

**Streamlined Sales Tax Governing Board**  
**Section 328 Taxability Matrix, Library of Definitions**  
(Revised December 22, 2008)

**State:** Wyoming

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Each of the items listed in the chart are defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) adopted November 12, 2002 and as amended effective January 1, 2008. 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 definition does not apply to your state, enter “NA” in the first column under the heading “Treatment of definition.” In accordance with the agreement, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the agreement. 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, 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.**

<b>ADMINISTRATIVE DEFINITIONS</b>		<b>Treatment of Definitions</b>		<b>Reference</b>
	<b>Sales Price:</b> 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.	<b>Included in sales price</b>	<b>Excluded from sales price</b>	<b>Statute or Rule Citation</b>
10010	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)
10040	Installation charges	X		W.S. 39-15-101(a)(viii)
10060	Credit for trade in		X	W.S. 39-15-105(a)(ix)(A)
	<b>Delivery Charges</b>			
11000	Handling, crating, packing, preparation for mailing or delivery, and similar charges	X		W.S. 39-15-101(a)(viii)
11010	Transportation, shipping, postage, and similar charges		X	W.S. 39-15-101(a)(viii)

11020	Delivery charges for direct mail		X	W.S. 39-15-101(a)(viii)
	<b>Sales Tax Holidays</b>			
	Wyoming currently has no sales tax holidays			
<b>PRODUCT DEFINITIONS</b>				
	<b>Clothing and Related Products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
20010	Clothing	X		W.S. 39-15-101(a)(i)(A)
20020	Clothing accessories or equipment	X		W.S. 39-15-101(a)(i)(A)
20030	Protective equipment	X		W.S. 39-15-101(a)(i)(A)
20040	Sport or recreational equipment	X		W.S. 39-15-101(a)(i)(A)
20050	Fur clothing	X		W.S. 39-15-101(a)(i)(A)
	<b>Computer Related Products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
30100	Computer	X		W.S. 39-15-101(a)(i)(A)
30015	Computer software (both written and non-prewritten)	-	-	Prewritten software is taxable; non-prewritten is exempt if separately stated on the invoice [W.S 39-15-103(a)(i)(A); <i>Rules Chap 2, Sec 9(a)</i> ,
30025	Computer software (both written and non-prewritten) delivered electronically	-	-	Electronically delivered prewritten software is taxable; non-prewritten is exempt if separately stated on the invoice [W.S 39-15-103(a)(i)(A); <i>Rules Chap 2, Sec 9(a), Sec 15 (d)(i)</i> ]
30035	Computer software (both written and non-prewritten) delivered via load and leave	-	-	Load and leave prewritten software is taxable; non-prewritten is exempt if separately stated on the invoice [W.S 39-15-103(a)(i)(A); <i>Rules Chap 2, Sec 9(a), Sec 15 (d)(i)</i> ]
30040	Prewritten computer software	X		W.S 39-15-103(a)(i)(A)
30050	Prewritten computer software delivered electronically	X		W.S 39-15-103(a)(i)(A)
30060	Prewritten computer software delivered via load and leave	X		W.S 39-15-103(a)(i)(A)

<b>Digital Related Products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
31000	Products transferred electronically	X		W.S. 39-15-103(a)(i)(A)
31010	Specified digital products (with rights of permanent use)	X		W.S. 39-15-103(a)(i)(A)
31020	Specified digital products (with rights of less than permanent use)	X		W.S. 39-15-103(a)(i)(A)
31030	Specified digital products (with rights conditioned on continued payment)	X		W.S. 39-15-103(a)(i)(A)
31040	Digital audio visual works (with rights of permanent use)	X		W.S. 39-15-103(a)(i)(A)
31050	Digital audio visual works (with rights of less than permanent use)	X		W.S. 39-15-103(a)(i)(A)
31060	Digital audio visual works (with rights conditioned on continued payment)	X		W.S. 39-15-103(a)(i)(A)
31070	Digital audio works (with rights of permanent use)	X		W.S. 39-15-103(a)(i)(A)
31080	Digital audio works (with rights of less than permanent use)	X		W.S. 39-15-103(a)(i)(A)
31090	Digital audio works (with rights conditioned on continued payments)	X		W.S. 39-15-103(a)(i)(A)
31100	Digital books (with rights of permanent use)	X		W.S. 39-15-103(a)(i)(A)
31110	Digital books (with rights of less than permanent use)	X		W.S. 39-15-103(a)(i)(A)
31120	Digital books (with rights conditioned on continued payments)	X		W.S. 39-15-103(a)(i)(A)
<b>Food and Food Products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
40010	Candy		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)</i>
40020	Dietary supplements		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)</i>
40030	Food and food ingredients excluding alcoholic beverages and tobacco		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)</i>
40040	Food sold through vending machines	X		W.S. 39-15-103(a)(i)(A) <i>Rules Chap 2, Sect 3(v)</i>
40050	Soft drinks		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)</i>
41000	Prepared food	X		W.S. 39-15-103(a)(i)(A); <i>Rules Chap 2, Sect 3(v)(i)</i>
<b>Prepared Food Options</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
41010	Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in Section 311, except subsector 3118 (bakeries)		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)(B)</i>
41020	Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)(B)</i>

