

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@wy.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, 2010 there are 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.

Effective with the tax return quarter beginning July 1, 2010 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Albany County's sales tax rate will decrease to 5%.

** Effective July 1, 2010 the combined sales and lodging tax rate for Albany County will be 9%.

It is prudent to periodically check our website for notices of tax rate changes. It is possible that there will be other rate changes effective July 1, 2010 that the department has not been notified of to date. You can access our tax rate charts online at <http://revenue.wy.gov> by clicking on the "Publications" tab in the red banner. Then scroll to "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 rates. This document is in an Excel format.

Legislative Update:

The 2010 Budget Session of the Wyoming State Legislature adjourned March 5, 2010. For sales and use tax purposes five new bills became law.

House Bill 22 (Enrolled Act No. 10) Effective March 4, 2010

This new law provides for the sourcing of ancillary and prepaid wireless calling services and repealed the multiple points of use exemption provision found in 39-15-104(f)(v). This bill clarifies that the sourcing laws for prepaid calling service

included any ancillary service and prepaid wireless calling service. This law was passed to put into Statute the information referenced in the Policy Statement issued by the department November 30, 2009 as referenced in the December 2009 Taxing Issues.

House Bill 29 (Enrolled Act No. 37) Effective July 1, 2010

This law imposes tax on the sales price of every retail sale of specified digital products within the state. The purchases of specified digital products are only subject to tax if the purchaser has permanent use of the specified digital product. If a vendor is purchasing the product for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition in whole or in part to another person the sale shall be considered wholesale and not subject to tax.

House Bill 49 (Enrolled Act No. 14) Effective March 4, 2010

This bill extends the sales and use tax exemption for qualifying manufacturing machinery until December 31, 2011. Manufacturers will be required to complete the manufacturer's survey form 108 until the expiration of the exemption.

House Bill 67 (Enrolled Act No 31) Effective March 5, 2010

This bill allows for a sales and use tax exemption on certain data processing services centers and equipment. This statute provides a definition of "Data processing service center" and for "qualifying computer equipment". The law also provides the qualifications and reporting requirements. The purchasing entity must meet the definition of a "data processing services center and the equipment purchased must be

qualifying computer equipment and the purchases must exceed two million dollars in any calendar year.

**House Bill 101 (Enrolled Act No. 18)
Effective January 1, 2011**

This bill imposes a tax on the production of electricity from wind resources. This tax shall be paid by the person producing the electricity. The tax is imposed on each megawatt hour of electricity produced at the point of interconnection with an electric transmission line. The tax imposed is at a rate of one dollar (\$1.00) on each megawatt hour or portion thereof, which is produced in this state. The law also allows for exemptions from the tax when the electricity is produced at a facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. It also exempts from the tax electricity produced for personal consumption of the producer, to include any excess production that does not exceed five hundred kilowatt hours in a twenty-four (24) hour period. The second exemption from the tax states that electricity produced from a wind turbine is not subject to the tax imposed in this chapter until the date three (3) years after the first produced electricity for sale.....

Please note: For the complete text of the new laws passed in the Sixtieth Legislature Budget Session, please visit the following website, <http://legisweb.state.wy.us>.

Educational Seminars:

We are in the planning stages of setting dates for our 2010 taxability seminars to be conducted across the state. If you are interested in attending a taxability seminar or if you would like to be added to our data base to be notified of upcoming seminars, please contact this office at (307)777-2459 or via e-mail at dor_taxability@wy.gov with your name, company, e-mail address,

mailing address, and telephone number.

We will be conducting four free sales/use tax seminars in Cheyenne on April 29th and 30th, 2010. We will conduct a General Sales/Use Tax Seminar, a Construction Industry Seminar, a Lodging Industry Seminar, as well as an Agricultural Industry Seminar. These seminars will be held at the Laramie County Library. The times for each of these seminars will be posted on our website in the near future.

We are also planning to conduct seminars in Casper and Sheridan in May, Gillette in June, Rock Springs in July, Worland in August and Laramie in September 2010. Once we have set the agenda, dates, times and locations for these seminars we will post the information on our website. Please visit our website at <http://revenue.state.wy.us>. All seminar information will be posted on our home page under the heading "What's New".

Important information concerning exemption certificates:

We have received numerous questions recently concerning the proper completion of the Streamlined Sales Tax Agreement Certificate of Exemption. When selling to an entity who claims an exemption, it is the seller's responsibility to collect a properly completed exemption certificate. You must ensure that your customer has completed both the purchaser and seller information on the form. Section four of the form is for the purchaser to indicate the type of business entity they are. If one of the 19 individual types of businesses listed doesn't describe their business then they should indicate other and indicate the type of business in the space provided. Section five requires the purchaser to indicate the reason for the exemption, and some reasons require additional information such as

a license number. Please be aware that this form is used by a number of different states, some states may not require the additional information. For example, Wyoming does not issue a license number to an entity involved in Agricultural production, but the form has a place to enter a number. In this instance the purchaser should enter the statute citing of the exemption they are claiming or a description of the exemption. The form must also be signed and dated to be considered properly completed. Vendors must retain exemption certificates for at least three years or until their customer is no longer making exempt purchases.

Offsetting credit for use tax paid in another State:

We have received several questions in regards to the department's policy concerning credit for use tax paid in another state. The department has been allowing an offsetting credit for use tax paid in another state, on items brought into this state for storage, use or consumption, since July 1, 2002. This offsetting credit will continue to be offered in the future, and will be addressed in our next rules promulgation process.

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