

**EXCISE TAX DIVISION**

**CONTACT INFORMATION**

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**DIVISION FACTS**

- The Division’s Operating Budget for BFY 2012-2013 was ..... \$ 6,498,639
- The Division’s Expenditures for FY2013 was ..... \$ 2,962,765.02
- The Division’s number of full-time positions.....35  
 Includes ten (10) field representatives located in offices in Casper, Cheyenne, Gillette, Jackson, Lander, Laramie, Powell, Rock Springs, Sheridan and Torrington.
- The Department licenses and/or oversees licensed vendors, contractors, and consumers.

Number of active sales/use tax vendors who file on an annual, quarterly or monthly basis ..... 27,964  
 Number of cigarette wholesalers ..... 70  
 Number of recognized religious and charitable organizations..... 3,822  
 Number of consumer use tax returns processed in FY 2013..... 1,269  
 Number of occasional vendor returns processed in FY 2013 ..... 4,159  
 Number of contractor use tax returns processed in FY 2013..... 4,244  
 Number of registered construction projects in FY 2013..... 1,240

**2013 FISCAL / CALENDAR YEAR DATA**

• Sales tax distributed to general fund .....	\$ 426,226,000
• Use tax distributed to general fund .....	55,768,462
• Cigarette tax distributed to general fund .....	17,152,841
• Other tobacco products tax distributed to general fund .....	5,246,171
• Fees distributed to general fund .....	3,160
• Sales tax distributed to local governments .....	389,345,087
• Use tax distributed to local governments .....	47,724,965
• Cigarette tax distributed to local governments .....	3,003,201
• Sales/use tax distributed to resort district .....	2,026,852
• Lodging tax distributed to local governments .....	13,513,027
• Economic development tax distributed to local government .....	467,646
• Penalties and interest distributions .....	2,526,796
• Administrative fees.....	4,576,447
<b>Fiscal year totals .....</b>	<b>\$ 942,175,282</b>
• Vendor Compensation .....	\$3,753,042

## **TAX RATES & DISTRIBUTION**

- The state rate for sales and use taxes is four percent (4%). Sixty-nine percent (69%) of the state tax goes to the state general fund with the remaining thirty-one percent (31%), less administration fees and a set distribution, going to local governments. The remainder is allocated to the local governments proportionally, based on the population within the county where the sale occurred.
- Counties may impose up to three percent (3%) in additional general purpose, specific purpose and economic development taxes with voter approval. One percent of the collected option taxes are deposited into the general fund for administrative purposes, and the remainder is allocated to the local governments based on population within the county.
- Effective July 1, 2007, qualifying “resort districts” may impose an optional three percent sales and use tax on sales where the purchaser and the seller are within the boundaries of the resort district. Only one resort district currently exists in Wyoming, and effective January 1, 2008, it increased the resort district tax from one percent to two percent. In FY 2009, there were 175 vendors selling taxable products or services within the boundaries of the Teton Village Resort District. One percent of the collected resort district tax is deposited into the general fund for administrative purposes, and the remainder is allocated to the resort district.
- Up to a four percent (4%) lodging tax may be imposed with voter approval. One percent (1%) of the collected lodging tax is deposited into the general fund for administration fees. The remaining ninety-nine percent (99%) is distributed to the local lodging boards and counties imposing the tax.
- Cigarette tax is \$0.03 per cigarette. The distribution rate to the general fund is 85.1%, with the remaining 14.9% distributed to the towns, cities and counties where the cigarettes were sold.
- Other tobacco products with the exception of “moist snuff tobacco” are assessed an excise tax equal to twenty percent (20%) of the wholesale price. Moist snuff tobacco is taxed at \$.60 per ounce of product. One hundred percent (100%) of this tax is distributed to the general fund.
- One hundred percent (100%) of the estate tax is distributed to the general fund.
- Effective January 1, 2012 vendors that report and remit sales and use taxes due on or before the 15<sup>th</sup> day of the month when the taxes are due receive vendor compensation at 1.95% of the first \$6,250 of taxes remitted and 1% of the tax remitted above \$6,250 with a cap of \$500 of compensation per vendor.

## **DIVISION GOALS**

- To fairly and efficiently collect all sales, use, lodging, cigarette and estate taxes owed the State of Wyoming.
- To increase taxpayer compliance with licensing, reporting, collecting and payment requirements.
- To respond to taxpayer inquiries in a timely and efficient manner.
- To provide staff with necessary training and other resources to carry out their duties.