

*Excise Tax Division Newsletter
Herschler Building
122 W. 25th Street
Cheyenne, WY 82002-0110*

Director

Edmund J. Schmidt

Staff

Daniel W. Noble, Administrator

*Donna Campbell, Vendor Operations
Manager*

*Terri Lucero, Education & Taxability
Manager*

Phone (307) 777-5200

FAX (307) 777-3632

Internet Address:

<http://revenue.wyo.gov>

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This publication is not an official taxability ruling. Your specific facts must be reviewed in detail before we can make official taxability rulings. Please direct your written inquiries for such rulings to the department at the address or fax number listed above. Or e-mail your inquiry to: dor_taxability@wyo.gov Please be sure to include all pertinent facts in your inquiry. We will respond with written guidance for your particular business transactions.

Tax Rate Changes:

Present:

Effective with the tax return quarter beginning April 1, 2013 there will be the following sales, use and lodging tax rate changes in Wyoming.

- The voters of Converse County approved the imposition of a 1% specific

purpose option tax in the November 2012 election. Therefore effective April 1st 2013 the sales/use tax rate will increase to 6%.

- The voters of Fremont County approved the imposition of a 1% general purpose option tax in the November 2012 election. Therefore effective April 1, 2013 the sales/use, tax rate will increase to 5%.

- The voters of Sweetwater County approved the imposition of 1% specific purpose option tax. Therefore effective April 1, 2013 the sales/use tax rate will increase to 6%.

- Effective April 1, 2013 the combined sales, use and lodging tax rate for Converse County will be 9%.

- Effective April 1, 2013 the combined sales, use and lodging tax rate for Fremont County will be 9%.

- Effective April 1, 2013 the combine sales, use and lodging tax rate for Sweetwater County will be 8%.

Future:

Future Tax Rate Changes:

Pursuant to W.S. 39-15-207(c) and 39-16-207(c) notice is given of the following future tax rate changes.

Effective with the tax return quarter beginning July 1, 2013 there will be the following sales, use and lodging tax rate changes in Wyoming.

- The voters of Washakie County defeated the 1%

General Purpose Option Tax continuation in the November 2012 election. Therefore effective July 1, 2013 the sales, use tax rate in Washakie County will decrease to 5%.

- Effective July 1, 2013 the combine sales, use and lodging tax rate for Washakie County will be 9%.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be rate changes effective July 1, 2013 that the department has not been notified of to date. You can access our tax rate charts on line at <http://revenue.wyo.gov> from the Home page, click on the Excise (Sales & Use Tax) Division, in the box titled "Publications" click on Sales & Use Tax Rate Charts. We also have a Zip Code Directory which combines a listing of all zip codes in Wyoming with the associated sales tax rates. This document is in an Excel format.

Legislative Update:

The 2013 Session of the Wyoming Legislature adjourned February 27th 2013. For sales and use tax purposes one new bill became law.

House Bill 0111 (Enrolled Act No 35) Effective July 1, 2013

This bill adds to the current statute imposing tax on the sales price paid for meals and cover charges. The new language excludes all gratuities from the tax base, regardless of whether offered by the customer or invoiced by the seller. Therefore effective July 1, 2013, gratuities (tips) whether given voluntarily or mandatory, are not subject to sales tax.

Filing Information:

- The excess tax due column of the sales and use tax return is used for reporting over collected tax. If tax is over

collected it must be remitted as tax to the state unless the vendor is able to refund the over collected tax to their customer. There should never be a negative number reported in this column.

- **Credits on Returns:** Each calendar quarter any credit on a vendor's account will be pre-populated on the credit line of the sales/use tax returns. If a credit amount is printed on your return, please ensure that the credit is valid and hasn't already been utilized. As a monthly filer you may have used the credit on your February return, however if you don't file the return until the last day of March, your March return has already gone in the mail, with the credit amount pre-populated on the credit line. If the credit is taken again on your March return, your return will be underpaid as the credit was already used. If you have questions about a credit, please contact this office before utilizing the credit.
- **Vendor Compensation:** When utilizing the vendor compensation credit please ensure that you only reduce the total amount due in Part 1 – Summary, Line J of the form 41-1. The vendor compensation credit does not affect (reduce) the tax due columns in Section 11 – Jurisdictional Tax Information.
- **Filing Electronically through WYIFS:** Please remember when filing your sales/use tax returns on-line making a payment is a separate step from filing the return. Once you have submitted your return, you will receive a confirmation screen. On that

same screen there is an option to "Make a Payment Online." If you select that option you have the ability to schedule your payment for the due date of the return and the tax due amount from your return will be pre-populated in the appropriate field. You may also make a payment at any time by selecting the "Make Payments" tab.

New Educational Bulletins:

Please check out the new sales/use tax bulletins we have posted to our web site. From the home page select the "Excise (Sales & Use) Tax Division" at the bottom of the page locate the box titled "Publications" the first item listed is the Sales and Use Tax Bulletins. The newest bulletins published are Use Tax and Professional Services.

Other Tobacco Product Retailers:

Wholesalers of other tobacco products are required to license with the Department and pay tax at the rate of 20% of the wholesale purchase price of the other tobacco products purchased from manufacturers. As a retailer of other tobacco products, you are required to purchase these products from a Wyoming licensed wholesaler. Please verify that your supplier is licensed. If your supplier is not a Wyoming licensed wholesaler, you may not purchase from them unless you have first licensed as the wholesaler. You then have the responsibility of reporting the other tobacco tax to the department on a quarterly basis. Should you have questions regarding this information, please contact the Department at (307)777-5544.

Educational Seminars:

The Department has scheduled the following sales/use tax seminars for 2013. We will hold seminars in Cheyenne April 24th and 25th at the Laramie County Library. On the 24th we will be conducting a General Sales/Use

Tax Seminar and a Lodging Tax Seminar. On the 25th we will conduct a Contractor and Oil and Gas Seminar. On May 14th we will be in Casper at the Wyoming Game and Fish Building. We will conduct a General Sales/Use Tax Seminar and a Contractor Seminar.

On May 15th and 16th we will present seminars in Gillette at Gillette College. On the 15th we will conduct a General Sales/Use Tax Seminar and a Lodging Tax Seminar. On the 16th we will present a Contractor and an Oil and Gas Seminar.

On June 25th we will be in Cody at the County Court House and will conduct a General Sales/Use Tax and a Contractor Seminar.

June 27th in Jackson we will conduct a General Sales/Use Tax Seminar and a Contractor Seminar in the County Commissioners Chambers at the County Administration Building.

On August 6th we will be in Evanston conducting a General Sales/Use Tax Seminar and a Contractor Seminar. These seminars will be held at The Roundhouse Building.

On August 7th and 8th we will be in Rock Springs. On August 7th we will hold a Contractor and Oil and Gas Seminar. On August 8th we will conduct a General Sales/Use Tax Seminar. We do not have a confirmed location for the Rock Springs Seminar at this time.

On September 24th we will hold seminars in Thermopolis at the Big Horn Federal Savings Bank conducting a General Sales/Use Tax Seminar and a Lodging Tax Seminar. On September 25th we will conduct seminars in Rawlins at the Carbon County Higher Education Center. We will conduct a General Sales/Use Tax Seminar and a Contractor Seminar. For more information on these seminars please visit our web site at <http://revenue.wyo.gov> To register to attend any of these seminars please e-mail us at dor_taxability@wyo.gov with your name, business, location and name of seminar, and phone number or you may call our office at 307-777-2459.