



Sale of Used Tangible Personal Property

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Wyoming Department of Revenue

Are Sales of Use Tangible Personal Property Subject to Sales Tax?

“John buys a new book from a vendor and pays sales tax at point of purchase. Later, John trades this book in at a second-hand book store. When the store sells the used book to Mary, they charge her sales tax on that transaction.” Is this double taxation?

No, it is not. Sales tax is a transactional event. That is, each time an item is sold it is subject to sales tax unless an exemption applies. W.S. 39-15-103(a)(i)(A) imposes sales tax on: “The sales price of every retail sale of tangible personal property within the state.” The statute makes no provision for the age or prior ownership of any tangible personal property, only the retail sale of that property.

Another example is that when Larry buys a brand new motor vehicle, he will pay sales tax at the time of registration. When Larry sells that vehicle to Bob, Bob will pay sales tax on that purchase price when he registers the vehicle. Sales tax is applied to each sales transaction.

Each sale is a separate and distinct sales transaction. Sales tax is due on each transaction that transfers ownership of tangible personal property.

Please be advised that this bulletin addresses issues in general terms and cannot be appropriate or applicable in all situations. If your situation is markedly different or you have concerns about this issue, please do not hesitate to contact this department. You can do so by e-mail directed to:

DOR_taxability@wyo.gov

Supporting Authority -

W.S. 39-15-103(a)(i)(A)

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

The sales price of every retail sale of tangible personal property within the state;