

Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multistate form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

- 1** Check if you are attaching the Multistate Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

- 2** Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3 Please print

Name of purchaser _____

Business address _____ City _____ State _____ Zip code _____

Purchaser's tax ID number _____ State of issue _____ Country of issue _____

If no tax ID number, enter one of the following:	FEIN	Driver's license number/State issued ID number <i>state of issue</i> <i>number</i>	Foreign diplomat number
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Name of seller from whom you are purchasing, leasing or renting _____

Seller's address _____ City _____ State _____ Zip code _____

4 Type of business. Circle the number that describes your business.

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (<i>explain</i>) _____ |

5 Reason for exemption. Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (<i>department</i>) _____ | H Agricultural production # _____ |
| B State or local government (<i>name</i>) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (<i>name</i>) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Multiple points of use (services, digital goods, or computer software delivered electronically) |
| E Charitable organization # _____ | L Direct mail # _____ |
| F Religious or educational organization # _____ | M Other (<i>explain</i>) _____ |
| G Resale # _____ | |

6 Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of authorized purchaser _____ Print name here _____ Title _____ Date _____

Name of purchaser _____

State	Reason for exemption	Identification number (if required)
AR*	_____	_____
IA	_____	_____
IN	_____	_____
KS	_____	_____
KY	_____	_____
MI	_____	_____
MN	_____	_____
NC	_____	_____
ND	_____	_____
NE	_____	_____
NJ	_____	_____
NV	_____	_____
OH	_____	_____
OK	_____	_____
SD	_____	_____
TN*	_____	_____
UT	_____	_____
WV	_____	_____
WY	_____	_____

* SSUTA Direct Mail and MPU provisions are not in effect for Arkansas and Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Multiple Points of Use and Direct Mail provisions do not apply in these states.

XX	_____	_____

Streamlined Sales and Use Tax Agreement

Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

Purchaser instructions for completing the exemption certificate

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the SSUTA Certificate of Exemption to indicate that you are attaching the *Multistate Supplemental* form.

CAUTION: Certificates completed with a multistate supplement may include non-member states of the SST Governing Board, provided those states have agreed to accept the SSUTA Certificate of Exemption. Both sellers and purchasers **MUST BE AWARE** that these additional non-member states may not have adopted the SSUTA provisions for Multiple Points of Use and Direct Mail. Additionally, completion of this certificate in its entirety may not fully relieve the seller from liability unless non-member states' requirements have been met.

If you are not attaching the Multistate Supplemental form, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of Minnesota, enter "MN" in the boxes provided. If you are claiming exemption for more than one member state, complete the *SSUTA Certificate of Exemption: Multistate Supplemental* form.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (*at least one purchase within a period of twelve consecutive months*) or until otherwise cancelled by the purchaser.

3. **Purchaser information:** Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state in which it is issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Multistate Purchasers: The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.
5. **Reason for exemption:** Circle the exemption that applies to you or your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. If an exemption that is not listed applies, circle "M Other" and enter an explanation. The explanation for "M Other" must include a clear and concise explanation of the reason for the exemption claimed. Some more common exemptions that may be listed as explanation could be: interstate carrier for hire, qualified air pollution equipment, enterprise zone, etc.

Multistate Purchasers: Attach the *SSUTA Certificate of Exemption – Multistate Supplemental Form* and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

CAUTION: The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. Not all of the reasons listed may be valid exemptions in the state in which you are claiming exemption. In addition, each state has other exemptions that may not be listed on this form. To determine what sales and use tax exemptions are allowed in a particular state refer to the state's web site or other information available relating to that state's exemptions.

