



Professional Services

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In general, Wyoming currently has no statutory provisions to impose sales or use taxes on professional services provided that they do not include any sales of or repairs, alterations or improvements to tangible personal property in the scope of those services and/or certain oil and gas services. Professional services are non-enumerated in our statutes, meaning we do not have an imposition statute which imposes sales tax. In addition, as the services are not taxable, we do typically do not require professional persons to license for sales/use tax purposes.

Types of Professional Services

Types of professional services performed include but are not limited to:

- Accountants
- Engineers
- Doctors
- Technical Writers
- Attorneys
- Tax Preparers
- Lawyers
- Consultants*
- Teachers/Trainers/Instructors*
- Inspectors*

In addition, professional services that involve the creation of concepts are non-taxable. This includes the production of tangible personal property, i.e., blue prints, specifications, diagrams, designs, schematics, data sheets, etc. Such items are a by-product of the

creative process and are not taxable. However, if the sales of such items occur beyond the professional/customer relationship, then a retail sale occurs and is subject to Wyoming sales tax.

Although professional services are not subject to sales tax, purchases of equipment, tools, and supplies purchased by the business to run the business are subject to sales tax when purchased from a Wyoming vendor and would be subject to use tax when purchased from a vendor located outside of Wyoming not licensed to collect Wyoming sales tax.

Consultants & Inspection Services

If providing consultant and/or inspection services, we strongly advise contacting the Department to review to the specifics of the services performed.

While many consultant/inspection services are viewed as non-taxable professional services, others do have taxable elements within the service.

Teachers/Trainers/Instructors

The professional services provided by a teacher, trainer, and/or instructor are not subject to sales tax. In regards to training materials, if the cost of the training involves course materials, e.g., downloaded materials, manuals, etc., then no sales tax is due on the

training package. If, however, the course materials are separate from any training activities, they are subject to sales tax. Furthermore, if the course materials are included in a single package price for a training program, then the materials are subject to sales/use tax when the trainer/teacher purchases them, e.g., downloaded material, CD version, and/or books. In this situation, the trainer/instructor is the end consumer/user of the materials in rendering his/her training program. As such, the trainer/instructor incurs the sales/use tax liability and then subsequently passes through the costs, including tax, as part of a training package to his/her clients.

Please be advised that this bulletin addresses issues in general terms and cannot be appropriate or applicable in all situations. If your situation is markedly different or you have concerns about this issue, please do not hesitate to contact this department. You can do so by e-mail directed to:
DOR_taxability@wyo.gov

Supporting Authority -

W.S. 39-15-101(a)(ix) states:

"Tangible personal property" means all personal property that can be seen, weighed, measured, felt or touched, or that is in any other manner perceptible to the senses. "Tangible personal property" includes electricity, water, gas, steam and prewritten computer software; and includes any controlled substances as defined by W.S. 357-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-71002(a)(xx);

W.S. 39-15-101(a)(xviii) states:

"Well site" means an area where production equipment is installed to store or prepare oil or gas for transportation off the well site. Production equipment includes, but is not limited to, wellheads, valves, tanks, dehydrators, heater-treaters, separators, flow lines, meters, flares, vapor recovery units and emission equipment. Except as provided in this paragraph, production equipment for purposes of defining a well site shall not include compressors, off well site gathering lines and processing facilities.

W.S. 39-15-103(a)(i)(A) states:

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

The sales price of every retail sale of tangible personal property within the state;

W.S. 39-15-103(a)(i)(J) states:

Except as provided by W.S. 39-15-105, there is levied an excise tax upon:

The sales price paid for services performed for the repair, alteration or improvement of tangible personal property;

W.S. 39-15-103(a)(i)(K) states:

Taxable event. The following shall apply: Except as provide by W.S. 39-15-105, there is levied an excise tax upon:

The sales price paid for all services and tangible personal property used in rendering services to real or tangible personal property within an oil or gas well site beginning with and including the setting and cementing of production casing, or if production casing is not set as in the case of an open hole completion, after the completion of the underreaming or the attainment of total depth of the oil or gas well and continuing with all

activities sequentially required for the production of any oil or gas well regardless of the chronological occurrence of the activity. All services required during the entire productive life of the well, including recompletion, all the way through abandonment shall be subject to this subparagraph. The provisions of W.S. 39-15-301 through 39-15-311 shall not apply to this subparagraph;

W.S. 39-15-103(c)(ii) states:

Taxpayer. The following shall apply:

Every person purchasing goods or services taxed by this article and every person making first use of taxable services or storing, using or consuming tangible personal property or specified digital products from a vendor who does not maintain a place of business in this state is liable for the taxes and shall pay any tax owed to the department unless the taxes have been paid to a vendor. Specified digital products are only subject to the tax imposed by this article as specified in subparagraph (a)(i)(P) of this section. The liability is not extinguished until the tax has been paid to the state except that a receipt given to the person by a registered vendor in accordance with paragraph (i) of this subsection is sufficient to relieve the purchaser from further liability;

WY Dept of Rev Rules, Chap 2, Sec 12(w)
states:

Purchases by Businesses. Purchases by businesses and professional persons of equipment, tools, and supplies for use in conducting their businesses or professions are the end consumer shall be subject to the sales or use tax.