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November 8, 2010

Scott Peterson, Executive Director
Streamlined Sales Tax Governing Board, Inc
4205 Hillsboro Pike, Suite 305
Nashville TN 37215

RE: Wyoming's response to 2010 recertification analysis

Dear Mr. Peterson,

The Wyoming Department of Revenue has reviewed the analysis performed by the Streamlined Sales Tax staff for the 2010 recertification of Wyoming to the Streamlined Sales Tax Agreement. Below is our response to the items raised in the analysis.

Section 317

Issue – 90 and 120 day rule regarding relief from the tax when exemption certificates are obtained after the fact.

Wyoming's Response – Wyoming does not restrict the production of an exemption certificate to 90 or 120 days from the date of the transaction. A vendor may obtain the certificate from the person asserting the exemption at anytime during the 3 year statute of limitations on production of documents or can be provided during audit. There is nothing in our statutes which limits the production of the document. If an exemption applies it would apply anytime after the transaction as well.

Section 328

Issue – Seller relief from liability.

Wyoming's practice over the years related to all published information has been to assume the responsibility for our information. If we err in a determination we assume the liability and hold the vendors that relied on the information harmless. Wyoming recognizes that vendors have only one opportunity to collect the tax correctly and that is at the time of the transaction. While I cannot provide specific information on this as it would violate the confidentiality of the taxpayer there have been instances where the department has taken on the burden of collecting the tax and relieved the vendor.

Section 331

Issue – Purchaser relief from liability.

Wyoming's constitution prohibits forgiving a debt on taxes owed which is specifically stated as an exception to Section 331.

Section 502

Issue – Seller relying on certified software.

As with Section 328 the state is not going to hold the seller liable for software certified by the certification committee of the Governing Board. While both of these issues are handled by administrative practice the state has assumed the burden from the seller in other occasions when the seller relied on erroneous information provided by the state.

Section 325

Issue – State uses administrative practice to determine what is considered reasonable business practice.

State's assumption is that as a self-reporting system all refund requests are assumed to be associated with acceptable business practices. Each request is based on the merit of the request. This practice is actually much broader than the language required under SSTA.

Section 329

Issue – States adherence to the rules for Effective Date for Rate Changes.

There would appear to be some differences in the way that Wyoming has responded to this vs. what I believe was the original intent of this section. I believe that the original intent was to provide consistency on rates charged by service companies such as a telecommunications company that render a continuous service which is billed on a periodic basis which might span a change in tax rates. On a continuous service the state would expect the service provider to utilize the rate in effect at the end of the billing period.

What was answered by staff was a situation where service is rendered by a company on a periodic basis rather than on a continuous basis such as a plumbing company. These types of companies would invoice their customer on the date the service was rendered. I do believe that my staff was unaware of the distinction here. Considering the fact that these issues continue to arise I am going to suggest a rules promulgation to clarify our practices.

Section 332

Issue – Taxation of digital code.

Digital code is not a separately defined term from “Specified Digital Products” however Section 332 states that it must be taxed like “Specified Digital Products” so we must assume that it is part of this definition and will tax it accordingly. As I have not been involved in the discussions surrounding digital products I’m curious why “digital code” was not defined if it was the intent of the Governing Board to tax it as a “specified digital product”. I do not believe the state is out of when this particular item is not defined.

Section 333

Issue – The Department of Revenue considers prewritten computer software to be tangible personal property and is taxed whether sold in tangible media or downloaded from a website. Section 333 excludes those products from the term “products transferred electronically. We have complied with the provisions of “Specified Digital Products” and separately imposed the tax on these products. I’m unaware of other products offerings outside of those products. If we become aware of such products the issue will be raised with the legislature.

Taxability Matrix

Issue – Error on the matrix associated with prepared food and bottled water.

I created an error on the matrix when I copied the food section from the old matrix to the new one and then missed it when I reviewed the document. The error has been corrected and posted to our website. I’m also including a copy of the document for the Governing Board. Prepared food is taxable in Wyoming and bottled water is exempt unless sold in a vending machine or meeting the 75% rule.

Prepaid calling services

Issue – State taxing prepaid calling services as TPP.

The state taxes these prepaid telecommunications not because we consider them TPP but because the intrastate telecommunications cannot be separately stated at the time of sale. The rule stated should be Chapter 2, Section 9(a). The rule cited was an old rule which limited the response to cards and considering how telecommunications has evolved over the last few years the rule will be removed.

