



TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

Vol. 20 Quarter 1

Excise Tax Division

March 2017

*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 with the tax return quarter beginning April 1, 2017 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective April 1, 2017 the sales/use tax rate in Hot Springs County will increase to 6% as the

voters approved a 1% Specific Purpose Option Tax. The combined sales, use and lodging tax rate in Hot Springs County effective April 1, 2017 will be 10%.

- Effective April 1, 2017 the sales/use tax rate in Laramie County will decrease to 5% as the Special Purpose County Option Tax will be collected. The combined sales/use and lodging tax rate for Laramie County effective April 1, 2017 will be 9%.
- Effective April 1, 2017 the sales/use tax rate in Park County increase to 5% as voters approved a 1% Specific Purpose Option Tax. Therefore the combined sales, use and lodging tax rate in Park County effective April 1, 2017 will be 9%.
- Effective April 1, 2017 the sales/use tax rate in Teton County will decrease to 5%, as the Special Purpose County Option Tax will be collected. The combined sales, use and lodging tax rate for Teton County effective April 1, 2017 will be 7%.
- Effective April 1, 2017 the lodging tax rate in the Town of Pinedale will increase to 4%, as voters in the town approved an increase of the lodging tax rate. The combined sales, use and lodging tax rate in the Town of Pinedale effective April 1, 2017 will be 8%.

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 July 1, 2017 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective July 1, 2017 the sales/use tax rate in Niobrara County will decrease to 5% as the Special Purpose County Option Tax will be collected. The combined sales/use and lodging tax rate for Niobrara County effective July 1, 2017 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 July 1, 2017, 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 will be effective the first day of a calendar quarter after sixty days' notice has been given to all vendors. This newsletter serves as the notice to vendors of the tax rate changes. Sales tax rate charts are only updated as rate changes occur.

Legislative Update:

The 2017 General Session of the Wyoming Legislature adjourned March 3, 2017. For sales and use tax purposes the following bills became law.

House Bill 0019 (Enrolled Act No. 41) Effective July 1, 2017:

This bill provides that remote sellers (sellers not located in Wyoming) are required to license to collect Wyoming sales tax if the seller has more than \$100,000.00 in Wyoming sales or has 200 or more separate Wyoming transactions. This bill removes the responsibility from the consumer to remit the use tax on purchases made over the internet etc. and requires the seller meeting the above requirements to license, collect and remit Wyoming sales tax on their taxable transactions.

House Bill 0080 (Enrolled Act No. 0084) Effective March 3, 2017:

This bill relates to companies providing transportation of passengers via a digital network. This law provides the framework under which the transportation network companies and transportation network company drivers must operate. The law discusses insurance requirements etc. For sales tax purposes the network companies are governed by the statute which imposes sales tax on intrastate transportation of passengers. Meaning, intrastate rides provided by transportation network companies are subject to sales tax.

House Bill 0082 (Enrolled Act No. 0039) Effective July 1, 2017:

This new law clarifies that local governments may impose local option taxes (general purpose, lodging, specific purpose, resort district and economic development excise taxes) through separate ballot propositions up to the maximum amount authorized for those taxes. The law specifies that failure of a ballot proposition for a tax which is less than the maximum

amount, will not affect a separate proposition which was previously enacted.

Senate File 0070 (Enrolled Act No. 80) Effective July 1, 2017:

This bill extends the sunset date for the sales/use tax exemption for manufacturing machinery until December 31, 2027.

Please note: For the complete text of the new laws passed in the 2017 General Session please visit the following:

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

Vendors Selling Prepaid Wireless Communications Access:

Vendors are reminded when selling prepaid wireless communication access, sales tax as well as the 1.5% prepaid wireless communication tax is due on these items. For example: A prepaid card sold for \$100.00 in a county with a 6% sales tax would sell for a total of \$107.50, $\$100.00 \times 0.06 = \106.00 , $\$100.00 \times 1.5\% = \1.50 . $\$106.00 + \$1.50 = \$107.50$.

The sales tax is to be reported on a form 41 or 42 and the prepaid wireless communication tax is reported on a form 91. For additional information on prepaid wireless communication access, please refer to the bulletin on our website at <http://revenue.wyo.gov> From the home page, locate the Excise (Sales & Use) Tax Division and click on "Publications" followed by a click on "Sales and Use Tax Bulletins" then "Prepaid Wireless."

Educational Webinars:

The Department has the following Sales/Use Tax Webinars scheduled:

Lodging Industry: April 6, 2017.
General Sales/Use Tax: April 20, 2017.
Construction Industry: May 11, 2017.
Oil and Gas Industry May 25, 2017.

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. The Department also presents webinars tailored to your specific business. Please email your request for a webinar to dor_taxability@wyo.gov and provide the specific details of your business and information that should be included in the webinar. Also include convenient dates for the Department's presentation. We will contact you and work out the details. Also, check out the Department's website for educational bulletins and publications that may be of interest.

Invoices Containing Taxable and Non-Taxable Charges:

Invoices which include both taxable and non-taxable charges presented to customers, must separately state the taxable charges from the non-taxable charges. If the invoice does not separately state these charges the entire invoice becomes taxable. For example:

Computer: (taxable) \$500.00

Delivery to customer: (non-taxable) 50.00. In this example only the \$500.00 is subject to sales tax because it is separately stated from the delivery charge which is not taxable. However, if the invoice is presented as; Computer and delivery to customer for \$550.00, the entire \$550.00 is subject to sales tax.

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