

Excise Tax Division Newsletter
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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, 2015 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective April 1, 2015 the lodging tax rate in the Town of Greybull will increase to 3% as the voters of the Town of Greybull voted to approve an increase of the lodging tax rate.

- Effective April 1, 2015, the combined sales, use and lodging tax rate for the Town of Greybull will be 8%.
- The voters of Crook County approved the imposition of a 1% Specific Purpose tax. Therefore effective April 1, 2015 the sales/use tax rate for Crook County will be 6%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Crook County will be 8%.
- The voters of Johnson County approved the imposition of a 1% Specific Purpose Option Tax. Therefore effective April 1, 2015 the sales/use tax rate in Johnson County will be 6%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate in Johnson County will be 8%.
- Effective April 1, 2015 the lodging tax rate in Natrona County will increase to 4% as the voters of Natrona County approved an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Natrona County will be 9%.
- Effective April 1, 2015 the lodging tax rate in Sweetwater County will increase to 3%, as the voters of Sweetwater County voted to approve an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Sweetwater County will be 9%.
- The voters of Washakie County approved the imposition of a 1% General

Purpose Option Tax. Therefore effective April 1, 2015 the sales/use tax rate for Washakie County will be 5%.

- Effective April 1, 2015 the combined sales, use and lodging tax rate for Washakie County will be 9%.
- Effective April 1, 2015, the sales/use tax rate in Campbell County will decrease to 5% as the Specific Purpose County Option Tax will be collected.
- Effective April 1, 2015 the combined sales, use and lodging tax rate in Campbell County will be 7%.
- On September 22, 2014 a NEW Resort District (Grand Targhee Resort District) was created through an election of the qualified voters in the resort district. The voters of the district have approved the imposition of a 2% resort district tax. Therefore effective April 1, 2015 the sales/use tax rate in the Grand Targhee Resort District will be 8%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate in Grand Targhee Resort District will be 10%.

Please Note: The 2% Resort District tax is only collected by the vendors physically located within the boundaries of the resort district.

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.

The Department is not aware of any sales, use or lodging tax rate changes for the tax return quarter beginning July 1, 2015.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be rate changes effective April 1, 2015 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, find the Excise (Sales & Use Tax) Division, click on "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 2015 General Session of the Wyoming Legislature adjourned March 6, 2015. The following is a list of sales/use tax related legislation passed by the legislature and signed into law by Governor Mead. A complete text of all new laws may be accessed on the web at <http://legisweb.state.wy.us>

House Bill 0025 (Enrolled Act No. 76) Effective March 3, 2015

This law extends the sunset date until July 1, 2021 for the exemption for sales of tangible personal property or services performed for the repair, assembly, alteration or improvement of railroad rolling stock. This exemption is currently in statute; the new law simply extends sunset date of the exemption.

House Bill 0044 (Enrolled Act No. 63) Effective March 2, 2015

This new law imposes a tax on prepaid wireless communications access. While the law was effective upon Governor Mead's signature the collection of the tax will begin **July 1 2016**. Those vendors selling prepaid wireless communications will collect 1.5% tax on every retail sale of prepaid wireless communication access. The services supplier (vendor) selling the prepaid wireless communication access may deduct and retain three percent (3%) of the tax collected as a cost of

administration for collection of the tax.

House Bill 0051 (Enrolled Act No. 42) Effective July 1, 2015

This law changes the definition of oil or gas well sites. Effective July 1, 2015, "Well site" will be defined as; "an area where production equipment is installed to store or prepare oil or gas for transportation off the well site. Production equipment includes, but is not limited to, wellheads, valves, tanks, dehydrators, heater-treaters, separators, flow lines, meters, flares, vapor recovery units and emission equipment. Except as provided in this paragraph, production equipment for purposes of defining a well site shall not include compressors, off well site gathering lines and processing facilities;"

This definition expands the area of the well site, but does not impose tax on any product or service that is not currently subject to sales tax under the current definition. As the industry modifies their approach to building the well sites, the production equipment may be further away from the wellbore. Therefore the current definition using a prescribed radius no longer captures sales tax on the same products and or services on all well sites.

House Bill 0052 (Enrolled Act No. 35) Effective July 1, 2015

This law adds a new exclusion from the definition of a sale and allows for the lease or rental of tangible personal property for consideration between parent and closely held subsidiary corporations, between subsidiary corporations closely held by the same parent corporation, or between affiliated companies, partnerships, corporations or other business entities which are owned in similar percentages by the same persons, to be excluded from sales tax.

House Bill 0115 (Enrolled Act No. 23) Effective January 1, 2016

This law extends the time period for registration and payment of sales/use

tax on the purchase or transfer of ownership of a motor vehicle. Sales or use tax on a vehicle must be paid within sixty-five (65) days of the date of sale or within 65 days after the vehicle is brought into the state if the purchase was made out of state. Civil fees and interest will apply after the sixty-fifth (65th) day.

Senate File 0124 (Enrolled Act No. 59) Effective July 1, 2015

This law provides the Department the ability to publish on its website a list of delinquent taxpayers. Any vendor or taxpayer that is one hundred fifty (150) days or more delinquent in paying taxes due will be notified by mail of the delinquency, and if after 30 days is still delinquent, the Department shall post monthly the name of the vendor or taxpayer, the sales/use tax license number, physical address and the unpaid balance owed by the vendor or taxpayer.

Educational Seminars

The Department has scheduled sales and use tax seminars for 2015. Please view our web site at <http://revenue.wyo.gov> under the "What's New Column" on the home page for specific seminar locations, topics, dates and times.

Lander Field Office

The Lander field office has moved to Riverton. The new location is 505 Hursh St. Suite 2 Riverton, WY.

Field Offices:

The area code prefix is 307 for all of our field offices.

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Riverton	856-1185
Laramie	742-4207
Powell	754-2686
Rock Springs	382-4531
Sheridan	674-8559
Jackson	734-9354
Torrington	532-5566