

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 October 1, 2019 the following sales/use and lodging tax rate changes in Wyoming went into effect:

- Sales/use tax rate in Carbon County will increase to 6% as voters approved a 1% Specific Purpose County Option Tax. The combined sales/use and lodging tax rate in Carbon County effective October 1, 2019 is 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 January 1, 2020.

It is possible to have additional rate changes effective January 1, 2020 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.

Use Tax:

Although both the Remote Sellers bill and the Marketplace Facilitators bill have gone into effect, businesses should be aware that not all sellers located outside the state are licensed to collect Wyoming sales tax.

When a business purchases items from a seller located outside the state or on the internet, these sellers may not be licensed to collect Wyoming sales tax as they may not meet the economic thresholds that require them to license. In these cases the business will owe Wyoming use tax once the purchase is received in the state.

Use tax is complementary to our sales tax and applies to purchases and services made outside Wyoming and brought into the state for storage, use or consumption. The rate of use tax is equivalent to the sales tax rate in the county in which the purchases are received.

Exemption Certificates:

Vendors in Wyoming may accept a properly completed Streamlined Sales Tax Agreement Certificate of Exemption or they may also accept an out of state exemption certificate provided it captures the same data elements as the Streamlined Sales Tax Agreement Certificate of

Exemption as Wyoming is a good faith state. This means that when a vendor obtains a certificate that claims an exemption that is statutorily available on the date of the transaction in the jurisdiction where the transaction is sourced, could be applicable to the item being purchased, and is reasonable for the purchaser's type of business, they are relieved of the tax liability even if it is later found that an organization issuing an exemption certificate doesn't qualify for an exemption. This is the only document which relieves the vendor of the responsibility of collecting sales tax on taxable sales and services. The exemption certificate does not expire and is valid as long as the customer is making recurring purchases. Exemption certificates should be retained by the seller for at least three years or longer if the purchaser continues to make exempt purchases.

The exemption certificate may be found on our website at <http://revenue.wyo.gov> From the home page select; "Excise (Sales& Use) Tax Division," followed by a click on "Forms" select "Exemption Certificate/Power of Attorney Forms," then click on "SSTP Certificate of Exemption." Also available are instructions for the completion of the exemption certificate and an exemption matrix. The exemption matrix provides a brief description of the exemptions available as well as any special requirements for the exemption and information on how to complete the exemption certificate for the specific exemption claimed.

Online Magazine Subscriptions:

Wyoming taxes magazine subscriptions the same whether the material is delivered as physical items or electronically. When a service allows a customer to

download media and once downloaded, the customer has permanent possession of the media, the subscription price is the sales price of the media available to the customer and subject to Wyoming sales tax.

Per Diem, Subsistence Charges:

Per diem, subsistence and accommodation charges, along with any applicable sales/lodging tax, are paid at the point of purchase from the vendor; e.g. ticket counter, restaurant, motel/hotel desk, rental car, etc. Since the re-billing of these charges transpires after the taxing event has occurred with these vendors, such charges are not taxable on the invoice presented to a customer for reimbursement. The non-taxable charges must be separate and distinguishable from the taxable items or else the entire invoice is subject to tax.

Sales/Use Tax On-Site Seminars:

The Department will present on-site seminars in Gillette:

Construction Industry: September 17, 2019

Oil & Gas Industry September 17, 2019

General Sales/Use Tax: September 18, 2019

Lodging Industry: September 18, 2019

Look for the "What's New" column and select "Excise Tax Seminars". Click on the seminar details and information to register.

Educational Webinars:

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

Educational Materials:

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