

Department of Revenue

Mission and philosophy

The agency's mission is the administration and collection of mineral and excise taxes, the valuation of property, the wholesale distribution of alcoholic beverages and the enforcement of liquor control laws for the ultimate benefit of all Wyoming residents. The department envisions a customer oriented, streamlined agency that minimizes regulatory burdens and maximizes compliance with applicable laws.

Results of outcomes

Goal 1: Revenue assessment & collection – to collect taxes and fees owed to the state.

To achieve the highest net profit possible from the liquor distribution operation.

Result: The department achieved a tax reporting and remittance compliance rate greater than 95 percent.

Result: The department's liquor distribution operation contributed at least 13 percent net profit to the general fund.

Actual sales tax collections were 1.7 percent less than the Consensus Revenue Estimating Group projections. Sales tax vendors reflected a filing/reporting compliance rate of 97.97 percent. The payment delinquency rate for excise tax was .96 percent. Net profit from liquor distribution was 13.02 percent. The percent of severance tax due that was in default 30 days or more was .058 percent. The percent of severance tax and gross products tax non-filers was .08874 percent.

Goal 2: Timely & accurate fund & product distribution – to account for and distribute money timely.

Provide quality liquor distribution services to retailers throughout the state.

Result: The department distributed 100 percent of all sales and use tax revenue available within 10 days after the close of the cycle.

Result: The right product was distributed to the right retailer over 99 percent of the time.

Deposit of 99.5 percent of available dollars within 24 hours at the State Treasurer's Office occurred 93.4 percent of the time.

Distributions to local governments for 100 percent of funds available were done by the 10th of each month. Survey responses of liquor customers indicated a 99.42 percent satisfaction for "customer service" and "product selection".

Percent of liquor misshipments was .20 percent.

General information

Edmund Schmidt, director

Agency contact

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Other locations

Excise Tax Field Offices: Casper, Gillette, Lander, Laramie, Powell, Rock Springs, Sheridan, Thayne and Torrington

Year reorganized

1991

Statutory references

W.S. 9-2-2007

Authorized personnel

128 full-time; three part-time

Organization structure

Ad Valorem Tax Division, Excise Tax Division, Mineral Tax Division, Administrative Services Division and the Liquor Division. Overall administrative responsibilities are vested in the Department Director (Administration Division which also includes the Information Technology Section)

Clients served

General Public, Legislature, Taxpayers/Vendors, Cities, Towns and Counties

Budget information

General fund	\$5.8 million
Enterprise fund	\$ 1.4 million
Total	\$7.2 million

Goal 3: Local government support – assessed valuations are determined and certified timely. Computer Assisted Mass Appraisal (CAMA) databases and software are properly maintained. Local governments are informed on legal requirements and procedures.

Result: The department valued, assessed and certified, by the required dates, 100 percent of all properties it is responsible for assessing.

Result: The department provided ongoing support to all county assessors in their responsibilities to establish fair and equitable market value-based assessments.

Result: The department kept local authorities informed on liquor and excise tax issues.

All counties were in compliance with equalization standards as established by International Association of Assessing Officers.

No equalization actions were necessary by the State Board of Equalization.

Review of proposals for the new Computer Assisted Mass Appraisal (CAMA) system was completed in Spring 2003. The contract was awarded to Terrascan, Inc., with beginning phases of deployment underway.

All certifications of value were sent to counties timely: May 23, 2003

The number of Wyoming Oil and Gas Conservation Commission/Department of Revenue severance/gross products and Take-In-Kind discrepancies identified were 2,873. Notices were sent to taxpayers on 100 percent of the discrepancies identified.

The Liquor Division issued a "Guidebook to Liquor Licensing" to local authorities. The Liquor Division reviewed 1,308 liquor licenses for the local authorities.

Liquor Division staff conducted 210 local authority visits to discuss liquor issues.

The Excise Division attended the county treasurers' annual meeting.

Goal 4: Education & enforcement – employees are capable and objective. Clients are informed of their responsibilities, have the information and services they need to determine their liability and meet their filing and payment obligations.

Result: Employees are well trained.

Result: Standard training/educational programs have been established.

The percent of liquor division critical tasks that have three or more employees cross-trained is 90 percent.

Ad Valorem staff attended 80 hours of professional training and 294 hours of appraisal training.

On site liquor inspections confirm a 98.4 percent compliance rate.

County Assessors and their staffs attended five education courses consisting of 138 hours.

Strategic plan changes

The Department of Revenue has modified its strategic plan to consist of one general goal. That goal states the main objectives of the department and will provide the most meaningful measures of the activities performed by agency personnel.

Department of Revenue organization chart

