

**EXEMPTION MATRIX**

As of July 1, 2006 the Streamlined Sales and Use Tax Agreement Certificate of Exemption is the only exemption certificate authorized for use in Wyoming. We created the following exemption matrix to educate and assist both taxpayers and vendors. Succinctly, the matrix seeks to educate taxpayers as to the scope of their exemptions and in properly completing exemption certificates for vendor record retention requirements. The exemption matrix is organized by subject matter categories in italics consistent with Wyoming sales tax statutes. In each of the italicized categories appear the exemptions contained within those categories. This matrix provides the following information: 1) A brief description of every sales tax exemption currently authorized by Wyoming law;\* 2) Statutory citations for every sales tax exemption authorized by Wyoming law; 3) Examples or special requirements associated with sales tax exemptions; and 4) The reason for the exemption tied to Section 5 of the Streamlined Sales and Use Tax Agreement Certificate of Exemption. Certificates of Exemption are not to be sent to our agency, rather they must be fully completed by taxpayers and given to vendors at the time of transaction. In turn, vendors must preserve in their records, exemption certificates completed by taxpayer for audit purposes.

\*Please note that many, but not all sales tax exemptions found in Wyoming statutes at W.S. 39-15-105 also appear in Wyoming use tax statutes at W.S. 39-16-105. We encourage vendors and taxpayers to thoroughly review both Wyoming sales and use tax statutes online as follows: From our homepage, <http://revenue.wyo.gov/>, from the home page select Wyoming Statutes then select Title 39 Taxation and Revenue. Our rules may also be accessed from the home page, select Department of Revenue Rules and Regulations, by Chaper, select Chapter 2 "Sales and Use Tax " rules. For further information or clarification, please contact the department by telephone at (307) 777-2459 or e-mail at: [DOR\\_Taxability@wyo.gov](mailto:DOR_Taxability@wyo.gov).

Description of Exemption	Statutory Citation	Examples or Special Requirements	Reason for Exemption
<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:</i>			
<b>Sales prohibited from tax by federal or Wyoming laws or constitutions</b>	W. S. 39-15-105 (a)(i)(A)	Examples: (1) Sales to the federal government or its instrumentalities and (2) Exported goods in international commerce and (3) Certain types of sales of tangible personal property and lodging services to foreign diplomats and (4) Sales or leases to enrolled members of the Northern Arapaho or Eastern Shoshone Tribes only. These sales or leases must be made on the Wind River Indian Reservation.	Example 1: Circle Sec. 5 A "Federal government (department)" Note: No number required for claiming this exemption Example 2: Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided Example 3: Circle Sec. 5 D "Foreign diplomat" and indicate number from either the diplomat's yellow or blue striped card Example 4: Circle Section 5 C (Tribal Government) This exemption includes Northern Arapahoe and Eastern Shoshone government entities as well as individual members of the Northern Arapahoe or Eastern Shoshone tribes.
<i>For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:</i>			
<b>Interstate transportation of freight or passengers</b>	W. S. 39-15-105 (a)(ii)(A)	None	No exemption certificate required. Exempt interstate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 7(a)]
<b>Sales of: (1) Railroad rolling stock by interstate railroads, (2) aircraft by interstate air carriers and (3) trucks, truck-tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight purchased by interstate carriers or the same if purchased under exemption clauses in federal law and used in interstate commerce</b>	W. S. 39-15-105 (a)(ii)(B)	Examples: (1) Railroad rolling stock includes locomotives, Interstate air carriers regulated by the Federal Aviation Administration (formerly the United States civil aeronautics board) and (2) For purposes of this exemption we administer "gross vehicle weight" as the weight of each distinct vehicle and not vehicle combinations.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided

