



# TAXING ISSUES

WYOMING DEPARTMENT OF REVENUE

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Excise Tax Division

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*Excise Tax Division Newsletter  
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## *In This Issue:*

- *Tax Rate Changes*
- *Legislative Update*
- *Motor Vehicle Dealers*
- *Educational Webinars*

*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:*

Effective with the tax return quarter beginning April 1, 2019 there will be the following sales,

use and lodging tax rate changes in Wyoming.

- Effective April 1, 2019 the combined sales/use and lodging tax rate in the Town of Lovell will be 8%, as the voters approved an increase of 1% in the lodging tax rate.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in Crook County will be 10%, as the voters approved an increase of 2% in the lodging tax rate.
- Effective April 1, 2019 the sales/use tax rate in Johnson County will be 6%, as the voters approved a new Specific Purpose Option Tax. The combined sales/use and lodging tax rate for Johnson County effective April 1, 2019 will be 8%.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in the Town of Afton will be 8%, as the voters approved a 1% increase in the lodging tax rate.
- Effective April 1, 2019 the combined sales/use and lodging tax rate in **Sheridan County** will be 10%, as the voters

approved a **county wide** lodging tax.

- Effective April 1, 2019 the combined sales/use and lodging tax rate in Sweetwater County will be 9%, as the voters approved a 1% increase in the lodging tax rate.
- Effective April 1, 2019 the sales/use tax rate in Park County will decrease to 4% as the Specific Purpose Option tax will be collected. The combined sales/use and lodging tax rate for Park County effective April 1, 2019 will be 8%.

## *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 July 1, 2019.

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, 2019, 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 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 Update:**

The 2019 General Session of the Wyoming Legislature adjourned February 28, 2019. For sales and use tax purposes the following bills will become law.

**House Bill 0069 (Enrolled Act No. 23) Effective July 1, 2019:**

This bill requires marketplace facilitators to collect sales tax for sales made through the marketplace, whether the sale is made by the marketplace facilitator or by the marketplace seller, if the sale is facilitated by the marketplace facilitator. A marketplace facilitator is defined in part as a person who facilitates a sale for a marketplace seller through a marketplace by selling tangible personal property, admissions or services which are subject to tax, and who directly or indirectly collects payment from a purchaser.

**House Bill 0077 (Enrolled Act No. 7) Effective July 1, 2019:**

This bill amends the cigarette tax distribution. The amendment of the distribution results in a slight increase in the distribution to local

governments from 14.9% to 15% of the total cigarette tax collected. The bill maintains the current cigarette tax rate of \$0.60 per pack.

**House Bill 0097 (Enrolled Act No. 59) Effective July 1, 2019:**

This bill exempts sales of equipment used to provide broadband internet service in unserved areas, as defined in W. S. 9-12-1501(e), from state sales and use taxes.

**Please note: For the complete text of new laws passed in the 2019 General Session please visit the following:**

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

**Motor Vehicle Dealers:**

The Department has received numerous requests for refund of sales tax paid on the purchase of motor vehicles, as the allowance for a trade-in vehicle was not allowed by the treasurer’s office at the time of registration, but was allowed by the dealer at the time of purchase. In order for a trade-in to reduce the taxable base of the vehicle being purchased the vehicle being traded must be titled in the same name as the purchaser of the new vehicle because only the owner of the trade-in can initiate the trade. The trade in value of the vehicle may be deducted from the sales price of the new vehicle per W.S. 39-15-105(a)(ix)(A) which states, “For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the **same** taxpayer: The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when the trade-in and purchase occur in one transaction.” As the statute

states, two criteria must be met in order for the exemption to be allowed. First the trade in must be owned by the same taxpayer purchasing the item, and the trade and purchase must occur in one transaction. Please note, this information is also denoted in the instructions portion of the “Wyoming Sales/Use Tax Statement for Motor Vehicle Sales” form that dealers provide to their customers. This form allows for the calculation of sales tax due at the time of registration. The Sales/Use Tax Statement for Motor Vehicle Sales is available on our web site at <http://revenue.wyo.gov>

**Educational Webinars:**

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

- Agriculture Industry; April 4, 2019.
- Construction Industry; April 18, 2019.
- Lodging Industry; May 9, 2019.
- Manufacturing Industry; May 23, 2019.
- General Sales/Use Tax; June 6, 2019.
- Oil & Gas Industry; June 20, 2019.

**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