

## Sales Tax

- 1.) [Wyoming § 11-16-102](#) states that Conservation Districts are Governmental subdivision of the state. [Department of Revenue Rules, Chapter 2](#), (see Tab 2 – Page 1 for information on how to access) states that all subdivisions of State Government are exempt from paying sales tax when making purchases.
- 2.) A Conservation District is considered a vendor when trees, wildflower seeds, etc., are resold and are subject to the same laws and requirements as private businesses. State law requires all vendors to obtain a sales tax license. Applications for licenses are available on the Department of Revenue website at <http://revenue.state.wy.us>. A copy has also available at Tab 8 – Page 22.
- 3.) Upon obtaining a sales tax license, the District must present a resale certificate to the vendor when trees, etc., are purchased.
- 4.) When the District resells trees, etc., to an individual, the purchaser must pay sales tax to the District, where the tax is then remitted to the Wyoming Department of Revenue.
- 5.) Conservation Districts (Vendor) are responsible for collecting and remitting the correct amount of sales tax to the Wyoming Department of Revenue. Districts are liable for the entire amount of tax imposed.
- 6.) To obtain a sales tax license, the District may contact their State Revenue field representative listed in the Wyoming Vendor Manual. Your field representative can also answer any questions concerning sales tax or other taxes imposed by the state.
- 7.) The Wyoming Vendor Manual is a publication developed by the Department of Revenue to assist vendors with sales tax issues. The Wyoming Vendors Manual is available online at the Department of Revenue Website at <http://revenue.state.wy.us>.