



Are You a Vendor?

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Wyoming Department of Revenue

W.S. 39-15-101(a)(xv) states a “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) and a remote seller to the extent provided by W.S. 39-15-501.

For use tax purposes W.S. 39-16-101(a)(x) states: "Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, having or maintaining within this state, directly or by any subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agents operating or soliciting sales or advertising within this state under the authority of the vendor or its subsidiary, regardless of whether the place of business or agent is located in the state permanently or temporarily or whether the vendor or subsidiary is qualified to do business within this state. Agents acting under the authority of the vendor include but are not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print,

radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;

As stated in the above definitions, vendors make sales of tangible personal property, lease or rent tangible personal property, perform taxable services, perform services within an oil or gas well site, or sell admissions. Vendors in Wyoming are required to license for sales/use tax purposes.

Out of state vendors

Businesses located outside the state may be required to license for Wyoming sales tax purposes if they have created a physical or substantive economic presence in the state of Wyoming. For example if the business directly or through a subsidiary:

- Has an office, distribution house, sales house or warehouse or any other place of business located in the State of Wyoming;
- Has any persons operating, soliciting sales or advertising within the State of Wyoming’
- Has inventory or equipment located in the State of Wyoming.
- Leases equipment in the State of Wyoming; or
- Makes deliveries into the State of Wyoming in company vehicles.

In addition if the seller's gross revenue from the sale of tangible personal property, admissions or services in Wyoming exceeds one hundred thousand dollars (\$100,000) or if the seller makes two hundred (200) or more separate transactions for delivery in our state in the current calendar year or the immediately preceding calendar year.

For example, an online retailer located in Arizona averaging as little as seventeen (17) individual sales per month into Wyoming tracks to make over 200 sales in a calendar year. Once this seller made over 200 sales in Wyoming, he would have sufficient economic activity to trigger the licensing, reporting and tax collection. So too would a seller with a single large sale greater than \$100,000 in gross revenue for delivery in Wyoming.

Vendors who sell tangible personal property

Vendors who sell tangible personal property include but are not limited to:

- Convenience store
- Grocery store
- Clothing store
- Jewelry store
- Restaurants/bars
- Salons selling tangible personal property
- Motor vehicle dealers
- Online sales when seller is located in Wyoming

Any business involved in making sales of tangible personal property is a vendor.

Vendors who rent or lease tangible personal property

Vendors who rent or lease tangible personal property where possession passes to the customer include but are not limited to:

- Motor vehicle rentals
 - ✓ short term car rentals
- Motor vehicle lessors
 - ✓ long term vehicle leases
- Equipment lessors
 - ✓ excavators
 - ✓ computers
 - ✓ carpet cleaners
 - ✓ tables/chairs

Vendors who perform services

Vendors who perform services include but are not limited to:

- Mechanics
- Computer repairs
- Taxidermists
- Appliance repairs
- Dry cleaning
- Car detailing
- Photography
- Furniture upholsterer/refinisher
- Lodging services to transient guests
- Oil and gas services

Any person/business which provides a service which repairs, alters or improves tangible personal property is a vendor. Any business that provides services within an oil and/or gas well site is also a vendor.

Vendors who sell taxable admissions

Vendors who sell taxable admissions include but are not limited to:

- Plays
- Movie theaters
- Dinner theaters
- Cover charges
- Museum tickets
- Concert tickets
- Theme parks
- Carnivals

Any person or business that sells admissions to any place of amusement, entertainment, recreation, games or athletic events is acting as a vendor.

Other taxable services

Other taxable services in Wyoming include:

- Intrastate telecommunications- phone calls between any location within Wyoming to another location within Wyoming (within the state)
- Intrastate transportation of passengers- taxi, limo service, plane ticket between any place in Wyoming to another location within Wyoming (within the state).
- Furnishing gas, electricity or heat for domestic, industrial or commercial consumption- utility company

Steps to obtaining a sales/use tax license

As explained above, any person/business acting as a vendor is required to license for sales tax purposes in Wyoming. Our Wyoming Sales/Use Tax License Application may be accessed and downloaded from our website: <http://revenue.wyo.gov>. On the left of the main page, locate the column titled "Home". In the Home column find "Excise (Sales & Use) Tax Division" > Select sub category "Forms" > Select "Sales and Use Tax License Applications Forms" > Select "Sales and Use Tax License Application". The application should be accompanied with a \$60.00 nonrefundable check for the licensing fee.

