



State of Wyoming

DEPARTMENT OF REVENUE

EXCISE TAX DIVISION

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To all owners and lessees of industrial plants and mines in Wyoming

April 16, 1999

The mailing of this bulletin is intended to inform you of your occasional status as a "general" or "prime contractor", and to clarify the sales/use tax reporting requirements imposed on Wyoming resident contractors.

As defined by W.S. 39-15-301 (a)(ii), a **general** or **prime contractor** is:

(A) Any person who agrees with the owner or lessee of real property in this state to perform services or furnish materials and services for the construction, alteration, improvement or repair of real property in this state; or

(B) Any person who acts on behalf of the owner or lessee of real property in this state to arrange for the furnishing of services or the furnishing of materials and services for the construction, alteration, improvement or repair of real property in this state; or

(C) Any person who owns or leases real property in this state for the purpose of developing that property and in the development thereof alters or makes improvements to the property or contracts for the alteration or improvement of the property.

Paragraph (C) provides that you, as the owner or lessee of real property for the purpose of developing that property, are required to comply with the contractor sales/use tax laws spelled out in W.S. 39-15-301.

The current requirements for resident contractors are listed below;

Register projects on which you have awarded a contract to a non-resident subcontractor. Use ETS Form #121 <http://revenue/excise/pdfets121> and submit to the Wyoming Department of Revenue within ten days of project award notification.

2. Complete and submit a Subcontractor Information Report (ETS Form #120) <http://revenue/excise/pdf/ets120.pdf> for all resident and non-resident subcontractors if you meet the requirement above.

3. Retain 4% of the total contract amount due any non-resident subcontractor until you receive written authorization from the Department to release the retainage. The Department will demand the retainage if the subcontractor fails to comply with their requirements. A non-resident subcontractor can avoid the retainage requirement by posting a bond with the Department. The bond must equal 4% of the total contract amount. The Department will notify you if such bond is furnished.

4. Submit the use tax to the Department of Revenue on all purchases of materials, fixtures, or other supplies purchased in other states, if those purchases were made tax free or at a lesser tax rate than the applicable Wyoming sales tax rate for the county where the materials are stored, used, or consumed. Submit this tax on a Form 15 on our web site at <http://revenue/excise/pdf/form15.pdf> (if you are a licensed vendor, use Form 10 or 11) on or before the last day of the month following the month of purchase to avoid the imposition of penalty and interest.

5. Complete and submit the Affidavit of Completion ETS Form #123 <http://revenue/excise/pdf/ets123.pdf> at the end of the project.

If you have any questions concerning contractor requirements, please call us at (307) 777-5200.

The Department will consistently enforce these provisions from this date, April 16, 1999, forward.