Leases of motor vehicles with or without trailers when the lease rental is computed from gross receipts of the operation if the operator is operating under a valid interstate authority or permit.	W. S. 39-15-105 (a)(ii)(C)	Special Requirement: Qualifying operators operating under valid interstate authority or permit can be either the lessor or lessee in the transaction. This varies on a case by case basis.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales to Wyoming joint apprenticeship and training programs	W. S. 39-15-105 (a)(ii)(D)	Special Requirement: Qualifying programs must be approved by the United States Department of Labor	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales of food purchased with food stamps	W. S. 39-15-105 (a)(ii)(E)	Special Requirement: Exemption is based on complying with the Food Security Act of 1985 (or relevant successor federal legislation)	No exemption certificate required.
<b><i>For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:</i></b>			
Sales of ingredients or components to persons 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	W. S. 39-15-105 (a)(iii)(A)	Examples: (1) Includes sales of containers, labels or shipping cases used for end product and (2) Includes chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process	Circle Sec. 5 I and include sales/use tax license number in space provided if purchaser is required to be licensed
Sales of livestock, feeds for 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	W. S. 39-15-105 (a)(iii)(B)	Examples: (1) We administer the word "livestock" broadly as any living animal. (2) Feed for animals kept as pets is taxable because the exemption only applies to feed for animals for marketing purposes. (3) Only fertilizer planted or applied to the land is exempt. Herbicides applied to the land are taxable.	No exemption certificate required for sales of livestock. Given our broad interpretation of "livestock" we do not require exemption certificates for these sales transactions. For the remainder of the exemption, exemption certificates are required. For those transactions, circle Sec. 5 H and include sales/use tax license number in the space provided if the purchaser is required to be licensed
Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants	W. S. 39-15-105 (a)(iii)(C)	None	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales of power or fuel to a person engaged in manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture	W. S. 39-15-105 (a)(iii)(D)	Special Requirements: Exempt purchases of power or fuel must be separately accounted for by separate metering, storage or engineered calculation.	Circle Sec. 5 I and include sales/use tax license number in the space provided if the purchaser of the exempt power or fuel is required to be licensed. If using an engineered calculation that must be supplied as well.
Sales of power or fuel to a person engaged in the transportation business when the same is consumed directly in generating motive power for actual transportation purposes, except power or fuel not taxed as gasoline, gasohol or diesel fuel and is used to propel a motor vehicle upon the highway	W. S. 39-15-105 (a)(iii)(E)	Examples: (1) Exemption applies to fuel consumed by rail carriers, (2) Exemption applies to electricity consumed by pipeline transportation companies. The key for determinations is whether the "person" is "engaged in the transportation business or not.	Circle Sec. 5 L (Other) cite statute or describe exemption in space provided

Wholesale sales excluding sales of controlled substances which are not sold pursuant to a written prescription of or through a licensed practitioner	W. S. 39-15-105 (a)(iii)(F)	Special Requirements: This purchase for resale exemption is restricted to vendors licensed to collect and remit sales tax in Wyoming or in a state outside of Wyoming. This exemption is also available to vendors in non-sales tax states who can document their business registration number with their home state's Office of the Secretary of State	Circle Sec. 5 G (Resale) and list either sales/use tax license number or business registration number per preceding "Special Requirements."
Sales of fuel for use as boiler fuel in the production of electricity	W. S. 39-15-105 (a)(iii)(G)	Example: Exemption applies most frequently to retail sales of coal for use as a boiler fuel by utility companies producing electricity	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales of food or meals furnished by a food establishment, without charge to an employee for consumption on the premises	W. S. 39-15-105 (a)(iii)(J)	Example: Food or meals in this context is exempt both at the wholesale level when purchased by the food establishment and when withdrawn from its inventory for subsequent use.	No exemption certificate required.
<i>For the purpose of exempting sales of services and tangible personal property sold to government, charitable and non profit organizations, irrigation districts and weed and pest control districts, the following are exempt:</i>			
Sales to the State of Wyoming or its political subdivisions	W. S. 39-15-105 (a)(iv)(A)	Special Requirements: This exemption applies only to Wyoming governmental entities at the state or local level. It also includes Wyoming school districts. The exemption does not apply to similar out of state entities.	Circle Sec. 5 B "State or local government (name)" Note: no number required for claiming this exemption.
Sales to religious or charitable organizations, including non profit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health	W. S. 39-15-105 (a)(iv)(B)	Special Requirements: See Bulletin on website at: <a href="http://revenue.wyo.gov/">http://revenue.wyo.gov/</a> . From the homepage select Publications. Scroll down to Sales and Use Tax Materials and select Sales and Use Tax Bulletins, then select Bulletin 16, Religious and Charitable Exemptions.	Circle Sec. 5 E "Charitable organization" and indicate the Revenue Identification Number (if one issued by the Department of Revenue) or Circle Sec. 5 F "Religious or educational organization"

