



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 January 1, 2019, there will be no sales, use or lodging tax rate changes.

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, 2019 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective April 1, 2019 the combined sales/use and lodging tax rate in the Town of Lovell will be 8%, as the voters approved an increase of 1% in the lodging tax rate.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in Crook County will be 10%, as the voters approved an increase of 2% in the lodging tax rate.
- Effective April 1, 2019 the sales/use tax rate in Johnson County will be 6%, as the voters approved a new Specific Purpose Option Tax. The combined sales/use and lodging tax rate for Johnson County

effective April 1, 2019 will be 8%.

- Effective April 1, 2019 the combined sales/use and lodging tax rate in the Town of Afton will be 8%, as the voters approved a 1% increase in the lodging tax rate.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in **Sheridan County** will be 10%, as the voters approved a **county wide** lodging tax.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in Sweetwater County will be 9%, as the voters approved a 1% increase in the lodging tax rate.
- Effective April 1, 2019 the sales/use tax rate in Park County will decrease to 4% as the Specific Purpose Option tax will be collected. The combined sales/use and lodging tax rate for Park County effective April 1, 2019 will be 8%.

It is prudent to periodically check DOR's website for notices of tax rate changes. It is possible to have additional rate changes effective April 1, 2019, as the Department might not receive all notifications prior to the printing of this

publication. 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 are effective the first day of a calendar quarter after providing sixty days notice to all vendors. This newsletter and DOR’s website serves as the notice to vendors of the tax rate changes. Sales tax rate charts are only updated as rate changes occur.

Attention Credit Card Payers:

The Department is currently in the process of changing to a new credit card provider. With this process, we will have to temporarily discontinue credit card services effective December 31, 2018 at 5:00 pm MST until the change has taken place. We expect to be able to accept credit cards with our new provider within 1-3 months (January – March 2019 time frame). We apologize for the inconvenience and are doing everything in our power to ensure the change in providers is made as quickly as possible.

Attention Wyoming Businesses Making Sales in Other States:

As a result of the Supreme Court ruling in South Dakota V. Wayfair on-line and other remote, out-of-state sellers can be required to collect state and local sales tax in those states where the seller does not have a physical presence but where they sell and deliver their products and services. Wyoming

businesses that make sales into other states may be required to license, collect and remit sales tax in those states where sales are made. Each state’s remote seller laws are different. In order to determine which laws apply to your business, go to the Streamlined Sales Tax website at <http://streamlinedsalestax.org> for collection requirements in all 24 Streamlined Sales Tax states. If the state is not a member of Streamlined Sales Tax, we recommend you contact that state.

Important Information Concerning Delinquent Accounts:

The Department will make every attempt to collect on delinquent accounts; however DOR has the ability to transfer delinquent accounts to an external collection agency. DOR will notify the taxpayer when an account has been referred and the taxpayer will owe an additional 12% collection fee to the collection agency on the full amount due to the Department per W. S. 9-1-415(a) and W. S. 39-15-107(b)(x). Upon referral to the collection agency the taxpayer must send all payments directly to the collection agency and not the Department of Revenue.

Legislative Session:

The 65th Legislature will convene January 8, 2019 at noon. The Wyoming Legislative Session will be held at the Jonah Business Center again this year, due to the capital construction project. To view information about the legislative session, please view their website at <http://legisweb.state.wy.us>

Educational Material Available On-line:

DOR has numerous educational materials available on our web site

to assist vendors with questions. Two Tax Tutorials are posted to assist vendors in completing sales tax returns. To view these tutorials, locate the “Excise (Sales & Use) Tax Division” on the left hand side of the home page. Click on “Tax Tutorials” and select either “Tax Form 41-1” for monthly and quarterly filers, or “Tax Form 42-1” for annual filers. Additionally, various bulletins are posted to benefit vendors in answering questions related to what is subject to sales tax, and what exemptions may be available, in general. The publications are designed for specific industries, and discuss in detail how tax applies, as well as exemptions available to specific industry types.

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 question in writing to the Department. We will provide you a written response to your specific questions, which you may rely on. Please supply as much detail as possible in your written request, 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)777-3636 attention Education & Taxability Section.