Seller: You are required to maintain proper records of exempt transactions and provide those records to Member states of the SST Governing Board, Inc., when requested. These certificates may be provided in paper or electronic format. If a paper exemption certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data and make it available to Member states in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained. (The reason code ID # in Section 5 is not required for the exemption certificate to be fully completed.);
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale or as otherwise provided by Section 317 of the SSUTA;
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is, such as a charitable organization), the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale location operated by the seller within that state;
4. If a business purchaser claims a multiple points of use exemption reason code (note that effective dates for this exemption may vary by state) as provided under Section 312 of the SSUTA, and the items being purchased are not tangible personal property other than computer software;
5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

EXEMPTION MATRIX

As of July 1, 2006 the Streamlined Sales and Use Tax Agreement Certificate of Exemption is the only exemption certificate authorized for use in Wyoming. We created the following exemption matrix to educate and assist both taxpayers and vendors. Succinctly, the matrix seeks to educate taxpayers as to the scope of their exemptions and in properly completing exemption certificates for vendor record retention requirements. The exemption matrix is organized by subject matter categories in italics consistent with Wyoming sales tax statutes. In each of the italicized categories appear the exemptions contained within those categories. This matrix provides the following information: 1) A brief description of every sales tax exemption currently authorized by Wyoming law;* 2) Statutory citations for every sales tax exemption authorized by Wyoming law; 3) Examples or special requirements associated with sales tax exemptions; and 4) The reason for the exemption tied to Section 5 of the Streamlined Sales and Use Tax Agreement Certificate of Exemption. Certificates of Exemption are not to be sent to our agency, rather they must be fully completed by taxpayers and given to vendors at the time of transaction. In turn, vendors must preserve in their records, exemption certificates completed by taxpayers for audit purposes.

*Please note that many, but not all sales tax exemptions found in Wyoming statutes at W.S. 39-15-105 also appear in Wyoming use tax statutes at W.S. 39-16-105. We encourage vendors and taxpayers to thoroughly review both Wyoming sales and use tax statutes online as follows: From our homepage, <http://revenue.state.wy.us>, select Publications. Scroll down to Statutes/Rules and Regulations and select Statutes Taxation and Revenue then select 2006 Wyoming Statutes. Our rules are co-located with our statutes as set forth in the steps above. Please select Chapter 2 "Sales and Use Tax " rules. For further information or clarification, please contact Gwynne James, Exemptions Project Coordinator by telephone at (307) 777-5216 or e-mail at: Gwynne.James@wy.gov Alternatively, you can also contact: Shanda Rice (307) 777-7615 or by e-mail at: Shanda.Rice@wy.gov, Rick Morgan at (307) 777-6940 or by e-mail at: Rick.Morgan@wy.gov or Kay Havner at (307) 777-5202 or by e-mail at: Kay.Havner@wy.gov

Please note that effective July 1, 2006 "food for domestic home consumption" is exempt from Wyoming sales and use taxes. The unique aspect of this law is that it was included in the 58th Wyoming Legislature's budget bill. [House Bill 1 Enrolled Act 11], See "Consumer Tax Relief" Section 325, page 73] Find it online at <http://legisweb.state.wy.us> Given the unique way in which this exemption was enacted it is not currently found in W.S. 39-15-105 where the other sales tax exemptions are located. These temporary sales and use tax exemptions for food for domestic home consumption commence on July 1, 2006 and end on June 30, 2008. This law tasked our agency with defining in our rules the meaning of "food for domestic home consumption." See our rules online at <http://revenue.state.wy.us> Click on Publications in the red banner and scroll to the greyscale heading Statutes/Rules and Regulations. Click on Rules and Regulations, by Chapter followed by a click on Chapter 2 - Sales and Use Tax. Our rules definitions are in Section 3 of Chapter 2. The focal point of our rules is the distinction between exempt "food for domestic home consumption" from taxable "prepared food." Exempt food for domestic home consumption includes groceries transported home for preparation and consumption. Taxable prepared food is intended for immediate consumption. Typically, exempt food for domestic home consumption is purchased in grocery stores or convenience stores or from like vendors. Whereas, typically taxable prepared food is purchased from restaurants or concessionaires or from like vendors. No exemption certificate is required, however, vendors must for audit purposes create a system (or systems) that distinguish taxable and exempt sales of food. [W.S. 39-15-107(a)(ii)] Please direct your questions concerning this exemption to the persons listed in the preceding paragraph.

