

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@wy.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:

Past:

Effective April 1, 2007 the sales/use tax rate changes were as follows:

- ▶ The sales/use tax rates for Carbon County **decreased** to 5%;
- ▶ The sales/use tax rates for Fremont County **increased** to 5%;
- ▶ The sales/use tax rates for

Goshen County **increased** to 5.25%;

- ▶ The lodging tax rate for Laramie County **increased** to 4%; *
- ▶ The sales/use tax rates for Park County **increased** to 5%; and
- ▶ The lodging tax rate for Washakie County **increased** to 4%. **

Present:

Effective July 1, 2007, the sales/use tax rates for Lincoln County will **decrease** to 4 % from 5%.

Find our tax rate charts on line at <http://revenue.wy.gov> by clicking on the "Publications" tab in the red banner. Then scroll to "Sales and Use Tax Materials" followed by a click on "Sales and Use Tax Rates."

Taxability Tidbits:

- Vendors are reminded that advertising the assumption of a purchaser's sales tax is illegal. Wyoming law at W.S. 39-15-108(c)(iii) states: **"No vendor shall advertise or state directly or indirectly to the public that the taxes imposed by this article shall be assumed by the vendor or that it will not be considered in the price, or if added, will be refunded."**
- The Excise Division has added a new version of the Zip Code Directory to our website which combines a listing of all zip codes in Wyoming with the associated sales tax rate. This document is in Excel format and is updated at the beginning of each calendar quarter for any rate which changed. The new zip code directory can be found on our website at

<http://revenue.state.wy.us>.

Click on the "Publications" tab in the red banner. Then scroll to "Sales and Use Tax Materials" followed by a click on "Sales and Use Tax Rates." The Table is titled Sales and Use Tax Rates effective 07/01/07 and is identified as an excel spreadsheet.

- Vendors are reminded that discounts allowed at the time of sale shall be deducted from the taxable sales price. Discounts offered at the time of sale as incentive for prompt payment shall be deducted from the sales price only upon acceptance of the discount. Tax at the time of sale shall be calculated on the undiscounted amount and if the discount is subsequently taken shall be credited against future tax liability.
- Photographers are reminded that sitting fees are taxable. Just like the photographer's use of photo equipment and photo developing are necessary to produce photographs for retail sale; the sitting fee is the initial step in the process of photography. As a result the sitting fee is part and parcel of the end product. Digital photography is taxable. Although photography has changed over time, whether the photographs are delivered electronically or conventionally, the result is the same. Both methods produce tangible personal property. The materials and supplies used by the

photographer, such as paper and chemicals, consumed in the process of producing photographs for retail sale are exempt from sales tax. These items are resalable as they are integrated into the photographs which are subsequently sold and taxed as a retail sale. For more information concerning this industry please see our Tax Publication on Photography on our website at <http://revenue.state.wy.us>

- Sales made by vendors attending trade shows in Wyoming are subject to tax. We view the trade show to be an extension of the normal business operations. Thus sales made at these shows are subject to sales tax. The sales tax collected at these shows should be included on your monthly or quarterly return. Licensed vendors must post a copy of their sales tax license in a clearly visible place in their booth. This will greatly assist our field representatives and it complies with our law. Trade shows include but are not limited to; craft shows, gun shows, county fairs, Frontier Days etc.
- Vendors must document exempt sales. When making sales to a purchaser claiming an exemption, please request that the purchaser complete a Streamlined Sales and Use Tax Agreement Certificate of Exemption. The exemption certificate is your documentation as to why no tax was collected on these sales. The certificate is available on our website at <http://revenue.state.wy.us>. Click on "Forms" in the red banner. Scroll to the heading "Excise" and click on

"Exemption/Power of Attorney Forms."

Wyoming Internet Filing Service (WYIFS):

We offer internet filing. To utilize this service, please complete, sign and return to the department the Internet Filing Agreement found on our website at <http://revenue.state.wy.us> On our home page click on "Forms" in the red banner. Then scroll down to "On Line Services" followed by a click on "Wyoming Sales/Use Internet Filing Service Electronic Agreement." You will be issued a Password, Log-in ID, and Pin number which will be sent to you via email. Once enrolled, you will be able to file your tax returns at your convenience. The site has built-in edits to insure the tax filing does not contain errors before it is submitted. **No more rejected returns to mess with.** Payments are easy to complete using our handy online 'Easy Check' form. The payment process allows you to specify the amount and effective date of the payment, so the return can be completed any time during the month with the payment 'warehoused' until the due date. **No cost for the postage.** For additional information please contact this office at (307)777-5200 or via email at <http://revenue.state.wy.us>.

Filing the Correct Return:

Some vendors are downloading Form 17 from our website and using it instead of Forms 10 or 11's. The Form 17 is for use by vendors making sales in Wyoming resort districts only. A resort district is a smaller geographical area within a county in Wyoming. Currently only one (1) resort district exists in Wyoming. This district is Teton Village, within Teton County. Use of the form 17 by vendors who should be using a Form 10 or 11 will result in a rejected return. The reason the Forms 10 and 11 are not available on our website is because of the unique bar coding that

is required for these returns.

Tax Education Seminars

We conduct tax education seminars in Wyoming upon request. To request a seminar please submit to us a completed "Seminar Request Form" (ETS 126). For this form go to our website's main page and click on "Forms" in the red banner. On the page that appears go to "Excise" and click on "Taxpayer Education Forms" In the drop down click on "Seminar Request Form."

Upcoming Education Seminars:

We will conduct four Seminars in Rawlins in July 2007. On July 17th we will present a sales/use tax seminar on Lodging and the Food Exemption. On July 18th we will conduct a sales/use tax seminar on the construction industry, and the oil and gas industry. If you are interested in attending these seminars, please contact the department (307)777-2459 or via email at dor@state.wy.us with your name, company, email address, mailing address and telephone number.

In August 2007 we plan to conduct several sales/use tax educational seminars in Rock Springs, WY.

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
Thayne	883-2934
Torrington	532-5566