

Sales/Use/Indirect:

Wyoming: New Law Removes 200-Transaction Threshold from *Wayfair* Economic Nexus Statute

H.B. 197, signed by gov. 3/8/24. Effective July 1, 2024, new law revises Wyoming's economic nexus provisions for remote sellers that do not have an in-state physical presence by removing the in-state "200 or more separate transactions" threshold so that out-of-state remote sellers must remit Wyoming sales tax, and follow all applicable procedures and requirements of state law as if the seller had an in-state physical presence, only if the seller's gross revenue from the sale of tangible personal property, admissions or services delivered into Wyoming exceeds \$100,000 in the current or immediately preceding calendar year.

URL: <https://wyoleg.gov/Legislation/2024/HB0197>

Under current law, out-of-state remote sellers meeting one or both of the following criteria in the immediately preceding or current calendar year generally must license their business in Wyoming and remit applicable sales tax:

- Gross revenue from sales into Wyoming exceeds \$100,000; or
- 200 or more separate transactions for delivery into Wyoming.

For purposes of defining a "vendor" in Wyoming, another provision in the bill states that a person is not "in the business of selling," if selling taxable tangible personal property, admissions or services is not a habitual or regular activity of the person. Please contact us with any questions.

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