

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:

Present: Effective with the tax return quarter beginning October 1, 2008 there will be four (4) sales/use tax rate changes in Wyoming.

- ➔ The sales/use tax rates for Laramie County will increase to 6%; the total lodging tax rate will be 10%.

- ➔ The sales/use tax rates for Fremont County will decrease to 4%.
- ➔ The sales/use tax rates for Niobrara County will decrease to 5%.
- ➔ The sales/use tax rates for **Teton Village Resort District** will increase to 8%; [Note: This sales/use tax rate increase for Teton Village Resort District is not to be confused with the sales/use tax rate for Teton County which remains at 6%]

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.

Effective with the tax return quarter beginning January 1, 2009 there will be six (6) sales, use, and lodging tax rate changes in Wyoming.

- ➔ Campbell County voters approved the imposition of a 2% lodging tax. Therefore effective January 1, 2009 the lodging tax rate in Campbell County will be 2%.
- ➔ Campbell County's Specific Purpose County Option Tax will be terminated December 31, 2008. Effective January 1, 2009 the sales tax rate will decrease to 5%.
- ➔ The sales/use tax rates for Niobrara County will increase to 6%.
- ➔ The sales/use tax rates for Platte County will increase to 6%.
- ➔ The sales/use tax rates for Teton County will remain

at 6% due to the voter approved continuation of the Specific Purpose County Option Tax.

- ➔ The sales/use tax rates for Washakie County will remain at 5%. The Specific Purpose County Option Tax will be terminated effective December 31, 2008, and a voter approved one percent (1%) General Purpose County Option Tax will be effective January 1, 2009.

Effective, January 1, 2009 the combined sales and lodging tax rates for lodging services in Campbell County will be 7%. ** Effective, January 1, 2009 the combined sales and lodging tax rates for lodging services in Lusk will be 8%. ** Effective January 1, 2009 the combined sales and lodging tax rates for lodging services in Guernsey will be 8%.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be additional changes effective January 1, 2009 that the department has not been notified of to date. You can access 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." We also have added a Zip Code Directory which combines a listing of all zip codes in Wyoming with the associated sales tax rate. This document is in an Excel format.

Manufacturing Survey: In 2004 the Wyoming legislature attached an annual survey requirement to the exemption for manufacturing machinery. The reporting period for the next survey for exempt manufacturing machinery purchases is July 1, 2007 through June 30, 2008. The survey was mailed to registered manufacturers August 18th 2008 with a due date of October 31, 2008. If you have received this survey please ensure to complete the survey and it return to the department. We also offer an on line survey monkey version. You may access the survey monkey on line at <http://revenue.wy.gov> on the right hand side of the page under the heading "Links" click on 2008 Manufacturing Machinery Exemption Survey Form 108. For assistance in completing this survey or for additional information please contact the department at (307)777-2459 or by e-mail at dor_taxability@state.wy.us.

Proper documentation for sales delivered out of state: W.S. 39-15-103(a)(i)(A) imposes sales tax on every retail sale of tangible personal property within the state; For sales that are delivered out of state Wyoming sales tax is not imposed as the sale transpired outside of the state's taxing jurisdiction. When a product is shipped to another state the vendor's invoice would indicate an out of state shipping address. However in the case of a sale where the vendor delivers the tangible personal property to another state there may not be a shipping document to indicate an out of state delivery. It is the vendor's responsibility to retain evidence of such delivery. One method of documenting such delivery is to jointly complete an affidavit of delivery signed by both the person making the delivery and the customer receiving the delivery. This statement must be signed under penalty of perjury and witnessed by a notary. An example of such an affidavit is on our website at <http://revenue.wy.gov> Click

on forms and select Affidavit of Delivery (ETS Form 105a).

Reporting requirements for contractors working in the oil and gas fields: These requirements would be for projects which provide services to repair, alter, improve or construct real property outside of the well site (i.e. 250 foot radius of an oil or gas wellbore). All non-resident prime contractors as well as any resident contractor hiring a non-resident subcontractor are required to register these projects. Non-resident prime contractors are also required to file a bond or other surety with the department totaling four percent (4%) of the total project amount. Contractors must also withhold retainage of four percent (4%) of the contract amount from all non-resident subcontractors. Non-resident contractors must also file an affidavit of completion upon completion of the project or their portion thereof. As projects in the oil and gas industry are often quick turn-around projects lasting only a day or two at the jobsite, we allow general contractors who are required to register projects to do so on a spreadsheet and modified affidavit of completion. This option is only available on short-lived real property projects not large projects involving multiple subcontractors. The spreadsheet must be filed cumulatively at the end of the month on completed projects only. The bond must be filed with the first month's spreadsheet. The spreadsheet must contain all of the information typically required on the Construction Project Registration Forms and Affidavit of Completion. For additional information concerning these registration and reporting requirements please review our updated Guide to Contractors available on our website at <http://revenue.wy.gov> In the red banner click on publications, then scroll to Sales and Use Tax Materials, followed by a click on Sales & Use Tax Publications for Specific Industries. The Sales Tax Guide for

the Construction Industry is the eighth item listed.

New Tax Education Bulletins: We have added three (3) new tax bulletins to our website. The bulletins cover Fuel Surcharges, Subsistence, Per Diems and Reimbursement Charges, and Third Party Drop Shipping. To access these bulletins; click on "Publications" in the red banner, scroll down to "Sales and Use Tax Materials" and click on "Sales & Use Tax Bulletins."

Upcoming Educational Seminars: We will be conducting four free sales/use tax seminars in Lander at the Community Center on October 7th and 8th 2008. On the 7th we will be conducting a General Sales/Use Tax Seminar and a Lodging Industry Seminar. On the 8th we will be conducting a Construction Industry Seminar and an Oil and Gas Industry Seminar. If you are interested in attending these seminars please contact the department at (307)777-2459 or via e-mail at dor_taxability@state.wy.us with your name, company, e-mail address, mailing address and telephone number. If you would like additional information on these seminars please review the seminar announcements posted to our website at <http://revenue.wy.gov> under "What's New."

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