



Remote Sellers

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Wyoming Department of Revenue

W.S. 39-15-501 states that any seller of tangible personal property, admissions or services for delivery into Wyoming must comply with all applicable Wyoming sales tax laws and procedures “as if the seller had a physical presence in this state.” This requirement applies to retailers outside of Wyoming who meet certain statutory and economic thresholds. Specifically, this obligation applies only if, in the current calendar year or the immediately preceding calendar year: (1) Gross revenue from sales into Wyoming exceeds one hundred thousand dollars (\$100,000). If an out-of-state business meets these statutory thresholds, they are required to license as a vendor and begin collecting and remitting Wyoming sales tax on all taxable sales made for delivery in this state.

Vendors that do not meet the stated thresholds are not required to license for the collection and remittance of Wyoming sales tax.

FAQ

Who is a remote seller?

An out-of-state seller that has no physical presence in Wyoming, would be considered a remote seller.

I am a Wyoming business and a remote seller. Do I need to register for a permit in other states?

We are unable to provide guidance on the taxing laws for remote sellers in other states.

We suggest you contact those state(s) in which you do business as you may have registration and reporting requirements with those state(s).

Do I need to apply for a license each year?

No, an application is not required each year you conduct business. Your license will remain active as long as you maintain compliance or until you request a cancellation.

When are sales tax returns due?

Wyoming sales tax returns are due on or before the last day of the month following the last month in the reporting period.

Is Wyoming’s threshold computed based on gross sales, retail sales, or taxable sales?

Gross sales; this would include the total revenue in Wyoming; including taxable, exempt, and wholesale sales.

Sales & Use Tax License Application

Our Wyoming Sales/Use Tax License Application may be accessed and downloaded from our website: <https://revenue.wyo.gov>. On the home page, locate “Excise Tax”, select “Registration”, select “Sales/Use/Lodging Registration” then under “Sales and Use Tax License Applications Forms”, select “Application – Regular Vendors”. The application should be accompanied with a \$60.00 nonrefundable check for the licensing fee.

Alternatively, an application may be submitted online through our Wyoming Internet Filing Service (WYIFS) portal at <https://excise-wyifs.wy.gov>. The first step in the process of applying online is to register for an electronic filing account. Once that process is complete, we will send an email with a PIN number. At that point, access to the system is granted to apply for a sales/use tax license.

Once licensed, the Department will assign a filing form type and frequency on a prescribed basis, e.g., monthly, quarterly, or annually depending on tax volume. For those who choose to file manual (i.e., paper) returns, our office creates and mails them for completion. For those who choose to file electronically, we make the forms available online through the WYIFS portal. Returns are due on or before the last day of the month following the last month in the reporting period.

Wyoming Sales/Use Tax Rates

Current tax rate charts may be located on our website at <https://revenue.wyo.gov/> where you may download relevant sales tax rate charts. On the home page, select “Excise Tax”, go to “Educational Materials”, select “Sales/Use/Lodging Tax Rates”, select “Sales/Use/Lodging Tax Rates”. Select the Tax Rate Chart for the most relevant date. These rate charts are updated as changes occur on a quarterly basis.

Additional Resources

The Department provides a number of educational materials available on our website: <https://revenue.wyo.gov/>. On the home page find “Excise Tax”, select “Educational Materials”.

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)(xv) states:

"Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii), a remote seller to the extent provided by W.S. 39-15-501 and a marketplace facilitator to the extent provided by W.S. 39-15-502. A person is not in the business of selling if selling tangible personal property, admissions or services which are subject to taxation under this article is not a habitual or regular activity of the person;

W.S. 39-15-501(a)(i) states:

(a) Notwithstanding any other provision of law, any seller of tangible personal property, admissions or services which are subject to taxation under chapter 15 or 16 of this title who does not have a physical presence in this state shall remit sales tax and follow all applicable procedures and requirements of this chapter as if the seller had a physical presence in this state once the seller meets either of the following requirements for the current calendar year or the immediately preceding calendar year:

(i) The seller's gross revenue from the sale of tangible personal property, admissions or services delivered into this state exceeds one hundred thousand dollars (\$100,000.00).

(b) Notwithstanding any other provision of law, the department may bring an action in this state to obtain a declaratory judgment that the obligation of the seller to remit sales tax under subsection (a) of this section is applicable and valid under state and federal law.

(c) The filing of a declaratory judgment action under subsection (b) of this section operates as an injunction during the pendency of the action prohibiting the department or any other state entity from enforcing the obligation in subsection (a) of this section against any seller who does not affirmatively consent or otherwise remit sales tax on a voluntary basis.

(d) If a court has entered a judgment against a seller or otherwise lifted or dissolved an injunction under this section, the department shall assess and apply the obligation under subsection (a) of this section from the date the judgment is entered or the injunction is lifted with respect to that seller.

(e) A seller complying with this section voluntarily or pursuant to an action brought under this section may seek a recovery of taxes, penalties or interest by following the procedures established in this chapter. No claim for a refund or recovery of taxes, penalties or interest shall be granted on the basis that the seller lacked a physical presence in this state and complied with this section voluntarily

while under the protection of an injunction granted under this section. Nothing in this subsection shall limit the ability of a seller to obtain a refund or recovery of taxes, penalties or interest for any other reason including mistake of fact or a miscalculation of the applicable tax.

(f) No seller who remits sales tax voluntarily or otherwise under this section shall be liable to any person who claims that the sales tax has been over collected if any provision of this act is later deemed unlawful.

(g) Nothing in this section shall be construed to affect the obligation of any purchaser in this state to remit use tax for any applicable transaction.

W.S. 39-16-101(a)(x) states:

“Vendor” means any person engaged in the business of selling at retail or wholesale tangible personal property, having or maintaining within this state, directly or by any subsidiary, an office, distribution house, sales house, warehouse or other place of business, or any agents operating or soliciting sales or advertising within this state under the authority of the vendor or its subsidiary, regardless of whether the place of business or agent is located in the state permanently or temporarily or whether the vendor or subsidiary is qualified to do business within this state. Agents acting under the authority of the vendor include but are not limited to truckers, peddlers, canvassers, salespersons, representatives, employees, supervisors, distributors, delivery persons or any other persons performing services in this state. "Vendor" also includes every person who engages in regular or systematic solicitation by three (3) or more separate transmittances of an advertisement or advertisements in any twelve (12) month period in a consumer market in this state by the distribution of catalogs, periodicals, advertising flyers, or

other advertising, or by means of print, radio, television or other electronic media, by mail, telegraph, telephone, computer data base, cable, optic, microwave, satellite or other communication system for the purpose of effecting retail sales of tangible personal property;