



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. 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 January 1, 2017 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective January 1, 2017 the sales/use tax rate in

Johnson County will decrease to 5% as the Specific Purpose County Option Tax has been collected.

- Effective January 1, 2017 the combined sales, use and lodging tax rate in Johnson County will be 7%.

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.

Effective with the tax return quarter beginning April 1, 2017 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective April 1, 2017 the sales/use tax rate in Hot Springs County will increase to 6% as the voters approved a 1% Specific Purpose Option Tax. The combined sales, use and lodging tax rate in Hot Springs County effective April 1, 2017 will be 10%.
- Effective April 1, 2017 the sales/use tax rate in Park County increase to 5% as voters approved a 1% Specific Purpose Option Tax. Therefore the combined sales, use and lodging tax rate in Park County effective April 1, 2017 will be 9%.
- Effective April 1, 2017 the sales/use tax rate in Teton County will decrease to 5%, as the Special Purpose County Option Tax will be collected. The combine

sales, use and lodging tax rate for Teton County effective April 1, 2017 will be 7%.

- Effective April 1, 2017 the lodging tax rate in the Town of Pinedale will increase to 4%, as voters in the town approved an increase of the lodging tax rate. The combined sales, use and lodging tax rate in the Town of Pinedale effective April 1, 2017 will be 8%.

It is prudent to periodically check DOR's website for notices of tax rate changes. It is possible to have rate changes effective April 1, 2017 which the Department has not yet been notified. 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. Additionally, there is 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: Tax rate changes will be effective the first day of a calendar quarter after sixty days' notice has been given to all vendors. This newsletter serves as the notice to vendors of the tax rate changes. Sales tax rate charts are only updated as rate changes occur.

Request for Updated Information:

The Department is constantly looking for methods to increase efficiencies and reduce costs. One of the biggest obstacles we have is increased postage expenses trying to locate vendors with outdated information, such as a mailing address or other contact information. This is especially true for vendors that only file a sales tax return annually and those vendors

who file using DOR's electronic filing system. Therefore, we are asking for your help to ensure that your contact information on file is current and correct. If your mailing or location address has changed recently, you have a new business contact person, or your business has experienced other significant changes, please be sure to notify the Department by completing a "Tax Account Update" form. This form is available on DOR's website at <http://revenue.wyo.gov> From the home page locate the "Excise (Sales & Use) Tax Division," click on "Forms" and select "Tax Account Update Form." This form may be returned by mail, by faxing it to (307)777-3632 or by e-mail to dor@wyo.gov WYIFS filers may complete these changes right on the WYIFS system. Upon logging on to the WYIS 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/update 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, update phone numbers, etc.

Wyoming Prepaid Wireless Return (Form 91-1):

Have you received a Prepaid Wireless Tax Return and don't know why? This form is being sent to all vendors selling prepaid wireless communications access, and to all vendors that did not reply to DOR's many attempts to determine those vendors selling prepaid wireless communication access. If you have received this return and do not sell prepaid wireless communications access, please indicate that on the form and return it to the Department. Upon receipt, the Department will cancel your prepaid license and ensure no further returns will be sent. Failure to inform the Department that you do not sell prepaid wireless communications access will result in

the continued requirement of filing the form 91-1.

For information on what prepaid wireless communications access tax applies to, or for instructions on completing the Form 91-1, please see DOR's website at <http://revenue.wyo.gov> once on the home page, locate the "Excise (Sales & Use) Tax Division," click on "Publications" select "Sales and Use Tax Bulletins," then choose "Prepaid Wireless."

Purchasing a Business:

Wyoming Statutes allow provisions that exclude certain transfers from the definition of a sale. When a buyer is seeking the business transfer exclusion from the Department the buyer must supply pertinent documents for DOR's review. One of those documents is a balance sheet for the business dated as close as possible to the date of sale. This document should be provided to the buyer from the seller. Without the balance sheet the DOR is unable to verify whether the transaction qualifies for exclusion. Please ensure when submitting the documents for DOR review the balance sheet is included. A bulletin discussing the sale of a business and all documents required for review is available on our website at <http://revenue.wyo.gov> under the "Excise Tax Division" "Publications."

Exemption Certificates:

Vendors are required to obtain a Streamlined Sales/Use Tax Agreement Certificate of Exemption from all purchasers claiming sales tax exemption. The exemption certificate must be completed by the purchaser in its entirety for the exemption certificate to be valid. Exemption certificates do not expire, and the DOR does not require the sellers to obtain updated exemption certificates at any specific interval. These certificates must be kept in the sellers business records for at least three years for audit purposes, or longer if the purchaser is making uniform recurring purchases.

Educational Webinars:

The Department has the following Sales/Use Tax Webinars scheduled:

- Agricultural Industry; January 12, 2017.
- Lodging Industry: January 26, 2017.
- Construction Industry: February 9, 2017.
- Mining Industry; February 23, 2017.
- Manufacturing Industry: March 16, 2017.
- Oil and Gas Industry: March 23, 2017.
- Lodging Industry: April 6, 2017.
- General Sales/Use Tax: April 20, 2017.
- Construction Industry: May 11, 2017.
- Oil and Gas Industry: May 25, 2017.

The webinar schedule is posted to DOR's website. Look for the "What's New" column and select "Excise Tax Webinar Schedule." Click on the webinar of interest to view the specific webinar details. The Department also presents webinars tailored to your specific business. Please email your request for a webinar to dor_taxability@wyo.gov and provide the specific details of your business. Also include convenient dates for the Department's presentation. We will contact you to work out the details.

Legislative Session:

The 2017 Legislative Session will convene Tuesday January 10, 2017. The Wyoming Legislative Session will be held at the Jonah Business Center again this year, due to the capitol construction project. To view information about the legislative session, go to legisweb.state.wy.us

Field Offices:

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

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