



TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

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Excise Tax Division

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Excise Tax Division Newsletter
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This publication is not an official taxability ruling. Your specific facts must be reviewed in detail before we can make official taxability rulings. Please direct your written inquiries for such rulings to the department at the address or fax number listed above. Or e-mail your inquiry to: dor_taxability@wyo.gov Please be sure to include all pertinent facts in your inquiry. We will respond with written guidance for your particular business transactions.

Tax Rate Changes:

Effective with the tax return quarter beginning July 1, 2026, there will be the following sales/use tax rate changes in Wyoming:

- Effective July 1, 2026, the sales/use tax rate in the City of Casper will decrease to 5% as the Municipal Specific Purpose Option Tax will be collected. The combined sales/use and lodging tax rate for the City of Casper will be 12%.
- Effective July 1, 2026, the sales/use tax rate in Albany County will decrease to 5% as the Specific Purpose Option Tax will be collected. The combined sales/use and lodging tax rate will be 12%.

Future Tax Rate Changes:

Pursuant to W.S. 39-15-207(c) and 39-16-207(c), notice is given of the following future tax rate changes.

The Department is not aware of any sales, use, or lodging tax rate changes for the tax return quarter beginning October 1, 2026.

It is prudent to periodically check DOR's website for notices of tax rate changes. The tax rate chart may be accessed online at:

<https://revenue.wyo.gov>

From the Home page, select "Excise Tax", click on "Sales/Use/Lodging Tax Rates".

Additionally, there is a Zip Code Directory which combines a listing of all zip codes in Wyoming with the associated sales tax rates. This document is in an Excel format.

Please Note: Tax rate changes are effective the first day of a calendar quarter after providing 60 days' notice to all vendors. This newsletter and DOR's website serves as the notice to vendors of the tax rate changes. Sales tax rate charts are updated As rate changes occur on a quarterly basis.

Annual Interest Rate for Delinquent Taxes:

Per W.S. 39-15-108(b)(i), the interest rate for delinquent taxes is adjusted annually, equal to the average prime interest rate for the preceding fiscal year plus 4 percent. The annual interest rate effective January 1, 2026, is 10.75%. The equivalent daily interest rate for delinquent accounts is 0.0295%.

Reporting Excess Tax Collected:

If a vendor erroneously collects taxes from a taxpayer and remits those taxes to the department, the vendor may seek a refund or credit against subsequent tax liability only after the vendor has refunded the erroneously collected tax to the taxpayer that originally paid the tax to the vendor. Excess tax collected shall be returned to the purchaser, or if the purchaser is unknown or cannot be found, remitted to the Department. Vendors shall not be

entitled to retain excess taxes collected [W.S. 39-15-109(c)].

Legislative Update:

The 2026 Budget Session of the Wyoming Legislature adjourned on March 11, 2026. For sales/use tax, the following bills became law:

Senate File 0061 (Enrolled Act 059), Effective July 1, 2026:

This act exempts the sales of motor vehicles between immediate family members from sales/use tax.

Senate File 0079, (Enrolled Act 018), Effective July 1, 2026: This legislation reorganizes the sales/use tax statutes. Chapter 16 will be incorporated into sales tax statutes Chapter 15. Use tax will continue to be administered and distributed in the same manner as sales tax.

Senate File 0080, (Enrolled Act 019), Effective July 1, 2026: This act changes how the Department of Revenue provides notices to taxpayers related to sales and use tax. This removes the requirement for certain notices to be sent by mail, and the Department may send notices electronically if the taxpayer has provided electronic contact information.

House Bill 0107 (Enrolled Act 011), Effective July 1, 2026:

This act creates an annual statutory transfer equal to eight percent (8%) of the previous fiscal year’s sales/use tax collections from the General Fund to the Office of State Lands and Investments for distribution to cities, towns and counties beginning in fiscal year 2027.

House Bill 0120 (Enrolled Act 034), Effective Immediately:

This bill establishes industrial sovereign zones to encourage production of value-added manufactured products from natural gas. The bill establishes sales/use tax exemptions for machinery used in the production of value-added products within these zones.

House Bill 0145 (Enrolled Act 033), Effective July 1, 2026:

This act amends the collection and process for alternative fuel taxes (taxes imposed on fuels other than gasoline and diesel that are used to power a vehicle). This act exempts sales of alternative fuels from sales taxation, including electricity at direct current fast charging stations.

Amend Chapter 2 Rules- Sales and Use Tax

Please be advised that there have been several updates to the Department’s Chapter 2 Rules regarding Sales and Use Tax. Please take some time to review these changes.

Accrual Basis or Cash Basis:

The Department’s standard for a vendor’s remittance of sales tax collection is on an accrual basis (as the sale occurs) rather than a cash basis (when payment is received). Sales tax is due at the end of the month following the end of a filing period. Sales tax is due when the sale takes place, and is not based on when the vendor receives payment.

Educational Webinars:

The Department has the following sales/use tax webinars currently scheduled for 2026:

- Jul 9, 2026 – General Sales/Use Tax
- July 19, 2026 – Oil & Gas Industry
- Aug 6, 2026 – Lodging Industry
- Aug 20, 2026 – General Sales/Use Tax for New Vendors
- Sept 17, 2026 – General Sales/Use Tax
- Oct 8, 2026 – Contractor Industry

Educational Materials:

The Department publishes numerous Educational Materials, which are of a general nature as well as for specific industries, that are available on our website:

<https://revenue.wyo.gov>

To access these resources, select "Excise Tax" then "Educational Materials". Please review our Educational Materials as changes do occur. There are also Tutorials to assist vendors in completing sales/use tax returns, Forms 41-1 and 42-1. From the home page, select “Excise Tax”, then select “New Vendors”.

Sheridan Field Office:

Please join us in welcoming our new Field Representative, Tammy Rompola. The Sheridan field office is now open.

Field Offices:

The area code prefix is 307 for all field offices:

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Jackson	734-9354
Laramie	742-4207
Powell	754-2686
Riverton	856-1185
Rock Springs	382-4531
Sheridan	674-8559
Torrington	532-5566