Description of Exemption	Statutory Citation	Examples or Special Requirements	Reason for Exemption
<i>For the purpose of exempting sales of services and tangible personal property which are protected by the United States constitution and the Wyoming constitution, the following are exempt:</i>			
Sales prohibited from tax by federal or Wyoming laws or constitutions	W. S. 39-15-105 (a)(i)(A)	Examples: (1) Sales to the federal government or its instrumentalities and (2) Exported goods in international commerce and (3) Certain types of sales of tangible personal property and lodging services to foreign diplomats and (4) Sales or leases to enrolled members of the Northern Arapaho or Eastern Shoshone Tribes only. These sales or leases must be made on the Wind River Indian Reservation or in the case of a vehicle purchase, the purchaser must reside on the Wind River Indian Reservation.	Example 1: Circle Sec. 5 A "Federal government (department)" Note: No number required for claiming this exemption Example 2: Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided Example 3: Circle Sec. 5 D "Foreign diplomat" and indicate number from either the diplomat's yellow or blue striped card Example 4: Circle Section 5 C (Tribal Government) This exemption includes Northern Arapahoe and Eastern Shoshone government entities as well as individual members of the Northern Arapahoe or Eastern Shoshone tribes. In the case of a vehicle purchase by an enrolled member of one of the previously mentioned tribes, the purchaser must provide proof of residence on the Wind River Indian Reservation with a copy of their utility bill, driver's license, or a signed affidavit.
<i>For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:</i>			
Interstate transportation of freight or passengers	W. S. 39-15-105 (a)(ii)(A)	None	No exemption certificate required. Exempt interstate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)]

Sales of: (1) Railroad rolling stock by interstate railroads, (2) aircraft by interstate air carriers and (3) trucks, truck-tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight purchased by interstate carriers or the same if purchased under exemption clauses in federal law and used in interstate commerce	W. S. 39-15-105 (a)(ii)(B)	Examples: (1) Railroad rolling stock includes locomotives, Interstate air carriers regulated by the Federal Aviation Administration (formerly the United States civil aeronautics board) and (2) For purposes of this exemption we administer "gross vehicle weight" as the weight of each distinct vehicle and not vehicle combinations.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Leases of motor vehicles with or without trailers when the lease rental is computed from gross receipts of the operation if the operator is operating under a valid interstate authority or permit.	W. S. 39-15-105 (a)(ii)(C)	Special Requirement: Qualifying operators operating under valid interstate authority or permit can be either the lessor or lessee in the transaction. This varies on a case by case basis.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales to Wyoming joint apprenticeship and training programs	W. S. 39-15-105 (a)(ii)(D)	Special Requirement: Qualifying programs must be approved by the United States Department of Labor	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of food purchased with food stamps	W. S. 39-15-105 (a)(ii)(E)	Special Requirement: Exemption is based on complying with the Food Security Act of 1985 (or relevant successor federal legislation)	No exemption certificate required.
<i>For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:</i>			
Sales of ingredients or components to persons in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use	W. S. 39-15-105 (a)(iii)(A)	Examples: (1) Includes sales of containers, labels or shipping cases used for end product and (2) Includes chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process	Circle Sec. 5 I and include sales/use tax license number in space provided if purchaser is required to be licensed
Sales of livestock, feeds for livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold	W. S. 39-15-105 (a)(iii)(B)	Examples: (1) We administer the word "livestock" broadly as any living animal. (2) Feed for animals kept as pets is taxable because the exemption only applies to feed for animals for marketing purposes. (3) Only fertilizer planted or applied to the land is exempt. Herbicides applied to the land are taxable.	No exemption certificate required for sales of livestock. Given our broad interpretation of "livestock" we do not require exemption certificates for these sales transactions. For the remainder of the exemption, exemption certificates are required. For those transactions, circle Sec. 5 H and include sales/use tax license number in the space provided if the purchaser is required to be licensed
Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants	W. S. 39-15-105 (a)(iii)(C)	None	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of power or fuel to a person engaged in manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture	W. S. 39-15-105 (a)(iii)(D)	Special Requirements: Exempt purchases of power or fuel must be separately accounted for by separate metering, storage or engineered calculation by a Wyoming certified engineer unaffiliated with person or business claiming exemption	Circle Sec. 5 I and include sales/use tax license number in the space provided if the purchaser of the exempt power or fuel is required to be licensed