Occasional sales made by religious or charitable organizations for fund raising purposes	W. S. 39-15-105 (a)(iv)(C)	Special Requirements: Exempt occasional sales for fundraising purposes by religious or charitable organizations must be four (4) or fewer per calendar year. The duration of exempt occasional sales fundraisers can be up to sixty (60) days each.	No exemption certificate required.
Sales made to a joint powers board	W. S. 39-15-105 (a)(iv)(D)	Special Requirement: Qualifying joint powers boards must be organized under the Wyoming Joint Power Act per W.S. 16-1-104(b) et. seq.(1977)	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
The sales price of admission to and user fees for county or municipal owned recreation facilities	W. S. 39-15-105 (a)(iv)(E)	Examples include, but are not limited to, swimming pools, athletic facilities and recreation centers.	No exemption certificate required.
Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real or tangible personal property owned by or incorporated in projects under contract to the state of Wyoming or its political subdivisions, irrigation districts or weed and pest control districts	W. S. 39-15-105 (a)(iv)(F)	None	No exemption certificate required. The project contract with the State of Wyoming or its political subdivision establishes the exemption contemplated by this statute.
Sales to a Wyoming Irrigation District	W. S. 39-15-105 (a)(iv)(G)	Special Requirement: Qualifying irrigation districts must be created under W.S. 41-7-201 through 41-7-210.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales to a Wyoming weed and pest control district	W. S. 39-15-105 (a)(iv)(H)	Special Requirement: Qualifying weed and pest control districts must be created under W.S. 11-5-101 et. seq.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Intrastate transit of persons services by a government, charitable or nonprofit organization	W. S. 39-15-105 (a)(iv)(J)	Example: Exemption applies to a municipality's intrastate transportation of its bus passengers.	No exemption certificate required. Qualifying entities as listed in the statutory language establish the exemption.
<b><i>For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:</i></b>			
Sales of transportable homes after the taxed has been paid once	W. S. 39-15-105 (a)(v)(B)	Special Requirements: Must be a transportable home as defined in W.S. 39-15-101	No exemption certificate required
Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-117 and diesel fuel taxed under W. S. 39-17-201 through 39-17-211	W. S. 39-15-105 (a)(v)(C)	Special Requirements: Exemption does not apply to gasoline or gasohol taxed under W.S. 39-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii)	No exemption certificate required
<b><i>For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:</i></b>			
Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse	W. S. 39-15-105 (a)(vi)(A)	None	No exemption certificate required. Qualifying persons, or their estates, as listed in the statutory language establish the exemption.

