



# Wyoming sales tax guide

## Standard rate

The standard sales tax rate in Wyoming for 2024 is 4%.

## Who must register sales tax in Wyoming

Any person who meets the Wyoming Statute definition of a seller must be licensed to collect and transfer sales tax.

When economic thresholds are exceeded, Remote Sellers must be licensed as Wyoming vendors.

## Threshold

\$100,000 in gross sales in Wyoming;

or

200 individual transactions for delivery in Wyoming during the current or previous calendar year.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## Online Marketplaces

The marketplace facilitator shall collect and remit sales tax on all sales to customers in Wyoming.

## Registration procedure

Via Wyoming Internet Filing System for Business.

## Sales tax payment and filing date

The estimated sales volume you declare on your Wyoming Sales/Use Tax License Application will initially determine your filing frequency.

- If the tax amount you collect is between \$0 and \$50, then you need to file your tax return annually;
- If the tax amount you collect is between \$50 and \$150, then you need to file your tax return quarterly;
- If the tax amount you collect is more than \$150.00 then you need to file your tax return every month.

You must send Sales/use tax returns before the last day of the month following the last month in the reporting period in which the sale occurred.

Example of a monthly return: October returns must be made no later than the last day of November.

Quarterly filer, 3rd quarter return (July, August, and September) is due on or before the last day of October.

An annual filer must send a return due on or before the last day of January.

## Penalty and interest



The penalty for failure to remit the tax due on time is equal to 10% of the tax due.

If you do not file your tax return by the due date, there is a penalty of \$10.00, regardless of whether any tax is due.

If you do not file your tax return within 30 days of notice from the Department of the failure to file, there is a penalty of \$10.00.

## Exemption

Wholesale sales are made to a licensed retailer and held in inventory for resale.

**NOTE:** Vendors who purchase for resale and subsequently remove inventory for their own use are liable for sales tax on the cost of the inventory removed.

For the full list of sales tax exemptions see on Department's website.