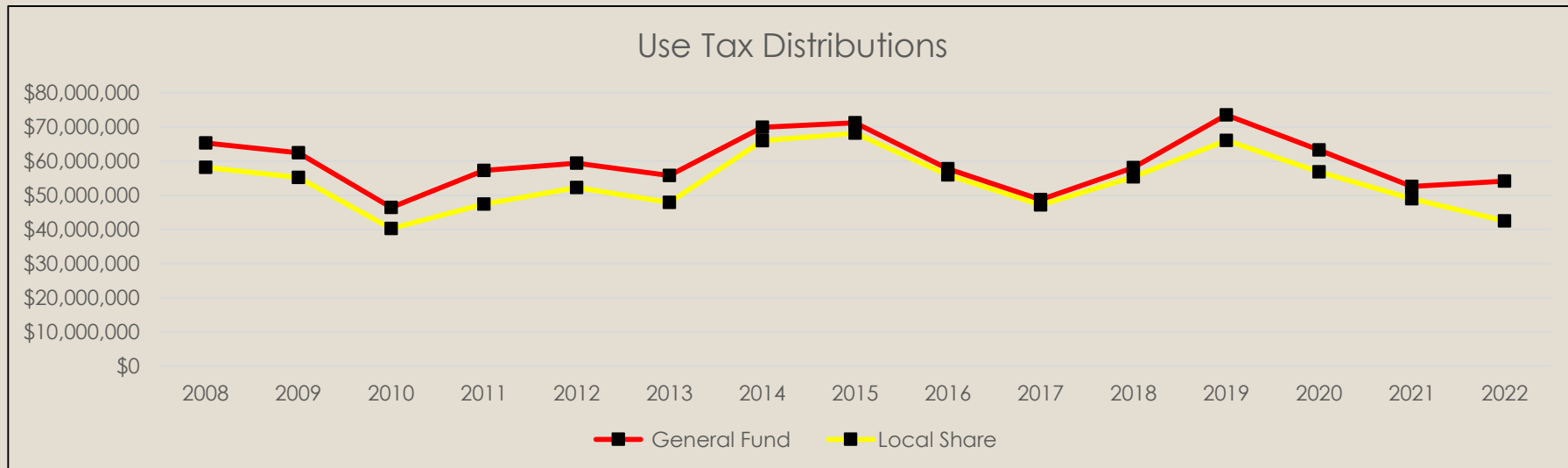
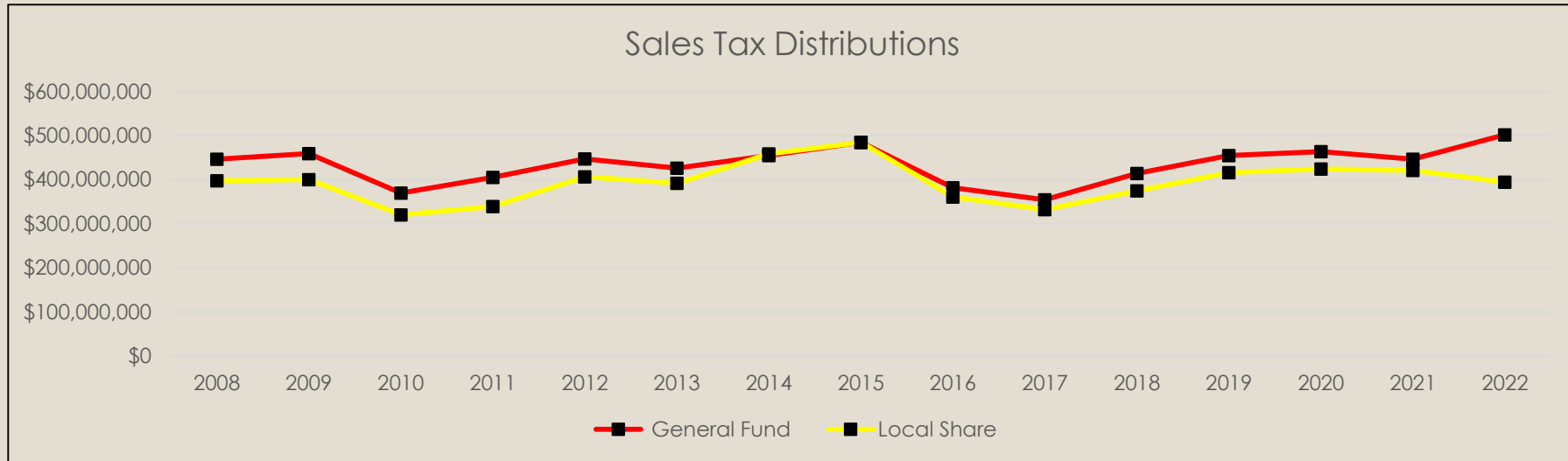
Sales and Use Tax Distribution Report - Total Distribution by County

Reporting Date Range: 07/2021 - 06/2022

Monthly Distribution Date: 6/30/2022

	Lodging Option Tax	"5 th " penny General Purpose		"6 th " penny Special Purpose		Mun General Purpose		Mun Special Purpose		Resort District		Economic Devel.		State	State	State	County
		Sales Tax	Use Tax	Sales Tax	Use Tax	Sales Tax	Use Tax	Sales Tax	Use Tax	Sales Tax	Use Tax	Sales Tax	Use Tax	Sales Tax	Use Tax	Lodging Assessment	Total
ALBANY (05)	1,289,486	7,004,895	597,204	7,004,895	597,204	-	-	-	-	-	-	-	-	27,769,742	2,384,022	963,548	47,610,996
BIG HORN (09)	69,845	2,090,126	399,774	-	-	-	-	-	-	-	-	-	-	8,291,133	1,592,321	122,892	12,566,091
CAMPBELL (17)	912,252	26,731,130	1,395,407	2,198	-	-	-	-	-	-	-	-	-	106,334,943	5,552,362	682,656	141,610,947
CARBON (06)	1,062,595	4,444,268	654,831	4,440,849	654,196	-	-	-	-	-	-	-	-	17,641,677	2,614,729	1,574,883	33,088,028
CONVERSE (13)	293,325	10,846,276	733,841	-	-	-	-	-	-	-	-	-	-	43,131,206	2,919,931	293,063	58,217,642
CROOK (18)	214,159	1,589,274	275,387	1,578,641	275,120	-	-	-	-	-	-	-	-	6,298,926	1,099,168	161,041	11,491,715
FREMONT (10)	1,026,880	7,598,358	736,667	(3)	-	-	-	-	-	-	-	3,800,444	377,081	30,145,967	2,935,743	779,870	47,401,008
GOSHEN (07)	99,947	2,047,677	293,708	-	296	-	-	-	-	-	-	511,914	73,427	8,111,888	1,174,428	71,636	12,384,921
HOT SPRINGS (15)	234,753	1,121,323	60,213	1,121,141	60,063	-	-	-	-	-	-	-	-	4,441,418	240,195	174,152	7,453,259
JOHNSON (16)	273,474	2,461,180	185,971	2,460,901	186,224	-	-	-	-	-	-	-	-	9,766,126	742,576	405,012	16,481,464
LARAMIE (02)	2,554,854	28,162,870	3,402,321	14,527,229	2,003,747	-	-	-	-	-	-	-	-	111,753,158	13,571,886	1,893,679	177,869,744
LINCOLN (12)	236,238	4,795,998	1,043,910	-	-	-	-	-	-	-	-	-	-	19,024,250	4,170,051	548,220	29,818,667
NATRONA (01)	1,860,876	21,511,852	1,377,825	-	-	-	-	-	-	-	-	-	-	85,393,044	5,492,340	1,393,414	117,029,350
NIOBRARA (14)	49,880	425,126	58,201	424,278	58,198	-	-	-	-	-	-	-	-	1,679,590	232,370	50,232	2,977,874
PARK (11)	3,451,443	-	-	4,622	1,800	-	-	-	-	-	-	-	-	35,193,423	3,024,345	2,587,368	44,263,001
PLATTE (08)	187,331	2,076,881	914,933	2,076,882	914,933	-	-	-	-	-	-	-	-	8,231,752	3,648,025	185,622	18,236,361
SHERIDAN (03)	949,344	7,549,893	608,467	7,549,893	608,467	-	-	-	-	-	-	-	-	29,927,148	2,427,887	704,909	50,326,009
SUBLETTIE (23)	339,368	-	-	-	-	-	-	-	-	-	-	-	-	14,774,462	1,712,201	366,046	17,192,077
SWEETWATER (04)	1,292,540	12,432,460	3,138,123	6,756	1,806	-	-	-	-	-	-	-	-	49,376,887	12,517,858	957,774	79,724,203
TETON (22)	11,096,786	21,192,117	1,696,711	21,198,129	1,696,341	-	-	-	-	4,562,694	159,792	-	-	84,133,557	6,773,077	16,589,638	169,098,841
UINTA (19)	339,230	4,269,373	595,109	-	-	-	-	-	-	-	-	-	-	16,943,518	2,378,378	380,486	24,906,094
WASHAKIE (20)	135,878	1,616,760	189,257	(1)	-	-	-	-	-	-	-	-	-	6,413,933	754,626	101,343	9,211,796
WESTON (21)	109,055	1,057,221	151,202	1,056,868	151,202	-	-	-	-	-	-	-	-	4,193,012	603,897	81,608	7,404,064
Totals for State:	28,079,539	171,025,056	18,509,062	63,453,277	7,209,598	-	-	-	-	4,562,694	159,792	4,312,358	450,508	728,970,763	78,562,416	31,069,091	1,136,364,153