<b>Sales of the following tangible personal property sold under a prescription: drugs for human relief, insulin for human relief, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eye glasses, contact lenses, mobility enhancing equipment, durable medical equipment, and any assistive device</b>	W. S. 39-15-105 (a)(vi)(B)	Special Requirements: (1) Over the counter drugs are specifically excluded from this exemption, (2) mobility enhancing equipment and durable medical equipment are defined at W.S. 39-15-101, (3), Assistive devices are exempt only for permanently disabled persons per this statute and our rules definitions, <i>Chap 2, Sec. 2.</i>	No exemption certificate required. A prescription issued by a duly licensed practitioner as defined by W.S. 35-7-1002 (a)(xx) documents this exemption for a vendor's record retention purposes. [W.S. 39-15-107(a)(ii)]
<b>Sales of non capitalized medical equipment and disposable medical and dental supplies</b>	W. S. 39-15-105 (a)(vi)(C)	Special Requirements: (1) This exemption specifically excludes capitalized equipment or office supplies used in the normal course of business (2) Capitalized equipment is that which is depreciated under IRS rules, (3) Qualifying purchases by Medicare recognized health care providers fall within the exemption	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
<b>Sales of water delivered by pipeline or truck</b>	W. S. 39-15-105 (a)(vi)(D)	None	No exemption certificate required
<b>Sales of food for domestic home consumption</b>	W. S. 39-15-105 (a)(vi)(E)	None	No exemption certificate required
<b><i>For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:</i></b>			
<b>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</b>	W. S. 39-15-105 (a)(vii)(A)	Special Requirements: Exemption is limited to drilling rigs in the oil and gas context based on the statutory definition of "Well site" found at W.S. 39-15-101.	No exemption certificate required. Exempt transportation of drilling rigs and associated exempt activities must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 7(a)]
<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</b>	W. S. 39-15-105 (a)(vii)(B)	Special Requirements: A "person regularly engaged in the business of making loans" must be in full compliance with the Uniform Consumer Credit Code provisions applicable to them as administered by the Wyoming Department of Audit's Banking Division.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
<b><i>For the purpose of exempting, sales of services and tangible personal property as an economic incentive, the following are exempt:</i></b>			
<b>Intrastate transportation of employees to or from work when paid or contracted for by the employee or employer</b>	W. S. 39-15-105 (a)(viii)(A)(I)	None	No exemption certificate required. Payment and/or contracts of employee or employer establish the exemption.
<b>Intrastate transportation of freight and property including oil and gas by pipeline</b>	W. S. 39-15-105 (a)(viii)(A)(II)	None	No exemption certificate required. Exempt intrastate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 7(a)]

<b>Sales of the services of professional engineers, geologists, and the like for services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting production casing, including coring, logging and testing done prior to the setting of production casing for the drilling or 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</b>	W. S. 39-15-105 (a)(viii)(B)	Special Requirements: This exemption also applies 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.	No exemption certificate required. These exempt services and exempt drilling activities occur during a time period we call the pre-production casing phase. These exempt services must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 7(a)] For more information related to both exempt and taxable oil and gas services please see our publication on our web site.
<b>Sales of school annuals</b>	W. S. 39-15-105 (a)(viii)(C)	None	No exemption certificate required.
<b>Sales of newspapers</b>	W. S. 39-15-105 (a)(viii)(D)	None	No exemption certificate required.
<b>Sales of carbon dioxide and other gases used in tertiary production</b>	W. S. 39-15-105 (a)(viii)(F)	Example: Tertiary production is defined at W.S. 39-15-101, in part, as crude oil recovery by means of a tertiary enhanced recovery project as certified by the Wyoming oil and gas conservation commission or the United States government.	Circle Sec. 5 L (Other) cite statute or describe exemption in space provided
<b>Sales of lodging services 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</b>	W. S. 39-15-105 (a)(viii)(G)	Special Requirements: (1) Exemption applies only to lodging taxes imposed by W.S. 39-15-204(a)(ii). Sales tax still applies to sales of lodging services by guides or outfitters. (2) Guides and outfitters are licensed and regulated in Wyoming by the Board of Outfitters and Professional Guides.	No exemption certificate required. Guide or outfitter must maintain records showing collection of sales tax on lodging services and exemption of the same related to any applicable lodging tax.
<b>The sale of farm implements, meaning tractors or other machinery designed or adapted and used exclusively for agricultural operations</b>	W. S. 39-15-105 (a)(viii)(H)	Special Requirements: (1) Specifically excluded from this exemption is any titled vehicle, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts. (2) This exemption restricts use of exempt machinery to exclusive agricultural use. Thus, for hire use of such machinery outside of an agricultural operation negates the exclusive use requirement of the exemption.	Circle Sec. 5 L (Other) and cite statute and assert in space provided that the purchased farm implement will be exclusively used in agriculture
<b>Sales of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station</b>	W. S. 39-15-105 (a)(viii)(J)	Examples: (1) Included within these exempt services are repair or replacement materials or parts	No exemption certificate required. A vendor's records must establish (1) that it is a federal aviation administration certified repair station, and (2) its volume of exempt services as set forth in the statute.

