

Excise Tax Division Newsletter
Herschler Building
122 W. 25th Street
Cheyenne, WY 82002-0110

Director
Edmund J. Schmidt

Staff
Daniel W. Noble, Administrator
Donna Campbell, Vendor Operations
Manager
Terri Lucero, Taxpayer Services Manager

Phone (307) 777-5200

FAX (307) 777-3632

Internet Address:

<http://revenue.state.wy.us>

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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.

Interest Rate Change: Effective January 1, 2009 the interest rate for delinquent accounts will change to an annual percentage rate of 10.75%. The equivalent daily interest rate is .02944%. Annually the State Treasurer establishes the interest rate according to a statutory formula.

Tax Rate Changes:

Present: 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%.

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, 2009 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- The sales/use tax rates for Carbon County will increase to 6%.
- The sales/use tax rates for Crook County will remain at 6%. The Specific Purpose County Option tax currently in effect will be terminated March 31, 2009, and the voter approved new Specific Purpose County Option tax will be effective April 1, 2009.
- The sales/use tax rate for Goshen County will remain at 5.25%, as the voters approved the continuation of the 1% General Purpose Option tax. The voters of Goshen County approved an increase of 1% in the lodging tax rate. Therefore effective April 1, 2009 the lodging tax rate in Goshen County will be 4%.

**Effective April 1, 2009 the combined sales and lodging tax rates for lodging services in Carbon County will be 8%.

**Effective April 1, 2009 the combined sales and lodging tax rates

for lodging services in Goshen County will be 9.25%.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be additional changes effective April 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.

Manufacturers: The department would like to thank all the manufacturers for completing the 2008 manufacturing survey. Your information is critical to the exemption reporting requirements and we appreciate you taking the time to complete the survey.

Vendors selling trailers: Please note that vendors should not be collecting tax on their sales of trailers. Purchasers will pay the sales tax to the county treasurer on purchases of all trailers. Wyoming requires the payment of sales tax to the county treasurer on the sale of all motor vehicles, house trailers, trailer coaches, **trailers** or semitrailers prior to first registration and not upon subsequent registration by the same applicant. If, the trailer is purchased as a kit, (that is, not yet built), the sales tax would be collected by the vendor at the time of purchase.

Taxability of computer software/hardware:

- Retail sales of prewritten computer software are subject to sales/use tax. Whether purchased on a tangible media or downloaded format.
- Upgrades or enhancements to computer software in

Wyoming are subject to sales/use tax.

- Annual license fees for possession of computer software are subject to tax. This is based on the premise that the license fee is a necessity in order to possess or use the software therefore the license fee is a part of the sales price and taxable.
- Charges for installation of hardware and prewritten software are subject to sales tax.
- Charges for installation of software updates, enhancements, or upgrades are subject to sales tax.
- Charges for consulting and technical assistance are not subject to sales tax, if limited to telephone inquiries and involving no repairs, alterations or improvements to the system.
- Computer training is not subject to sales tax, providing there are no repairs, alterations or improvements made to the system. If course materials (handouts, textbooks, etc.) are sold separate from any training activities, they are subject to tax.
- The service of creating custom software for a person shall not be subject to sales tax. This is an exchange of intellectual property which the state of Wyoming does not impose tax upon. However, the person performing the service shall be considered the consumer of all tangible personal property or services purchased, to perform their service and is responsible for any tax imposed on their consumption.

For Your Information: The 2009 General Session of the Wyoming Legislature convenes January 13, 2009. The March 2009 issue of this

publication will include a legislative summary on bills effecting sales/use and lodging tax. If you would like to review bills being considered by the legislature during the session, you may do so by visiting the following website, legisweb.state.wy.us.

Field Office Changes: The Field office located in Powell has moved to a new location. The new address is: 1201 East 7th Street.

Steven Simpson, Field Representative for Teton and Lincoln Counties will be retiring effective December 31, 2008, after 36 years of service with the Department. Please join us in wishing Steven a happy retirement. Thank you for 36 great years of service, Steven.

Brian Way, the current Field Representative for Campbell, Crook, and Weston Counties, will be moving to the Jackson area effective January 2009. Brian will be the new Field Representative for Teton and Lincoln Counties. Congratulations Brian. The Jackson office will be located at: 125 East Pearl Ave. B-6 in Jackson. The new phone number is listed below.

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
Jackson	734-9354
Torrington	532-5566