



TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

Vol. 22 Quarter 4

Excise Tax Division

December 2019

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:

Effective with the tax return quarter beginning January 1, 2020 the following sales/use and lodging tax rate changes in Wyoming went into effect:

- Sales/use tax rate in Crook County will decrease to 5% as the Specific Purpose Option Tax will be collected. The combined sales/use and lodging tax rate for Crook County effective January 1, 2020 will be 9%.

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, 2020.

It is prudent to periodically check DOR's website for notices of tax rate changes. 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.

Legislative Session:

The 2020 Legislative Session will convene Monday, February 10, 2020. The Wyoming Legislative session will be held at the Capitol this year. To view information about the legislative session, go to: legisweb.state.wy.us

Vendors Collecting Incorrect Sales Tax Rates:

Vendors are responsible for collecting the correct rate of sales tax on their sales. When tax is erroneously collected and submitted to the Department, it may only be refunded to the vendor after the vendor has refunded the taxpayer who originally paid the erroneous sales tax. Tax rates may change up to four times a year at the beginning of a calendar quarter – January, April, July and October.

Vendors No Longer in Business:

As a vendor, when discontinuing business you must cancel your sales/use tax license. Wyoming Statutes require a vendor discontinuing business to notify the department and return the sales tax license. Vendors discontinuing business are also required to keep

their business records for a period of three (3) years.

Sales of Gift Cards and Gift Certificates:

The sale of gift cards or certificates are not subject to sales tax at the time of purchase. We consider a purchase of a gift card/certificate to be an exchange of intangible personal property, money for a card with a money equivalent. If a sales tax issue arises, it does so in a subsequent transaction when the gift card/certificate is redeemed. Sales tax may or may not apply in the subsequent transaction depending on whether the purchase is an enumerated taxable event in the Wyoming Sales Tax statutes.

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, DOR is unable to verify whether the transaction qualifies for exclusion. DOR must also receive current registrations for all vehicles involved in the purchase of the business. 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"

Laundry Services:

Coin operated washing machines/dryers that are used by

customers are not subject to sales tax. Wyoming has no statute imposing sales tax on the use of these coin-operated machines; therefore, any income derived from the self-service machines would not be subject to sales tax. Items such as laundry soap, stain remover, fabric softener, etc. sold through a vending machine are subject to sales tax per W.S. 39-15-103(a)(i)(A).

Laundry services/dry cleaner services are subject to sales tax as the services improves tangible personal property. Per W.S. 39-15-103(a)(i)(J) sales tax is imposed on services that repair, alter or improve tangible personal property.

Meat Processing Services:

Live animals are considered livestock and the sale of livestock is exempt from sales tax. However, once an animal is "off the hoof" it is no longer considered livestock/game and becomes tangible personal property. In Wyoming, meat processing and butchering services are taxable as the service alters tangible personal property. If a meat processor is processing another party's carcass, the processor would charge their customer sales tax on the full sales price charged to their customer. In this case, the processor is not selling the customer food but rather the processor is selling a services to convert the carcass into ready-wrapped meats.

Educational Webinars:

The Department has the following Sales/Use Tax Webinars will be scheduled through mid-May 2020:

February 27, 2020: Contractor Industry

March 12, 2020: General Sales/Use Tax

March 26, 2020: Oil & Gas Industry

April 9, 2020: Contractor Industry

April 23, 2020: Lodging Industry

May 14, 2020: General Sales/Use Tax

The webinar schedule is posted to DOR's website. Look for the "What's New" column on the home page and select "Excise Tax Webinar Schedule". Click on the webinar of interest to view the specific webinar details.

Educational Materials:

The Department publishes numerous educational materials which are available on our web site. There are Tax Tutorials to assist vendors in completing sales/use tax returns. Bulletins of a general nature are also available for vendors to review as well as various publications which relate to specific industry types. These publications assist businesses with taxability information related to those specific industries.

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