



Department of Revenue

# Wyoming Sales/Use Tax Exemptions



**Joint Revenue Committee**  
**May 29, 2024**

Brenda Henson, Director  
Bret Fanning, Excise Tax Administrator

# What's Not Taxable in Wyoming?

- There is a statutory difference between “not taxable” and a “exemption”
  - “Not taxable” lacks an imposition statute
  - “Exemption” has an imposition statute, but the legislature has provided 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.
  - Many financial industry transactions

# Most Common Types of Sales Tax Exemptions

- **Entity-based** – need to provide exemption certificate to vendor (federal, WY State, WY political subdivisions, religious, charitable)
- **Use-based** – need to provide exemption certificate to vendor (agricultural, manufacturing, resale, noncapitalized medical supplies, interstate commerce vehicles, data center, etc.)
- **Product-based** – Don't need exemption certificate and available to everyone (nonprepared food, motor fuels, school yearbooks, newspapers, admission to K-12 events, etc.)
- Taken in “good faith” by vendors
- Don't expire in most cases
- Sales vs. Purchase exemptions in statute

**Streamlined Sales Tax Governing Board, Inc.**

**Streamlined Sales Tax Certificate of Exemption**

**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)

# 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
- (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~~ **transporting tangible personal property by railroad or pipeline** when the ~~same~~ **power or fuel** 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)
  - Updated per HB 197
- (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
    - Government entities still have to license and charge sales tax on taxable items; this just applies to their purchases
  - (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
  - Updated per HB 197

# 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.
- (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
- (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.~~
  - Updated per HB 197



# 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. For these exemptions, there are generally corresponding use tax exemptions found in W.S. 39-16-105.

# Wyoming Sales Tax Return

## Form 41-1

For Dept Use Only

**Please use black ink to complete form**

SST ID:

Name & Address

Wyoming Sales & Use Tax  
Return for Licensed Vendors

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

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

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Total Number Supplemental Pages Included

**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)

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

Signature: \_\_\_\_\_

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.

Date business permanently closed: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_


Phone Number: \_\_\_\_\_

Name (Printed): \_\_\_\_\_

Revised 1.23.2020



# South Dakota Sales Tax Return

	South Dakota Department of Revenue Business Tax Division 445 E. Capitol Ave. Pierre, SD 57501-3100	Form: 2032		
<b>Sales and Use Tax Return</b>				
License #: <u>1000-0000-ST</u> *				
Name: _____ *				
Return: <u>mm/yyyy</u> * Reporting Period: _____				
Return Due: <u>mm/dd/yyyy</u>				
If your address changed, please update below: Mailing Address: _____ Physical Address: _____ City: _____ State: _____ Zip Code: _____				
Out of Business? Last day of business: <u>mm/dd/yyyy</u> Please return your license card in to the Department.				
<b>Sales Tax Calculations</b>	<b>Gross</b> *	<b>Taxable</b>	<b>Rate</b>	<b>Tax Due</b>
1. Gross Sales				
2. Use Taxable				
3. Non-Taxable Sales				
4. Special Jurisdiction Sales (Detail in City Section)				
5. Net State Sales Taxable (Line 1 plus Line 2, minus Line 3, minus Line 4)		\$0.00	× 4.2%	\$0.00
City & Special Jurisdiction Tax Calculation Detail:				
City/Special Jurisdiction Name	Code	Taxable	Rate	Tax Due
6. _____				\$0.00
7. _____				\$0.00
8. _____				\$0.00
9. _____				\$0.00
10. _____				\$0.00
11. _____				\$0.00
12. _____				\$0.00
13. _____				\$0.00
14. _____				\$0.00
15. _____				\$0.00
16. _____				\$0.00
17. _____				\$0.00
18. _____				\$0.00
19. _____				\$0.00
20. Total City/Special Jurisdiction Tax (Add Lines 6 through 19)				\$0.00
21. Total Tax Due (Line 5 plus Line 20)				\$0.00
22. Penalty/Interest				
23. Adjustment (Previous Credit/Balance Due)				
24. Total Due (Line 21 plus Line 22 plus Line 23)				\$0.00
25. Amount Remitted				
I declare under the penalties of perjury this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.				
Date: _____		Preparer: _____		
Date: _____		Licensee: _____		Email Address: _____