Sales of power or fuel to a person engaged in the transportation business when the same is consumed directly in generating motive power for actual transportation purposes, except power or fuel not taxed as gasoline, gasohol or diesel fuel and is used to propel a motor vehicle upon the highway	W. S. 39-15-105 (a)(iii)(E)	Examples: (1) Exemption applies to fuel consumed by rail carriers, (2) Exemption applies to electricity consumed by pipeline transportation companies. The key for determinations is whether the "person" is "engaged in the transportation business or not.	Circle Sec. 5 M (Other) cite statute or describe exemption in space provided
Wholesale sales excluding sales of controlled substances which are not sold pursuant to a written prescription of or through a licensed practitioner	W. S. 39-15-105 (a)(iii)(F)	Special Requirements: This purchase for resale exemption is restricted to vendors licensed to collect and remit sales tax in Wyoming or in a state outside of Wyoming. This exemption is also available to vendors in non-sales tax states who can document their business registration number with their home state's Office of the Secretary of State	Circle Sec. 5 G (Resale) and list either sales/use tax license number or business registration number per preceding "Special Requirements."
Sales of fuel for use as boiler fuel in the production of electricity	W. S. 39-15-105 (a)(iii)(G)	Example: Exemption applies most frequently to retail sales of coal for use as a boiler fuel by utility companies producing electricity	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of food or meals furnished by a food establishment, without charge to an employee for consumption on the premises	W. S. 39-15-105 (a)(iii)(J)	Example: Food or meals in this context is exempt both at the wholesale level when purchased by the food establishment and when withdrawn from its inventory for subsequent use.	No exemption certificate required.
<i>For the purpose of exempting sales of services and tangible personal property sold to government, charitable and non profit organizations, irrigation districts and weed and pest control districts, the following are exempt:</i>			
Sales to the State of Wyoming or its political subdivisions	W. S. 39-15-105 (a)(iv)(A)	Special Requirements: This exemption applies only to Wyoming governmental entities at the state or local level. It also includes Wyoming school districts. The exemption does not apply to similar out of state entities.	Circle Sec. 5 B "State or local government (name)" Note: no number required for claiming this exemption.
Sales to religious or charitable organizations, including non profit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health	W. S. 39-15-105 (a)(iv)(B)	Special Requirements: Prior approval required by way of application made by religious or charitable organizations to Wyoming Department of Revenue - Excise Tax Division. See Bulletin on website at: http://revenue.state.wy.us . From the homepage select Publications. Scroll down to Sales and Use Tax Materials and select Sales and Use Tax Bulletins, then select Bulletin 16, Religious and Charitable Exemptions.	Circle Sec. 5 E "Charitable organization" and indicate the Revenue Identification Number from prior approval letter issued to the organization by the Department of Revenue or Circle Sec. 5 F "Religious or educational organization" and indicate the Revenue Identification Number from prior approval letter issued to the organization by the Department of Revenue

