



# Sales Tax Guidelines for the Agricultural Industry

Originally issued March 26, 2003/Revised February 21, 2019  
Wyoming Department of Revenue

This publication is intended for use not only by farmers and ranchers but those companies that transact business with farmers and ranchers in order to bring agricultural products to market. As defined in statute, agricultural purposes mean the cultivation of soil, raising or harvesting any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, grazing, training and management of livestock, bees, poultry, furbearing animals and wildlife for gain, sale, or profit, but excluding a custom operation; By statute, livestock means horses, cattle, mules and asses, sheep, swine, goats and all other animals commonly thought of as livestock. By rule, we have defined other animals commonly thought of as livestock to include animals kept for agricultural use or to resell for profit as an agricultural product, including but not limited to horses, cattle, mules, asses, sheep, swine, goats, llamas, bison, ostrich, emu, poultry, fish, and bees. Given the broad scope of these definitions, in practicality we administer the word livestock to include any living animal.

## Non-taxable professional services

Veterinary services, farrier services and related services for the health and welfare of an animal are a nontaxable professional service in Wyoming. Pet grooming and boarding are also non-enumerated services in our state. But the materials and supplies, including but not limited to bandages, splints, pharmaceuticals, biologics, brushes, clippers, food, vitamins, etc., consumed as part of the

these services are taxable to the veterinarian/groomer providing the service.

While some veterinarians and other livestock service providers confine their services to the above, there are others who make retail sales of feeds, vitamins, pharmaceuticals and other products to their customers for administration or use at another time. When these parties sell items to customers they are considered vendors and their sales of tangible personal property are subject to sales tax, unless protected by an exemption. Wyoming does impose sales tax on the sales price paid for tangible personal property in this state and there are no exemptions for supplies used in the direct medical care of an animal. For assistance in obtaining a Wyoming Sales/Use Tax License please contact our Vendor Operations Section at (307) 777-5200. In addition, vendors are also required to collect and remit Wyoming sales/use tax on all of their taxable sales and purchases.

Unless a specific exemption exists, all retail sales of tangible personal property in Wyoming are taxable where tangible personal property is defined in pertinent part as all property that is perceptible to the senses. Wyoming does not administer livestock to be tangible personal property but slaughtered animals are. Furthermore, the sales price paid for services performed for the repair, alteration or improvement of tangible personal property is subject to

Wyoming sales tax. When considering how this applies to livestock sales, slaughtering and packaged meat sales, several issues arise. Persons who are engaged in farming and ranching and who sell exclusively at wholesale are not required to obtain a Wyoming sales/use tax license. For an unlicensed rancher, the sale of a live steer is sales/use tax exempt so long as the sale is for marketing purposes. In addition, slaughtering of the animal by a third party is also not subject to Wyoming sales tax. But if the rancher were to hire a third party processor to butcher the carcass so that the rancher could subsequently sell the meat, the processor would be required to charge the rancher sales tax since the animal would be considered tangible personal property. Then when the rancher sold the meat at wholesale, the meat sales would be exempt from Wyoming sales tax, as food for domestic home consumption.

If the rancher were to make any sales on a retail basis, he would be required to obtain a Wyoming sales/use tax license. As a licensed vendor, the rancher's sale of the live steer and slaughter is still exempt. But as a licensed vendor the rancher could purchase the processor's service without the payment of sales tax on a wholesale for resale basis. Then when the rancher sold the final raw meat cuts, his wholesale sales to other retailers, and his retail sales of food for domestic home consumption would both be exempt from Wyoming sales tax.

Please remember in the rancher's example above only those persons engaged in farming and ranching and who sell exclusively at wholesale are not required to obtain a Wyoming sales/use tax license. Wholesale sales are defined as sales for subsequent sale and are not synonymous with large quantity, i.e. bulk, sales. Furthermore, in order for the rancher to claim exemption on the processor's service he must be a licensed vendor as only licensed vendors have the ability to make

wholesale for resale purchases without the payment of tax in Wyoming.