WY Sales/Use Tax Distribution History



Wyoming's Sales Tax Imposition Statutes – W.S. 39-15-103

- Wyoming Department of Revenue Rules, Chapter 2 – Clarification for statutory language
- (a)(i)(A) – The sales price paid for every retail sales of tangible personal property within the state
 - W.S. 39-15-101(a)(ix) - "Tangible personal property" means all personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. "Tangible personal property" includes electricity, water, gas, steam and prewritten computer software; and includes any controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx)
- (a)(i)(B) – The gross rental paid for the lease or contract transferring possession of tangible personal property if the transfer of possession would be taxable if a sale occurred

Wyoming's Sales Tax Imposition Statutes – W.S. 39-15-103

- (a)(i)(C) - The sales price paid for intrastate telecommunications services including the consideration paid for the sale, rental or leasing of any equipment or ancillary services incidental thereto, and the sales price paid for intrastate calls which originate and terminate in a single state and are billed to a customer with a place of primary use in this state from mobile telecommunications services as provided by the Mobile Telecommunications Sourcing Act, 4 U.S.C. §§ 116 through 126. The definitions and provisions of the Mobile Telecommunications Sourcing Act shall apply to this article
- (a)(i)(D) - The sales price paid to carriers for intrastate transportation of passengers
- (a)(i)(E) - The sales price paid to public utilities as defined in W.S. 37-1-101 through 37-3-114 and to persons furnishing gas, electricity or heat for domestic, industrial or commercial consumption
- (a)(i)(F) - The sales price paid for meals and cover charges, excluding all gratuities regardless of whether offered by the customer or invoiced by the seller, at any place where meals are regularly served to the public

Wyoming's Sales Tax Imposition Statutes – W.S. 39-15-103

- (a)(i)(G) - The sales price paid for living quarters in hotels, motels, tourist courts and similar establishments providing lodging service for transient guests
- (a)(i)(H) - The sales price paid for each admission to any place of amusement, entertainment, recreation, games or athletic event. If any persons other than employees, officers of the law on official business or children under twelve (12) years of age are admitted free or at reduced rates to any such place when an admission charge is made to other persons, an equivalent tax shall be paid by these persons based on the price charged to other persons;
- (a)(i)(J) - The sales price paid for services performed for the repair, alteration or improvement of tangible personal property
(recent litigation)
- (a)(i)(K) - The sales price paid for all services and tangible personal property used in rendering services to real or tangible personal property within an oil or gas well site beginning with and including the setting and cementing of production casing, or if production casing is not set as in the case of an open hole completion, after the completion of the underreaming or the attainment of total depth of the oil or gas well and continuing with all activities sequentially required for the production of any oil or gas well regardless of the chronological occurrence of the activity. All services required during the entire productive life of the well, including recompletion, all the way through abandonment shall be subject to this subparagraph. The provisions of W.S. 39-15-301 through 39-15-311 and W.S. 39-16-301 through 39-16-311 shall not apply to this subparagraph

Wyoming's Sales Tax Imposition Statutes – W.S. 39-15-103

- (a)(i)(M) - The sales price paid for motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101
- (a)(i)(N) - The sales price paid for alcoholic beverages
- (a)(i)(O) - The sales price paid for computer hardware including the basic set of operating instructions called system software which is necessary to the basic operation of the computer hardware and the sales price paid for the hardware media used to transfer computer software programs
- (a)(i)(P) - Except as otherwise provided in this subparagraph, the sales price of every retail sale of specified digital products within the state. A sale of specified digital products is only subject to the tax under this section if the purchaser has permanent use of the specified digital product. A vendor who purchases specified digital products for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition in whole or in part to another person shall be considered a wholesaler and not subject to the tax imposed by this article. Those services provided by a trade association as part of a member benefit are not subject to the tax imposed by this subparagraph

Wyoming's Definition of a Vendor

DISCOVER | Downtown Sheridan is the beating heart of Northeast Wyoming.

DOWNTOWN SHERIDAN

DISCOVER

- CLOUD PEAK WILDERNESS
- EIGHORN MOUNTAINS
- DOWNTOWN SHERIDAN
- GUEST RANCHES
- LAKES & STREAMS
- NEIGHBOR TOWNS
- PARKS & TRAILS
- SCENIC DRIVES
- TOP 20 SITES

SEARCH & BOOK ACCOMMODATIONS

SEARCH AND BOOK

Check in
05/16/2023

Rooms: 1 | Adults: 1

PLAN YOUR TRIP

Sheridan boasts 46 buildings that have been included on the National Registry of Historic Places. Historic Downtown is home to dozens of unique shops, restaurants, galleries and cafes, and some of the Mountain West's most legendary watering holes. King's Saddlery is one of the world's finest tack stores, the WYO Theater is an Art Deco masterpiece, and the city's public art projects have turned every corner into a celebration of local culture. There's something for everyone downtown; come and experience Sheridan for yourself.

- W.S. 39-15-101(a)(xv) - "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502
- If your company makes any sales with an imposition statute, you are required to get a Wyoming sales tax license – \$60 one-time fee
- Trust relationship between taxpayer and the Wyoming Department of Revenue
- Collect taxes on behalf of taxpayers
- Report to the Department on a consistent basis
- Tax is due based on where the customer receives the product

What's Not Taxable in Wyoming?

- Important note – There is a statutory difference between “not taxable” and an “exemption”
- Exemptions of “nontaxable” items in Wyoming
 - Sales of real property
 - Rental of real property
 - Labor or service to real property
 - Labor or service to humans or live animals
 - User fees
 - Professional services (accountants, tax preparers, engineers, doctors, attorneys, lawyers, consultants, teachers, trainers, instructors, inspectors, custom software developers, etc.
 - Financial industry transactions

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(i) For the purpose of exempting sales of services and tangible personal property which are protected by the United States constitution and the Wyoming constitution, the following are exempt:
 - (a)(i)(A) Sales which the state of Wyoming is prohibited from taxing under the laws or constitutions of the United States or Wyoming
 - Military installations
- (a)(ii) For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:
 - (a)(ii)(A) Interstate transportation of freight or passengers

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(ii)(B) - Sales of railroad rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States civil aeronautics board permits or authorities, and trucks, truck-tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract interstate carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce
- (a)(ii)(C) - Leases of motor vehicles with or without trailers when the lease rental is computed from the gross receipts of the operation, if the operator is operating under a valid interstate authority or permit

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(ii)(D) - Sales to Wyoming joint apprenticeship and training programs approved by the United States department of labor
- (a)(ii)(E) - To comply with the Food and Nutrition Act of 2008, sales of food purchased with supplemental nutrition assistance benefits
- (a)(iii) For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:
 - (a)(iii)(A) Sales of tangible personal property to a person engaged in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use and sales of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded. This subparagraph shall apply to chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(iii)(B) - Sales of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program
- (a)(iii)(C) - Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants
- (a)(iii)(D) - Sales of power or fuel to a person engaged in the business of manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(iii)(E) - Sales of power or fuel to a person engaged in the transportation business when the same is consumed directly in generating motive power for actual transportation purposes, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii) (recent litigation)
- (a)(iii)(F) - Wholesale sales excluding sales of controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx)
- (a)(iii)(G) - Sales of fuel for use as boiler fuel in the production of electricity;

