



# 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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**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, E-mail your inquiry to: [rtompk@state.wy.us](mailto:rtompk@state.wy.us)**

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

**Navigating Our Website:**

The Department of Revenue website address is: <http://revenue.state.wy.us>

In addition to the general information contained on this site, please note the categories at the left margin. Most of these categories contain drop down menus. For example, place your pointer on "Departmental Divisions" followed by "Excise Division." By doing so you reveal nine (9) helpful subcategories of information for the Excise Tax Division. These subcategories start with "Tax and Business Forms" and end with "Statutes and Rules."

Another helpful feature of our website is the ability to conduct a search for information. For example, let's say you are interested in electronic filing. The last category at the left margin is entitled "Search Department of Revenue." Please click on this and type in the box "electronic filing." By doing so you get a listing of electronic filing options, information and forms. In several of the articles that follow we provide website instructions for information retrieval. Help is at your fingertips. Give it a try.

**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%).

For a copy of our new tax rate chart go to our website. Click on "What's

New?" Scroll to the dark grayscale band entitled "Maps, Calendars, Publications." Within that category scroll to the light grayscale band entitled "Sales & Use Tax." Within this category click on "Tax Rates Effective 10/1/03."

**Proposed Sales/Use Tax Rules Hearing & Comments:**

A public hearing has been set for Thursday, October 16, 2003 from 1 – 3pm in room 1299 of the Herschler Building in Cheyenne, Wyoming. The purpose of this hearing is for our agency to receive written and oral comments on proposed amendments to our sales and use tax rules. Please note that all written comments must be submitted to our agency no later than 5:00pm on Thursday, October 16, 2003. We welcome all comments and suggestions on these proposed rules.

For a copy of our proposed rules and a copy of the Notice of Intent to Adopt Rules and Regulations go to our website and:

Place your pointer on "Statutes and Rules." From the drop down menu place your pointer on "Sales & Use Tax" and slide across and click on "General Information." Click on the options for our proposed rules and for the Notice of Intent to Adopt Rules and Regulations.

**Out of State Schools and Exemption from Wyoming Sales Tax:**

It has come to our attention that some lodging vendors are exempting out of state public schools from sales and lodging taxes for lodging services in Wyoming. This is incorrect. Wyoming law exempts from **sales tax** "Sales to

the state of Wyoming or its political subdivisions.” W.S. 39-15-105(a)(iv)(A). And, W.S. 39-15-205 extends the sales tax exemptions to local option sales tax and **lodging taxes**. Wyoming case law recognizes school districts as within a group of political subdivisions of the state of Wyoming. The plain language of the exemption statute limits the exemption to political subdivisions of the state of Wyoming. Purchases of lodging services in Wyoming by out of state public schools are subject to sales and lodging taxes.

Please note that some out of state schools are sales tax exempt religious or charitable organizations. They must furnish the lodging vendor with a completed ETS Form 101 Exemption Certificate with box 11 checked and a copy of their letter of authority from the Wyoming Department of Revenue. For more information on either of these issues please contact Gwynne James at (307)777-5216 or by e-mail at: [gjames@state.wy.us](mailto:gjames@state.wy.us)

### **Farm Implement Dealers:**

We have posted to our website an important notice concerning the changes to the farm implement exemption for sales/use tax. This notice, dated August 7, 2003, was previously mailed to farm implement dealers. The notice addresses several issues of interest to farm implement dealers, most notably, changes in the law effective July 1, 2003.

For a copy of this notice you can find it on our website a couple of ways. First, follow the steps as noted in the previous article entitled “10/01/03 Rate Changes.” The notice follows the rate chart in this grouping of information. Another way to get this notice from our website is to place your pointer on “Maps, Calendars, Publications” followed by clicking on “Sales & Use Tax.” The notice is the third item in the list.

### **Wyoming Internet Filing Service:**

The Wyoming Internet Filing Service (WYIFS) is a secure Internet website for filing sales/use tax returns electronically. Through WYIFS you can also submit your tax remittance via ACH Debit transactions that work like an online check. The payment process allows the taxpayer to specify the amount and effective date of the payment. Thus, the return can be completed at any time during the month with the payment warehoused until the due date. Privacy and security is assured via Secure Sockets Layer (SSL) protocol that encrypts the information being passed between the web server and the taxpayer’s computer.

For more information about using WYIFS for sales/use tax electronic filing, please contact Kay Havner. Her direct telephone number is (307)777-5202 or you can do so electronically by e-mail at: [khavne@state.wy.us](mailto:khavne@state.wy.us)

### **IRS Employment Tax e-file:**

This system allows IRS forms 940 (Federal Unemployment Tax) and 941 (Federal Withholding and Social Security Tax) to be electronically filed by tax accountants, banks or those businesses who have received a Personal Identification Number (PIN). The PIN is used as the business filer’s signature. Registration is required through an approved software provider. Approved software providers can be found at: [www.irs.gov](http://www.irs.gov)

For more information please contact Maura Morgan, a Senior Taxpayer Education and Communication Specialist with the IRS, at (307)633-0919.

### **Tax Education Seminars:**

We conduct tax education seminars in Wyoming. To request a seminar please call (307)777-5200 and ask for Robert Tompkins or e-mail your request to: [rtompk@state.wy.us](mailto:rtompk@state.wy.us)

We tailor our seminars to fit the needs of our audience. We encourage questions both prior to and during our seminars. We prepare written answers to timely pre-submitted questions. Written answers are included in our seminar packets of informational materials. Lastly, we can produce PowerPoint presentations for any of our seminars.

### **WSBDC Seminars:**

We have been asked by a Wyoming Small Business Development Center (WSBDC) to be a part of two seminars that they are presenting. There is a charge for these seminars. The seminars will be on November 5, 2003 in Sheridan and on November 6, 2003 in Gillette. The agenda is not yet final but the WSBDC plans to cover tax issues involving state sales tax, federal income tax, unemployment insurance and workers safety and compensation to name a few. For more information, please contact Linda Calhoun with the WSBDC at (307)682-5232 or (888)956-6060.

### **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