



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 October 1, 2020 there

will be the following sales/use tax rate changes in Wyoming.

- Effective October 1, 2020, the sales/use tax rate in Niobrara County will decrease to 5% as the Specific Purpose Option Tax will be collected.

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, 2021.

It is prudent to periodically check DOR's website for notices of tax rate changes. 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.

Statewide Lodging Assessment Effective January 1, 2021:

Effective January 1, 2021, **all lodging vendors, in all Wyoming counties will begin to collect the three percent (3%) statewide assessment on lodging services.**

House Bill 0134 (Enrolled Act No 7) goes into effect January 1, 2021. This bill imposes a statewide assessment of tax on sales of lodging services at the rate of five percent (5%). Three percent (3%) of the tax will be distributed to the Wyoming tourism account and the Wyoming tourism reserve and project account. The other two percent (2%) of the assessment will be distributed to the county, city and/or town.

If a county does not have a countywide lodging tax imposed on January 1, 2021, lodging vendors in that county begin collecting the entire five percent (5%) statewide lodging assessment.

If a county has a countywide lodging tax imposed on January 1, 2021, the two percent (2%) assessment tax on lodging services will not be imposed until the date of the next general election at which the county lodging tax would be considered. For example: Laramie County has a four percent (4%) local lodging tax in effect January 1, 2021. Laramie County lodging vendors will on January 1, 2021, collect 6% sales tax, 4% local

lodging tax and 3% statewide lodging assessment on lodging services rendered in Laramie County.

If a city and/or town in a county has a local lodging tax imposed on January 1, 2021, the two percent (2%) assessment tax on lodging services will not be imposed within the boundaries of the city and/or town until the date of the next general election at which the lodging tax would be considered. For example, the Town of Lusk has a local lodging tax of 3% in effect on January 1, 2021. Lodging vendors in the Town of Lusk will on January 1, 2021 collect 5% sales tax, 3% local lodging tax and 3% statewide lodging assessment for lodging services rendered in the Town of Lusk.

Lodging vendors outside the municipal boundaries of the Town of Lusk, but within Niobrara County will on January 1, 2021 begin collecting 5% sales tax, as well as the entire 5% statewide lodging assessment for lodging services rendered in Niobrara County, outside the boundaries of the Town of Lusk.

This holds true in Lincoln County as well. Lodging vendors in the cities of Cokeville and Diamondville will on January 1, 2021, collect 5% sales tax, 2% local lodging tax as well as the 3% statewide lodging assessment for lodging services rendered in those cities. On January 1, 2021, the lodging vendors in the City of Afton will collect 5% sales tax, 3% local lodging tax and 3% statewide lodging assessment for lodging services rendered in Afton. Lodging vendors in the City of

Kemmerer will on January 1, 2021, collect 5% sales tax, 4% local lodging tax and 3% statewide lodging assessment for lodging services rendered in the city of Kemmerer.

Lodging vendors outside the municipal boundaries of Afton, Diamondville, Cokeville and Kemmerer but within Lincoln County will on January 1, 2021 begin collecting 5% sales tax as well as the entire 5% statewide lodging assessment for lodging services rendered in Lincoln County.

Any local lodging tax voted on after January 1, 2021, may only be considered for up to two percent (2%) in any given county, city and/or town. For example, Laramie County will in 2022, have its local lodging tax on the ballot in the general election for consideration. Laramie County will only be able to vote in a local lodging tax of up to 2% at that time.

Meat Processing Services:

Live animals are considered livestock and the sale of livestock is exempt from sales tax. However, once the animal is “off the hoof” it is no longer considered livestock/game and becomes tangible personal property. In Wyoming, meat processing/butchering services are taxable because the service alters tangible personal property. If a meat processor is processing another party’s carcass, the processor would charge their customer sales tax on the full sales price charged to their customer. In this case the processor is not selling the customer food but rather the

processor is selling a service to convert the carcass into ready-wrapped meats. If the customer is a licensed vendor, the customer could purchase the service on a wholesale for resale basis, if the packaged meat it so be sold.

Educational Webinars:

The Department has the following Sales/Use Tax Webinars are currently scheduled:

- October 8, 2020 – General Sales/Use Tax
- October 15, 2020 – General Sales/Use for New Vendors
- October 22, 2020 – Construction Industry
- November 12, 2020 – Oil & Gas Industry
- November 19 2020 – General Sales/Use Tax
- December 10, 2020 – Lodging Industry
- December 17, 2020 – General Sales/Use Tax

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.

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