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(iii)(J) - The cost of food or meals furnished by a food establishment licensed under W.S. 35-7-124 without charge to an employee for consumption on the premises is not taxable either to the establishment or the employee
- (a)(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, irrigation districts and weed and pest control districts, the following are exempt:
 - (a)(iv)(A) Sales to the state of Wyoming or its political subdivisions
 - Doesn't mean government doesn't have to license or charge sales tax on taxable items
 - (a)(iv)(B) - Sales made to religious or charitable organizations including nonprofit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health in or for the conduct of the regular religious, charitable or senior citizen functions and activities and sales of meals made to senior citizens, guests of seniors and meals delivered to the homebound in regular conduct of senior citizen centers functions and activities

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(iv)(C) - Occasional sales made by religious or charitable organizations for fund raising purposes for the conduct of regular religious or charitable functions and activities, and not in the course of any regular business. For the purposes of this subparagraph, "regular business" means the habitual or regular activity of the organization excluding any incidental or occasional operation
- (a)(iv)(D) - Sales to a joint powers board organized under the Wyoming Joint Powers Act
- (a)(iv)(E) - Sales price of admission to and user fees for county or municipal owned recreation facilities such as swimming pools, athletic facilities and recreation centers

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(iv)(F) - Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real property or tangible personal property owned by, or incorporated in projects under contract to the state of Wyoming or any of its political subdivisions, including an irrigation district created under W.S. 41-7-201 through 41-7-210, and a weed and pest control district created under W.S. 11-5-101 et seq. (recent litigation)
- (a)(iv)(G) - Sales to an irrigation district created under W.S. 41-7-201 through 41-7-210;
- (a)(iv)(H) - Sales to a weed and pest control district created under W.S. 11-5-101 et seq.
- (a)(iv)(J) - Intrastate transit of persons services by a government, charitable or nonprofit organization

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:
- (a)(v)(B) Sales of transportable homes after the tax has been once paid
- (a)(v)(C) - Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii)
- (a)(v)(D) - Gratuities or tips which are offered to tipped employees as specified in W.S. 27-4-202(b) are exempt from the tax whether offered by the consumer or separately invoiced by the seller

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(vi) For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:
- (a)(vi)(A) Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse
- (a)(vi)(B) - Sales of the following tangible personal property sold under a prescription: drugs for human relief excluding over-the-counter-drugs, insulin for human relief and any syringe, needle or other device necessary for the administration thereof, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eyeglasses, contact lenses, mobility enhancing equipment, durable medical equipment and any assistive device. As used in this subparagraph, "assistive device" means any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(vi)(C) - Sales of all noncapitalized equipment and disposable supplies which are used in the direct medical or dental care of a patient. The exemption in this subparagraph shall not include capitalized equipment or office supplies used in the normal course of business
- (a)(vi)(D) - Sales of water delivered by pipeline or truck
- (a)(vi)(E) - Sales of food for domestic home consumption (what food would still be nontaxable without this exemption?)
- (a)(vii) For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:
- (a)(vii)(A) Interstate or intrastate transportation of drilling rigs, including charges for the movement or conveyance of the drilling rig to or away from the well site and the loading, unloading, assembly or disassembly of the drilling rig

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(vii)(B) - A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section or W.S. 39-16-108 for that vehicle
 - W.S. 39-15-107(b)(iv) – same language but also includes “insurance company that acquires ownership of a motor vehicle pursuant to a damage settlement...”
- (a)(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:
- (a)(viii)(A) Intrastate transportation of:
 - (I) Employees to or from work when paid or contracted for by the employee or employer;
 - (II) Freight and property including oil and gas by pipeline.

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(B) - Sales of the services of professional engineers, geologists or members of similar professions including the sales price paid for all services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting the production casing, including coring, logging and testing done prior to the setting of production casing for the drilling of any oil or gas well or for the deepening or extending of any well previously drilled for oil or gas beyond the maximum point to which they were initially drilled. The exemption in this subparagraph shall also apply to any and all seismographic and geophysical surveying, stratigraphic testing, coring, logging and testing calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas
- (a)(viii)(C) - Sales of school annuals
- (a)(viii)(D) - Sales of newspapers

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(F) - Sales of carbon dioxide and other gases used in tertiary production
- (a)(viii)(G) - Sales of lodging services provided by a person known to the trade and public as a guide or outfitter, including but not limited to sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use and all other forms of temporary shelter are exempt from the excise tax imposed by W.S. 39-15-204(a)(ii) as distributed by W.S. 39-15-211(a)(ii)
- (a)(viii)(H) - The sale of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(J) - The sale of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station including, but not limited to, repair or replacement materials or parts

- (a)(viii)(M) - Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school located in this state

- (a)(viii)(O) - Until December 31, 2027, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property, if the sale or lease:
 - (I) Is to a manufacturer classified by the department under the NAICS code manufacturing sector 31 - 33;
 - and (II) Does not include noncapitalized machinery except machinery expensed in accordance with section 179 of the Internal Revenue Code.

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(P) - The sale or lease of any aircraft used in a federal aviation administration commercial operation including the sale of all:
 - (I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts;
 - (II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts

- (a)(viii)(R) - The sale of equipment used to construct a new coal gasification or coal liquefaction facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities nor to equipment utilized or acquired after the facility is operational

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(S) - Subject to meeting the applicable provisions of this subparagraph, the following purchases by a data processing services center as defined in W.S. 39-15-101(a)(xlv):
 - (I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;
 - (II) The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year (additional criteria with this exemption)

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(viii)(T) - Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery under W.S. 9-17-101 through 9-17-128
- (a)(viii)(U) - Sales of equipment to a telecommunications service provider, video programming service provider or provider of internet access used to provide broadband internet service in an unserved area (additional criteria and effective until July 1, 2024)
- (a)(ix) For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:
- (a)(ix)(A) The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction

Wyoming's Sales Tax Exemption Statutes – W.S. 39-15-105

- (a)(ix)(B) - The sales price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S. 31-1-101 if the vehicle is purchased by a nonresident of Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming
- (a)(x) - Sales of lodging services offered by any county fair board during a county fair or other board authorized events
- End of our sales tax exemption statutes

Sales Tax Quiz!

Which of the following items are sales taxable to you (Y/N)?

- 1) Oil change for car?
- 2) Candy bar purchased from the grocery store?
- 3) Annual car insurance payment?
- 4) Green fee at the local golf course?
- 5) Ticket to UW vs. Texas Tech football game?
- 6) Round trip plane ticket from Cheyenne, WY to Denver, CO to Raleigh, NC?
- 7) New collared shirt for brother's wedding?
- 8) Dozen bagels from local bakery?
- 9) Cough syrup purchased at the convenience store?
- 10) \$175 for sprinkler guy to fix broken valve?
- 11) Paid electricity bill?
- 12) Paid water bill?
- 13) Fill up car with a tank of gas?
- 14) Fertilizer for lawn?

Sales Tax Quiz!

Which of the following items are sales taxable to you (Y/N)?

