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## Wyoming Department of Revenue

### Agency Information:

**Director:**

Daniel W. Noble

**Contact Person:**

Daniel Noble, Director  
122 West 25<sup>th</sup> Street,  
Herschler Building 2W  
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(307)777-5287

**Website:**

<http://revenue.wyo.gov/>

### Statutory References:

W.S. 9-2-2007

### Basic Information:

**Number of Employees:**

119

**Clients Served:**

The Wyoming Department of Revenue currently serves the General Public, Legislature, Taxpayers/Vendors, Cities, Towns, and Counties.

### Budget Information/Expenditures for FY16: (Please use whole dollar amounts.)

Wyoming Department of Revenue has a 2015-2016 Biennium Budget of \$230,854,341 of that \$20,882,362 is General Fund and \$209,971,978 is Enterprise Fund.

The anticipated expenditures for fiscal year 2016 are \$119,695,341 of that \$8,466,576 is general fund and \$111,228,765 is enterprise fund.

### Core Business/Primary Functions: (What does your Agency do?)

The Department of Revenue applies the tax laws of the state fairly and equitably to all taxpayers by valuing property, collecting taxes, and distributing those values and taxes timely to all the governmental units of Wyoming.

In addition, the Department's Liquor Division distributes wine and spirits to retailers in the state and enforces the liquor control laws of the state. The Regulatory Section of the Wyoming Liquor Division has three main functions; insure compliance with Wyoming's alcohol beverage control laws, a.k.a. Title 12, review all liquor licensing for all licensing authorities within Wyoming as well as the licenses issued by the Liquor Division and work with liquor licensees, local licensing authorities, law enforcement and other state agencies in various alcohol education programs.

### **Performance Highlights/Major Accomplishments of FY2016:**

- For the fiscal year 2016 the Administrative Services Division met their goal of 12 months of operations at 100% of deposits on the same day. The department deposited a total of \$1,510 billion dollars which was a decrease from last year due to the declining revenue's attributed to the Coal and Oil and Gas Industries. The division continues to achieve the highest possible standards and strives to meet their established goals. The division continues to make sure that all deposits are processed timely and accurately to ensure that we are providing the best possible service to our customers.
- The Liquor Division continues to deliver exceptional service to its retailers statewide, including a state-of-the-art E-Liquor ordering system, 24 hour delivery service anywhere in the state from order entry and providing split case service on virtually all products. The Division currently lists 2,264 products every day and will special order any product not carried in inventory. The shipping accuracy for FY2016 is 99.3%. The Liquor Division continues with its 100% accuracy for getting product orders shipped within the 24 hours threshold.

In FY2016 the regulatory agents completed over 2621 on-site, unannounced inspections. The compliance rate for FY2016 inspections increased to 97.4%. The Liquor Division continues to partner with the Wyoming State Liquor Association in providing responsible alcohol server training utilizing the Training for Intervention Procedures (TIPS) program. This collaboration trained 2169 students in FY2016. The Liquor Division has also teamed with the Department of Transportation Highway Safety Program, The Wyoming Highway Patrol, Wyoming Association of Sheriffs & Chiefs of Police and the Governor's Council on Impaired Driving to distribute educational materials on a continuing basis to help educate liquor licensees and their staffs as well as Wyoming citizens on safe and legal consumption of alcohol.

Wyoming has entered the national conversation about medical marijuana due to the Peggy A. Kelly Cannabis Act of 2016 ballot initiative, which would decriminalize medical marijuana. As a member of the Governor's Marijuana Impact Assessment Council, the Liquor Division was the lead agency responsible for researching the creation, implementing and enforcing of this new industry. The Liquor Division hosted a conference that was funded by National Alcohol Beverage Control Association (NABCA). The Division assembled industry experts to discuss the marijuana industry and how it is regulated similar to alcohol.

- In FY 2016 the accounting section of the Mineral Tax Division added new procedures with the help of the AG's office to file proof of claims in bankruptcy situations. This added to the much improved lien application policy adopted in FY 2015 has significantly strengthened the division's collection efforts. The downturn in the oil and gas industry resulted in a dramatic increase in past due accounts. Over \$200,000 in proof of claims were filed in FY 2016.

