



# 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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*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:

### **Present:**

Effective July 1, 2018 there will be 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 October 1, 2018 there will be the following sales, use, and lodging tax rate changes in Wyoming.

- Effective October 1, 2018 the sales/use tax rate in Carbon County will decrease to 5% as the Specific Purpose Option Tax will be collected. The combined sales/use and lodging tax rate for Carbon County effective October 1, 2018 will be 7%.

It is prudent to periodically check DOR's website for notices of tax rate changes. It is possible to have additional rate changes effective October 1, 2018, 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.**

## Attention Tobacco Retailers

### IMPORTANT INFORMATION FOR TOBACCO RETAILERS

All retailers are responsible for knowing which cigarettes and roll-your-own tobacco ("RYO") brands are legal to sell in Wyoming. All legal brands are listed in the States' Tobacco Directory, which is published on the Attorney General's website at: <http://ag.wyo.gov/tobacco-settlement-unit>

Any cigarette or RYO brands not included on the State's Directory are **contraband** and are illegal to acquire, hold, own, possess, transport, import, cause to be imported, sell, offer for sale, or possess for sale under Wyoming Statutes § 9-4-1205(k) and § 9-4-1208.

The Attorney General strictly enforces the State's contraband tobacco laws. Therefore, it is important that retailers and their staff are up-to-date on the current Directory, which is updated

annually at a minimum, but often more frequently.

To receive email notifications regarding changes to the Directory, send an email to the State's Tobacco Administrator at [Amanda.baumhover1@wyo.gov](mailto:Amanda.baumhover1@wyo.gov). If you have further questions, you may call the Tobacco Administrator at (307) 777- 6397.

**Sheridan Field Office of the Department of Revenue:**

The Department of Revenue Field Office in Sheridan has moved. The new location address is:  
2100 W 5<sup>th</sup> Street  
Sheridan, WY 82801

**Cheyenne Office of the Department of Revenue:**

The Cheyenne office of the Department of Revenue is now located in the East side of the Herschler Building on the third floor. This will be the Department's permanent location.

**Business Inventory:**

Businesses hold a tax free inventory as tax is collected from the retail customer in the final sale. However, often times businesses will remove items from inventory for business use, to donate to a local sports team, religious or charitable organization etc. In such a situation sales tax is not collected from the recipient, but that does not mean that tax is not due. The business owes sales tax on their cost of the items removed from a tax free inventory, and would remit the tax on their periodic sales tax return. We will provide a few examples for clarification:

A grocery store receives a request for a donation of hamburgers and buns from a local baseball team.

The grocery store removes the meat and buns from its tax free inventory, to donate to the baseball team. The grocery store owes the sales tax on the items removed from inventory. The tax is calculated using the store's cost of the items removed.

A wine manufacturer/distributor holds a free wine tasting event to promote its products. The manufacturer/distributor is responsible for the sales tax on the products removed from its tax free inventory to give away at the event.

An office supply store removes paper for its copier from the tax free inventory. The office supply store owes sales tax on the paper based on its cost of the paper.

**Filing Returns:**

Licensed vendors are required to file sales/use tax returns on a periodic basis. The filing frequencies are set by the Department and can be adjusted based on sales volume. Entities making sales to equal a sales tax volume between fifty dollars (\$50.00) and one hundred and fifty dollars (\$150.00) per month are assigned a quarterly reporting frequency. Those reporting more are assigned to a monthly reporting basis and those reporting less are assigned an annual frequency.

Vendors must file a return each reporting period even if only filing a return indicating no sales or no taxable sales for the period. This means, if all sales made during the month were wholesale sales (exempt sales) the total sales amount is reported on line A and that same figure is entered on line B of the periodic return. Line C

will then equal zero. It is important for vendors to understand that they must report all sales even those with no tax consequence.

**Sales/Use Tax On-Site Seminars:**

The Department will be presenting on-site educational seminars in Jackson Wyoming this summer.

General Sales & Use Tax; August 14, 2018.

Lodging Industry; August 14, 2018

Construction Industry; August 15, 2018.

The seminar schedule is posted to DOR's website. Look for the "What's New" column and select "Excise Tax Seminars" Click on the seminar of interest to view the specific seminar details and information to register.

In addition to the on-site seminars we will be scheduling additional educational webinars. Please review our website at <http://revenue.wyo.gov> for additional details.

**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