As it pertains to agricultural operations our law includes several related exemptions. We will discuss these below. Keep in mind that although these exemptions exist, not all purchases by those engaged in agricultural operations are exempt from Wyoming sales tax.

#### Exemption for livestock, feed, etc.

To begin, W.S. 39-15-105(a)(iii)(B) exempts the sale of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program.

This exemption has several parts. It is administered to provide exemption for (a) livestock; (b) feeds for use in feeding livestock or poultry for marketing purposes; and (c) seeds, roots, bulbs, small plants and fertilizer planted or applied to the land, the products of which are to be sold. Given the broad definition of livestock above, any animal sold "on the hoof" is exempt from Wyoming sales tax. But the exemption is narrowly construed and only applies to the animal and would not apply to livestock semen.

Feeds purchased for livestock for marketing purposes is also exempt. Central to this exemption is the "for marketing purposes" provision. Examples of marketing purposes include, but are not limited to, livestock raised for slaughter, wool/fiber production, resale, show, breeding, etc. The exemption

for feeds is limited to the actual feed itself and examples include hay, alfalfa, sweet mix, salt, minerals, grains, protein blocks, etc. Excluded from that list are livestock health care supplies, vaccines, growth hormones and other similar products. Also excluded are feeds for animals not serving a marketing purpose, i.e. pets.

As it pertains to seeds, roots, bulbs and small plants, the purchase of these are also sales tax exempt provided the production of these items are to be sold. As such it would not apply to seeds, roots, bulbs and small plants for use in personal gardens or part of a disturbed land reclamation project.

Lastly this exemption grants exemption for fertilizers. Fertilizers are defined by Webster's New World College Dictionary, Fourth Edition as any material put on or in the soil to improve the quality or quantity of plant growth. In contrast, pesticides, herbicides, insecticides and the like are defined as chemicals used for killing insects, weeds, etc. Soil conditioners are defined as materials applied to the soil to amend it to a more usable state. Only "fertilizers" applied to the land which contains agricultural products that are to be sold or to land subject to a state or federal crop set aside program are exempt. Therefore, products like sulfuric acid, a common soil conditioner, are subject to Wyoming sales tax.

#### Exemption for power and fuel used in agricultural operations

The second exemption to be discussed in this publication is W.S. 39-15-105(a)(iii)(D). It exempts sales of power or fuel to a person engaged in the business of manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture. A key phrase in this exemption is 'consumed

directly'. In order to be exempt the power or fuel must be consumed *directly* which Webster's defines as "...entirely; [or] with nothing in between..." in agriculture. Given these understandings we would conclude electricity used to pump water and fill stock water tanks would be performing an agricultural function as would a generator fueled by propane to do the same.

The act of feeding cows for marketing purposes is an agricultural operation and diesel fuel consumed by a tractor to transport hay to feeders would be consumed in that operation. But power or fuel for domestic use such as heating or lighting a home do not fall within the exemption. In addition, sales of lubricants and grease for use in agricultural operations are taxable because the exemption only extends to power or fuel purchases.

When fuel/power consumed is both exempt and non-exempt, as in the case of power consumed to light and heat a machine shed or for transferring animals to or from truck or other functions outside agriculture, the different uses must be distinguishable from one another as only the power/fuel used in the agricultural operation is exempt. Many times the power and fuel are either separately stored or separately metered. When this is not the case, an engineered calculation is required to document exempt from non-exempt consumption. While the statutes do not require that the engineer is a third party, it is recommended by the Department for transparency sake.

Our rules do not require purchasers of power or fuel for agriculture to have prior approval letters from the Department of Revenue. The purchaser is, however, required to provide their power or fuel vendor a completed copy of the Streamlined Sales/Use Tax Agreement Certificate of Exemption and a

copy of the engineered calculation, if utilized. The certificate with instructions is available on our website. Remember Wyoming law requires that exempt power or fuel purchased be by a person engaged in agriculture and used directly in agriculture. Any personal consumption does not fit the exemption and is taxable.

