



State of Wyoming
**DEPARTMENT OF
REVENUE**
EXCISE TAX DIVISION

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Originally Issued: 11/07/97
Revised: 02/23/01

IMPORTANT MESSAGE FROM THE DIRECTOR TO ALL CONTRACTORS

By law, a contractor is deemed to be **the ultimate consumer of supplies and materials used in performing his services.** This very simply means the contractor must **pay the sales tax at the time he buys his supplies in Wyoming** . Contractors ordering supplies and materials from other states will **owe use tax on such purchases. The use tax rate is equal to the sales tax rate of the specific county, and is due by the end of the month following the month in which materials were brought into the state.** If sales tax was paid to the state of purchase, credit will be given for the documented tax paid up to the level of Wyoming's use tax in the county in which materials or supplies were brought. Use tax must be remitted on Form 15. Forms can be obtained from DOR office in Cheyenne or any field office and can be downloaded from the Internet.
<http://revenue/excise/pdf/form15.pdf>

Contractors **should not charge sales tax** to customers when performing work on real property. Contractors - unless they also sell supplies at retail - are **not "vendors" and should not hold a sales tax license.** If you have such a license, please mail it back to the department with a cancellation request. This will save you from having to fill out sales tax returns for each reporting period.

Equipment, materials, fixtures and supplies purchased by a contractor to perform under a contract - even for a tax exempt entity - are subject to sales/use tax.

THE DEPARTMENT OF AUDIT'S AUDITORS MIGHT VISIT YOU SOME DAY.
PROTECT YOURSELF, FOLLOW THE LAW NOW TO AVOID UNPLEASANT
SURPRISES LATER.

If you need further help, please call the Excise Tax Division of the DOR at (307) 777-5200 or visit our website at <http://revenue.state.wy.us>