Occasional sales made by religious or charitable organizations for fund raising purposes	W. S. 39-15-105 (a)(iv)(C)	Special Requirements: Exempt occasional sales for fundraising purposes by religious or charitable organizations must be four (4) or fewer per calendar year. The duration of exempt occasional sales fundraisers can be up to sixty (60) days each.	No exemption certificate required.
Sales made to a joint powers board	W. S. 39-15-105 (a)(iv)(D)	Special Requirement: Qualifying joint powers boards must be organized under the Wyoming Joint Power Act per W.S. 16-1-104(b) et. seq.(1977)	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
The sales price of admission to and user fees for county or municipal owned recreation facilities	W. S. 39-15-105 (a)(iv)(E)	Examples include, but are not limited to, swimming pools, athletic facilities and recreation centers.	No exemption certificate required.
Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real or tangible personal property owned by or incorporated in projects under contract to the state of Wyoming or its political subdivisions, irrigation districts or weed and pest control districts	W. S. 39-15-105 (a)(iv)(F)	None	No exemption certificate required. The project contract with the State of Wyoming or its political subdivision establishes the exemption contemplated by this statute.
Sales to a Wyoming Irrigation District	W. S. 39-15-105 (a)(iv)(G)	Special Requirement: Qualifying irrigation districts must be created under W.S. 41-7-201 through 41-7-210.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales to a Wyoming weed and pest control district	W. S. 39-15-105 (a)(iv)(H)	Special Requirement: Qualifying weed and pest control districts must be created under W.S. 11-5-101 et. seq.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Intrastate transit of persons services by a government, charitable or nonprofit organization	W. S. 39-15-105 (a)(iv)(J)	Example: Exemption applies to a municipality's intrastate transportation of its bus passengers.	No exemption certificate required. Qualifying entities as listed in the statutory language establish the exemption.
<i>For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:</i>			
Sales of transportable homes after the taxed has been paid once	W. S. 39-15-105 (a)(v)(B)	Special Requirements: Must be a transportable home as defined in W.S. 39-15-101	No exemption certificate required
Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-117 and diesel fuel taxed under W. S. 39-17-201 through 39-17-211	W. S. 39-15-105 (a)(v)(C)	Special Requirements: Exemption does not apply to gasoline or gasohol taxed under W.S. 39-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii)	No exemption certificate required
<i>For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:</i>			
Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse	W. S. 39-15-105 (a)(vi)(A)	None	No exemption certificate required. Qualifying persons, or their estates, as listed in the statutory language establish the exemption.
Sales of the following tangible personal property sold under a prescription: drugs for human relief, insulin for human relief, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eye glasses, contact lenses, mobility enhancing equipment, durable medical equipment, and any assistive device	W. S. 39-15-105 (a)(vi)(B)	Special Requirements: (1) Over the counter drugs are specifically excluded from this exemption, (2) mobility enhancing equipment and durable medical equipment are defined at W.S. 39-15-101, (3), Assistive devices are exempt only for permanently disabled persons per this statute and our rules definitions, <i>Chap 2, Sec. 3.</i>	No exemption certificate required. A prescription issued by a duly licensed practitioner as defined by W.S. 35-7-1002 (a)(xx) documents this exemption for a vendor's record retention purposes. [W.S. 39-15-107(a)(ii)]