Sales of the service of transmitting radio waves to a one-way paging unit owned or rented by a service subscriber, where messages received are displayed or played on a paging unit as voice, tone and voice, numeric or alphanumeric, including mail services purchased with the pager	W. S. 39-15-105 (a)(viii)(K)	Examples: This exemption applies only to one-way transmissions to a paging unit. This exemption does not impact the taxability of two-way telecommunications.	No exemption certificate required
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 in Wyoming	W. S. 39-15-105 (a)(viii)(M)	Special Requirements: (1) Sales of goods or services by Wyoming's private schools and by its institutions of higher education remain taxable. Such are not within the scope of the exemption as written.	No exemption certificate required. Sales by any Wyoming K-12 public school within the context of this statutory language establish the exemption.
Sale or leases of machinery to be used in Wyoming directly and predominantly in manufacturing tangible personal property	W. S. 39-15-105 (a)(viii)(O)	Special Requirements: (1) Qualifying manufacturers must be NAICS coded in manufacturing sector 31-33;* (See next column) (2) Exemption does not include noncapitalized machinery except for machinery expensed per section 179 of the Internal Revenue Code; (3) repealed by laws 2010 Ch. 33, 2. (4) Exemption is scheduled to expire on December 31, 2027.	*NAICS stands for the North American Industry Classification System manual of 2002. This manual is expected to be update in 2007, at which time, that manual will apply to the NAICS code criteria related to this exemption. Circle Sec. 5 I and include the Wyoming Statute citing in space provided.
Sales or leases 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.	W. S. 39-15-105 (a)(viii)(P)	None	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
Sales of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock.	W. S. 39-15-105 (a)(viii)(Q)	Special Requirements: This exemption is repealed effective July 1, 2021.	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided
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	W. S. 39-15-105 (a)(viii)(R)	None	Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided

<p><b>The purchases by a data processing services center. (I)</b>  <b>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;</b></p>	<p>W.S 39-15-105(a)(viii)(S)(I)</p>	<p>For the purpose of claiming the exemptions... (1) Has a physical location in this state where the qualifying equipment purchased shall be maintained and operated until the qualifying equipment is scheduled for replacement... (2) Shall make an initial total capital asset investment in a physical location in this state: (a) For the exemption in subdivision (I) of not less than five million dollars or has made a capital investment in a physical location in this state of not less than five million dollars in the five (5) years immediately preceding March 5, 2010;</p>	<p>Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided</p>
<p><b>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;</b></p>	<p>W.S 39-15-105(a)(viii)(S)(II)</p>	<p>Continued from (1) and (2) in the above W.S 39-15-105(a)(viii)(S)(I) ... For the exemption in subdivision (II) of this subparagraph, of not less than fifty million dollars (\$50,000,000.00) or has made a capital investment in a physical location in this state of not less than fifty million dollars (\$50,000,000.00) in the five (5) years immediately preceding April 1, 2011. Must keep adequate documentation and certification as required in (3), (4), (5) and (6).</p>	<p>Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided</p>
<p><b>Subsection (IV) of the above</b></p>	<p>W.S 39-15-105(a)(viii)(S)(IV)</p>	<p>For the purpose of claiming the exemption in subdivisions (I) and (II) in the subparagraph, for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of subdivision (III) are met in aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.</p>	<p>Circle Sec. 5 L (Other) and cite statute or describe exemption in space provided</p>



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.	W.S 39-15-105(a)(viii)(T)	None	Circle Sec. 5 L. (Other) and cite statute or describe exemption in space provided
<i>For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:</i>			
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	W. S. 39-15-105 (a)(ix)(A)	None	Vendors must deduct from the retail sales price of the new property the value of the trade-in property on the same invoice. By doing so, the vendor meets the requirements of this exemption without the need for an exemption certificate.
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.	W.S 39-15-105(a)(ix)(B)	None	For the purchase of a car sales tax exempt, one must document the purchase of the automobile as exclusive use outside of Wyoming by completing a "Sales and Use Tax Exemption Affidavit for Exclusive Use of Motor Vehicle Outside of Wyoming"