

## Temporary Vendors Sales Tax Requirements

Wyoming imposes sales tax on all retail sales of alcohol. [Wyo. Stat. Ann. § 39-15-103(a)(i)(M)] Sellers of beverages in a public or private event are temporary vendors and must collect and remit Wyoming sales tax on their sales unless a statutory exemption applies. [Wyo. Stat. Ann. § 39-15-101(a)(xv); § 39-15-107(a)(i)] Sales tax is based on the location where the customer received or takes receipt of the product purchased; i.e.; if the alcohol is consumed at an event held in Albany County, tax is assessed based on the rate in Albany County at the time of the sale. [Wyo. Stat. Ann. § 39-15-104(f)(i)]

Temporary Vendors are required to complete a Temporary Business Operations application prior to the event and submit an ETS Form 43-1 Occasional Sales Tax Return with their tax remittance by the end of the month following their event. Registration and reporting forms are available on the State of Wyoming Department of Revenue's website: <http://revenue.wyo.gov> or through our local field representative Tamie Wick, email: [tamie.wick@wyo.gov](mailto:tamie.wick@wyo.gov).

### Supporting Authority-

#### Wyo. Stat. Ann. § 39-15-101(a)(xv)

"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) and a remote seller to the extent provided by W.S. 39-15-501;

#### Wyo. Stat. Ann. § 39-15-103(a)(i)(N)

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:  
The sales price paid for alcoholic beverages;

#### Wyo. Stat. Ann. § 39-15-104(f)(i)

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'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” mean 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.

**Wyo. Stat. Ann. § 39-15-107(a)(i)**

Each vendor shall on or before the last day of each month file a true return showing the preceding month's gross sales and remit all taxes to the department. The returns shall contain such information and be made in the manner as the department by regulation prescribes. The department may allow extensions for filing returns and paying the taxes by regulation, but no extension may be for more than ninety (90) days. If the total tax to be remitted by a vendor during any month is less than one hundred fifty dollars (\$150.00), a quarterly or annual return as authorized by the department, and remittance in lieu of the monthly return may be made on or before the last day of the month following the end of the quarter or year for which the tax is collected. If the accounting methods regularly used by any vendor are such that reports of sales made during a calendar month would impose unnecessary hardships, the department after receiving a formal request filed by the vendor may accept reports at intervals as would be more convenient to the taxpayer. Any vendor shall report whether the vendor sells cigarettes, cigars, snuff or other tobacco products in this state to the department in the form and manner required by the department. The department may reject any report required under this paragraph of any vendor who does not comply with the tobacco sales reporting requirements. Every person purchasing goods or services taxable by this article who does not pay the tax owed to a vendor shall, on or before the last day of each month, file a return showing the gross purchases made during the preceding month and remit all taxes due to the department. The return shall contain such information and be made in the manner as the department shall prescribe by rule and regulation. The department, by rule and regulation, may allow an extension for filing a return and paying any tax due, but no extension shall be granted for more than ninety (90) days;

The Wyoming Taxpayer Bill of Rights limits liability to tax when a taxpayer has relied upon erroneous written information or answers from the state. Penalty and interest are not assessed if the pertinent facts disclosed by the taxpayer were substantially correct and complete. [W.S. 39-11-102(a)(i)(D)]