

*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 October 1, 2015 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective October 1, 2015 the sales/use tax rate in Converse County will decrease to 5% as the Specific Purpose County Option Tax has been collected.
- Effective October 1, 2015 the combined sales, use and lodging tax rate in Converse County will be 8%.
- Effective October 1, 2015 the sales/use tax rate in Weston County will increase to 6% as voters approved a 1% Specific Purpose Option Tax.
- Effective October 1, 2015 the combined sales, use and lodging tax rate in Weston County will be 10%.

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 quarter beginning January 1, 2016.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be rate changes effective January 1, 2016 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.

Attention All Vendors:

Due to the passage of new legislation imposing a tax on prepaid wireless

communications access the department will be surveying all licensed vendors to identify those vendors that will need to be trained to collect and remit the tax. The collection of this tax will begin July 1, 2016. This survey will be sent to all licensed vendors at the end of December 2015 and must be completed and returned to the department no later than January 31, 2016. It is important for all vendors to respond to the survey even if the vendor does not sell prepaid wireless communications access. If the department does not receive a response we will conclude that the business does sell prepaid wireless communications access and therefore the vendor will be required to complete and submit a special return for each filing period. Prepaid wireless communications access means; wireless communications access requiring advance payment that is sold in predetermined units or dollars of which the number declines with use in a known amount. Some examples of these services are:

- ❖ The sales price of prepaid wireless calling cards preloaded with minutes or units of airtime.
- ❖ The sales price of prepaid wireless phones that are sold for a single, non-itemized or "bundled" price if they are preloaded with more than 10 minutes of airtime or with more than \$5.00 worth of prepaid wireless service.
- ❖ The sales price of a recharge or reload of units or minutes of prepaid wireless airtime whether through the seller's website, or over the telephone or in person at the seller's physical location.
- ❖ The sales price of prepaid wireless service where the purchaser pays in advance for the unlimited use of the service for a fixed time period, and such service

automatically terminates unless additional payment is made.

Contact Information for the Excise Tax Division:

Please be aware that when receiving a notice from the Excise Tax Division the appropriate contact information is listed at the bottom of each notice. The first phone number listed is the region service team located in the Cheyenne Office assigned to your account; the division's fax number and web site address is also listed. An e-mail address is provided should you prefer to correspond with the division in writing. We also list the local field representative's phone number assigned to your area. Utilizing this contact information will expedite your response and avoid calls being transferred.

Vendors No Longer In Business:

As a vendor, when discontinuing business you must also cancel your sales/use tax license. Wyoming Statutes require a vendor discontinuing business to notify the department and return the sales tax license. Vendors discontinuing business are also required to keep their business records for a period of three (3) years.

WYIFS User Information:

The department is very pleased with the number of taxpayers utilizing our Wyoming Internet Filing System (WYIFS). However we would like to remind all WYIFS users that it is still important to keep your mailing and location address information as well as all other contact information updated with the department. This is simple to accomplish and can be updated right on WYIFS. To update information on your license, once you have logged into the WYIFS system click on the "Sales/Use Tax" box, select the license number you wish to update, and then select "License Management" any changes made under license management will change the information on the license itself. From the "License Management" menu you are able to update license information; for example; change the mailing or

location address, update the business name, phone numbers, etc.

Educational Webinars:

The department has completed the on-site seminars for 2015 and will be scheduling educational seminars in a webinar format soon. If you are interested in attending a seminar in a webinar format please contact us by e-mail at dor_taxability@wyo.gov We are happy to set up a webinar specific to your business, or an open webinar for specific industries. Typically the webinars we host cover the following industry types; Oil & Gas, Manufacturing, Mining, Lodging, Agriculture, Construction, and a General overview of sales/use tax.

Educational Information Available On-Line:

The Excise Tax Division has added a few new educational bulletins to our web site. We have added a bulletin discussing the definition of a vendor and requirements for licensing as a vendor. We have also posted a bulletin which encompasses information related to the interstate commerce exemption. We are working on several other new bulletins of general interest that will be posted to our web site soon. We have also updated our Oil and Gas Publication to include information on the new definition of an oil and gas well site. Please check our web site at <http://revenue.wyo.gov> for new and updated educational material that may be 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 questions in writing to the department. We will provide you a written response to your specific questions, which you may rely on. When submitting information please supply as much detail as possible 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)777-3632 attention Education & Taxability Section.

Exemption Certificates:

Vendors selling to customers claiming exemption from sales tax must ensure they obtain a properly completed exemption certificate from their customer. This is the only document which relieves the vendor of the responsibility of collecting sales tax on taxable sales and services. The completed exemption certificates should be retained by the seller for at least three years, or longer if the purchaser continues to make exempt purchases. The exemption certificate does not expire and is valid as long as the customer is making recurring purchases and the exemption being claimed is still a valid exemption. Wyoming utilizes the Streamlined Sales Tax Agreement Certificate of Exemption. The exemption certificate may be found on our web site at <http://revenue.wyo.gov> From the home page select; "Excise (Sales& Use) Tax Division," followed by a click on "Forms" select "Exemption Certificate/Power of Attorney Forms," then click on "SSTP Certificate of Exemption with Matrix." The exemption matrix provides a brief description of the exemptions available as well as any special requirements that the claimant may need to be aware of, and information on how to complete the exemption certificate for the specific exemption claimed.

Field Offices:

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

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| Casper | 266-3621 |
| Cheyenne | 777-5211 |
| Gillette | 682-6061 |
| Riverton | 856-1185 |
| Laramie | 742-4207 |
| Powell | 754-2686 |
| Rock Springs | 382-4531 |
| Sheridan | 674-8559 |
| Jackson | 734-9354 |
| Torrington | 532-5566 |