

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

*Director
Daniel W. Noble*

*Staff
Kim E. Lovett, Administrator
Donna Campbell, Vendor Operations
Manager
Terri Lucero, Education & Taxability
Manager*

Phone (307) 777-5200

FAX (307) 777-3632

**Internet Address:
<http://revenue.wyo.gov>**

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

- Effective January 1, 2015 the sales/use tax rate in Washakie County will decrease to 4% as

the Specific Purpose County Option Tax will be collected.

- Effective January 1, 2015 the combined sales, use and lodging tax rate for Washakie County will be 8%.
- The voters of Platte County approved the imposition of a 3% lodging tax. Therefore effective January 1, 2015 the lodging tax rate for Platte County will be 3%.
- Effective January 1, 2015 the combined sales, use and lodging tax rate in Platte County will be 9%.

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

- Effective April 1, 2015 the lodging tax rate in the Town of Greybull will increase to 3% as the voters of the Town of Greybull voted to approve an increase of the lodging tax rate.
- Effective April 1, 2015, the combined sales, use and lodging tax rate for the Town of Greybull will be 8%.
- The voters of Crook County approved the imposition of a 1% Specific Purpose tax. Therefore effective April 1, 2015 the sales/use tax rate for Crook County will be 6%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Crook County will be 8%.
- The voters of Johnson County approved the imposition of a 1% Specific Purpose Option

Tax. Therefore effective April 1, 2015 the sales/use tax rate in Johnson County will be 6%.

- Effective April 1, 2015 the combined sales, use and lodging tax rate in Johnson County will be 8%.
- Effective April 1, 2015 the lodging tax rate in Natrona County will increase to 4% as the voters of Natrona County approved an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Natrona County will be 9%.
- Effective April 1, 2015 the lodging tax rate in Sweetwater County will increase to 3%, as the voters of Sweetwater County voted to approve an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Sweetwater County will be 9%.
- The voters of Washakie County approved the imposition of a 1% General Purpose Option Tax. Therefore effective April 1, 2015 the sales/use tax rate for Washakie County will be 5%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Washakie County will be 9%.
- Effective April 1, 2015, the sales/use tax rate in Campbell County will decrease to 5% as the Specific Purpose County Option Tax will be collected.
- Effective April 1, 2015 the combined sales, use and lodging tax rate in Campbell County will be 7%.

- On September 22, 2014 a NEW Resort District (Grand Targhee Resort District) was created through an election of the qualified voters in the resort district. The voters of the district have approved the imposition of a 2% resort district tax. Therefore effective April 1, 2015 the sales/use tax rate in the Grand Targhee Resort District will be 8%.
- Effective April 1, 2015 the combines sales, use and lodging tax rate in Grand Targhee Resort District will be 10%.

Please Note: The 2% Resort District tax is only collected by the vendors physically located within the boundaries of the resort district.

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, 2015 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.

WYIFS User Information:

Vendors utilizing the Wyoming Internet Filing System (WYIFS) have the ability to make changes to their accounts electronically. It is important to determine whether you are attempting to update information concerning the ownership of the business or if the changes are related to the license itself, as there are different places in the system to make changes depending on the type of change being made. If you need to update information concerning the ownership of the business, once you log into WYIFS on the main screen

you would select "Login Account Management." If you need to update the ownership address (mailing or location), ownership phone numbers, or ownership contact names and numbers, you will select "Modify Your Account." From the "Account Management" menu you are also able to update sub account user information, reset your password, deactivate the WYIFS account, and modify your e-check information.

To make changes to the license information once you have logged into the WYIFS system click on the "Sales/Use Tax" box, select the license number 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 change the status of the license (i.e. cancel the license), update license information (i.e. change the business name, mailing or location address, phone number, etc.), request a refund of a credit balance on your account, and request a change in your filing frequency.

If changes are required for both the ownership and the license, the changes will need to be made in both the Account Management area and the License Management area.

Taxability Information:

- Vendors are reminded that advertising the assumption of a purchaser's sales tax is illegal. Wyoming Statute 39-15-108(c)(iii) states: "No vendor shall advertise or state directly or indirectly to the public that the taxes imposed by this article shall be assumed by the vendor or that it will not be considered in the price, or if added, will be refunded."
- Vendors are reminded that discounts allowed at the time of sale shall be deducted from the taxable sales price. Please note; this does not include coupons or discounts, where

the vendor is reimbursed by a third party. Discounts offered at the time of sales as incentive for prompt payment shall be deducted from the sales price only upon acceptance of the discount terms. Tax at the time of sale shall be calculated on the undiscounted amount and if the discount is subsequently taken shall be credited against a future tax liability.

Legislative Session:

The Sixty-third Wyoming Legislature Session will convene January 13, 2015. 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 our March 2015 issue of this newsletter.

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, 2015 will be 7.25%. The equivalent daily interest rate for delinquent accounts, effective January 1, 2015 will be .0199%.

Department of Revenue Field Office to relocate:

The Field Representative office in Laramie, WY will be relocating soon. The new office will be located at 2020 Grand Ave. #428, Laramie, WY 82070. The current office will be closed February 12th and 13th 2015 for the move and the new office location will be open on February 17, 2015.

Attention Wyoming Lodging Vendors:

Please see our web site at <http://revenue.wyo.gov> under the "What's New" column, for new information pertaining to the process for remitting sales and lodging tax on reservations facilitated under the "Merchant Model."