



Mileage Charges

Originally issued August 1, 2008/Revised August 1, 2014
Wyoming Department of Revenue

Separately stated mileage charges are not subject to tax. Specifically exempted from sales tax are these charges associated with a retail sale/service:

- Intrastate transportation of employees to/from a work site when paid or contracted for by the employer or employee;
- Intrastate transportation of freight;
- Interstate transportation of persons; and
- Interstate transportation of freight. [W.S. 39-15-105(a)(ii)(A) and W.S. 39-15-105(a)(viii)(A)]

Please note in the event that taxable and non-taxable charges are listed on the same invoice, *Wyoming Department of Revenue Rules, Chapter 2, Section 7(a)* requires that the non-taxable items must be separate and distinguishable from the taxable items or else the entire invoice is subject to tax. As such, separating each charge (i.e. a separate line item) and indicating the taxability of the charge is necessary to make it distinguishable not only to a customer but to an auditor in the event of an audit.

Supporting Authority -

W.S. 39-15-105(a)(ii)(A)

Interstate transportation of freight or passengers;

W.S. 39-15-105(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.

WY Dept of Rev Rules, Chap 2, Sec 7(a)

General. Non-taxable transactions, including sales made for resale, shall be shown separately from taxable charges on sales invoices. The entire invoice amount shall be subject to the sales/use tax if the nontaxable or exempt charges are not separately shown and distinguishable from taxable charges.

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