



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 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 July 1, 2019 there will be no sales, use or lodging tax rate changes.

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, 2019 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective October 1, 2019 the sales/use tax rate in Carbon County will increase to 6% as the voters approved a Specific Purpose Option Tax. The combined sales, use and lodging tax rate in Carbon County effective October 1, 2019 will be 8%.

It is possible to have additional rate changes effective October 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.

Correction from March Taxing Issues:

In the March Taxing Issues there was an error in the article concerning House Bill 0077 (Enrolled Act No. 7) which is effective July 1, 2019. The article stated the bill maintained the current cigarette tax rate of \$0.06. **The cigarette tax rate should have been noted as \$0.60.** We apologize for the error.

New Laws Effective July 1, 2019: **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 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.

Are Coins Taxable?

Wyoming considers coins to be intangible personal property, defined in part as “money and cash on hand including currency, gold, silver and other coin, specie and specie legal tender. In Wyoming sales tax is not imposed on intangible personal property, therefore the purchase of commemorative, or rare coins is not subject to sales tax.

On the contrary, un-coined bullion is tangible personal property and is subject to sales tax.

Taxability of Transportable Homes:

Sales of **new** transportable homes are subject to sales tax in Wyoming. Transportable homes, include modular homes, prebuilt and manufactured homes. When a **new** transportable home is sold it is subject to sales tax based on 70% of the purchase price of the home. The sales price of the home would include any additional amenities purchased as part of the home; for example, upgraded appliances, carpet, and cabinetry. Sales tax is not applied to separately stated freight charges to transport the home to the buyer, charges for setting the home on real property, or completing and finishing work, i.e. roofing, plumbing, or electrical wiring. Setting the home as well as completing and finishing the

home is considered work to real property performed by a contractor which is not subject to sales tax.

Educational Webinars:

The Department has the following Sales/Use Tax Webinars scheduled through the end of 2019:

Oil & Gas Industry; June 20, 2019.
Construction Industry; July 11, 2019.

General Sales/Use Tax; July 25, 2019.

Lodging Industry; August 15, 2019.

Oil & Gas Industry; October 10, 2019.

General Sales/Use Tax, October 24, 2019

Construction Industry; November 14, 2019.

Lodging Industry; December 12, 2019

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.

Sales/Use Tax On-Site Seminars:

The Department will present on-site seminars this summer:

In Rock Springs we will present the following seminars:

Construction Industry: August 27, 2019

Oil & Gas Industry: August 27, 2019

General Sales/Use Tax: August 28, 2019

Lodging Industry: August 28, 2019

In Gillette, we will present the following seminars:

Construction Industry: September 17, 2019

Oil & Gas Industry September 17, 2019

General Sales/Use Tax: September 18, 2019

Lodging Industry: September 18, 2019

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 details and information to register.

Educational Materials:

The Department publishes numerous educational materials which are available on our web site. There are Tax Tutorials to assist vendors in completing the sales/use tax returns. Bulletins of a general nature are also available for vendors to review. The Department also publishes 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