



Sales Tax Guidelines for Taxidermy

Originally issued March 2, 2005/Revised August 1, 2014
Wyoming Department of Revenue

Taxability Determinations

Taxidermy services performed in Wyoming are subject to Wyoming sales tax. [W.S. 39-15-101(a)(ix)] The Wyoming Supreme Court has held that taxidermy is an alteration of tangible personal property and is not a manufacturing process. [*Frontier Taxidermist, Inc. v. Wyoming Dep't of Revenue, 497 P.2d 1374 (Wyo. 1972)*] Alterations of tangible personal property in Wyoming are subject to sales tax. [W.S. 39-15-103(a)(i)(J)]

The taxidermist's purchase of all materials and services that become part of the finished trophy are wholesale purchases and are not subject to sales/use tax. Such exempt purchases by the taxidermist become part of the taxable sales price paid by the purchaser of the taxidermist's services. [W.S. 39-15-101(a)(viii)]

- Certain tools are necessary for the taxidermist to perform their services; i.e., scalpels, scalpel handles, cape needles, rasps, etc. The purchase of these tools by the taxidermist is subject to sales tax. [W.S. 39-15-103(a)(i)(A), *WY Dept. of Rev. Rules, Chap. 2, Sec. 13(bb)*]

Sourcing

Out of state hunters commonly have their game trophies mounted in Wyoming and

then shipped to their out of state homes. The charges for taxidermy services performed in Wyoming vary depending on our sourcing rules and where the customer makes first use of the service.

- A customer located in Nebraska ships their game animal to a taxidermist for mounting, in Sheridan, WY (Sheridan County). The taxidermist completes the service and then ships the trophy back to the customer in Nebraska. The customer receives first use of the service in Nebraska therefore no Wyoming sales tax is due as this is beyond our taxing jurisdiction. [W.S. 39-15-104(f)(i)]
- A customer brings their game animal to a taxidermist for mounting in Cheyenne, WY and will come back and get the mount once it is done, the customer will owe sales tax based on Laramie County, as that is where he is making "first use" of the mount by picking it up at the taxidermist business. If the taxidermist ships that same mount back to the customer in Sheridan, WY, sales tax would be collected for Sheridan County as that is where the customer will make "first use" of the mount.

Additional sourcing examples may be found in our sourcing bulletin available on our web site.

- Transportation and freight charges associated with this retail sale are not subject to sales tax and must be separately stated on the invoice. For more details, see our “Freight/Transportation Charges” bulletin on our web site, <http://revenue.wyo.gov>.

Please be advised that this bulletin addresses issues in general terms and cannot be appropriate or applicable in all situations. If your situation is markedly different or you have concerns about this issue, please do not hesitate to contact this department. You can do so by e-mail directed to:
DOR_taxability@wyo.gov

Supporting Authority -

W.S. 39-15-101(a)(viii) states:

“Sales price”

(A) Shall apply to the measure subject to sales tax and means the total amount or consideration, including cash, credit, property and services for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- (I) The seller’s cost of property sold;
- (II) The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller and any other expense of the seller;
- (III) Charges by the seller for any services necessary to

complete the sale other than delivery and installation charges;

- (IV) Delivery charges;
- (V) Installation charges;
- (VI) Repealed by Laws 2007, Ch. 10,2.

(B) Shall not include:

- (I) Discounts, including cash, terms or coupons which are not reimbursed by a third party, which are allowed by a seller and taken by a purchaser on a sale;
- (II) Interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale or similar document given to the purchaser; and
- (III) Any tax legally imposed directly on the consumer which is separately stated on the invoice, bill of sale or similar document given to the purchaser.

(C) "Sales price" shall include consideration received by the seller from third parties if:

- (I) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to the price reduction or discount on the sale;
- (II) The seller has an obligation to pass the price reduction or discount through to the purchaser;
- (III) The amount of the consideration attributable to the sale is fixed and

determinable by the seller at the time of the sale of the item to the purchaser; and

(IV) One (1) of the following criteria is met:

(1) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where the coupon certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(2) The purchaser identifies himself to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron shall not constitute membership in such a group; or

(3) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation

presented by the purchaser.

W.S. 39-15-103(a)(i)(A) states:

Taxable event. The following shall apply:

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(A) The sales price of every retail sale of tangible personal property within the state;

W.S. 39-15-103(a)(i)(J) states:

Taxable event. The following shall apply:

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

(J) The sales price paid for services performed for the repair, alteration or improvement of tangible personal property;

W.S. 39-15-107(b)(vi) states:

Payment. The following shall apply:

(vi) If a sale is made on credit, contract or conditional basis and title does not pass until a future date, there shall be paid upon each payment that portion of the total tax which the amount paid bears to the purchase price. If a vendor discontinues business, the tax shall be computed and paid on the outstanding amount of all credit, installment and conditional sales;

W.S. 39-15-104(f)(i) states:

The tax rate imposed upon a transaction subject to this chapter shall be sourced as follows:

The retail sale, excluding lease or rental, of a product shall be sourced as follows:

(A) When the product is received by the purchaser at a business location of the seller, the sale shall be sourced to that business location;

(B) When the product is not received by the purchaser at a business location of the seller's, the sale shall

be sourced to the location where receipt by the purchaser, or the purchaser's agent designated as such by the purchaser, occurs, including the location indicated by instruction

for delivery to the purchaser or donee, known to the seller;

(C) When subparagraphs (A) and (B) of this paragraph do not apply, the sale shall be sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;

(D) When subparagraphs (A) through (C) of this paragraph do not apply, the sale shall be sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith;

(E) When none of the previous rules of subparagraphs (A) through (D) of this paragraph apply, including the circumstance in which the seller is without sufficient information to apply any of the previous rules, then the location shall be determined by the address from which tangible personal property was shipped, from which the digital good or the computer software delivered electronically was first available for transmission by the seller, or from which the service was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold;

(F) For the purposes of this paragraph the terms "receive" and

"receipt" means taking possession of tangible personal property, making first use of services or taking possession or making first use of digital goods, whichever comes first. The terms "receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser.

WY Dept. of Rev. Rules, Chap 2, Sec 3(a) states:

Sales/Use Tax Rate. The time and place of sale shall determine the applicable tax rate except for motor vehicles.

(i) Leased/Rented Tangible Personal Property. Any purchase option exercised at the end of the lease agreement is a separate transaction and will be taxed as a separate sale where the transaction occurs.

(ii) For services involving periodic billings, tax rate increases shall apply to the first billing period starting on or after the effective date of the rate change. For tax rate decreases, the new rate shall apply to bills rendered on or after the effective date.

WY Dept. of Rev. Rules, Chap 2, Sec 13(bb) states:

Purchases by Businesses. Purchases by businesses and professional persons of equipment, tools and supplies for use in conducting their businesses or professions shall be subject to the sales or use tax.