



TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

Vol. 7 Quarter 2

Excise Tax Division

June 2004

Excise Tax Division Newsletter
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- **New Laws Effective 07/01/04**
- **New Exemption Certificate**
- **Cigarette Tax Issues**
- **10/01/04 Rate Change**

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

We will respond with written guidance for your particular business transactions.

New Laws Effective 07/01/04: In our March *Taxing Issues* we summarized two new sales tax laws that take effect July 1, 2004. In this issue we revisit these two new laws.

House Bill 44 (Enrolled Act 20) –

Found at W.S. 39-15-105(a)(viii)(O) (I-III) and W.S. 39-16-105(a)(viii)(D)(I-III)

This new law provides for a sales/use tax exemption for machinery and machine tools used in manufacturing. It exempts from sales/use tax until December 31, 2010 “the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property, if the sale or lease:

(I) Is to a manufacturer classified by the department under the NAICS code manufacturing sector 31-33;

(II) Does not include noncapitalized machinery except machinery expensed in accordance with section 179 of the Internal Revenue Code; and

(III) Is completed in the case of a sale, or executed in the case of a lease, on or after July 1, 2004.”

It joins existing ingredient/component and power/fuel exemptions benefiting the manufacturing sector. It also requires the Wyoming Business Council and the Department of Revenue to report annually to the legislature the “...cumulative effects of the exemption from initiation...” Said report is to include:

“(i) a history of employment in terms of numbers of employees, full-time and part-time employees, and rate of turnover;

(ii) A history of wages and benefits disaggregated by gender for each job category;

(iii) A comprehensive history of taxes paid to the state of Wyoming.”

Evidence of NAICS code eligibility and data reporting is required for those claiming this exemption. For more information contact the Excise Tax Division at (307)777-5200.

House Bill 73 (Enrolled Act 38) – Found at W.S. 39-15-105(a)(iii)(J)

This new sales tax exemption states: “The cost of food or meals furnished by a food establishment licensed under W.S. 35-7-124 without charge to an employee for consumption on the premises is not taxable either to the establishment or the employee.”

New Exemption Certificate: Our exemption certificate, ETS Form 101 has been updated effective July 1, 2004. The major change created a space for the new manufacturing equipment exemption on line 9 of the exemption certificate. Our exemption certificate is available on line at: <http://revenue.state.wy.us>

Click on “Forms” in the red banner of our main page. Under the “Excise” heading click on “Sales and Use Tax Forms” From the forms list scroll to the thirteenth item entitled “Wyoming Sales Tax Exemption Certificate (ETS Form 101)” and click on it.

Cigarette Tax Issues: What are the tax stamp requirements for packs of cigarettes to be legally sold in Wyoming? Each pack must have a Wyoming cigarette stamp affixed to the bottom of the pack. It is illegal for any other state’s cigarette tax stamp to be affixed to a pack of cigarettes sold in Wyoming. It is also illegal to sell delisted brands. Go to: <http://attorneygeneral.state.wy.us>

10/01/04 Rate Change: Effective October 1, 2004 the sales/use tax rate for Sweetwater County decreases to five percent (5%). **This notice of rate change is given pursuant to W.S. 39-15-207(c). SEE REVERSE SIDE!**

Wyoming Department of Revenue

Excise Tax Division

122 W. 25th St

Cheyenne WY 82002

Sales/Use and Lodging Tax Rates by Locality Effective 10-1-04

The shaded area below represents a tax rate change from the previous rate chart of 4-1-2004. 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%					=	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%
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%	Sweetwater	2%	=	7%
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%

DO NOT USE
Until 10/01/04