41030	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,		X	W.S. 39-15-105(a)(vi)(E); <i>Rules Chap 2, Sect 3(v)(B)</i>
	<b>Health Care Products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
	Note that in Wyoming, the taxability of health care products for animals is unaffected by the presence of a prescription.			
51030	Drugs (both human and animal use) without a prescription	X		W.S. 39-15-103(a)(i)(A)
51020	Drugs for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
51070	Insulin (both human and animal use) without a prescription	X		W.S. 39-15-103(a)(i)(A)
51060	Insulin for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
51110	Medical oxygen (both human and animal use) without a prescription	X		W.S. 39-15-103(a)(i)(A)
51100	Medical oxygen for human use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
51150	Over-the-counter drugs (both human and animal use) without a prescription	X		W.S. 39-15-103(a)(i)(A)
51160	Over-the-counter drugs (both human and animal use) with a	X		W.S. 39-15-103(a)(i)(A)
51180	Grooming and hygiene products (both human and animal use)	X		W.S. 39-15-103(a)(i)(A)
51190	Drugs for human use to hospitals and other medical facilities		X	W.S. 39-15-105(a)(vi)(C)
51200	Prescription drugs for human use to hospitals and other medical		X	W.S. 39-15-105(a)(vi)(C)
51210	Drugs for animal use to hospitals and other animal medical facilities	X		W.S. 39-15-103(a)(i)(A)
51220	Prescription drugs for animal use to hospitals and other animal medical	X		W.S. 39-15-103(a)(i)(A)
51230	Taxable and nontaxable drugs bundled together	X		W.S. 39-15-103(a)(i)(A) <i>Rules Chap 2, Sect 9(a)</i>
51240	Free samples of drugs for human use		X	No taxable sale
51250	Free samples of prescription drugs for human use		X	No taxable sale
51260	Free samples of drugs for animal use		X	No taxable sale
51270	Free samples of prescription drugs for animal use		X	No taxable sale
	<b>Durable Medical Equipment</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
	Note that in Wyoming, the taxability of medical equipment is unaffected by Medicare or Medicaid payment or reimbursement			
52010	Durable medical equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
52020	Durable medical equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52070	Durable medical equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
52080	Durable medical equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)