- | | |
|--|------------------------------|
| 1) Oil change for car? | Y – W.S. 39-15-103(a)(i)(J) |
| 2) Candy bar purchased from the grocery store? | N – W.S. 39-15-105(a)(vi)(E) |
| 3) Annual car insurance payment? | N – lacks imposition statute |
| 4) Green fee at the local golf course? | N – W.S. 39-15-105(a)(iv)(E) |
| 5) Ticket to UW vs. Texas Tech football game? | Y – W.S. 39-15-103(a)(i)(H) |
| 6) Round trip plane ticket from Cheyenne, WY to Denver, CO to Raleigh, NC? | N – W.S. 39-15-105(a)(ii)(A) |
| 7) New collared shirt for brother's wedding? | Y – W.S. 39-15-103(a)(i)(A) |
| 8) Dozen bagels from local bakery? | N – W.S. 39-15-105(a)(vi)(E) |
| 9) Cough syrup purchased at the convenience store? | Y – W.S. 39-15-103(a)(i)(A) |
| 10) \$175 for sprinkler guy to fix broken valve? | N – lacks imposition statute |
| 11) Paid electricity bill? | Y – W.S. 39-15-103(a)(i)(A) |
| 12) Paid water bill? | N – W.S. 39-15-105(a)(vi)(E) |
| 13) Fill up car with a tank of gas? | N – W.S. 39-15-105(a)(v)(C) |
| 14) Fertilizer for lawn? | Y – W.S. 39-15-103(a)(i)(A) |

DOR Form 41-1

- Many of our tax reporters are monthly filers (quarterly and annually available based on sales volume)
- Collected tax is due end of month following previous month's sales (i.e. April 2023 sales are due May 31, 2023)
- Vendor compensation (1.95% off first \$6,250 in tax, then 1% of tax up to \$500)
- Electronic version available

Form 41-1

For Dept Use Only

Wyoming Sales & Use Tax
Return for Licensed Vendors

Wyoming Department of Revenue
122 W 25th St, Suite E301
Cheyenne, WY 82002

Please use black ink to complete form

SST ID: _____

Name & Address

Ownership RID: _____

License Number: _____

Report Period: _____ through _____

Return Due Date: _____

Check here if this is an amended return

Check here if no sales or taxes to report

Part I - Summary - Do not use dollar signs, commas or periods (Dollars) (Cents)

Line A. Gross Sales & Services (Total Sales)						
Line B. Total Deductions (Sales & services which are exempt or not taxed)						
Line C. Net Taxable Sales & Services (Line A minus Line B)						
Line D. Jurisdictional Taxes Due (Part II, Line M)						
Line E. Lodging Tax Due (Complete Part IV supplement if any lodging taxes due, otherwise enter zero)						
Line F. Total Taxes Due (Line D plus Line E)						
Line G. Vendor Compensation Credit						
Line H. Penalties, Interest or Dept. of Revenue Billing (See instructions)						
Line I. Credit Memo from Dept. of Revenue (See instructions)						
Line J. Total Amount Due (Subtract Line G from F, then Add Line H and Subtract Line I)						

Part II - Jurisdictional Tax Information

(Col 1) Jurisdiction Name Code	(Col 2) Jurisdiction Digit Code	(Col 3) Tax Rate % in Effect	(Col 4) Sales Tax Due	(Col 5) Use Tax Due	(Col 6) Excess Tax Due	(Col 7) Net Tax Due (Add Columns 4, 5, & 6)

Line K. Total Net Tax (Add totals in Column 7)

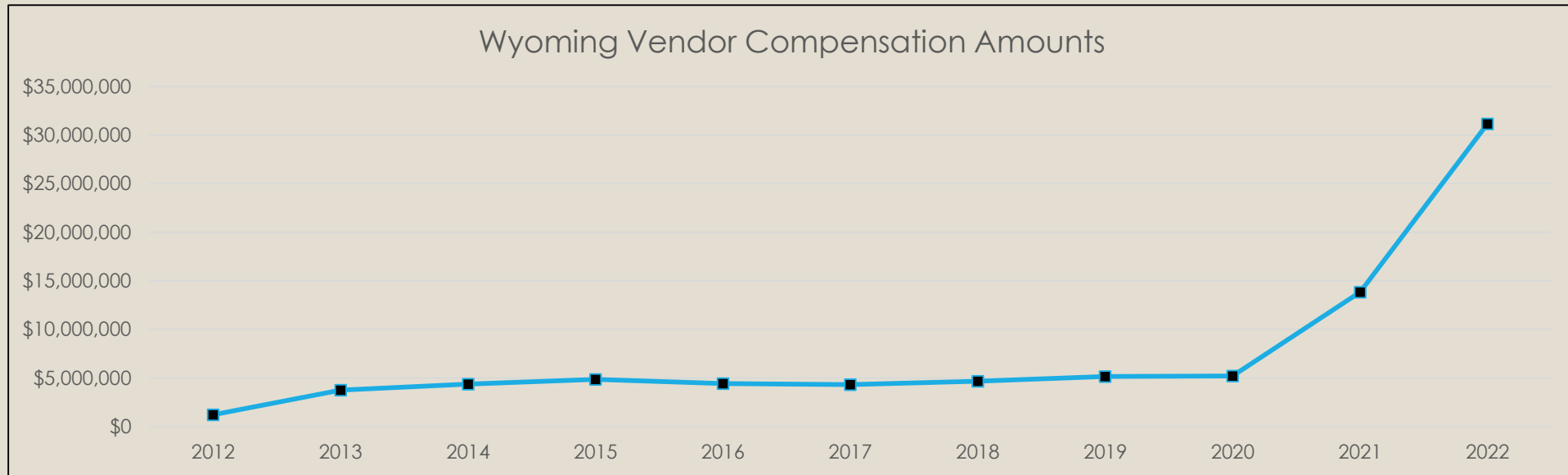
Total Number Supplemental Pages Included <input style="width: 50px;" type="text"/>						
Line L. Sum of Line 1 results from all Part III Supplemental Pages						
Line M. Total Jurisdictional Tax Due (Add Lines K & L. Enter results here & on Part I, Line D)						

Please attach an additional page with any changes pertaining to: address, ownership or contact information changes.

Signature: _____ Date: _____
 I declare, under penalty of perjury, that I have examined this return and to the best of my knowledge and belief it is correct and complete. Title: _____
 Date business permanently closed: _____ Phone Number: _____
 Name (Printed): _____

Revised 1.23.2020

Historical Wyoming Vendor Compensation FY Amounts



Note: Per W.S. 3915-107(b)(xi), this amount is deducted from the share of the tax that is distributed to the general fund under W.S. 39-15-111(b)(i)

W.S. 39-15-111(b)(i) – Credit sixty-nine percent (69%) to the state general fund

Documentation for Exemptions

- **Entity-based** - need an exemption certificate (federal, WY State, religious, charitable)
- **Use-based** - need an exemption certificate (agricultural, manufacturing, resale)
- **Product-based** - don't need exemption certificate and available to everyone (nonprepared food, livestock, outbound freight)
- Taken in good faith by vendors
- Generally don't expire or need renewal

Streamlined Sales Tax Certificate of Exemption
 Streamlined Sales Tax Governing Board, Inc.
 Do not send this form to the Streamlined Sales Tax Governing Board. Send the completed form to the seller and keep a copy for your records.

This is a multi-state form for use in the states listed. Not all states allow all exemptions listed on this form. The purchaser is responsible for ensuring it is eligible for the exemption in the state it is claiming the tax exemption from. Check with the state for exemption information and requirements. The purchaser is liable for any tax and interest, and possible civil and criminal penalties imposed by the state, if the purchaser is not eligible to claim this exemption.

1. Check if this certificate is for a single purchase. Enter the related invoice/purchase order # _____

2. A. Purchaser's name _____
 B. Business address _____ City _____ State _____ Country _____ Zip code _____
 C. Name of seller from whom you are purchasing, leasing or renting _____
 D. Seller's address _____ City _____ State _____ Country _____ Zip code _____

3. Purchaser's type of business. Check the number that best describes your business.

<input type="checkbox"/> 01 Accommodation and food services	<input type="checkbox"/> 08 Real estate	<input type="checkbox"/> 15 Professional services
<input type="checkbox"/> 02 Agriculture, forestry, fishing, hunting	<input type="checkbox"/> 09 Rental and leasing	<input type="checkbox"/> 16 Education and health-care services
<input type="checkbox"/> 03 Construction	<input type="checkbox"/> 10 Retail trade	<input type="checkbox"/> 17 Nonprofit organization
<input type="checkbox"/> 04 Finance and insurance	<input type="checkbox"/> 11 Transportation and warehousing	<input type="checkbox"/> 18 Government
<input type="checkbox"/> 05 Information, publishing and communications	<input type="checkbox"/> 12 Utilities	<input type="checkbox"/> 19 Not a business
<input type="checkbox"/> 06 Manufacturing	<input type="checkbox"/> 13 Wholesale trade	<input type="checkbox"/> 20 Other (explain) _____
<input type="checkbox"/> 07 Mining	<input type="checkbox"/> 14 Business services	

4. Reason for exemption. Check the letter that identifies the reason for the exemption.

<input type="checkbox"/> A Federal government (Department) *	<input type="checkbox"/> H Agricultural Production *
<input type="checkbox"/> B State or local government (Name) *	<input type="checkbox"/> I Industrial production/manufacturing *
<input type="checkbox"/> C Tribal government (Name) *	<input type="checkbox"/> J Direct pay permit *
<input type="checkbox"/> D Foreign diplomat # _____	<input type="checkbox"/> K Direct Mail *
<input type="checkbox"/> E Charitable organization *	<input type="checkbox"/> L Other (Explain) _____
<input type="checkbox"/> F Religious organization *	<input type="checkbox"/> M Educational Organization *
<input type="checkbox"/> G Resale *	

* see Instructions on back (page 2)

5. Identification (ID) number: Enter the ID number as required in the instructions for each state in which you are claiming an exemption. If claiming multiple exemption reasons, enter the letters identifying each reason as listed in Section 4 for each state.