Paging Services

Issue – Taxability of Paging Services

The State recognizes that Paging Services are telecommunications services and has an exemption which specifically exempts paging services. The problem arose last year

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when the exemption in Wyoming statutes referred to “one way paging services” which at the time legislation was passed was the only way this type of service was rendered. Since that time “two way paging” has become available but the key factor in determining the intent of the legislature was the fact that these units are activated by radio signals which differentiates them from other telecom services. We will be asking in the December Joint Interim Revenue Committee Meeting for conforming language to remove the reference to “one way paging”.

Please let me know if you need anything further from the state.

Sincerely,

Daniel W. Noble, Administrator
Department of Revenue, Excise Tax Division
(307) 777-5220

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Completed by:
E-mail address:
Phone number:
Date Submitted:

Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through April 30, 2010. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.

Administrative Definitions	Treatment of definition		Reference
	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.			
• Charges by the seller for any services necessary to complete the sale other than delivery and installation	X		W.S. 39-15-101(a)(viii)
• Telecommunication nonrecurring charges	X		W.S. 39-15-101(a)(viii)
• Installation charges	X		W.S. 39-15-101(a)(viii)
• Value of trade-in		X	W.S. 39-15-105(a)(ix)(A)
• Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
• Handling, crating, packing, preparation for mailing or delivery, and similar		X	W.S. 39-15-101(a)(viii)

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charges				
<ul style="list-style-type: none"> Transportation, shipping, postage, and similar charges 			X	W.S. 39-15-101(a)(viii)
<ul style="list-style-type: none"> Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser. 	Included in Sales Price		Excluded from Sales Price	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Handling, crating, packing, preparation for mailing or delivery, and similar charges 			X	W.S. 39-15-101(a)(viii)
<ul style="list-style-type: none"> Transportation, shipping, and similar charges 			X	W.S. 39-15-101(a)(viii)
<ul style="list-style-type: none"> Postage 			X	W.S. 39-15-101(a)(viii)
Sales Tax Holidays	Yes		No	Statute/Rule Cite/Comment
Sales Tax Holidays: Does your state have a sales tax holiday?			X	
If yes, indicate the tax treatment during your state sales tax holiday for the following products.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> All Energy star qualified products 				
<ul style="list-style-type: none"> Specific energy star qualified products or energy star qualified classifications 				
➤				
➤				
➤				
<ul style="list-style-type: none"> All Disaster Preparedness Supply 				
<ul style="list-style-type: none"> Specific Disaster Preparedness Supply 				
<ul style="list-style-type: none"> ➤ Disaster preparedness general supply 				
<ul style="list-style-type: none"> ➤ Disaster preparedness safety supply 				
<ul style="list-style-type: none"> ➤ Disaster preparedness food-related supply 				
<ul style="list-style-type: none"> ➤ Disaster preparedness fastening supply 				
<ul style="list-style-type: none"> School supply 				
<ul style="list-style-type: none"> School art supply 				
<ul style="list-style-type: none"> School instructional material 				
<ul style="list-style-type: none"> School computer supply 				
Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	Amount of Threshold	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Clothing 				

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• Computers			
• Prewritten computer software			
•			
•			
•			
Product Definitions			
Clothing and related products			
	Taxable	Exempt	Statute/Rule Cite/Comment
• Clothing	X		W.S. 39-15-103(a)(i)(A)
➤ Essential clothing priced below a state specific threshold	X		W.S. 39-15-103(a)(i)(A)
➤ Fur clothing	X		W.S. 39-15-103(a)(i)(A)
• Clothing accessories or equipment	X		W.S. 39-15-103(a)(i)(A)
• Protective equipment	X		W.S. 39-15-103(a)(i)(A)
• Sport or recreational equipment	X		W.S. 39-15-103(a)(i)(A)
Computer related products			
	Taxable	Exempt	Statute/Rule Cite/Comment
• Computer	X		W.S. 39-15-103(a)(i)(A)
• Prewritten computer software	X		W.S. 39-15-103(a)(i)(A)
• Prewritten computer software delivered electronically	X		W.S. 39-15-103(a)(i)(A)
• Prewritten computer software delivered via load and leave	X		W.S. 39-15-103(a)(i)(A)
• Non-prewritten (custom) computer software		X	WY Dept of Rev Rules, Chap 2, Sec (d)(i)
• Non-prewritten (custom) computer software delivered electronically		X	WY Dept of Rev Rules, Chap 2, Sec 15 (d)(i)
• Non-prewritten (custom) computer software delivered via load and leave		X	WY Dept of Rev Rules, Chap 2, Sec 15 (d)(i)
Mandatory computer software maintenance contracts			
	Taxable	Exempt	Statute/Rule Cite/Comment
• Mandatory computer software maintenance contracts with respect to prewritten computer software	X		W.S. 39-15-103(a)(i)(A), WY Dept of Rev Rules, Chap , Sec 15(mm)
• Mandatory computer software maintenance contracts with respect to prewritten computer software which is delivered electronically	X		W.S. 39-15-103(a)(i)(A), WY Dept of Rev Rules, Chap , Sec 15(mm)
• Mandatory computer software maintenance contracts with respect to	X		W.S. 39-15-103(a)(i)(A), WY