Sales of non capitalized medical equipment and disposable medical and dental supplies	W. S. 39-15-105 (a)(vi)(C)	Special Requirements: (1) This exemption specifically excludes capitalized equipment or office supplies used in the normal course of business (2) Capitalized equipment is that which is depreciated under IRS rules, (3) Qualifying purchases by Medicare recognized health care providers fall within the exemption	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of water delivered by pipeline or truck	W. S. 39-15-105 (a)(vi)(D)	None	No exemption certificate required
<i>For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:</i>			
Interstate or intrastate transportation of drilling rigs, including charges for the movement or conveyance of the drilling rig to or away from the well site and the loading, unloading, assembly or disassembly of the drilling rig	W. S. 39-15-105 (a)(vii)(A)	Special Requirements: Exemption is limited to drilling rigs in the oil and gas context based on the statutory definition of "Well site" found at W.S. 39-15-101.	No exemption certificate required. Exempt transportation of drilling rigs and associated exempt activities must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)]
A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section or W.S. 39-16-108 for that vehicle	W. S. 39-15-105 (a)(vii)(B)	Special Requirements: A "person regularly engaged in the business of making loans" must be in full compliance with the Uniform Consumer Credit Code provisions applicable to them as administered by the Wyoming Department of Audit's Banking Division.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
<i>For the purpose of exempting, sales of services and tangible personal property as an economic incentive, the following are exempt:</i>			
Intrastate transportation of employees to or from work when paid or contracted for by the employee or employer	W. S. 39-15-105 (a)(viii)(A)(I)	None	No exemption certificate required. Payment and/or contracts of employee or employer establish the exemption.
Intrastate transportation of freight and property including oil and gas by pipeline	W. S. 39-15-105 (a)(viii)(A)(II)	None	No exemption certificate required. Exempt intrastate transportation charges must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)]
Sales of the services of professional engineers, geologists, and the like for services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting production casing, including coring, logging and testing done prior to the setting of production casing for the drilling or any oil or gas well or for the deepening or extending of any well previously drilled for oil or gas beyond the maximum point to which they were initially drilled	W. S. 39-15-105 (a)(viii)(B)	Special Requirements: This exemption also applies to any and all seismographic and geophysical surveying, stratigraphic testing, coring, logging and testing calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas.	No exemption certificate required. These exempt services and exempt drilling activities occur during a time period we call the pre-production casing phase. These exempt services must be separately stated on invoices from taxable charges. [Wy Dept of Rev Rules, Chap 2, Sec. 9(a)] For more information related to both exempt and taxable oil and gas services please see our publication on our web site. From our main page click on "Publications" in the red banner. In the page that appears scroll to the grey scale heading "Sales and Use Tax Materials" and click on "Sales & Use Tax Publications for Specific Industries." In the list that appears click on "Oil, Conventional Natural Gas and Coal Bed Methane Tax Publication."
Sales of school annuals	W. S. 39-15-105 (a)(viii)(C)	None	No exemption certificate required.
Sales of newspapers	W. S. 39-15-105 (a)(viii)(D)	None	No exemption certificate required.
Sales of carbon dioxide and other gases used in tertiary production	W. S. 39-15-105 (a)(viii)(F)	Example: Tertiary production is defined at W.S. 39-15-101, in part, as crude oil recovery by means of a tertiary enhanced recovery project as certified by the Wyoming oil and gas conservation commission or the United States government.	Circle Sec. 5 M (Other) cite statute or describe exemption in space provided