#### Exemption for farm implements

Third in our list of exemptions is for farm implements. W.S. 39-15-105(a)(viii)(H) exempts the sale of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts.

Wyoming law provides sales and use tax exemptions for purchases of farm implements. For example, the law specifically exempts "tractors" but at the same time specifically excludes from exemption "lawn tractors." **Other categories of items specifically excluded from the exemption are: titled vehicles under Wyoming law, snowmobiles, all-terrain vehicles and repair or replacement parts.** Please note that while this law grants an exemption for farm implements, it does not grant an exemption for necessary repair or replacement parts for farm implements.

Another portion of this statute, however, has required interpretation. There is no statutory definition for machinery as it relates to the exemption. Deferring to Webster's New World Collegiate Dictionary, Fourth Edition for a definition, a machine is defined as a structure consisting of a framework and various fixed and moving parts, for doing

some kind of work. Given this definition, references to "machinery designed or adapted and used exclusively for agricultural operations" have been interpreted to include, among other things sprayers and cattle working equipment (i.e. chutes and palpation cages). More recently equipment dealers have asked us if skid steers qualify for the farm implement exemption. The short answer is a qualified "yes." Rather than focusing on the machinery's specific design or adaptation as a farm implement, we focus on the use of the implement. For example, the skid steer can be used effectively in both construction and farm and ranch operations.

Wyoming's farm implement exemption exempts machinery that is "exclusively used in agricultural operations." Again giving way to Webster's New World Collegiate Dictionary, Fourth Edition we find "exclusively" defined as the adverb of "exclusive" to mean, "...2 excluding all but what is specified." In this instance, what is specified is machinery used in agricultural operations. As applied to the skid steer this means that a farmer or rancher who purchases a skid steer sales/use tax exempt must use the skid steer only in agricultural operations. Stated another way the farmer or rancher is restricted from using the skid steer in doing for hire construction jobs on the side. There is no Wyoming sales tax exemption for the construction industry for their purchases of skid steers. Thus, farmers and ranchers are restricted in their use of skid steers to agricultural operations as set forth in the farm implement exemption statutes.

In summary, so long as the item is a tractor or other piece of machinery and is not specifically excluded from the exemption, it qualifies with the following condition. The purchaser must declare, in a fully completed



exemption certificate, that the implement will be exclusively used in agricultural operations. Finally, we wish to put purchasers of farm implements on notice that, should they decide to use the machinery for non-agricultural purposes, the exemption is no longer valid. We acknowledge that a farmer or rancher may not intend at the outset to use a skid steer or back hoe for non-agricultural use. However, once the farm implement is put to a non-agricultural use, the farmer or rancher owes sales/use tax on the full retail price and must remit the appropriate taxes by the last day of the month following the day the exempt exclusive agricultural use changed to non-agricultural use.

#### Exemption for containers, labels and shipping cases

Although not specific to agriculture but useful in an agricultural setting is W.S. 39-15-105(a)(iii)(A). In pertinent part this statute provides exemption for the sale or use of containers, labels and shipping cases for tangible personal property by any person engaged in the business of manufacturing, processing or compounding. The Department has administered this to provide exemption for retail sales of baling twine when used as a container for hay or other livestock feed.

#### Exemption for transportation of raw farm products

Another exemption in the statutes for agriculture is W.S. 39-15-105(a)(iii)(C) which provides exemption for intrastate (in-state) transportation by public utility or others of raw farm products to processing or manufacturing plants. Also exempt is interstate (state-to-state) transportation of freight.

Turning our attention from these specific exemptions and considering purchases of bee stations, bee blocks, polydome devices and screens, these are taxable sales of tangible personal property. Wyoming does not administer an exemption to offset the tax imposed. The same is true regarding a farmer or rancher's purchase of fence panels, static livestock feeders, stock tanks, loafing shed components, greenhouse film, lighting, wire and other products that, while serving an agricultural function, do not qualify under any of the exemptions noted above.

