



# TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

Vol. 23 Quarter 1

Excise Tax Division

March 2020

Excise Tax Division Newsletter  
Herschler Building  
122 W. 25<sup>th</sup> Street, Suite E301  
Cheyenne, WY 82002-0110

Director

Daniel W. Noble

Staff

Terri Lucero, Administrator

Lynn Frank, Education & Taxability  
Manager

Donna Campbell, Vendor Operations  
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](mailto: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:**

Effective with the tax return quarter beginning April 1, 2020 there will be no sales, use or lodging tax rate changes.

**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, 2020.

It is prudent to periodically check DOR's website for notices of tax rate changes. 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. Additionally, there is 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.

**Please Note: Tax rate changes are effective the first day of a calendar quarter after providing sixty days notice to all vendors. This newsletter and DOR's website serves as the notice to vendors of the tax rate changes. Sales tax rate charts are only updated as rate changes occur.**

**Legislative Session:**

The 2020 Budget Session of the Wyoming Legislature adjourned March 12, 2020. For sales and use tax purposes, the following bills will become law:

**House Bill 0047 (Enrolled Act No. 23, Effective January 1, 2021:**

This bill allows for an election on the question of permanently imposing a portion of the local general purpose sales and use tax. The bill also authorizes, under certain circumstances, the implementation of an optional municipal sales and use tax if approved by a voters.

**House Bill 0073 (Enrolled Act No. 32, Effective July 1, 2020:**

This bill imposes an excise tax on nicotine products. "Nicotine product" means tobacco products as defined by W. S. 14-3-301(a)(i) and includes electronic cigarettes and vapor material. "Electronic cigarette" means any device that can be used to deliver aerosolized or vaporized nicotine or synthetic nicotine to the person using the device and includes any component part, and accessory of the device and any vapor material intended to be aerosolized or vaporized during the use of the device. "Electronic cigarette" includes, without limitation, any electronic cigar, electronic cigarillo, electronic pipe, electronic hooka, vapor pen and any similar product or device. "Electronic Cigarette" does not include a battery or battery charger if sold separately from the electronic cigarette and does not include any product regulated as a drug or device by the United States food and drug administration under subchapter V of the Food, Drug and Cosmetic Act; "Vapor material" means any liquid solution or other material

containing nicotine or synthetic nicotine that is depleted as an electronic cigarette is used. "Vapor material" includes liquid solution or other material containing nicotine or synthetic nicotine that is sold with or inside an electronic cigarette;

The tax is imposed on the wholesaler at the rate of 15% of the wholesale purchase price at which the electronic cigarettes and vapor material are purchased by the wholesalers from the manufacturers. Each wholesaler who sells or offers to sell nicotine products must apply for a license with the department. The wholesaler must report this tax by the 20<sup>th</sup> day of the month following the end of the calendar quarter.

If the tax has not been paid by the wholesaler the tax is imposed on the use or storage by consumers of electronic cigarettes and vapor material in this state at a rate of 7.5%. Any consumer who during the preceding calendar quarter, purchased nicotine products from other than a licensed wholesaler, must report the tax due by the 10<sup>th</sup> day of the calendar quarter.

**House Bill 0134 (Enrolled Act No 7), Effective January 1, 2021:**

This bill imposes a statewide assessment of tax on the sales of lodging services at the rate of five percent (5%). Three percent (3%) of the tax will be distributed to the Wyoming tourism account and the Wyoming tourism reserve and project account. The other two percent of the assessment will be distributed to the county, city and or town. If the county has a countywide lodging tax imposed on January 1, 2021 the 2% assessment on lodging services will not be imposed until the next general

election at which the county lodging tax would be considered. If the county does not have a countywide lodging tax in place on January 1, 2021 the two percent assessment on lodging services will be effective in that county. However if a city or town in the county has imposed a lodging tax the two percent assessment tax on lodging services will not be effective within the boundaries of the city or town until the date of the next general election at which the lodging tax would be considered. For example a countywide lodging tax in effect on January 1, 2021: Laramie County has a four percent (4%) countywide lodging tax in effect on January 1, 2021; all lodging vendors in Laramie County will begin collecting the three percent (3%) assessment on January 1, 2021 and will also continue to collect the four percent (4%) countywide lodging tax, until the next general election at which the lodging tax would be voted on.

Example of a citywide lodging tax in effect on January 1, 2021; the city of Evanston has a three percent (3%) lodging tax in effect on January 1, 2021; all lodging vendors in Uinta County (including those within the city boundaries of Evanston) will begin collecting the three percent (3%) assessment on lodging services. In addition all lodging vendors outside the city limits of Evanston will also begin collecting the two percent (2%) assessment on lodging services. The lodging vendors within the boundaries of the city of Evanston will not collect the two percent (2%) tax assessment on lodging services until the next general election at which the lodging tax would be voted on.

After January 1, 2021 no county, city or town will be able to impose a lodging tax rate of more than two percent (2%).

**Snow Removal:**

Snow removal services are considered labor to real property. In Wyoming labor performed to real property is not subject to sales tax provided the snow removal services are not performed within an oil or gas well site.

**Educational Webinars:**

The Department has the following Sales/Use Tax Webinars are currently scheduled through mid-May 2020:

- March 26, 2020: Oil & Gas Industry
- April 9, 2020: Contractor Industry
- April 23, 2020: Lodging Industry
- May 14, 2020: General Sales/Use Tax

The webinar schedule is posted to DOR's website. Look for the "What's New" column on the home page and select "Excise Tax Webinar Schedule". Click on the webinar of interest to view the specific webinar details.

**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