

WYOMING DEPARTMENT OF REVENUE

CHAPTER 1

GENERAL PROCEDURES

Section 1. Authority.

These rules are promulgated by the authority of W.S. 39-1-303(a)(xxxii), W.S. 16-4-202(a) and W.S. 39-1-301.

Section 2. Definitions.

As used in this chapter:

- (a.) Department means the Wyoming Department of Revenue.
- (b.) Taxpayer means any person required by law to file a tax return or to report a tax liability of any type with the Department of Revenue.
- (c.) CAMA is an acronym that refers to the Ad Valorem Tax Division's Computer Assisted Mass Appraisal (CAMA) System.
- (d.) Rules custodian means the Department of Revenue staff member assigned as the official custodian of the Department rules and the rule making process.

Section 3. Information Practices.

- (e.) Requests for public records. All requests for inspection of public records in the custody of the Department shall contain the name of the particular record sought or a description of the record adequate for the Department to identify the record.
- (f.) Taxpayer inspection of own records.
 - (i.) Any taxpayer who desires to inspect, in person, returns or other tax records in the custody of the Department, which pertain to the taxpayer, shall present a driver's license or other photo identification card to verify the taxpayer's identity.
 - (ii.) Any taxpayer who desires the Department to locate, reproduce, and mail to the taxpayer, returns or other tax records in the custody of the Department which pertain to the taxpayer, shall submit to the Department a written request signed by the same person whose signature appears on the taxpayer's license application or on the returns filed by the taxpayer.
 - (iii.) The Ad Valorem Tax Division is not the official custodian for information contained on the CAMA system. The "official custodian" of these records is the County Assessor.

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Accessibility to these records must be approved, in writing, by the County Assessor prior to the information being released.

This does not apply to those entities, which have an information sharing agreement with the County Assessors nor to the Department of Revenue or its designees. If data retrieval is approved by the County Assessor, information or record searches will be limited to data actively stored on the CAMA system and may not pertain to data located in storage.

Section 4. Reproduction fees.

The Department shall collect the following fees for all public records for which it is custodian:

- (a.) For making photocopies of records, or for making paper copies from microfilm or microfiche records.
 - (i.) \$0.50 per page for the first ten pages;
 - (ii.) \$0.15 per page for each additional page over ten pages;
 - (iii.) If certification of a document is requested, there shall be an additional charge of \$3.00 per document;
 - (iv.) Notwithstanding the rates in paragraphs (i), (ii) and (iii), a minimum fee of \$10.00 per request.
- (b.) In the Department's discretion, public records may be released in computerized format. The Department shall recover all direct and indirect costs associated with programming, computer time, and production from the requesting entity, except for entities involved in an information sharing agreement with the Department or State of Wyoming.
- (c.) For making paper copies from computer maintained images,
 - (i.) \$1.00 per page for the first ten pages;
 - (ii.) \$0.30 per page for each additional page over ten pages;
 - (iii.) Notwithstanding the rates in paragraphs (i) and (ii), a minimum fee of \$35.00 per request.
- (d.) For certified documents, there shall be an additional charge of \$3.00 per document certified.

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- (e.) Notwithstanding other rates in this chapter, there shall be a \$4.00 per copy charge for the department's annual report.
- (f.) The collection of any fees, as required by this section, may not pertain to those governmental entities that have entered into an information sharing agreement with the Department.

Section 5. Rules Subscription.

The Department may provide an annual (calendar year) subscription service for current and amended rules. Such service shall be afforded at an annual subscription fee of \$24.00 payable before March 1st of each year. Amendments to rules shall be issued to all current subscribers on a semi-annual basis (July 1 and December 31). Subscribers who request copies of amended rules prior to the semi-annual mailing shall be afforded the same upon written request and payment of the public record fee as outlined in this chapter.

Section 6. Rulemaking.

The Department rulemaking procedure is governed by W.S. 16-3-101 et seq. As a factfinding proceeding, rulemaking shall be conducted in a non-adversarial manner, without pleadings, sworn testimony, rules of evidence, cross-examination or adverse parties. Only the Department shall be afforded the privilege of questioning participants during a hearing. The Department may ask questions to develop a full and complete understanding of all comments. At the commencement of each hearing, the Department shall announce all restrictions, including time limits on oral comments as deemed necessary to promote an orderly and fair hearing.

Section 7. Petition for rulemaking.

Pursuant to W.S. 16-3-106, any person may petition the Department for the adoption, amendment or repeal of any rule. The petition shall be directed to Department of Revenue, c/o Director, 122 W. 25th Street, Cheyenne, WY 82002-0110. The petition shall include:

- (a.) Identification, address and phone number of petitioner;
 - (i.) A statement of the terms and substance of the proposed rule or a description of the subjects and issues involved;
 - (ii.) The citation to the rule to be amended or repealed if an amendment or a repeal is requested;

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(iii.) A brief and concise reason for the adoption, amendment or repeal of the rule; and

(iv.) Identification of the statutory authority for the rule, if known.

(b.) The filing of a petition shall not stay or affect any duly promulgated rule.

(c.) As soon as practicable the Department shall either deny the petition in writing (stating its reasons for denial) or initiate rulemaking proceedings in accordance with W.S. 16-3-103.

Section 8. Review of public records.

All reviews of public records shall be conducted during regular business hours. Original or department copies of records may not be removed from the Department office area and the review thereof may be reasonably restricted to protect the records or prevent unnecessary interference with the regular discharge of the Department's duties.