#### Services to real property

A farmer's or rancher's purchase of services to their real property also has tax consequences. Those persons, who repair, alter or improve real property, outside of certain oil and gas operations, are contractors. A common example of a farmer or rancher hiring a contractor would be for the drilling or service of a water well. In Wyoming a contractor is considered the consumer of his materials and his labor is not subject to tax. The result for the farmer or rancher is that the charges presented by the contractor do not have a line item for tax. Any tax on the contractor's materials are entrenched within his materials and labor price (bid) and not evident on his invoice. For example a farmer hires a contractor to drill a new well. Any materials and supplies purchased by the contractor from his supplier are taxable to him (the contractor) at the time of purchase. In turn when the contractor invoices the farmer, he embeds the tax along with his other costs of doing business as part of his flat rate (either lump sum or delineated) void of any notation of tax. If the farmer purchases the materials and hires the contractor to perform a labor only service, the farmer is then responsible for tax on the materials purchased. Further

discussion of contractor taxation and project registration requirements is discussed on our Sales Tax Guide for the Construction Industry publication.

Another common example of a farmer engaging with a contractor is on the placement of irrigation systems. Irrigation pipe and sprinkler heads and other components of a pivot system by themselves are not a farm implements; but when they are purchased as part of a center pivot agricultural irrigation system, they are exempt as machinery meeting the definition of a farm implement. Please note this does not apply to pipe or other components purchased for the repair or replacement of a current system but rather are for the creation of the system itself.

As noted above contractors are the final consumers of the materials and supplies they purchase/rent in order to perform their service to real property. Thus they are responsible for sales/use tax on those purchases/rentals. But when the contractor purchases irrigation pipe, pivot parts, sprinkler heads and other components of the irrigation system, he may utilize the farm implement exemption and purchase those items without the payment of sales tax. In order to document such a transaction the contractor would provide his supplier with a properly completed exemption certificate at the time of purchase. The form and instructions are available on our website.

#### Services to tangible personal property

Repairs to work trucks, small motors, saddles and tack repair, etc., are all examples of taxable services that a farmer or rancher could purchase from a vendor. Vendors are required to collect and remit Wyoming sales tax on their taxable sales and services. This includes not only the cost

of goods sold in the service but also any labor, interest, losses, transportation of the seller and any other costs of the seller necessary to complete the sale.

To illustrate, getting new brakes for a work truck would yield a billing for brake pads, maybe rotors, shop supplies, and labor. These charges are taxable to the farmer or rancher.

#### Pheasant hunts

Lastly we would like to discuss how tax would apply to pheasant hunts. Given the tax rules above, the purchase of chick pheasants is sales tax exempt as livestock. But purchases of feed for chick pheasants are subject to Wyoming sales tax. The reason the livestock feed exemption is not pertinent is because the pheasants are not actually being raised for marketing purposes. The purpose of a pheasant hunt is not to sell the birds; rather it is a game hunt that involves an element of chance. Under the same line of thinking the charge to hunters to participate in a pheasant hunt is also not taxable since it represents a nontaxable exchange of intangibles (i.e. money paid by hunters for the possibility of harvesting a pheasant).

Please note that the Excise Tax Division publishes a quarterly newsletter titled "*Taxing Issues*." This publication is mailed to all licensed vendors and contains items of general interest such as common taxability issues, forthcoming tax rate changes, and legislative changes. Current and past issues of this publication are available on our website, <http://revenue.wyo.gov>.

Please be advised that this publication 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)(v) states:

"Real property" means land and appurtenances, including structures affixed thereto. An article shall be considered real property if:

- (A) It is buried or embedded; or
- (B) It is physically or constructively annexed to the real property; and
- (C) It is adapted to the use of the real property; and
- (D) Considering the purpose for which the annexation was made, one can reasonably infer that it was the intent of the annexing party to make the article a permanent part of the real property.

