



State of Wyoming

DEPARTMENT OF REVENUE

EXCISE TAX DIVISION

122 West 25th Street, 2-West, Cheyenne, Wyoming 82002-0110
Telephone:(307) 777-5200 Web:<http://revenue.state.wy.us> E-mail:dor@wy.gov
Excise Division Fax (307)777-3632

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Attention Optical Professionals

Important Sales & Use Tax Information

You may need to be licensed under the sales tax laws.

Optical professionals selling non-prescription eyewear or other tangible personal property must obtain a sales tax license. The law requires those persons engaged in sales at wholesale or retail to be licensed and collect sales tax on taxable transactions.

Once licensed, tangible personal property purchased **for resale** can be bought tax free as a wholesale purchase. The sales tax will be paid by the end purchaser, your customer, and collected and remitted by you. You must collect the applicable sales tax on taxable items and remit the tax periodically to the Department of Revenue. The sales tax return must be completed to show where your sales occur (which county) and to calculate the tax due for the period covered.

Items used in your business are taxable.

Tangible personal property purchased to use in your business are not wholesale purchases and are therefore subject to the sales and use tax. For goods purchased in Wyoming, sales tax should be paid to the seller at the time such goods are purchased. This includes computers, office supplies and capitalized equipment that will be used in the operation of your business.

Wy Dept of Rev Rules, Chap 2, Sec.14(z) " Physicians and dentists. All purchases of noncapitalized equipment used in their practice by dentists and Medicare recognized health care providers shall be exempt from the sales and use tax. Disposable supplies which are used on a single patient and immediately discarded are exempt from the sales and use tax. All purchases of capitalized equipment depreciated under IRS rules, and office supplies are subject to sales and use taxes." This rule applies to optical professionals as Medicare recognized healthcare providers.

Goods purchased out of state through mail order and not taxed by the supplier are subject to Wyoming's use tax. These purchases should be reported on the sales tax return, if you are licensed, and the use tax remitted along with sales tax that you have collected from your customers.

If you are not licensed under the sales tax laws, your use tax liability can be reported on a "Consumer Use Tax Form 15." This form is available on the Department's web site <http://revenue/excise/pdf/form15.pdf> at DOR offices, and in many county offices. Consumer use tax is due by the end of the month following the month of purchase.

Exempt items.

Wyoming law provides an exemption from the sales tax on sales of prescription eyeglasses and contact lenses.

Licensing and other information.

Contact the Department of Revenue in Cheyenne at (307)777-5200 for more information on license requirements or to learn more about the taxability of particular items used in your business. Local field office personnel can also assist you. Field offices are located at:

Casper	266-3621	Powell	754-2686
Cheyenne	777-5211	Rock Springs	382-4531
Gillette	682-6061	Sheridan	674-8559
Lander	332-3370	Thayne/Jackson	883-2934
Laramie	742-4207	Torrington	532-5566