In FY 2016 the Mineral Tax Division added to the taxpayer education program internally referred to as "targeted training" developed in FY 2015. Taxpayers new to Wyoming mineral production, taxpayers purchasing new production assets, and taxpayers with production assets with complicated valuation and/or reporting circumstances were identified. They were subsequently invited to the division's office for specialized training revolving around each individual taxpayer's specific needs. Other taxpayer's with travel concerns were contacted through group tele- conferences. The intent is to reduce the number and amount of NOVC's generated by each "targeted" taxpayer.

- The Excise Tax Division relies upon audit findings to determine vendor/taxpayer compliance with Wyoming's sales and use tax statutes. A majority of the problems identified in audits are the lack of knowledge concerning use tax accruals, proper transaction documentation and correct usage of sales and use tax exemption certificates. DOR endeavors to reduce these errors and attain over 95% compliance. 2016 audits show vendors/taxpayers reached 98.6% compliance. This success is attributed to several education platforms of statewide training seminars and webinars and hand delivery of licenses by DOR field forces.

The Education and Taxability Section presents free seminars at various locations throughout the state during the spring and summer months. Seminars include a general overview of sales and use tax as well as those aimed at specific industries such as oil and gas, manufacturing, mining, lodging, and construction. Statewide webinars were implemented in 2015 to eliminate attendees' need to travel. Because in-state travel was impacted by budget reductions, only three seminars were presented in the spring of 2016. However, the number of cost efficient webinars presented tripled. Fifteen seminars and fifteen webinars were conducted with a total attendance of 535, an increase of 5% over last year.

Division field representatives meet one-on-one with new in-state licensees to gain a perspective on the businesses' specific activities and then instruct the business how to properly collect and remit Wyoming's excise taxes. The division continues its efforts to deliver in state licenses personally. FY 2015 realized a 14.65% gain in new license deliveries while 2016 declined 1%. However, total new instate licenses applications declined by 3%. The division also posted the first two of many online tutorials on DOR's website to provide guidance and instruction to out of state vendors.

- The Property Tax Division has 12 full time positions organized into two groups. Performance highlights and major accomplishments completed in FY 2016 are noted below.

The Technology Services Group is responsible for maintenance of the state-provided mass appraisal database deployed in the 23 counties; Geographical Information System (GIS) maintenance and support; maintenance of state-wide tax district maps; analysis of agricultural land classes and publishing of productivity valuations in conjunction with Appraisal Services Group. In FY 2016 the division completed the installation of new hardware in all 23 counties, this also included the conversion of all data housed in the RealWare Computer Assisted Mass Appraisal System (CAMA) to the new V5 platform. We also replaced all PTD staff workstations along with our data base servers and SAN. In an effort to reduce expenses, staff began moving our in-house Oracle databases to MYSQL. This task will be completed in early FY2017.

The Appraisal Services Group is responsible for assessment and valuation of all pipelines, railroads, airlines, public and private utilities, telecommunication and private rail car companies; provision of education, training and assistance to 23 County Assessors, and monitoring of local assessment work practices, along with the publishing of agricultural productivity valuations. In FY2016 we sponsored 258 hours of accredited education coursework. These offerings included appraisal topics created and presented by division staff as well as courses from the International Association of Assessing Officers (IAAO). Staff appraisers completed appraisals for 183 public utility companies with a total assessed value of \$1,519,845,495 which was up 7.46% from tax year 2015. 351 private rail car companies were appraised resulting in an assessed value of \$33,213,515 and \$2,097,928 in tax dollars. The division continues to administer the Public Utility Commission annual assessments which for FY16 totaled \$4,910,759. In FY2016, Department of Revenue Chapter 12 rules were consolidated with Chapter 9 which completed a 2 year review process of all agency rules per the Governor's request.

# Wyoming Department of Revenue Organization Chart