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prewritten computer software which is delivered via load and leave			<i>Dept of Rev Rules, Chap , Sec 15(mm)</i>
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) computer software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (d)(i)& 15(mm)</i>
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered electronically 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (d)(i)& 15(mm)</i>
<ul style="list-style-type: none"> Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is delivered via load and leave 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (d)(i)& 15(mm)</i>
Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software 		X	<i>WY Dept of Rev Rules, Chap 2, Sec 15 (mm)(ii)</i>
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades 		X	<i>WY Dept of Rev Rules, Chap 2,</i>

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delivered via load and leave and support services to the software			<i>Sec 15 (mm)(ii)</i>
Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates or upgrades and support services to the software 		100%	W.S. 39-15-103(a)(i)(J)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered electronically and support services to the software 		100%	W.S. 39-15-103(a)(i)(J)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that provide updates and upgrades delivered via load and leave and support services to the software 		100%	W.S. 39-15-103(a)(i)(J)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide support services to the software 		100%	Optional contracts that provide only telephone or online support are not subject to sales tax in Wyoming. If the support involves an alteration of the software, then the alteration is 100% taxable
Digital products(excludes telecommunications services, ancillary services and computer software)	Yes	No	Statute/Rule Cite/Comment
A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		W.S. 39-15-103(a)(i)(P)
	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Digital audio visual works sold to an end user with rights for permanent use 	X		W.S. 39-15-103(a)(i)(P)
<ul style="list-style-type: none"> Digital audio works sold to an end user with rights for permanent use 	X		W.S. 39-15-103(a)(i)(P)
<ul style="list-style-type: none"> Digital books sold to an end user with rights for permanent use 	X		W.S. 39-15-103(a)(i)(P)

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For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:	Yes	No	Statute/Rule Cite/Comment
• Digital audio visual works sold to users other than the end user.		X	W.S. 39-15-103(a)(i)(P)
• Digital audio visual works sold with rights of use less than permanent use.		X	W.S. 39-15-103(a)(i)(P)
• Digital audio visual works sold with rights of use conditioned on continued payment.		X	W.S. 39-15-103(a)(i)(P)
• Digital audio works sold to users other than the end user.		X	W.S. 39-15-103(a)(i)(P)
• Digital audio works sold with rights of use less than permanent.		X	W.S. 39-15-103(a)(i)(P)
• Digital audio works sold with rights of use conditioned on continued payments.		X	W.S. 39-15-103(a)(i)(P)
• Digital books sold to users other than the end user.		X	W.S. 39-15-103(a)(i)(P)
• Digital books sold with rights of use less than permanent.		X	W.S. 39-15-103(a)(i)(P)
• Digital books sold with rights of use conditioned on continued payments.		X	W.S. 39-15-103(a)(i)(P)
Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		X	W.S. 39-15-103(a)(i)(P)
Section 332H provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) List product based exemptions for specific items included in specified digital products.	Statute/Rule Cite/Comment		
• NA			
•			
•			
Food and food products	Taxable	Exempt	Statute/Rule Cite/Comment
• Food and food ingredients excluding alcoholic beverages and tobacco		X	W.S. 39-15-101(a)(xli); 39-15-105(a)(vi)(E); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)</i>
o Candy		X	W.S. 39-15-101(a)(xli); 39-15-105(a)(vi)(E); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)</i>
o Dietary Supplements		X	W.S. 39-15-101(a)(xli); 39-15-105(a)(vi)(E); <i>WY Dept of Rev</i>

