



# TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

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Excise Tax Division

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*Excise Tax Division Newsletter  
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- **New Laws Effective 07/01/03**
- **10/01/03 Rate Changes**

***This publication is not an “official taxability ruling.” It contains general information. Your specific facts must be reviewed in detail before we can make official taxability rulings. Please direct your written inquiries for such rulings to Robert Tompkins at the address listed above. Be sure to include all pertinent facts in your inquiry. Or if you prefer, Email your inquiry to: [rtompk@state.wy.us](mailto:rtompk@state.wy.us) We will respond with written guidance for your particular business transactions.***

### **New Laws Effective 07/01/03:**

In our March *Taxing Issues* we summarized 14 new sales tax laws. Two of these laws took effect prior to July 1, 2003. The remaining 12 took effect on July 1, 2003. For more on the new laws go to the following link:

[http://revenue.state.wy.us/contentroot / MapsPubs/news/03-03Taxing.pdf](http://revenue.state.wy.us/contentroot/MapsPubs/news/03-03Taxing.pdf)  
In this issue we revisit four new laws that have generated interest.

### **House Bill 91 (Enrolled Act 91) - Found at W.S. 39-15-105(a)(viii)(H) and W.S. 39-16-105(a)(vii)(B)**

Created a full sales/use tax exemption for the sale of farm implements where previously a partial exemption existed. Repair services and parts are excluded from the exemption and remain taxable.

This law applies to both sales and leases of farm implements. Thus, **leases** of farm implements entered into before or after, July 1, 2003 are exempt as of July 1, 2003.

### **House Bill 254 (Enrolled Act 115) - Found at W.S. 39-15-105(a)(vi)(B) and W.S. 39-16-105(a)(vi)(A)**

Expands exemptions for “essential human goods and services.” To the existing language the new law adds an exemption for “any assistive device.”

An “assistive device” means “any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual.”

Qualifying devices include computers to aid in speech, pedal extensions for vehicles and wheelchair lifts for vehicles.

### **House Bill 255 (Enrolled Act 122)**

### **Found at W.S. 39-15-107(a)(i) and W.S. 39-16-107(a)(i)**

Requires vendors to report to us if they sell cigarettes, cigars, snuff or other tobacco products into Wyoming. In March we reported that we planned to modify our existing sales/use tax returns to obtain the required information. We decided against that, and instead, we have prepared the enclosed vendor survey.

### **House Bill 110 (Enrolled Act 37) - Found at W.S. 39-18-103 and W.S. 39-18-104**

Increased the cigarette tax on a pack of twenty (20) cigarettes from twelve (12) cents to sixty (60) cents. The tax on a pack of twenty-five (25) cigarettes increased to seventy-five (75) cents. The color of cigarette stamps affixed to packages has changed from violet to green.

### **10/01/03 Rate Changes:**

Effective October 1, 2003 the sales/use tax rates change for two Wyoming counties. The sales/use tax rate for Campbell County decreases to five percent (5%). The sales/use tax rate for Carbon County increases to six percent (6%).

In the interim, use the tax rate chart effective April 1, 2003. The web link for a current tax rate chart is:

[http://revenue.state.wy.us/contentroot / MapsPubs/salestax/MASTERTAXRA TECHART\\_4-1-03\\_2ndRevision.pdf](http://revenue.state.wy.us/contentroot / MapsPubs/salestax/MASTERTAXRA TECHART_4-1-03_2ndRevision.pdf)

**This notice of rate changes effective October 1, 2003 is given pursuant to W.S. 39-15-207(c). See reverse side for the October 1, 2003 rate chart summary by county.**

# Wyoming Department of Revenue

## Excise Tax Division

122 W. 25<sup>th</sup> St

Cheyenne WY 82002

### Sales/Use and Lodging Tax Rates by Locality Effective 10-1-2003

The shaded areas below represent tax rate changes from the previous rate chart of 4-1-2003. If you have questions or need assistance, please call (307) 777-5200. You may also visit our website at <http://revenue.state.wy.us>.

Co #	County	State Tax Rate	General Purpose County Option Tax Rate	Specific Purpose County Option Tax Rate	Total Sales/ Use Tax Rate	Local Government	Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate				
05	Albany	4%	+	1%	+	1%	=	6%	Albany	4%	=	10%
09	Big Horn	4%	+	1%			=	5%	Lovell & Greybull only	2%	=	7%
17	Campbell	4%	+	1%			=	5%	Gillette only	2%	=	7%
06	Carbon	4%	+	1%	+	1%	=	6%	Carbon	2%	=	8%
13	Converse	4%	+	1%			=	5%	Converse	3%	=	8%
18	Crook	4%	+	1%			=	5%	Crook	2%	=	7%
10	Fremont	4%					=	4%	Fremont	2%	=	6%
07	Goshen	4%			+	1%	=	5%	Goshen	3%	=	8%
15	Hot Springs	4%	+	1%			=	5%	Hot Springs	2%	=	7%
16	Johnson	4%	+	1%			=	5%	Johnson	2%	=	7%
02	Laramie	4%	+	1%	+	1%	=	6%	Laramie	3%	=	9%
12	Lincoln	4%	+	1%			=	5%	Afton, Cokeville, Diamondville & Kemmerer only	2%	=	7%
										2%	=	7%
										2%	=	7%
01	Natrona	4%	+	1%			=	5%	Natrona	3%	=	8%
14	Niobrara	4%	+	1%	+	1%	=	6%	Lusk only	2%	=	8%
11	Park	4%			+	1%	=	5%	Park	4%	=	9%
08	Platte	4%	+	1%			=	5%	Guernsey only	2%	=	7%
03	Sheridan	4%	+	1%	+	1%	=	6%	Sheridan only	2%	=	8%
23	Sublette	4%					=	4%	Sublette	3%	=	7%
04	Sweetwater	4%	+	1%	+	.5%	=	5.5%	Sweetwater	2%	=	7.5%
22	Teton	4%	+	1%	+	1%	=	6%				
19	Uinta	4%	+	1%	+	1%	=	6%	Evanston only	3%	=	9%
20	Washakie	4%					=	4%	Washakie	2%	=	6%
21	Weston	4%	+	1%			=	5%	Weston	2%	=	7%