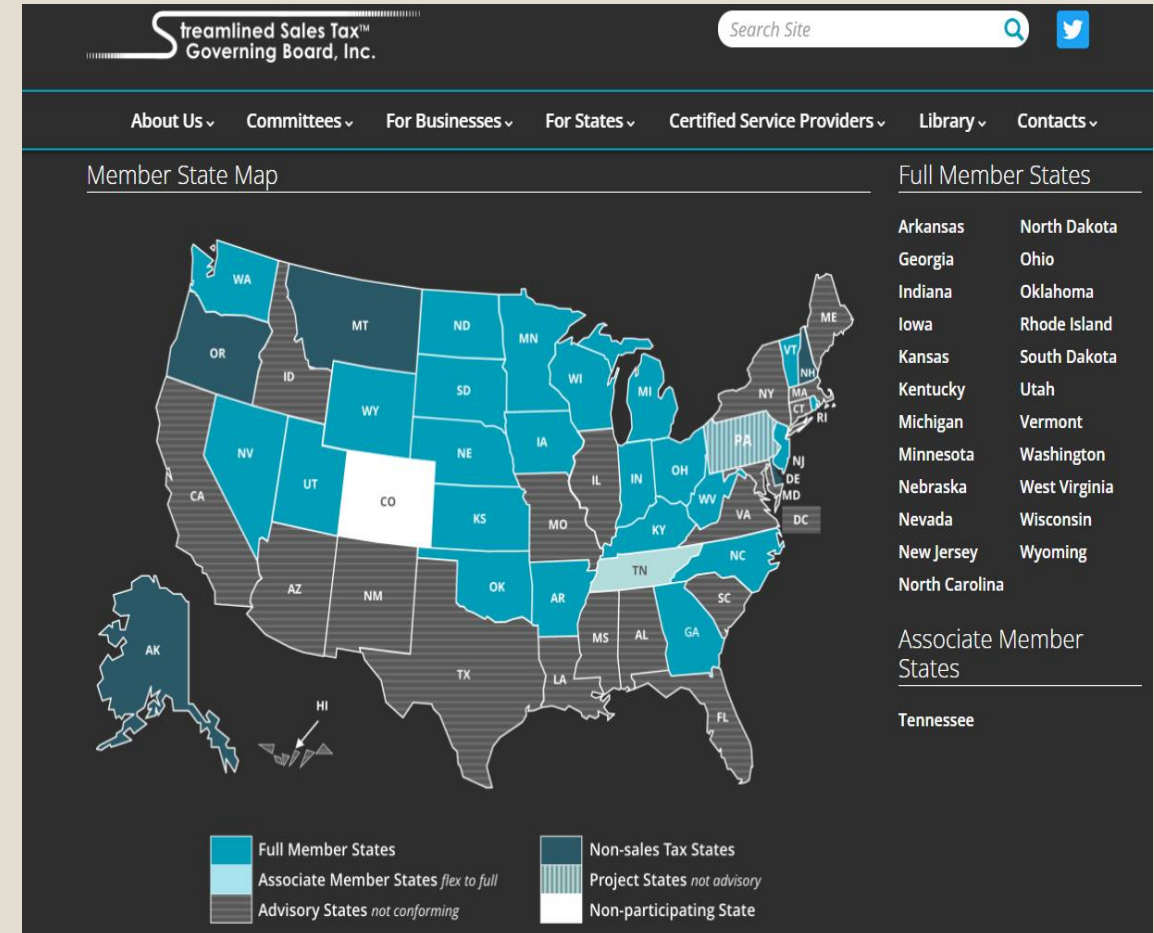
ID number	State/Country	Reason	ID number	State/Country	Reason
AR	_____	_____	NV	_____	_____
GA	_____	_____	OH	_____	_____
IA	_____	_____	OK	_____	_____
IN	_____	_____	RI	_____	_____
KS	_____	_____	SD	_____	_____
KY	_____	_____	TN	_____	_____
MI	_____	_____	UT	_____	_____
MN	_____	_____	VT	_____	_____
NC	_____	_____	WA	_____	_____
ND	_____	_____	WI	_____	_____
NE	_____	_____	WV	_____	_____
NJ	_____	_____	WY	_____	_____

6. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.
 Signature of authorized purchaser _____ Print name _____ Title _____ Date _____

SSTGB Form F0003 Exemption Certificate (Revised 12/21/2021)

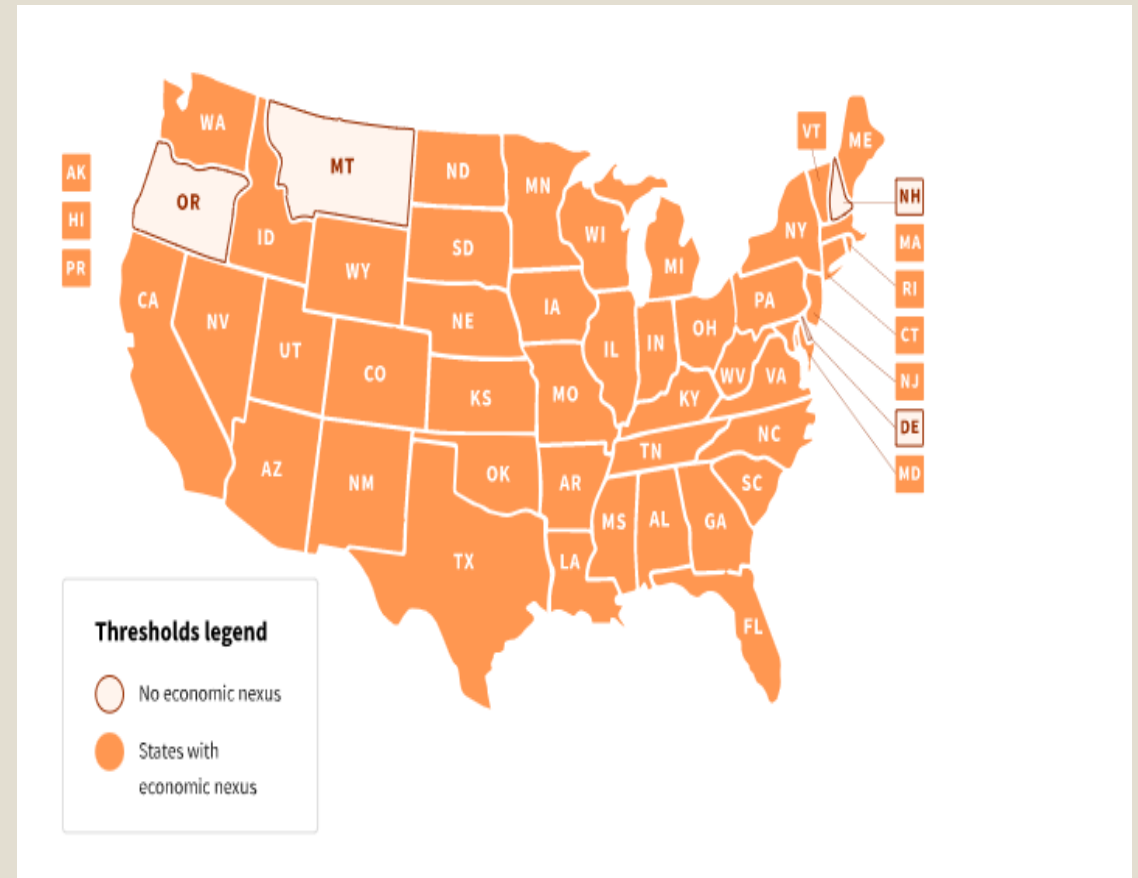
Streamlined Sales Tax Agreement

- Agreement among 24 states to help streamline sales tax administration across the country
- Started in early 2000s
- Wyoming joined in 2008
- Unified exemption certificate, definitions, and administration processes among 24 states
- Impact of *Wayfair v. South Dakota*



