

Sales/Use/Indirect:

Wyoming Supreme Court Says Services to Repair TPP are Taxable Only if They Improve TPP Value

Case No. S-22-0074, Wyo. (11/15/22). The Wyoming Supreme Court (Court) reversed a district court ruling to hold that Wyoming's excise tax on "[t]he sales price paid for services performed for the repair, alteration or improvement of tangible personal property" did *not* apply to a taxpayer's provision of certain roadside services, because the state legislature intended a "service[] performed for the . . . improvement of tangible personal property" to be taxable only if it increases the value of the property subject to the service. In this respect, the Court agreed with the Wyoming Board of Equalization that the taxpayer's roadside services of jump-starting a vehicle, unlocking a vehicle, and replacing a flat tire with the spare tire are *not* taxable under Wyo. Stat. Ann. section 39-15-103(a)(i)(J). Please contact us with any questions.

URL: <https://documents.courts.state.wy.us/Opinions/Big%20A's%20-%20S-22-0074.pdf>

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