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			<i>Rules, Chap 2, Sec 3(p)</i>
○ Soft Drinks		X	W.S. 39-15-101(a)(xli); 39-15-105(a)(vi)(E); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)</i>
○ Bottled Water		X	W.S. 39-15-101(a)(xli); 39-15-103(a)(i)(A); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)</i>
➤ Food sold through vending machines	X		W.S. 39-15-101(a)(xli); 39-15-103(a)(i)(A); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)(i)</i>
➤ Prepared Food	X		W.S. 39-15-101(a)(xli); 39-15-105(a)(vi)(E); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)</i>
Prepared food options - indicate whether the following options are included or excluded from the definition of prepared food. Options excluded from prepared food are taxed the same as food and food ingredients.	Included in definition	Excluded from definition	Statute/Rule Cite/Comment
➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)		X	W.S. 39-15-101(a)(xli); 39-15-103(a)(i)(A); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)(i)(B)</i>
➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	W.S. 39-15-101(a)(xli); 39-15-103(a)(i)(A); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)(i)(B)</i>
➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas		X	W.S. 39-15-101(a)(xli); 39-15-103(a)(i)(A); <i>WY Dept of Rev Rules, Chap 2, Sec 3(v)(i)(B)</i>
Health-care products	Taxable	Exempt	Statute/Rule Cite/Comment
Drugs (indicate how the options are treated in your state)			
Drugs for human use			
• Drugs for human use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Drugs for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Insulin for human use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Insulin for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Medical oxygen for human use without a prescription	X		W.S. 39-15-103(a)(i)(A)

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• Medical oxygen for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Over-the-counter drugs for human use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Over-the-counter drugs for human use with a prescription	X		W.S. 39-15-103(a)(i)(A)
• Grooming and hygiene products for human use	X		W.S. 39-15-103(a)(i)(A)
• Drugs for human use to hospitals		X	W.S. 39-15-105(a)(vi)(C)
• Drugs for human use to other medical facilities		X	W.S. 39-15-105(a)(vi)(C)
• Prescription drugs for human use to hospitals		X	W.S. 39-15-105(a)(vi)(B)
• Prescription drugs for human use to other medical facilities		X	W.S. 39-15-105(a)(vi)(B)
• Free samples of drugs for human use		X	No taxable sale
• Free samples of prescription drugs for human use		X	No taxable sale
Drugs for animal use			
• Drugs for animal use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Drugs for animal use with a prescription	X		W.S. 39-15-103(a)(i)(A)
• Insulin for animal use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Insulin for animal use with a prescription	X		W.S. 39-15-103(a)(i)(A)
• Medical oxygen for animal use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Medical oxygen for animal use with a prescription	X		W.S. 39-15-103(a)(i)(A)
• Over-the-counter drugs for animal use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Over-the-counter drugs for animal use with a prescription	X		W.S. 39-15-103(a)(i)(A)
• Grooming and hygiene products for animal use	X		W.S. 39-15-103(a)(i)(A)
• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		W.S. 39-15-103(a)(i)(A)
• Prescription drugs for animal use to hospitals and other animal medical facilities	X		W.S. 39-15-103(a)(i)(A)
• Free samples of drugs for animal use		X	No taxable sale
• Free samples of prescription drugs for animal use		X	No taxable sale
Durable medical equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Durable medical equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Durable medical equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Durable medical equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)

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• Durable medical equipment for home use with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment for home use with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment for home use with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Durable medical equipment for home use with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Oxygen delivery equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Oxygen delivery equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment for home use with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment for home use with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Kidney dialysis equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Kidney dialysis equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment for home use with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)

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• Kidney dialysis equipment for home use with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Enteral feeding systems with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Enteral feeding systems for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems for home use with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems for home use with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems for home use with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Enteral feeding systems for home use with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Repair and replacement parts for durable medical equipment which are for single patient use		X	W.S. 39-15-105(a)(vi)(C)
Mobility enhancing equipment (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Mobility enhancing equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Mobility enhancing equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Mobility enhancing equipment with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Mobility enhancing equipment with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Mobility enhancing equipment with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Mobility enhancing equipment with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
Prosthetic devices (indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Prosthetic devices without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Prosthetic devices with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Prosthetic devices with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Prosthetic devices with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Prosthetic devices with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)

