



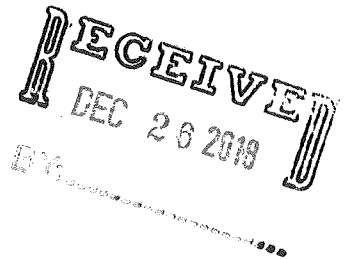
DEPARTMENT OF REVENUE

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December 19, 2018



Dear Tax Director,

During the 2017 Legislative Session the Wyoming Legislature passed House Enrolled Act 41 (the Act). The Act created W.S. 39-15-501 which requires, if certain statutory thresholds are met the collection and remittance of Wyoming sales tax by remote sellers who do not have a physical presence in Wyoming.

While the Act took effect on July 1, 2017, a complaint for declaratory judgment on the Act was filed in the Second Judicial District of the State of Wyoming. During the pendency of the legal action, the Department was prohibited from enforcing the Act's tax remittance obligations against any remote seller who did not affirmatively consent or otherwise remit sales tax on a voluntary basis.

This letter is to inform you that on November 2, 2018, a consent judgment was entered in the above referenced legal case before the Second Judicial District of the State of Wyoming. This consent judgment allows Wyoming to begin enforcement of the Act effective **February 1, 2019**. As of that date, certain remote and online sellers must license and collect sales tax from Wyoming customers. This requirement applies only if, **in the current calendar year or the immediately preceding calendar year:**

1. Your gross revenue from sales of wine into Wyoming exceeds one hundred thousand dollars (\$100,000); **or**
2. You have made two hundred (200) or more separate transactions of wine sales for delivery into Wyoming.

The Department's information indicates that your business may exceed these statutory thresholds. If so, you will be obligated to begin remitting sales tax to Wyoming as of February 1, 2019. If you do not meet either threshold, please notify us immediately.

Our records also indicate that you currently do not hold a Wyoming sales tax license. In order to collect and report sales tax from your customers (and to remit those taxes to the Department),

you must make an application for a Wyoming sales tax license. You may apply for a Wyoming sales tax license at <https://excise-wyifis.wy.gov/> or through the Streamlined Sales Tax Registration system at <https://www.sstregister.org/>

The Department has endeavored to remove the burden of sales tax compliance for retailers by adopting the provisions of the Streamlined Sales and Use Tax Agreement. Pursuant to these streamlining efforts, Wyoming has entered into agreements with a network of Certified Service Providers (CSPs) that can assist your business in the collection and remittance of Wyoming sales tax. This service is provided at no cost to you. Wyoming compensates CSPs for the services they provide to vendors that collect Wyoming tax. The CSPs that provide this assistance are:

AccurateTax
FedTax
Taxometry

Avalara
Sovos

Exactor
Taxify

To timely comply with your obligations under the Act, you should register by January 21, 2019, thereby committing to collect, report and remit Wyoming sales tax as of February 1, 2019. If by January 21, 2019, you have neither registered nor notified the Department in writing that you are not subject to the Act because you do not meet the thresholds above, the Department will assume you do not intend to comply with the Act. It is therefore important that you notify the Department immediately if you intend to comply or you do not meet the statutory thresholds.

Written notification that you are not subject to this Act must be received by Terri Lucero no later than January 21, 2019. Please submit your written statement by email to: terri.lucero@wyo.gov or by regular mail to:

Wyoming Department of Revenue
Attn: Terri Lucero, Administrator, Excise Tax Division
122 West 25th St.
Cheyenne, WY 82002

Additional information is available on our website at: <http://revenue.wyo.gov>

If you have questions or need further assistance, please contact Terri Lucero at (307)777-2550

Sincerely,



Daniel W. Noble, Director
Wyoming Department of Revenue