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

"Retail sale" means any sale, lease or rental for any purpose other than for resale, sublease or subrent;

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

"Sales price":

(A) Shall apply to the measure subject to sales tax and means the total amount or consideration, including cash, credit, property and services for which personal property or services are sold, leased or rented, valued in money, whether received in money or otherwise, without any deduction for the following:

- (I) The seller's cost of property sold;
- (II) The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller and any other expense of the seller;

(III) Charges by the seller for any services necessary to complete the sale other than delivery and installation charges;

(IV) Delivery charges;

(V) Installation charges;

(VI) Repealed by Laws 2007, Ch. 10, 2.

(B) Shall not include:

(I) Discounts, including cash, terms or coupons which are not reimbursed by a third party, which are allowed by a seller and taken by a purchaser on a sale;

(II) Interest, financing and carrying charges from credit extended on the sale of personal property or services, if the amount is separate stated on the invoice, bill of sale or similar document given to the purchaser; and

(III) Any tax legally imposed directly on the consumer which is separately stated on the invoice, bill of sale or similar document given to the purchaser.

(C) "Sales price" shall include consideration received by the seller from third parties if:

(I) The seller actually receives consideration from a party other than the purchaser and the consideration is directly related to the price reduction or discount on the sale;

(II) The seller has an obligation to pass the price reduction or discount through to the purchaser;

(III) The amount of the consideration attributable to the sale is fixed and determinable by the seller at the time of the sale of the item to the purchaser; and

(IV) One (1) of the following criteria is met:

(1) The purchaser presents a coupon, certificate or other documentation to the seller to claim a price reduction or discount where

the coupon certificate or documentation is authorized, distributed or granted by a third party with the understanding that the third party will reimburse any seller to whom the coupon, certificate or documentation is presented;

(2) The purchaser identifies himself to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron shall not constitute membership in such a group; or

(3) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the purchaser or on a coupon, certificate or other documentation presented by the purchaser.

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" includes any controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

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

"Vendor" means any person engaged in the business of selling at retail or wholesale tangible personal property, admissions or services which are subject to taxation under this article. "Vendor" includes a vehicle dealer as defined by W.S. 31-16-101(a)(xviii);

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

"Intangible personal property" includes:

(A) Money and cash on hand including currency, gold, silver and other coin, bank drafts, certified checks and cashier's checks;

(B) Money on deposit;

(C) Accounts receivable and other credits;

(D) Bonds, promissory notes, debentures and other evidences of debt;

(E) Shares of stock or other written evidence of ownership;

(F) Judgments for the payment of money;

(G) Annuities and annuity contracts.

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

"Wholesale sale" means a sale of tangible personal property or services to a vendor for subsequent sale;

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

Taxable event. The following shall apply:

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

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

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

Taxable event. The following shall apply:

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

(B) 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;

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

Taxable event. The following shall apply:

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

(E) The sales price paid to public utilities as defined in W.S. 37-1-101 through 37-3-114 and to persons furnishing gas, electricity or heat for



domestic, industrial or commercial consumption;

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

Taxable event. The following shall apply:

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

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

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

Taxable event. The following shall apply:

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

(M) The sales price paid for motor vehicles, house trailers, trailer coaches, trailers or semitrailers as defined by W.S. 31-1-101;

W.S. 39-15-105(a)(iii)(A) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(A) Sales of tangible personal property to a person engaged in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use and sales of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded. This subparagraph shall apply to chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process;

W.S. 39-15-105(a)(iii)(B) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(B) Sales of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program;

W.S. 39-15-105(a)(iii)(C) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(C) Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants;

W.S. 39-15-105(a)(iii)(D) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(D) Sales of power or fuel to a person engaged in the business of manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture;

W.S. 39-15-105(a)(iii)(F) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(F) Wholesale sales excluding sales of controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

W.S. 39-15-105(a)(viii)(H) states:

The following sales or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

(H) The sale of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts;

W.S. 39-15-106(a) states:

