Department of Revenue

Review of Wyoming Sales/Use Tax Exemptions

Excise Tax Division
Department of Revenue

Joint Revenue Interim Committee
August 21, 2025

Bret Fanning, Director

Quick Sales/Use Tax Quiz – Is this taxable?

Transaction	Answer
Hot coffee from local coffee shop?	
Register daughter for gymnastics classes?	
Repair car door from deer accident?	
Monthly mortgage payment?	
Green fee at local golf course?	
Hotel stay in northern Wyoming?	
Bottled soda and candy bar from local gas station?	
Fill up car with gas?	
Haircut?	
Pay electric bill? Water bill?	
Entrance fee to Yellowstone National Park?	
Routine dentist appointment?	
Renew newspaper subscription?	
10K road race registration?	
Dinner at local steakhouse?	

*Answers on next page

Quick Sales/Use Tax Quiz – Is this taxable?

Transaction	Answer
Hot coffee from local coffee shop?	Y - W.S.39-15-103(a)(i)(F)
Register daughter for gymnastics classes?	N - No imposition statute
Repair car door from deer accident?	Y - W.S. 39-15-103(a)(i)(J)
Monthly mortgage payment?	N - No imposition statute
Green fee at local golf course?	N - No imposition statute
Hotel stay in northern Wyoming?	Y - W.S. 39-15-103(a)(i)(G)
Bottled soda and candy bar from local gas station?	N - W.S. 39-15-105(a)(vi)(E)
Fill up car with gas?	N - W.S. 39-15-105(a)(v)(C)
Haircut?	N - No imposition statute
Pay electric bill? Water bill?	Y - W.S. 39-15-103(a)(i)(E); N - W.S. 39-15-105(a)(vi)(D)
Entrance fee to Yellowstone National Park?	N - W.S. 39-15-105(a)(i)(A)
Routine dentist appointment?	N - No imposition statute
Renew newspaper subscription?	N - W.S. 39-15-105(a)(viii)(D)
10K road race registration?	N - No imposition statute
Dinner at local steakhouse?	Y - W.S.39-15-103(a)(i)(F)

What’s Not Sales Taxable in Wyoming?

- There is a statutory difference between “not taxable” and an “exemption”
  - “Not taxable” lacks a sales/use tax imposition statute (currently 14 of them)
  - “Exemption” has a sales/use tax imposition statute, but the legislature has provided an exemption

- Exemptions of “nontaxable” items in Wyoming
  - Sales of real property
  - Rental of real property (outside of lodging situations)
  - Labor or service to real property
  - Labor or service to humans
  - User fees (golf green fees, ski lift tickets, etc.)
  - Streaming services or digital products without permanent use
  - Professional services (accountants, tax preparers, engineers, doctors, attorneys, lawyers, consultants, teachers, trainers, instructors, inspectors, custom software developers, etc.
  - Many financial industry transactions

Types of Sales/Use 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, 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 public events, etc.)
- Exemption certificates taken in "good faith" by vendors and don't expire in most cases

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. Print or type

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.

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

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

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

* 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 transporting tangible personal property by railroad or by pipeline when the power or fuel is consumed directly in generating motive power for actual transportation purposes, regardless of ownership of the transported tangible personal property, 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). As used in this subparagraph, "pipeline" means a system of connected pipes and other equipment that is used to transport oil, natural gas or other hydrocarbons from a well site to an interstate or intrastate transmission customer sales delivery point, including between intermediate points along a transportation path
  - Updated several times over the years, including per HB0311 - 2025 session

- (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 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.

- (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, 2042, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property
    - Updated per HB0011 - 2025 session

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)(xliv):
  - (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)(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 Wyoming Sales & Use Tax Return for Licensed Vendors

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

For Dept Use Only

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)
		%				
		%				

Total Number Supplemental Pages Included

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

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: ____________________

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

Excise Tax Division
Department of Revenue

Wyoming

Wyoming Sales Figures on Next Page – **Important Considerations**

- Companies without imposition statutes aren't required to license or report sales
- All vendor sales (and thus any tax) are reported in "good faith" to the Department
- No penalty for misreporting Gross Sales and Total Deductions
  - As long as the reported figures can be verified in an audit
  - Definition of a "true return" in W.S. 39-15-107(a)(i); DOR Chapter 2 Rules, Section 5(c) – "Wyoming sales"
- Many businesses report company-wide sales instead of just Wyoming sales (and then deduct what's not in Wyoming)
- Companies reporting exports or items shipped outside Wyoming
- Vendors aren't required to separate out each exemption when reporting
  - Makes exemptions more difficult to track (and more on this topic later)

Wyoming Reported Sales Figures (July 2024 – June 2025)

Date	Reported Gross Sales	Reported Deductions	Reported Taxable Sales	Reported Tax
Jul-24	5,232,684,064	2,906,308,773	2,326,378,292	127,663,643
Aug-24	5,457,782,810	3,016,662,386	2,441,120,424	132,930,575
Sep-24	6,149,770,631	3,644,008,078	2,505,762,552	137,049,869
Oct-24	4,728,170,442	2,640,621,852	2,087,548,590	113,385,165
Nov-24	4,349,516,127	2,539,758,812	1,809,757,315	97,635,995
Dec-24	20,411,580,530	17,915,192,601	2,496,387,930	136,742,514
Jan-25	4,221,948,794	2,494,716,878	1,727,231,915	94,115,479
Feb-25	4,207,548,678	2,559,814,279	1,647,734,399	89,989,648
Mar-25	5,650,361,193	3,607,107,582	2,043,253,611	111,734,252
Apr-25	4,478,586,470	2,713,522,551	1,765,063,919	97,257,805
May-25	4,959,912,019	3,037,476,746	1,922,435,273	106,913,011
Jun-25	2,772,921,930	1,425,338,942	1,347,582,988	76,270,319
Total	**$ 72,620,783,688**	**$ 48,500,529,480**	**$ 24,120,257,208**	**$ 1,321,688,275**
% of Gross Sales Total	100.00%	66.79%	33.21%	

*Aggregated sales/use/lodging tax returns for FY 2025

Vendor Types with Most Reported Deductions – June 2025 (have notable exempted sales)

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

More on Reported Deductions
(vendor types with reported exemptions)

- Since vendors don’t have to separately reported their exemptions, the exemption footprint(s) can be difficult to pinpoint. Here are some more 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)

Vendors with Most Reported Sales/Use Tax – June 2025
(Who collected/paid most of our sales/use tax?)

- Hotels
- Online Travel Companies
- Retail Stores
- County Treasurers
- Utilities
- Power Generation Supplies
- Oilfield Services
- Online Retailers

Thank You!

Bret Fanning
Director
bret.fanning@wyo.gov
(307) 777-3677

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 6th 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 Inquires	**777– 5200**
Website	**https://revenue.wyo.gov/**