Source: Federation of Tax  
Administrators – State Forms



# Wyoming Reported Sales Figures – Important Considerations

- Companies without imposition statutes aren't required to license or report sales
- All vendor sales reported in “good faith” to the Department
- No penalty for misreporting Gross Sales and Total Deductions
  - As long as the deductions can be verified in an audit
  - Reporting company-wide sales instead of just Wyoming sales
- Companies reporting exports or items shipped outside Wyoming
- Vendors don't have to separate out each exemption when reporting
  - Makes exemptions more difficult to track

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# Wyoming Sales Figures (April 2023 – March 2024)

Date	Reported Gross Sales	Reported Deductions	Reported Taxable Sales
<b>2023</b>			
April	4,233,439,669	2,746,248,144	1,487,191,525
May	4,482,699,872	2,881,929,085	1,600,770,787
June	5,984,448,326	3,916,338,657	2,068,109,669
July	4,828,789,701	2,983,889,019	1,844,900,683
August	4,943,953,550	3,045,184,638	1,898,768,912
September	6,199,013,573	4,096,493,497	2,102,519,831
October	4,824,339,689	3,039,501,870	1,784,837,819
November	4,495,276,554	2,777,296,372	1,717,980,182
December	20,907,084,023	18,892,377,613	2,012,405,162
<b>2024</b>			
January	3,737,130,474	2,336,875,938	1,400,254,536
February	3,805,734,546	2,443,789,601	1,361,945,146
March	4,792,089,343	3,210,607,228	1,581,498,435
<b>Grand Total</b>	<b><u>73,233,999,320</u></b>	<b><u>52,370,531,662</u></b>	<b><u>20,861,182,687</u></b>
% of Total	100%	72%	28%
5.48% weighted average sales tax rate		<b><u>2,869,905,135</u></b>	<b><u>1,143,192,811</u></b>