Every vendor shall obtain from the department a sales tax license to conduct business in the state. Any out-of-state vendor not otherwise subject to this article may voluntarily apply for a license from the department and if licensed, shall collect and remit the state sales tax imposed by W.S. 39-15-104. The license shall be granted only upon application stating the name and address of the applicant, the character of the business in which the applicant proposes to engage, the location of the proposed

business and other information as the department may require. Effective July 1, 1997, a license fee of sixty dollars (\$60.00) shall be required from each new vendor, except for any remote vendor who has no requirement to register in this state, or who is using one (1) of the technology models pursuant to the streamlined sales and use tax agreement. Failure of a vendor to timely file any return may result in forfeiture of the

license granted under this section. The department shall charge sixty dollars (\$60.00) for reinstatement of any forfeited license. The department shall send any vendor who reports no gross sales for three (3) consecutive years a form prescribed by the department to show cause why the vendor's license should not be revoked. The vendor shall complete and file the report with the department within thirty (30) days of receipt of the form. If the department finds just cause for the vendor to retain the license, no further action shall be taken. If the department finds just cause to revoke the license, the vendor shall be notified of the revocation. Any vendor whose license is revoked under this subsection may appeal the decision to the state board of equalization.

W.S. 39-15-301(a)(i) states:

"Contractor" means any general or prime contractor or subcontractor;

W.S. 39-15-301(a)(ii) states:

"General or prime contractor" means:

(A) Any person who agrees with the owner or lessee of real property in this state to perform services or furnish materials and services for the construction, alteration, improvement or repair of real property in this state; or

(B) Any person who acts in behalf of the owner or lessee of real property in this state to arrange for the furnishing of services or the furnishing of materials

and services for the construction, alteration, improvement or repair of real property in this state; or

(C) Any person who owns or leases real property in this state for the purpose of developing that property and in the development thereof alters or makes improvements to the property or contracts for the alteration or improvement of the property.

W.S. 39-15-303(b)(i) states:

Any contractor who furnishes tangible personal property under contract or in the development of real property is the consumer or user of the tangible personal property within the meaning of the sales tax laws of Wyoming;

W.S. 39-16-105(a)(iii)(A) states:

The following purchases or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(A) Purchases of tangible personal property by a person engaged in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use and purchases of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded. This subparagraph shall apply to chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process;

W.S. 39-16-105(a)(iii)(B) states:

The following purchases or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(B) Purchases of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program;

W.S. 39-16-105(a)(vii)(B) states:

The following purchases or leases are exempt from the excise tax imposed by this article:

For the purpose of exempting sales of services provided primarily to businesses, exemptions shall be as specified by the legislature and as follows:

(B) The purchase of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts.

W.S. 39-16-303(b)(i) states:

Taxpayer. The following shall apply:

(i) Any contractor who furnishes tangible personal property under contract or in the development of real property is the consumer or user

of the tangible personal property within the meaning of the use tax laws of Wyoming;

*WY Dept. of Rev. Rules, Chap 2, Sec 4(d)*  
states:

Farmers and Ranchers. Persons engaged in agriculture for the exclusive purpose of selling at wholesale shall not be required to obtain a Wyoming sales/use tax license.

*WY Dept. of Rev. Rules, Chap 2, Sec 7(g)(i)*  
states:

Manufacturing, Processing, Agriculture.

(i) Fuel and Power Purchases. Exempt Purchases of power or fuel shall be separately accounted for, by separate metering, storage, or engineered calculation as required by the Department, and distinguishable from taxable purchases of same.

*WY Dept. of Rev. Rules, Chap 2, Sec 10(c)*  
states:

Contractor Procedure.

(c) Charges for labor to alter, improve, or construct real property are not subject to sales/use tax except where imposed by statute under W.S. 39-15-103(a)(i)(K).

*WY Dept. of Rev. Rules, Chap 2, Sec 13(v)*  
states:

Meat Cutting, Butchering Services. Meat cutting and butchering services shall be considered to be services performed upon tangible personal property and subject to the sales tax.

*WY Dept. of Rev. Rules, Chap 2, Sec 13(bb)*  
states:

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