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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](mailto: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, 2014 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.***

The department is not aware of any sales, use or lodging tax rate changes for the tax return quarter beginning April 1, 2014.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be rate changes effective April 1, 2014 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.

#### **Educational Bulletins and Publications:**

We have recently completed updating all of our educational publications and bulletins. These publications may be found on our web site at <http://revenue.wyo.gov> in the left column locate the Excise (Sales & Use) Tax Division, click on "Publications" in the next menu select either "Sales and Use Tax Bulletins," or "Publications."

#### **Sales & Use Tax Account Update Form:**

The Department has developed a form to be used by taxpayers to update information pertinent to their business. You may utilize this form to update a mailing or location addresses, contact phone numbers, business name etc. This form is available on our web site at <http://revenue.wyo.gov> On the left of the home page locate the "Excise (Sales & Use) Tax Division," then

click on "Forms." The "Tax Update Form" is the last form listed on the menu.

#### **Educational Sales and Use Tax Seminars:**

We will soon begin scheduling our sales/use tax seminars presentations for 2014. If you are interested in attending one of our seminars please e-mail us at [dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov) with your contact information and the type of seminar you would like to attend. Once we have our schedule set we will be sure you are notified of the seminar dates and locations. We are also attempting to present these seminars using a webinar format during the next few months. If you would be interested in attending a seminar by webinar please e-mail us using the address above.

#### **WYIFS Filers:**

When filing your sales/use tax returns electronically through our WYIFS system please note that filing the return and making the payment is a two-step process. Once you have completed the return and entered your electronic signature (PIN Number) select "Submit Return." At the bottom of the confirmation page you can click on "Make a Payment Online." Complete the information requested for your payment. If you choose not to make a payment in conjunction with filing your return, you will need to make the payment separately. You may do this anytime by logging into WYIFS and clicking on the "Make Payments Tab." If you have elected to file electronically but wish to make your payment by check, you are able to print a voucher from the WYIFS system that contains all the information pertinent to your account to ensure your payment is posted properly.

**Filing Frequencies for Licensed Vendors:**

In the near future the Department will begin reviewing all licensed vendors' accounts to ensure they are reporting on the required filing frequency. Vendors with a sales tax volume between fifty and one hundred fifty dollars per month should be reporting on a quarterly basis. Vendors reporting more than one hundred fifty dollars should be on a monthly basis and those reporting less, on an annual basis. If a vendors' filing frequency is changed by the Department during this review, the vendor will receive a notice informing them of the change and the new filing frequency.

**Exemption Certificate Information:**

Wyoming vendors should be obtaining the Streamlined Sales Tax Agreement Certificate of Exemption from customers claiming an exemption from sales tax on their purchases. The form must be fully completed and signed by the purchaser to be valid. Please keep in mind that this is the only document, besides the direct pay permit which relieves vendors of the responsibility of collecting sales tax on a taxable sale and or service. The exemption certificate does not expire and is valid as long as your customer is making recurring purchases and the exemption being claimed is still a valid exemption in Wyoming. The Department does not have any requirement for vendors to update these forms on any prescribed basis. The form may be reviewed and downloaded from our web site at <http://revenue.wyo.gov> From the home page locate the "Excise (Sales & Use) Tax Division" then click on "Forms" select "Exemption Certificate Power of Attorney Forms" from the next menu select "SSTP Certificate of Exemption with Matrix."

**Legislative Session:**

The 2014 Budget Session of the Wyoming Legislature will convene on February 10, 2014. If there are new bills that become law which will

affect the sales and use tax statutes, we will provide an update of those bills in the March 2014 issue of our newsletter.

**Sales Tax on Property Tax:**

Often times when leasing tangible personal property the lease agreement will stipulate that the lessee is responsible for the property tax on the item being leased. When this is the case it is appropriate to assess sales tax on the property tax. Sales tax in a lease transaction is based on the amount paid to obtain temporary possession and control of the tangible personal property. The property tax becomes part of the gross rental. Sales tax and property tax are not the same kind of tax. Sales tax is an excise tax imposed on the transfer of possession of tangible personal property. Property tax is an ad valorem tax on the value of tangible personal property or real property. If a lease states that the lessee will pay the property taxes for the leased property, it is proper for the lessor to invoice the lessee for the base rental plus property tax and apply the sales tax as part of the lease stream. It may seem that such a transaction is double taxation. It is not. Double taxation occurs when the same property is twice subject to the same kind of tax in the same year by authority of the same taxing jurisdiction. It is important to understand that while the lessor may require the lessee to pay the property tax on the lease, it is the lessor that is ultimately liable to pay the property tax to the appropriate taxing authority.

**Taxability Questions:**

The Department is always happy to answer questions concerning any taxability questions you may have. However we do request that you put your questions in writing. This request is by Department policy and is for your protection. When questions are received in writing we have the ability to research the issue to ensure that we have all the required information to answer the question

accurately and completely. Receiving the question in writing also ensures that we have a clear understanding of the question posed and enables the Department to ask for additional information when necessary. Then when you receive your written response you have something you can rely on. If you simply received an answer over the phone you have nothing to rely on in the future should you need it. If you have questions concerning the taxability of your business please e-mail your questions to us at [dor\\_taxability@wyo.gov](mailto:dor_taxability@wyo.gov)

**Field Representative Retiring:**

Norma Nelson, Field Representative for Fremont and Hot Springs Counties will be retiring effective January 17, 2014 after many years of service with the Department. Please join us in wishing Norma a happy retirement. Thank you for your many years of great service, Norma.

It is likely the office in Lander will be closed briefly while we hire for the position.

**Annual Interest Rate for Delinquent Taxes:**

Per W. S. 39-15-108(b)(i) the interest rate for delinquent taxes is adjusted annually, equal to the average prime interest rate for the preceding fiscal year plus four percent. The annual interest rate effective January 1, 2014 will be 7.25%. The equivalent daily interest rate for delinquent accounts, effective January 1, 2014 will be .0199%.

**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