52130	Oxygen delivery equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
52140	Oxygen delivery equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52190	Oxygen delivery equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
52200	Oxygen delivery equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52250	Kidney dialysis equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
52260	Kidney dialysis equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52310	Kidney dialysis equipment for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
52320	Kidney dialysis equipment for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52370	Enteral feeding systems without a prescription	X		W.S. 39-15-103(a)(i)(A)
52380	Enteral feeding systems with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52430	Enteral feeding systems for home use without a prescription	X		W.S. 39-15-103(a)(i)(A)
52440	Enteral feeding systems for home use with a prescription		X	W.S. 39-15-105(a)(vi)(B)
52490	Repair and replacement parts which are for single patient use		X	W.S. 39-15-1059a)(vi)(C)
	<b>Mobility Enhancing Equipment</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
	Note that in Wyoming, the taxability of mobility enhancing equipment is unaffected by Medicare or Medicaid payment or reimbursement			
53010	Mobility enhancing equipment without a prescription	X		W.S. 39-15-103(a)(i)(A)
53020	Mobility enhancing equipment with a prescription		X	W.S. 39-15-105(a)(vi)(B)
	<b>Prosthetic Devices</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
	Note that in Wyoming, the taxability of prosthetic devices is unaffected by Medicare or Medicaid payment or reimbursement			
54010	Prosthetic devices without a prescription	X		W.S. 39-15-103(a)(i)(A)
54020	Prosthetic devices with a prescription		X	W.S. 39-15-105(a)(vi)(B)
54070	Corrective eyeglasses without a prescription	X		W.S. 39-15-103(a)(i)(A)
54080	Corrective eyeglasses with a prescription		X	W.S. 39-15-105(a)(vi)(B)
54130	Contact lenses without a prescription	X		W.S. 39-15-103(a)(i)(A)
54140	Contact lenses with a prescription		X	W.S. 39-15-105(a)(vi)(B)
54190	Hearing aids without a prescription	X		W.S. 39-15-103(a)(i)(A)
54200	Hearing aids with a prescription		X	W.S. 39-15-105(a)(vi)(B)
54250	Dental prosthesis without a prescription	X		W.S. 39-15-103(a)(i)(A)
54260	Dental prosthesis with a prescription		X	W.S. 39-15-105(a)(vi)(B)

	<b>Telecommunications &amp; Related Products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute or Rule Citation</b>
60010	Ancillary Services	X		W.S. 39-15-103(a)(i)(C)
60020	Conference bridging service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(E)
60030	Detailed telecommunications billing service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(F)
60040	Directory assistance	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(G)
60050	Vertical service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(Y)
60060	Voice mail service	X		W.S. 39-15-103(a)(i)(C); W.S. 39-15-101(xxxix)(z)
61000	Intrastate telecommunications service	X		W.S. 39-15-103(a)(i)(C)
61010	Interstate telecommunications service		X	Not included in the definition of taxable communication service
61020	International telecommunications service		X	Not included in the definition of taxable communication service
61030	International 800 service		X	Not included in the definition of taxable communication service
61040	International 900 service		X	Not included in the definition of taxable communication service
61050	International fixed wireless service		X	Not included in the definition of taxable communication service
61060	International mobile wireless service		X	Not included in the definition of taxable communication service
61070	International paging service		X	Not included in the definition of taxable communication service
61080	International prepaid calling service		X	Not included in the definition of taxable communication service
61090	International prepaid wireless calling service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61100	International private communications service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61110	International value-added non-voice data service		X	Not included in the definition of taxable communication service
61120	International residential telecommunications service		X	Not included in the definition of taxable communication service

61130	Interstate 800 service		X	Not included in the definition of taxable communication service
61140	Interstate 900 service		X	Not included in the definition of taxable communication service
61150	Interstate fixed wireless service		X	Not included in the definition of taxable communication service
61160	Interstate mobile wireless service		X	Not included in the definition of taxable communication service
61170	Interstate paging service		X	Not included in the definition of taxable communication service
61180	Interstate prepaid calling service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61190	Interstate prepaid wireless calling service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61200	Interstate private communications service		X	Not included in the definition of taxable communication service
61210	Interstate value-added non-voice data service		X	Not included in the definition of taxable communication service
61220	Interstate residential telecommunications service		X	Not included in the definition of taxable communication service
61230	Intrastate 800 service		X	No taxable sale
61240	Intrastate 900 service		X	No taxable sale
61250	Intrastate fixed wireless service	X		W.S. 39-15-103(a)(i)(C)
61260	Intrastate mobile wireless service	X		W.S. 39-15-103(a)(i)(C)
61270	Intrastate paging service		X	Not included in the definition of taxable communication service
61280	Intrastate prepaid calling service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61290	Intrastate prepaid wireless calling service	X		<i>Rules Chap 2, Sect 15(hh)(i)</i>
61300	Intrastate private communications service	X		W.S. 39-15-103(a)(i)(C)
61310	Intrastate value-added non-voice data service	X		W.S. 39-15-103(a)(i)(C)
61320	Intrastate residential telecommunications service	X		W.S. 39-15-103(a)(i)(C)
61330	Coin-operated telephone service			Taxable if intrastate call - W.S. 39-15-103(a)(i)(C)
61340	Pay telephone service			Taxable if intrastate call - W.S. 39-15-103(a)(i)(C)
61350	Local service as defined by Wyoming			Wyoming has no such definition