\*Aggregated sales tax returns for the past 12 available months

# Vendors with Most Reported Deductions April 2023 – March 2024

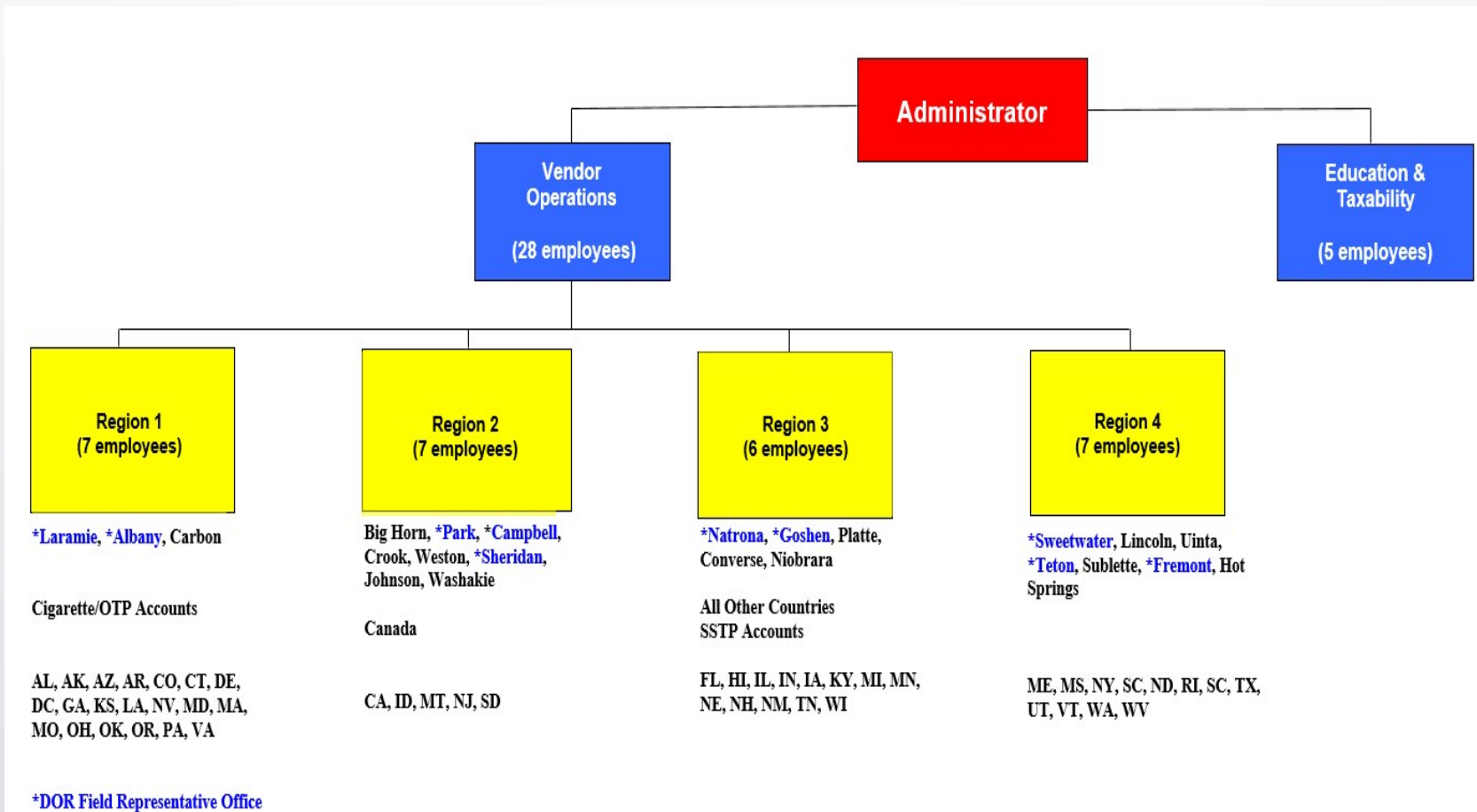
- Wholesale for resale
- Ingredient or component used in manufactured tangible personal property
- Motor Fuel
- Exported products outside Wyoming
- Power or fuel sold for manufacturing, processing, or agriculture
- Food for domestic home consumption
- Tangible personal property sold under prescription
- Services provided at wellsite before the production casing phase

## Other Reported Exemption Notes

- Since vendors don't have to separately reported their exemptions, many have material fiscal notes, but much more difficult to pinpoint. Here are some examples (not an all-inclusive list and in no particular order):
  - Agricultural exemptions for livestock, feeds, seeds, plants, fertilizer, and farm implements
  - Manufacturing machinery
  - Water delivered by pipeline or truck
  - Intrastate transportation of employees, freight or property
  - Power or fuel transporting tangible personal property by railroad or pipeline
  - Data center equipment and power supplies
  - Aircraft repairs at FAA station or aircraft repairs on FAA commercial aircrafts
  - Trade-in value that reduces taxable base (primarily motor vehicles where sales tax is charged by our County Treasurers)



# Wyoming Department of Revenue – Excise Tax Division



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

# Thank You!

Brenda Henson  
Director

[brenda.henson@wyo.gov](mailto:brenda.henson@wyo.gov)  
(307) 777-3677

Bret Fanning  
Excise Tax Administrator  
[bret.fanning@wyo.gov](mailto:bret.fanning@wyo.gov)  
(307) 777-52220

**Field Representatives' Offices:**

Casper	444 W Collins Dr, #3650	266-3621
Cheyenne	122 West 25th Street Ste E301	777-5211
Gillette	551 Running W Ste 402	682-6061
Jackson	125 East Pearl Ave Ste B6	734-9354
Riverton	505 Hursh St Ste 2	856-1185
Laramie	2020 Grand Ave Ste 428	742-4207
Powell	231 W 6 <sup>th</sup> St	754-2686
Rock Springs	2441 Foothill Blvd Ste 102	382-4531
Sheridan	303 S. Main Street Ste 205	674-8559
Torrington	1618 East M Street	532-5566

Taxability and Exemption Inquiries	777- 2459
Vendor Operations Manager	777- 5203
Education & Taxability Manager	777- 5293
All Other Inquiries	777- 5200

Website <https://revenue.wyo.gov/>

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