

*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 July, 1 2014 there will be no sales, use or lodging tax rate changes.

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 October 1, 2014.

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, 2014 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.

Please Note: Sales tax rate charts are only updated as rate changes occur.

Change in sourcing of tax on taxable services:

At the beginning of February 2014 every licensed vendor was mailed a policy statement from the Department, concerning a change in the sourcing of taxable services. This change is effective July 1, 2014. Please refer to our March 2014 issue of this newsletter for an in depth discussion of the changes as well as a number of different examples which highlight the changes. Prior issues of this newsletter are available on our web site at <http://revenue.wyo.gov> From the home page locate the "Excise (Sales & Use) Tax Division," the last item listed under that heading is "Newsletter – Taxing Issues."

Guides and Outfitters:

Guides and Outfitters offer their knowledge, skill and direction for a fee. This is a professional service which Wyoming does not impose sales tax. Therefore, fees paid specifically for the skill and direction

of a guide are not subject to tax. The tax consequence of a guided tour occurs only when a product or service is provided in conjunction with the tour. For example, a guided tour that also includes lunch becomes a taxable tour when the customer is not presented with an invoice that charges a separate price for the meal apart from the guide service. When a guide or outfitter offers temporary lodging services to include placement of tents, snow shelters, base camps, temporary structures that are dismantled or abandoned after use, the guide is exempt from the lodging tax for these lodging services, however they are still subject to the sales tax. Again, these charges must be presented separately on the invoice that is provided to the customer, from the guide service itself, or the entire invoice would be subject to sales tax.

If as part of the guided tour the guide provides all the equipment needed for the tour (e.g. fishing equipment, tent, etc.) these items are not taxable as possession of the equipment doesn't actually transfer to the customer, as the customer is only able to utilize the equipment during the guided tour. However when a guide or outfitter rents equipment for the customer to use outside of the guided tour this is a rental of tangible personal property and is subject to sales tax.

For additional information on the application of sales tax for the Guides and Outfitting Industry please review our Lodging Tax Publication available on our web site at <http://revenue.wyo.gov> On the left of the home page locate the "Excise (Sales & Use) Tax Division," then click on "Publications," followed by a click on "Publications for Specific Industries." The Lodging Publication is the third item listed on the next menu.

Social Media Coupons:

These types of coupons/vouchers are becoming more and more popular with consumers. Typically a vendor contracts with an on-line company to sell vouchers that are redeemable at the vendor’s business. The vendor is not reimbursed by the on-line company for the difference of the value of the goods or services sold. However the on-line company retains a fee for their service, this can be upwards of 50% of all sales made using the voucher. The purchase of the voucher itself is not subject to Wyoming sales tax, as the purchaser is exchanging one form of currency for another (i.e. cash or cash equivalent for the voucher). Generally, the vendor will collect tax on the amount customer paid for the voucher, when the voucher is redeemed; provided the amount the customer paid for the voucher is disclosed on the document. However if the price the customer paid for the voucher is not disclosed on the document sales tax is collected on the full purchase price of the product or service. For example; A customer purchases a social media coupon for a restaurant meal valued at \$100 for \$50.00, and the price the customer paid for the voucher is disclosed on the document. Sales tax is collected by the restaurant when the coupon is redeemed for the meal price of \$50.00. If the price the customer paid for the voucher was not disclosed on the document the restaurant would collect tax on the full purchase price of the meal, or \$100.00.

Educational Seminars:

The Department will be conducting the following sales/use tax seminars in the next few months.

On July 16th we will be in Jackson presenting a General Sales/Use Tax Seminar and a Lodging Industry Seminar. These seminars will be held at the County Administration Building.

On August 12th we will present the following seminars in Cody; General Sales/Use Tax Seminar and a Lodging

Industry Seminar. These seminars will be held at the Park County Courthouse in the EOC Meeting Room.

On August 13th in Sheridan we will present both a General Sales/Use Tax Seminar and an Oil and Gas Industry Seminar at the Department of Environmental Quality Building.

We are presenting a General Sales/Use Tax Seminar and a Construction Industry Seminar in Riverton on September 16th. These seminars will be held at the Riverton Fire Academy.

On September 17th and 18th in Rock Springs we will present the following three seminars; Construction Industry Seminar and an Oil & Gas Industry Seminar on the 17th and a General Sales & Use Tax Seminar on the 18th. All seminars will be held at the Western Wyoming Community College.

For additional information or to register for any of these seminars, please see our web site at <http://revenue.wyo.gov> On the far right side of the home page locate the column titled “What’s New,” click on “2014 Sales/Use Tax Seminars In Wyoming.” On the next page you will see a list of all seminars scheduled and their locations, click on the seminar of interest and the seminar announcement with all the details of that seminar will be displayed.

If you are unable to attend one of the seminars we have scheduled, but would be interested in attending a seminar presented in a Webinar format, please e-mail the Education & Taxability Section at dor_taxability@wyo.gov with information on the type of seminar you are interested in and we will strive to schedule a webinar to fit your needs in the near future.

In addition to the seminars and webinars we also provide a number of educational publications and bulletins. These are available on our website at <http://revenue.wyo.gov> on the left side

of the home page locate the “Excise (Sales & Use) Tax Division,” click on “Publications” and select “Sales and Use Tax Bulletins,” if you are looking for sales tax information of a general nature. Click, on “Publications for Specific Industries,” if you are interested in finding sales tax information relating to a specific industry type.

We have recently updated a number of our publications and bulletins to ensure we are providing the most current information and incorporating any statute changes made during the past legislative session. We have also added some new publications and bulletins that you may find of interest.

Taxability – Get it in Writing:

Beyond the above mentioned opportunities for educational information, we also offer written taxability determinations. When you have questions regarding how sales/use tax may apply to your business or a specific situation, we encourage you to put your question in writing to the Department. We will provide you a written response to your specific questions, which you may rely on. Please supply as much detail as possible in your written request, as this will alleviate the possibility of delays caused by requests from the Department for additional information. Please e-mail your questions to our office at dor_taxability@wyo.gov or fax them to (307)777-3636 attention Education & Taxability Section.

Field Offices:

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

Casper	266-3621
Cheyenne	777-5211
Gillette	682-6061
Lander	332-3370
Laramie	742-4207
Powell	754-2686
Rock Springs	382-4531
Sheridan	674-8559
Jackson	734-9354
Torrington	532-5566