Remote Sellers & Marketplace Facilitators

- *Wayfair v. South Dakota* (June 2018) – completely changed sales tax administration across the country
- Wyoming (February 2019) – Economic thresholds of \$100K in Wyoming sales or 200 or more separate transactions
 - W.S. 39-15-501
- Wyoming (July 2019) – Licensing of marketplace facilitators that connect buyers and sellers
 - W.S. 39-15-502
- Impact on online sales tax collections



Contractors

- Real Property - land and appurtenances
 - Buried or embedded
 - Physically or constructively annexed
 - Adapted to use of real property
 - Intent to make permanent
- Labor to real property is not taxable
- End consumers of materials in Wyoming
- Resident contractors – submit use tax returns as needed
- Nonresident contractors – requires additional registration and bond/retainage (primarily geared towards making sure tax paid on out-of-state purchases)
- Work done for tax exempt entities

WYOMING
Road Work
GUIDE

Provided monthly during construction season
by the Wyoming Department of Transportation

Vol. 23, No. 1

May 2023



WYDOT project wins concrete paving award



A crew with IHC Scott work on pouring concrete for a bridge deck at the Baxter Interchange on I-80 east of Rock Springs. The contractor and WYDOT were awarded an Excellence in Concrete Paving award this year by the Colorado/Wyoming chapter of the American Concrete Paving Association.

By Jordan Aches
The Wyoming Department of Transportation's District 3, which encompasses most of southwest Wyoming, and contractor IHC Scott, Inc. were recently awarded the Excellence in Concrete Paving award in the Divided Highways – Rural category from the Colorado/Wyoming Chapter of the American Concrete Paving Association.

The winning project was located on the eastbound lanes of Interstate 80 east of Rock Springs and managed by Resident Engineer Brad McCullough.

The nearly \$21.8 million project involved grading, profile milling plant mix, bituminous pavement surfacing, concrete work, bridge rehabilitation and other tasks along about 13 miles of the interstate.

High-quality concrete mix, quick work by the contractor and a good working relationship between WYDOT and the contractor were some of the reasons this was the winning project. This is the second year in a row this contractor and WYDOT were given the award, which recognized both westbound and eastbound portions of the project.

"We were lucky to have the Federal Highway Administration's Mobile Concrete Technology Center on this project, which was a huge education opportunity for both WYDOT and the contractor," said Whitney Wise, WYDOT state concrete engineer.

IHC Scott was awarded a bonus for the smoothness and ride-ability of both the westbound and eastbound lanes. While smoothness makes drivers happy, it's also beneficial to WYDOT.

"Smoother roadways last longer as

Most Common Excise Tax Discussion Points

Among DOR Staff

- Why is Wyoming sales tax so complicated?
- Navigating the Streamlined Sales Tax Agreement
- Registered agents and Wyoming LLCs
- Licensing out-of-state and out-of-country vendors
- Trying to collect on liabilities due to WY
- Managing craft shows, trade shows, and garage sales
- Using computer and IT to improve efficiencies
- License revocations

Among Taxpayers

- Why is Wyoming sales tax so complicated?
- I just registered my LLC in Wyoming. Do I need a Wyoming sales tax license?
- I just got a Wyoming sales tax license. I don't have any sales in Wyoming nor have I ever been to Wyoming. I looked at my account online and see I have a balance on my account. Why?
- What is an exemption certificate?
- What is use tax?
- My contractor just charged me sales tax. I thought you said Wyoming contractors don't charge sales tax?
- My company works in the WY oilfields. Can you explain sales taxability in that industry?
- How do I get a refund of sales tax I overpaid?

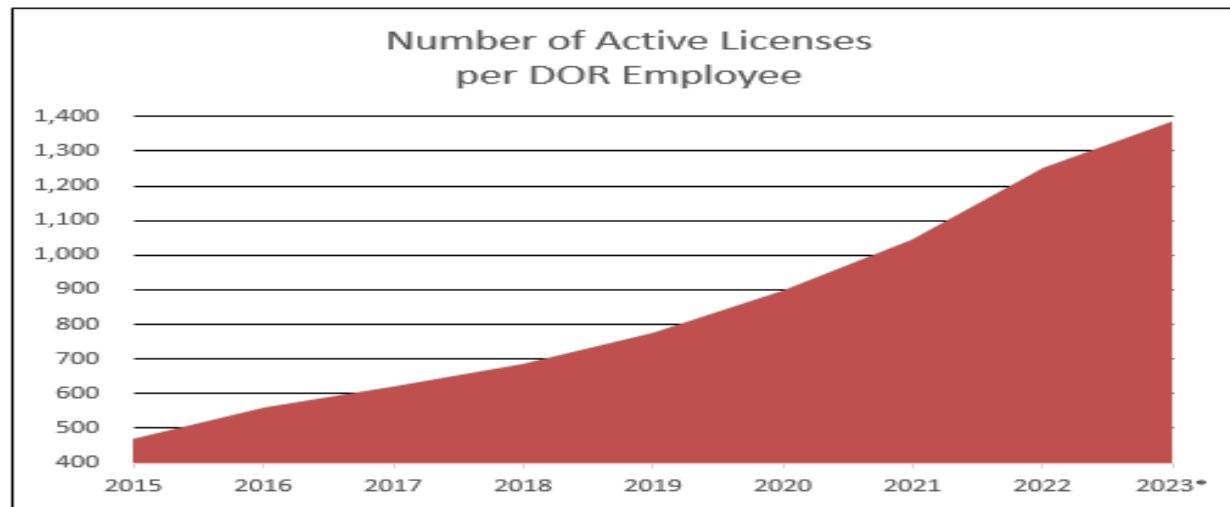
Excise Tax Fun Facts – March 2023*

- 16,225 total sales tax returns
- ~80% submitted electronic return
- ~31% of sales reported as taxable*
- ~63% received vendor comp
 - \$31M in vendor comp last FY
- ~14% involved SSTP
- ~ 9% had use tax
- ~ 4% had lodging tax

Rank	Gross Sales	Deductions	Taxable Sales	Collected Sales Tax
1	Mineral	Mineral	Retail	Retail
2	Mineral	Mineral	Retail	County Treasurer
3	Retail	Retail	Utility	Retail
4	Mineral	Mineral	Mineral	Utility
5	Retail	Mineral	Utility	Mineral

Excise Tax Workload

Fiscal Year	Active Licenses	Percentage Increase (from previous year)	DOR Excise Tax Employees	Active Licenses per DOR Employee	Total DOA Audits [^]	% of Audited Licenses
2015	16,451	--	35	470	450	2.74%
2016	17,952	9%	32	561	497	2.77%
2017	19,805	10%	32	619	335	1.69%
2018	21,900	11%	32	684	285	1.30%
2019	26,451	21%	34	778	267	1.01%
2020	30,553	16%	34	899	255	0.83%
2021	35,526	16%	34	1,045	222	0.62%
2022	42,551	20%	34	1,252	135	0.32%
2023*	47,144	11%	34	1,387	--	--

