

# TAXING ISSUES

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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:**

**Present:**

Effective with the tax return quarter beginning January 1, 2015 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective January 1, 2015 the sales/use tax rate in Washakie County will decrease to 4% as

the Specific Purpose County Option Tax will be collected.

- Effective January 1, 2015 the combined sales, use and lodging tax rate for Washakie County will be 8%.
- The voters of Platte County approved the imposition of a 3% lodging tax. Therefore effective January 1, 2015 the lodging tax rate for Platte County will be 3%.
- Effective January 1, 2015 the combined sales, use and lodging tax rate in Platte County will be 9%.

**Future:**

**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 April 1, 2015 there will be the following sales, use and lodging tax rate changes in Wyoming.

- Effective April 1, 2015 the lodging tax rate in the Town of Greybull will increase to 3% as the voters of the Town of Greybull voted to approve an increase of the lodging tax rate.
- Effective April 1, 2015, the combined sales, use and lodging tax rate for the Town of Greybull will be 8%.
- The voters of Crook County approved the imposition of a 1% Specific Purpose tax. Therefore effective April 1, 2015 the sales/use tax rate for Crook County will be 6%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Crook County will be 8%.
- The voters of Johnson County approved the imposition of a 1% Specific Purpose Option

Tax. Therefore effective April 1, 2015 the sales/use tax rate in Johnson County will be 6%.

- Effective April 1, 2015 the combined sales, use and lodging tax rate in Johnson County will be 8%.
- Effective April 1, 2015 the lodging tax rate in Natrona County will increase to 4% as the voters of Natrona County approved an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Natrona County will be 9%.
- Effective April 1, 2015 the lodging tax rate in Sweetwater County will increase to 3%, as the voters of Sweetwater County voted to approve an increase in the lodging tax rate.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Sweetwater County will be 9%.
- The voters of Washakie County approved the imposition of a 1% General Purpose Option Tax. Therefore effective April 1, 2015 the sales/use tax rate for Washakie County will be 5%.
- Effective April 1, 2015 the combined sales, use and lodging tax rate for Washakie County will be 9%.
- Effective April 1, 2015, the sales/use tax rate in Campbell County will decrease to 5% as the Specific Purpose County Option Tax will be collected.
- Effective April 1, 2015 the combined sales, use and lodging tax rate in Campbell County will be 7%.