

The State



of Wyoming

## DEPARTMENT OF REVENUE

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The United States Supreme Court ruled in *South Dakota v. Wayfair, Inc. ET AL* [https://www.supremecourt.gov/opinions/17pdf/17-494\\_j4el.pdf](https://www.supremecourt.gov/opinions/17pdf/17-494_j4el.pdf) on June 21, 2018, that states can require remote sellers to collect and remit the applicable sales or use taxes on sales delivered to locations within their state – regardless of whether the seller has a “physical presence” in the state.

The Department of Revenue is currently reviewing the Supreme Court’s decision to determine how this will apply to our Statutes and our ability to require collection. Wyoming’s nexus statutes are identical to South Dakota’s. The thresholds for economic nexus in Wyoming are either 200 sales transactions or \$100,000 in sales annually. Also, like South Dakota, Wyoming is a member of the Governing Board of the Streamlined Sales and Use Tax Agreement. Wyoming offers the same simplifications as South Dakota noted in the Supreme Court’s decision.

Once the Department has had the opportunity to review the decision’s impacts we will establish a date certain for licensing deadline. The Department will only enforce collection requirements on a prospective basis. We will attempt to contact remote sellers that we believe meet the thresholds for collection under our laws.

Remote sellers who wish to begin collection of the tax now will be licensed as expeditiously as possible. Should you need to enlist the services of our network of Certified Service Providers we will provide you with a list of contacts. Should you need to register with other states you can register for all 24 Streamlined states with one electronic application. <https://www.sstregister.org/>

This notice will be updated once the collection enforcement date is identified.