<p>Sales of lodging services by a person known to the trade and public as a guide or outfitter, including but not limited to sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use and all other forms of temporary shelter</p>	<p>W. S. 39-15-105 (a)(viii)(G)</p>	<p>Special Requirements: (1) Exemption applies only to lodging taxes imposed by W.S. 39-15-204(a)(ii). Sales tax still applies to sales of lodging services by guides or outfitters. (2) Guides and outfitters are licensed and regulated in Wyoming by the Board of Outfitters and Professional Guides.</p>	<p>No exemption certificate required. Guide or outfitter must maintain records showing collection of sales tax on lodging services and exemption of the same related to any applicable lodging tax.</p>
<p>The sale of farm implements, meaning tractors or other machinery designed or adapted and used exclusively for agricultural operations</p>	<p>W. S. 39-15-105 (a)(viii)(H)</p>	<p>Special Requirements: (1) Specifically excluded from this exemption is any titled vehicle, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts. (2) This exemption restricts use of exempt machinery to exclusive agricultural use. Thus, for hire use of such machinery outside of an agricultural operation negates the exclusive use requirement of the exemption.</p>	<p>Circle Sec. 5 M (Other) and cite statute and assert in space provided that the purchased farm implement will be exclusively used in agriculture</p>
<p>Sales of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station</p>	<p>W. S. 39-15-105 (a)(viii)(J)</p>	<p>Examples: (1) Included within these exempt services are repair or replacement materials or parts</p>	<p>No exemption certificate required. A vendor's records must establish (1) that it is a federal aviation administration certified repair station, and (2) its volume of exempt services as set forth in the statute.</p>
<p>Sales of the service of transmitting radio waves to a one-way paging unit owned or rented by a service subscriber, where messages received are displayed or played on a paging unit as voice, tone and voice, numeric or alphanumeric, including mail services purchased with the pager</p>	<p>W. S. 39-15-105 (a)(viii)(K)</p>	<p>Examples: This exemption applies only to one-way transmissions to a paging unit. This exemption does not impact the taxability of two-way telecommunications.</p>	<p>No exemption certificate required</p>
<p>Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school in Wyoming</p>	<p>W. S. 39-15-105 (a)(viii)(M)</p>	<p>Special Requirements: (1) Sales of goods or services by Wyoming's private schools and by its institutions of higher education remain taxable. Such are not within the scope of the exemption as written.</p>	<p>No exemption certificate required. Sales by any Wyoming K - 12 public school within the context of this statutory language establish the exemption.</p>
<p>Sales of equipment used to generate electricity from renewable resources. . . Exemption is limited to acquisition of equipment used in a project to make it operational up to the point of interconnection with an existing transmission grid...Qualifying equipment includes wind turbines, generating equipment, control and monitoring systems, power lines, substation equipment, lighting, fencing, pipes and other equipment for locating power lines and poles.</p>	<p>W. S. 39-15-105 (a)(viii)(N)</p>	<p>Examples of renewable resources: wind generation, solar, biomass, landfill gas, hydro, hydrogen and geothermal energy. Special Requirements: Projects that interconnect with distribution lines do not qualify for this exemption. Items specifically excluded from this exemption include tools and other equipment used in the construction of a new facility, contracted services required for the construction and routine maintenance activities and equipment utilized or acquired after the project is operational. Exemption is repealed effective June 30, 2008.</p>	<p>Circle Sec. 5 M (Other) cite statute or describe exemption in space provided</p>

Sale or leases of machinery to be used in Wyoming directly and predominantly in manufacturing tangible personal property	W. S. 39-15-105 (a)(viii)(O)	Special Requirements: (1) Qualifying manufacturers must be NAICS coded in manufacturing sector 31-33;*(See next column) (2) Exemption does not include noncapitalized machinery except for machinery expensed per section 179 of the Internal Revenue Code; and (3) Qualifying sale or lease must be after July 1, 2004. (4) Exemption is scheduled to expire on December 31, 2010.	*NAICS stands for the North American Industry Classification System manual of 2002. This manual is expected to be update in 2007, at which time, that manual will apply to the NAICS code criteria related to this exemption. Circle Sec. 5 I and include sales/use tax license number in space provided.
Sales or leases of any aircraft used in a federal aviation administration commercial operation including the sale of all: (I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts; (II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.	W. S. 39-15-105 (a)(viii)(P)	None	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
Sales of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock.	W. S. 39-15-105 (a)(viii)(Q)	Special Requirements: This exemption is repealed effective July 1, 2015.	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
The sale of equipment used to construct a new coal gasification or coal liquefaction facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities nor to equipment utilized or acquired after the facility is operational	W. S. 39-15-105 (a)(viii)(R)	None	Circle Sec. 5 M (Other) and cite statute or describe exemption in space provided
<i>For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:</i>			
The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction	W. S. 39-15-105 (a)(ix)(A)	None	Vendors must deduct from the retail sales price of the new property the value of the trade-in property on the same invoice. By doing so, the vendor meets the requirements of this exemption without the need for an exemption certificate.