Alternatively an application may be submitted online through our Wyoming Internet Filing Service (WYIFS) portal at <https://excise-wyifs.wy.gov>. The first step in the process of applying online is to register

for an electronic filing account. Once that process is complete, we will send an e-mail with a PIN number. At that point access to the system is granted to apply for a sales/use tax license. Once licensed, the department will assign a filing form type and frequency on a prescribed basis, e.g., monthly, quarterly, or annually depending on tax volume. For those who choose to file manual (i.e. paper) returns, our office creates and mails them for completion and return. For those who choose to file electronically, we make the forms available online through the WYIFS portal. Returns are due on or before the last day of the month following the last month in the reporting period.

Additional Resources

- Vendor Manual is located at: <http://revenue.wyo.gov>. On the left of the main page, locate the column titled "Home" > In the Home column find "Excise (Sales & Use) Tax Division" > Select sub category "Sales and Use Tax Materials" > Select "Vendor Manual."
- "Fees, Surcharges & Supplemental Costs-Motor Vehicle Leases or Rentals Bulletin" also on our website at: <http://revenue.wyo.gov> > On the left of the main page, locate the column titled "Home" > In the Home column find "Excise (Sales & Use) Tax Division" > Select sub category "Publications" > Select "Sales and Use Tax Bulletins"
- Computer Sales and Services, Photography, Taxidermy, Restaurant and Lodging are also some publications which contain additional information. These publications may be accessed from our website: <http://revenue.wyo.gov/>. On the left of the main page, locate

the column titled "Home" > In the Home column find "Excise (Sales & Use) Tax Division" > Select sub category "Publications" > Select "Sales and Use Tax Publications for Specific Industries"

Lastly, if the services are provided within an oil/gas well site, we suggest you review our "Oil, Conventional Natural Gas and Coal Bed Methane Tax Publication" and/or contact our department for a determination. This publication can be reviewed from our website: <http://revenue.wyo.gov/>.

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. 39-15-101(a)(xv) states:

"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) and a remote seller to the extent provided by W.S. 39-15-501;

W.S. 39-16-101(a)(x) states:

"Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, having or maintaining within this state, directly or by any subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agents operating or soliciting sales or advertising within this

state under the authority of the vendor or its subsidiary, regardless of whether the place of business or agent is located in the state permanently or temporarily or whether the vendor or subsidiary is qualified to do business within this state. Agents acting under the authority of the vendor include but are not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;

W.S. 39-15-101(a)(ix) states:

"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);

W.S. 39-15-101 (a)(xxxii) states:

"Lease" or "rental" means any transfer of possession or control of tangible personal property for consideration for a fixed or indeterminate period of time. A lease or rental may include future options to

purchase or extend the lease or rental. 'Lease' or 'rental' shall include any agreement covering a motor vehicle or trailer where the amount of consideration may be increased or decreased by reference to the amount realized upon a sale or disposition of the property as defined in 15 U.S.C. & 7701(h)(1). The definitions in this paragraph shall be used for sales and use tax purposes regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, the Internal Revenue Code, the Uniform Commercial Code, or other, applicable provisions of federal, state or local law. "Lease" or "rental" shall not include:

(A) A transfer or possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments;

(B) A transfer of possession or control of property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price which does not exceed the greater of one hundred dollars (\$100.00) or one percent (1%) of the total required payments; or

(C) Providing tangible personal property along with an operator for a fixed or indeterminate period of time, with the condition that the operator is necessary for the equipment to perform as designated. For purposes of this subparagraph, an operator shall do more than maintain, inspect or set up the tangible personal property."