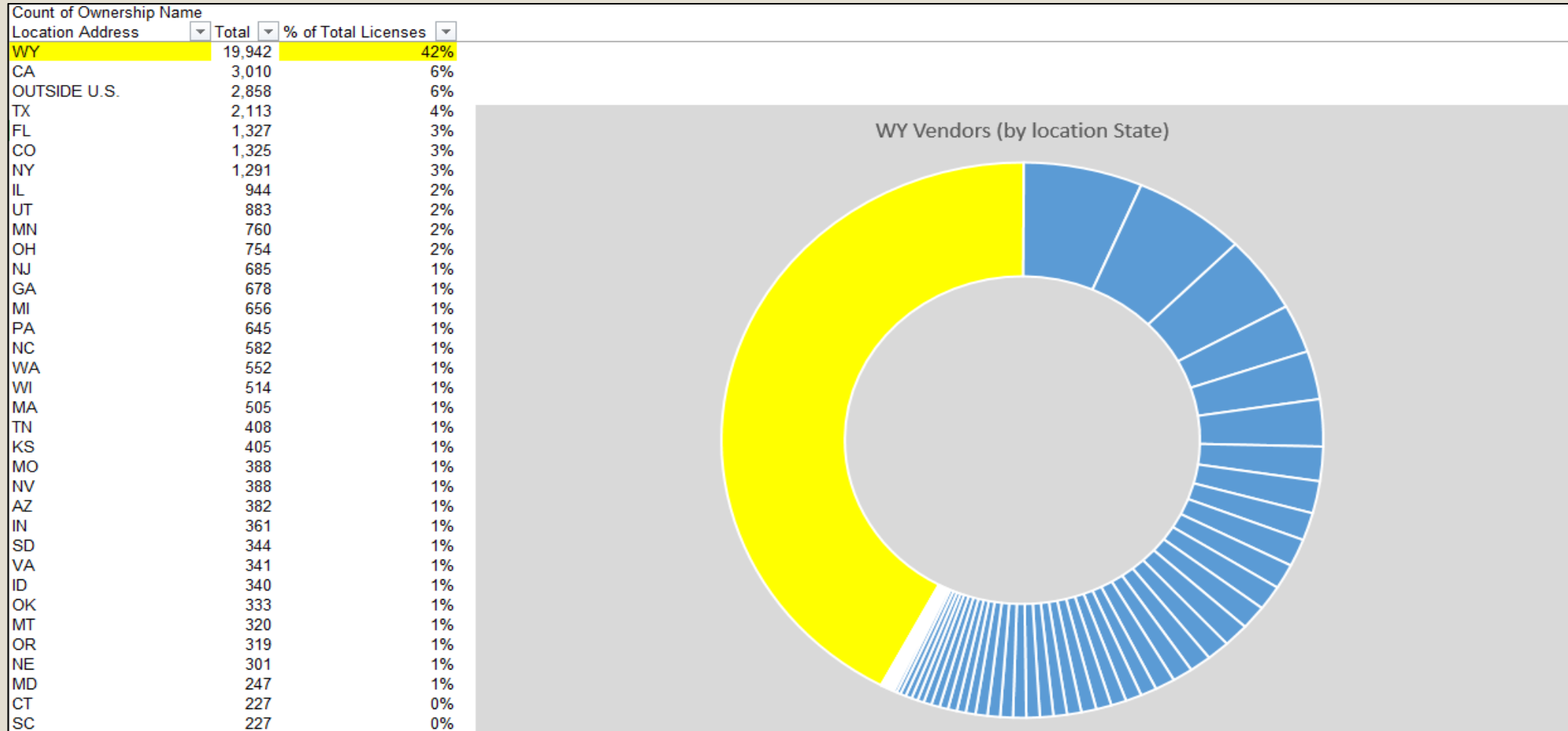


*Current as of May 15, 2023

[^]Department of Audit (DOA) totals reviewed via historical annual reports from the Wyoming State Library. The DOA audit totals include sales/use, lodging, tobacco tax, fuel tax, and IFTA/IRP.

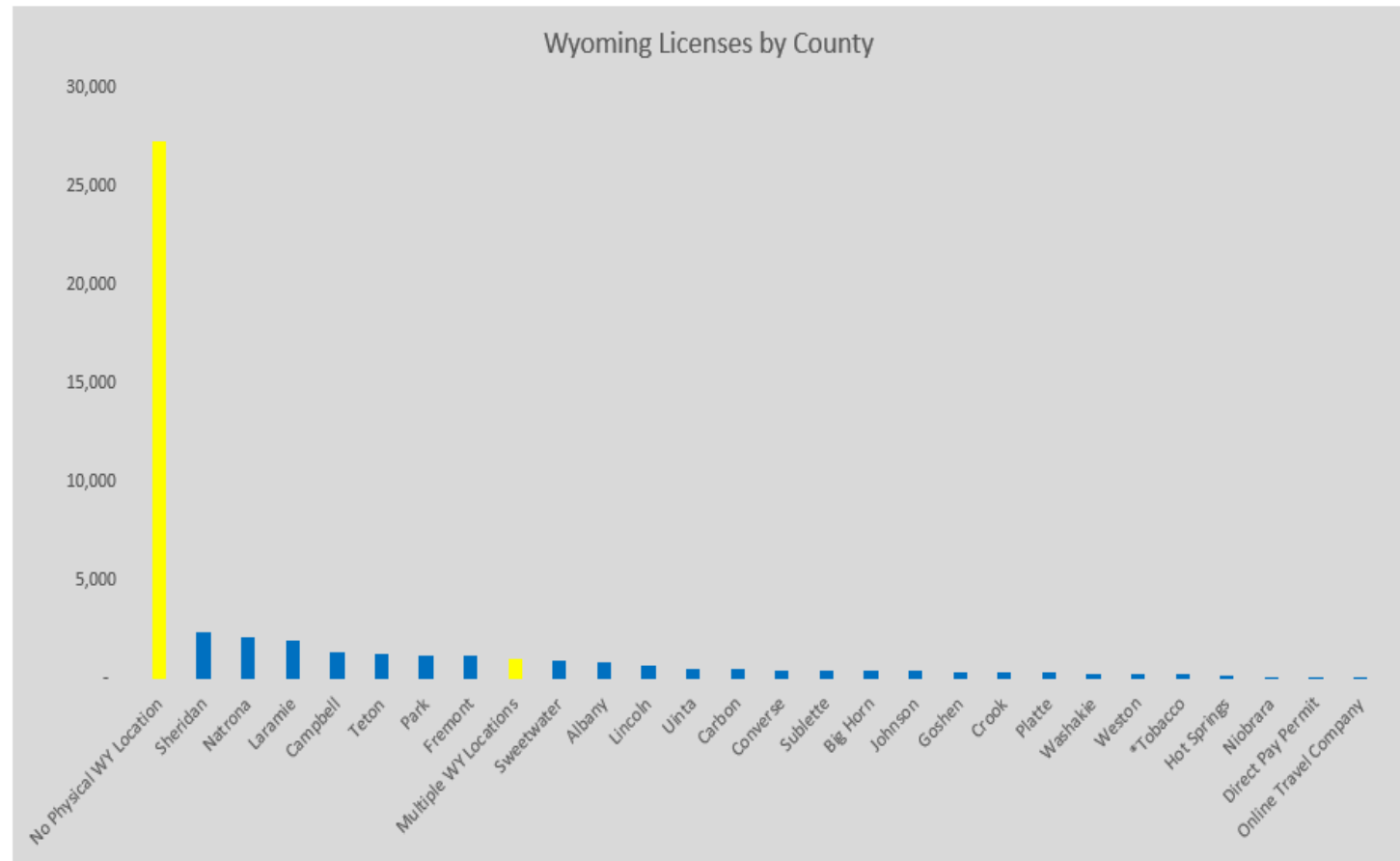
Note: This chart includes active licenses based on liability start date for the following tax types: sales, use, lodging, cigarette and nicotine products, and prepaid wireless. The noticeable increase is based on additional licenses associated with remote sellers and marketplace facilitators.

Wyoming Vendors by Location State



Wyoming Licenses by County

County Designation	Total	% Total	March 2023 % Tax
No Physical WY Location	27,303	58%	21%
Sheridan	2,389	5%	2%
Natrona	2,164	5%	6%
Laramie	1,973	4%	6%
Campbell	1,364	3%	6%
Teton	1,267	3%	8%
Park	1,210	3%	1%
Fremont	1,156	2%	2%
Multiple WY Locations	1,040	2%	32%
Sweetwater	963	2%	2%
Albany	861	2%	2%
Lincoln	641	1.36%	1.04%
Uinta	501	1.06%	1.01%
Carbon	500	1.06%	0.95%
Converse	459	0.97%	1.31%
Sublette	425	0.90%	0.59%
Big Horn	405	0.86%	0.41%
Johnson	383	0.81%	0.39%
Goshen	366	0.78%	0.48%
Crook	332	0.70%	0.37%
Platte	321	0.68%	0.38%
Washakie	279	0.59%	0.33%
Weston	267	0.57%	0.69%
*Tobacco	230	0.49%	--
Hot Springs	195	0.41%	0.21%
Niobrara	105	0.22%	0.10%
Direct Pay Permit	24	0.05%	4.76%
Online Travel Company	21	0.04%	0.12%
Grand Total	47,144	100%	100.0%



Note: 4% of all active WY licenses have "Gould Street" from Sheridan, WY in the address

*Tobacco returns are due on a quarterly basis. March is the end of the 1st quarter, but this analysis only includes sales/use/lodging tax.