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• Prosthetic devices with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Corrective eyeglasses without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Corrective eyeglasses with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Corrective eyeglasses with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Corrective eyeglasses with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Corrective eyeglasses with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Corrective eyeglasses with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Contact lenses without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Contact lenses with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Contact lenses with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Contact lenses with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Contact lenses with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Contact lenses with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Hearing aids without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Hearing aids with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Hearing aids with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Hearing aids with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Hearing aids with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Hearing aids with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Dental prosthesis without a prescription	X		W.S. 39-15-103(a)(i)(A)
• Dental prosthesis with a prescription		X	W.S. 39-15-105(a)(vi)(B)
• Dental prosthesis with a prescription paid for by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Dental prosthesis with a prescription reimbursed by Medicare		X	W.S. 39-15-105(a)(vi)(B)
• Dental prosthesis with a prescription paid for by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
• Dental prosthesis with a prescription reimbursed by Medicaid		X	W.S. 39-15-105(a)(vi)(B)
Telecommunications & related products	Taxable	Exempt	Statute/Rule Cite/Comment
• Ancillary Services	X		W.S. 39-15-103(a)(i)(C)
➤ Conference bridging service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(E)
➤ Detailed telecommunications billing service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(F)
➤ Directory assistance	X		W.S. 39-15-103(a)(i)(C); W.S.

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			39-15-101(xxxix)(G)
➤ Vertical service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(Y)
➤ Voice mail service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(Z)
Telecommunications (Indicate how the options are treated in your state)	Taxable	Exempt	Statute/Rule Cite/Comment
• Intrastate Telecommunications Service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(K)
• Interstate Telecommunications Service		X	Not included in the definition of a taxable communications service
• International Telecommunications Service		X	Not included in the definition of a taxable communications service
• International 800 service		X	Not included in the definition of a taxable communications service
• International 900 service		X	Not included in the definition of a taxable communications service
• International fixed wireless service		X	Not included in the definition of a taxable communications service
• International mobile wireless service		X	Not included in the definition of a taxable communications service
• International prepaid calling service	X		<i>WY Dept of Rev Rules, Chap 2, Sec 15(hh)(i)</i>
• International prepaid wireless calling service	X		<i>WY Dept of Rev Rules, Chap 2, Sec 15(hh)(i)</i>
• International private communications service		X	Not included in the definition of a taxable communications service

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• International value-added non-voice data service		X	Not included in the definition of a taxable communications service
• International residential telecommunications service		X	Not included in the definition of a taxable communications service
• Interstate 800 service		X	Not included in the definition of a taxable communications service
• Interstate 900 service		X	Not included in the definition of a taxable communications service
• Interstate fixed wireless service		X	Not included in the definition of a taxable communications service
• Interstate mobile wireless service		X	Not included in the definition of a taxable communications service
• Interstate prepaid calling service	X		<i>WY Dept of Rev Rules, Chap 2, Sec 15(hh)(i)</i>
• Interstate prepaid wireless calling service	X		<i>WY Dept of Rev Rules, Chap 2, Sec 15(hh)(i)</i>
• Interstate private communications service		X	Not included in the definition of a taxable communications service
• Interstate value-added non-voice data service		X	Not included in the definition of a taxable communications service
• Interstate residential telecommunications service		X	Not included in the definition of a taxable communications service
• Intrastate 800 service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate 900 service	X		W.S. 39-15-103(a)(i)(C)

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• Intrastate fixed wireless service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate mobile wireless service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate prepaid calling service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate prepaid wireless calling service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate private communications service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate value-added non-voice data service	X		W.S. 39-15-103(a)(i)(C)
• Intrastate residential telecommunications service	X		W.S. 39-15-103(a)(i)(C)
• Paging service		X	39-15-105(a)(viii)(K)
• Coin-operated telephone service	X		Taxable if intrastate call - W.S. 39-15-103(a)(i)(C)
• Pay telephone service	X		Taxable if intrastate call - W.S. 39-15-103(a)(i)(C)
• Local Service as defined by _____(state)			Wyoming has no such definition
•			
•			