

## WYOMING

### SALES/USE TAXES -- Yes      LOCAL TAXES -- Yes

#### SALES:

4%. There is levied and shall be paid by the purchaser on all sales an excise tax of 3 percent upon all events as provided by WS 39-15-103(a). Effective July 1, 1993, in addition to the sales tax under subsection (a) of this section, there is imposed an additional sales tax of 1 percent which shall be administered as if the sales tax rate under subsection (a) of this section was increased from 3 percent to 4 percent. Counties are entitled to impose a General and Special Option Tax that ranges from .5 percent to 2 percent. In addition, resort district areas have the option to impose an additional 1 percent tax.

*References: (Sec 39-15-104)*

#### Possible Exemptions

##### **Common Carrier: - Yes**

Sales of aircraft purchased by interstate air carriers which are holders of valid US Civil Aeronautics Board permits or authorities ... if they are to be substantially used in interstate commerce, are exempt. For purposes of exempting sales of services and tangible personal property, the following are exempt. The sale or lease of any aircraft and the tangible personal property permanently affixed or attached as a component of the aircraft including, but not limited to, repair or replacement materials or parts, and the sale of all services used for aircraft repair, remodeling and maintenance services when the services are performed on aircraft, aircraft engine or aircraft component materials or parts, are exempt from the tax. For purposes of this subparagraph, "aircraft" means aircraft used in a scheduled interstate FAA air carrier operation.

*References: (39-15-105(a)(ii)(B) & 39-15-105(a)(viii)(J))*

##### **Casual/Occasional Sales: - No**

There are no provisions in the Wyoming sales and use tax laws dealing with occasional sales of aircraft, therefore, there appears to be no exemption.

*References: (Sec 39-15-105)*

##### **Related Entity: - Yes**

"Sale" means the transfer of title or possession of tangible personal property from a vendor for a consideration for storage, use or other consumption in Wyoming, excluding the exchange or transfer of tangible personal property upon which the seller has directly or indirectly paid sales or use tax incidental to:

A) A division of partnership assets among the partners according to their interests in the partnership. As used in this subparagraph, "partnership" includes a limited partnership;

B) The formation of a corporation by the owners of a business and the transfer of their business assets to the corporation in exchange for all the corporation's outstanding stock, except qualifying shares, in proportion to assets contributed;

C) The transfer of assets of shareholders in the formation or dissolution of professional corporations; etc.

*References: (Sec 39-15-101 & 39-16-101)*

##### **Fly Away Exemption: - No**

Tangible personal property delivered by a vendor to a point outside the state, this transaction is not subject to tax.

*References: (Sec 39-15-105(a))*

##### **Trade In Allowance: - Yes**

"Sales price" means the consideration paid by the purchaser of tangible personal property excluding the actual trade-in

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value allowed on tangible personal property.

*References: (Sec 39-15-101(a)(vi))*

### **RESALE/LESSOR: - Yes**

4%, plus local taxes.

The gross rental paid for the lease or contract transferring possession of tangible personal property if the transfer of possession would be taxable if a sale occurred is subject to tax. Lease of an aircraft without a crew is subject to the use tax. The sales price paid to carriers for intrastate transportation of passengers is subject to the state use tax as well.

*References: (Sections 39-15-103(a)(i)(B) & 39-15-103(a)(i)(D))*

### **RESALE/DEALER: - Yes**

Tangible personal property sold by any person for delivery in this state is deemed sold for storage, use or consumption herein and is subject to the tax imposed by this article unless the person selling the property has received from the purchaser a signed certificate stating the property was purchased for resale and showing his name and address.

*References: (Sec 39-16-103(a)(ii))*

### **PARTS:**

4%. Plus local taxes.

### **Exemptions 1: - Yes**

The sale or lease of any aircraft and the tangible personal property permanently affixed or attached as a component of the aircraft including, but not limited to, repair or replacement materials or parts, and the sale of all services used for aircraft repair, remodeling and maintenance services when the services are performed on aircraft, aircraft engine or aircraft component parts or materials are exempt from the tax. For purposes of this subparagraph, "aircraft" means aircraft used in a scheduled interstate FAA air carrier operation.

*References: (39-15-105(a)(viii)(J))*

### **LABOR:**

4%. Plus local taxes.

### **Exemptions 1: - Yes**

The sale or lease of any aircraft and the tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement parts or materials, and the sale of all services used for aircraft repair, remodeling and maintenance services when the services are performed on an aircraft, aircraft engine or aircraft component materials or parts, are exempt from the tax. For purposes of this subparagraph, "aircraft" means aircraft used in a scheduled interstate FAA air carrier operation.

*References: (39-15-105(a)(viii)(J))*

### **AIRCRAFT REGISTRATION FEES -- No**

### **PERSONAL PROPERTY TAX -- Yes**

All property tax is based on the assessed value of the property. Property used for industrial purposes is assessed at 11.5% of its fair market value and personal property is assessed at 9.5%. The assessed value is then multiplied by a millage rate determined by the county in which the aircraft is based.

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Airlines are subject to commercial assessment.

Aircraft used solely for personal use are exempt.

*References: (Wyoming Regulation Section 6)*

### **JET FUEL TAX WS 39-17-104(b)(c)(d) & 39-15-105(a)(C)**

Excise Tax = \$0.0400

Sales Tax = No

Exemptions = As of 7/1/07 the tax rate is 4 cents per gallon

### **AVIATION GASOLINE TAX (WS 39-17-104(b)(c)(d) & 39-15-105(a)(C))**

Excise Tax = \$0.0400

Sales Tax = No

Exemptions = As of 7/1/07 the tax rate is 4 cents per gallon

### **STATE AVIATION TRUST FUND -- Yes**

#### **Dedication of Taxes**

Jet Fuel	Yes
Aviation Gasoline	Yes
Aircraft Registration Fee	N/A
Personal Property Tax	No
Sales Taxes	No

### **CONTACT INFORMATION**

#### **Department of Revenue**

Donna Campbell, District 2 Manager

Excise Tax Division

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#### **Department of Aeronautics**

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