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

Taxable event. The following shall apply: Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

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

W.S. 39-15-103(a)(i)(G) states:

Taxable event. The following shall apply: Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(G) The sales price paid for living quarters in hotels, motels, tourist courts and similar establishments providing lodging service for transient guests;

W.S. 39-15-103 (a)(i)(H) states:

Taxable event. The following shall apply: Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(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 or 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.

W.S. 39-15-103(a)(i)(J) states:

Taxable event. The following shall apply: Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(J) The sales price paid for services performed for the repair, alteration or improvement of tangible personal property;

W.S. 39-15-103(a)(i)(K) states:

Taxable event. The following shall apply: Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(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 39-16-301 shall not apply to this subparagraph;

W.S. 39-15-106(a) states:

Every vendor shall obtain from the department a sales tax license to conduct business in the state. Any out-of-state vendor not otherwise subject to this article may voluntarily apply for a license from the department and if licensed, shall collect and remit the state sales tax imposed by W.S. 39-15-103. The license shall be granted only upon application stating the name and address of the applicant, the character of the business in which the applicant proposes to engage, the location of the proposed business and other information as the department may require. Effective July 1, 1997, a license fee of sixty dollars (\$60.00) shall be required from each new vendor, except for any remote vendor who has no requirement to register in this state, and who is using one (1) of the technology models pursuant to W.S. 39-15-401, et seq. Failure of a vendor to timely file any return may result in forfeiture of the license granted under this section. The department shall charge sixty dollars (\$60.00) for reinstatement of any forfeited license. The department shall send any vendor who reports no gross sales for three (3) consecutive years a form prescribed by the department to show cause why the vendor's

license should not be revoked. The vendor shall complete and file the report with the department within thirty (30) days of receipt of the form. If the department finds just cause for the vendor to retain the license, no further action shall be taken. If the department finds just cause to revoke the license, the vendor shall be notified of the revocation. Any vendor whose license is revoked under this subsection may appeal the decision to the state board of equalization.

W.S. 39-15-501(a) states:

Sales from remote sellers.

Notwithstanding any other provision of law, any seller of tangible personal property, admissions or services which are subject to taxation under chapter 15 or 16 of this title who does not have a physical presence in this state shall remit sales tax and follow all applicable procedures and requirements of this chapter as if the seller had a physical presence in this state once the seller meets either of the following requirements for the current calendar year or the immediately preceding calendar year:

- (i) The seller's gross revenue from the sale of tangible personal property, admissions or services delivered into this state exceeds one hundred thousand dollars (\$100,000.00); or
- (ii) The seller sold tangible personal property, admissions or services delivered into this state in two hundred (200) or more separate transactions.

WY Dept. of Rev Rules, Chap 2, Sec 5(a-c) states:

- (a) Reporting Frequency. The Department shall assign vendors a filing frequency at the time of licensing. Filing frequency may be changed by the Department based on the volume of sales/use tax collected and other criteria as established in policy and procedure guidelines. Filing frequency assigned by

the Department shall be monthly, quarterly or annually. Vendors volunteering to collect Wyoming sales and use tax through the Streamlined Sales and Use Tax Agreement shall file at least on an annual basis or whenever the vendor has collected in excess of \$1,000.

b) Reporting Forms. Vendors shall file sales/use tax data on sales/use tax returns provided by the Department or in other format or media as approved by the Department. Returns shall be rejected if not completed in accordance with the instructions provided. A vendor shall have fifteen (15) calendar days from the date of notification to submit a corrected report without incurring late filing penalties, as long as the original report was filed on time.

(c) Due Date. Monthly filers shall submit returns and tax on or before the last day of the month following the month in which the sales occurred; quarterly filers shall submit returns and tax on or before January 31, April 30, July 31 and October 31 of each calendar year and annual filers shall submit returns on or before January 31 of each calendar year. If a due date falls on a weekend or federal or Wyoming state holiday the next business day serves as the new due date.