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Gail Cole • Apr. 25, 2017

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From the [Avalara blog](#):

It's been 38 years since a total eclipse of the sun has been visible from all 48 contiguous United States, so the one set to occur August 21, 2017, is a big deal. It's been on the calendars of eclipse watchers for years, if not decades. Me being me, I learned of this momentous event because it has tax implications. Sigh.

Although the entire North American continent will be treated to some degree of a [solar eclipse](#), the moon's shadow will only completely cover the sun in select areas of Georgia, Idaho, Illinois, Iowa, Kansas, Kentucky, Missouri, Nebraska, Oregon, South Carolina, North Carolina, Tennessee, and Wyoming (and the very tip of Montana's beard). Officials in areas expecting the largest influx of visitors are already preparing

for the trickle-down effect events such as these tend to trigger: pop-up businesses,

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One eye to the sky, one eye on tax

For many in Wyoming, the chance to make a killing (or at least a little pocket money) selling food, lodging, and souvenirs is simply too great to pass up. That's fine with state officials, provided everyone understands that there are "sales and lodging tax requirements and consequences of selling lodging services or tangible goods, even if only for a few days." To facilitate tax compliance, the department has created a new form: "Application for Temporary Business Operations, Solar Eclipse Event 2017."

Anyone who intends to make taxable sales to celebrate or simply profit from the eclipse must:

- Submit a completed application for a temporary business permit to the Department of Revenue
- Collect and remit the applicable sales, use, and/or lodging tax at the proper rate
- File the sales tax return and payment by October 2, 2017

Local governments are also taking up the call for compliance. For example, the city of [Douglas](#), in Converse County, notes that people may need to obtain a Special Event Permit or temporary business license and directs people to the Department of Revenue website. It also makes clear that people who open their homes or property to overnight guests are liable for collecting and reporting sales and lodging tax.

Caspar, which is counting down to the [Wyoming Eclipse Festival](#), recommends people temporarily rent out their homes through Airbnb; it says the company "not only advertises your property for you but it also ensures that you pay the proper lodging tax." That's news to me, since according to [Airbnb](#), it does *not* collect and remit occupancy tax on behalf of hosts anywhere in Wyoming. However, the

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right side of tax compliance. [Learn more.](#)

Gail is a sales tax expert with a penchant for digging through the depths of DOR sites and discovering and reporting rate changes across the country.

Sales Tax

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