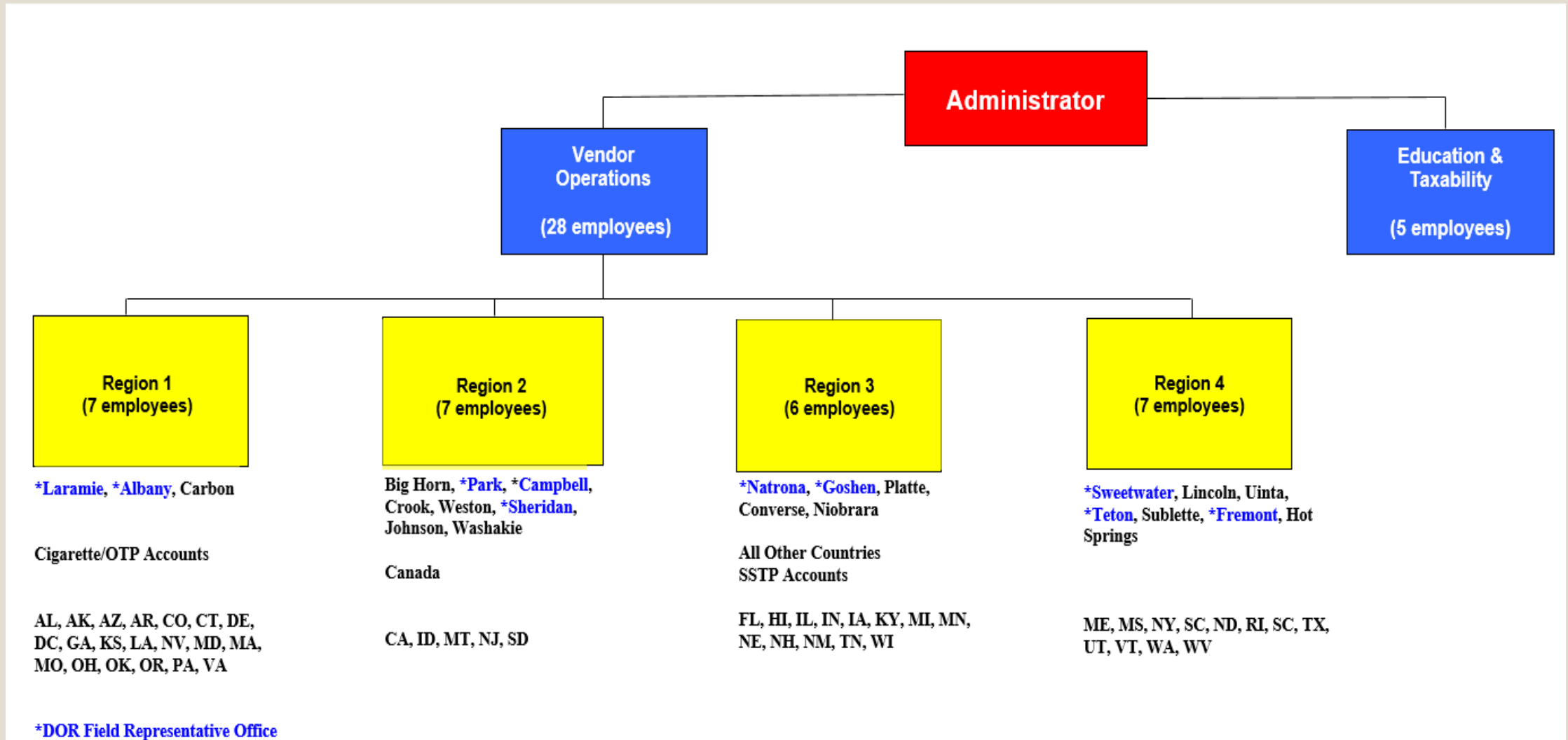
Wyoming Excise Tax - Past Due Balances

ETS Accounts Receivable (Aging Summary Report by Days)

Run Date Time: 6/7/2023 7:52:47 AM

County	0 - 29 Days	30 - 59 Days	60 - 89 Days	90 - 119 Days	120+ Days	Totals	%
Outside WY	737,121	775,200	114,280	412,717	12,072,127	\$ 14,111,444	57.46%
Laramie	66,121	44,397	104,267	68,606	1,629,954	\$ 1,913,344	7.79%
Sweetwater	21,960	40,693	17,930	17,840	1,207,844	\$ 1,306,267	5.32%
Campbell	116,602	41,708	45,555	28,269	1,034,495	\$ 1,266,629	5.16%
Natrona	53,291	20,051	44,265	32,127	814,959	\$ 964,693	3.93%
Teton	63,092	58,615	341,110	47,242	454,329	\$ 964,387	3.93%
Converse	131,400	21,753	54,092	51,522	698,539	\$ 957,306	3.90%
Albany	29,510	6,853	13,468	9,847	396,677	\$ 456,354	1.86%
Carbon	15,808	1,454	10,189	9,431	411,931	\$ 448,812	1.83%
Sheridan	29,970	40,349	38,857	27,347	300,131	\$ 436,653	1.78%
Uinta	17,129	14,451	4,794	11,734	338,731	\$ 386,838	1.58%
Fremont	3,951	10,708	10,404	5,660	335,496	\$ 366,219	1.49%
Platte	4,887	4,179	1,170	1,427	199,699	\$ 211,361	0.86%
Lincoln	16,011	4,895	10,070	10,961	134,315	\$ 176,252	0.72%
Park	8,401	87,899	4,030	688	57,929	\$ 158,947	0.65%
Goshen	6,017	10,225	2,365	2,335	70,676	\$ 91,618	0.37%
Sublette	3,001	8,268	4,306	2,380	60,153	\$ 78,108	0.32%
Crook	5,462	2,814	5,751	3,762	51,585	\$ 69,374	0.28%
Johnson	6,157	1,250	414		42,357	\$ 50,178	0.20%
Niobrara	1,261	124	214		46,947	\$ 48,545	0.20%
Weston	2,375	5,746	2,164	2,326	34,584	\$ 47,196	0.19%
Hot Springs	429	2,452	825		19,866	\$ 23,571	0.10%
Big Horn	1,443	1,479	382	7,800	8,933	\$ 20,038	0.08%
Washakie	2,300	682	253	165	3,158	\$ 6,557	0.03%
Totals	\$ 1,343,700	\$ 1,206,243	\$ 831,152	\$ 754,184	\$ 20,425,413	\$ 24,560,692	100.00%

Wyoming Department of Revenue – Excise Tax Division



Note: This chart doesn't include our Administrative Services Division which is instrumental to our Department for mailings, payment processing, and tax distributions

Wyoming Department of Revenue –Excise Tax Website

Home About Us Divisions Tax Distribution Reports Tax Reform 2000 Committee Rep... Tax E-Services

Wyoming Department of Revenue

Excise (Sales & Use) Tax Division

Address Lookup for Jurisdictions and Sales Tax Rate
[CLICK HERE](#)

Sales & Use Tax Rate Charts
[CLICK HERE](#)

Forms	Streamlined Sales Tax Project	New Vendor Packets
Publications	Excise Tax Materials	Process Memorandum
Delinquent Taxpayer List	Exemption Reports	Fire Safe Cigarettes
Webinars and Seminars	Excise Tax FAQs	Wyoming Use Tax and You

The Excise Division is comprised of two functional sections:

<p>Vendor Operations</p> <p>Vendor Operations is further subdivided into region specific units which handle the needs of vendors in their area.</p> <ul style="list-style-type: none">▪ Taxpayer Specialists assigned to vendor operations work with vendors throughout the life of their business from licensing to cancellation.▪ Insure that all new vendors are offered a face to face visit from our field representatives to discuss their new business and how they might be affected by our taxes.	<p>Education and Taxability</p> <p>Taxability Specialists in this section answer the myriad of questions which vendors and taxpayers have regarding how the various taxes and exemptions affect their businesses by:</p> <ul style="list-style-type: none">▪ Draft formal revenue rulings upon vendor and taxpayer request.▪ Conduct educational seminars throughout the year.▪ Provide bulletins, publications and other educational material to address commonly asked questions
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