

Department of Revenue

❖ *Mission and philosophy*

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

❖ *Results of outcomes*

Goal 1: Increase compliance with tax laws and the Department of Revenue's regulations.

Result: The department is on track to achieve a 95 percent reporting and remittance.

Sales tax vendors reflected a filing/reporting compliance rate of 98.2 percent.

The payment delinquency rate for excise tax was 1.36 percent.

Mineral taxpayers reflected a filing/reporting compliance rate of 88 percent; however, this does not reflect financial compliance, which is at the 97 percent level.

Mineral taxpayers were provided three separate tax reporting forms classes more centrally located to their home offices.

One hundred percent of the Wyoming Oil and Gas Conservation Commission's Form 2 and Mineral Tax Division's Form 4000 discrepancies were reconciled and assessed.

Four separate mineral tax newsletters were sent to taxpayers.

Focusing on taxpayer education and streamlining tax forms reduced the rejected sales tax return average to 5.63 percent.

Goal 2: Strive to improve processes for general tax administration.

Result: The department distributed 100 percent of all funds received during the month within 15 days after the close of the cycle.

Result: The department maintained or improved the daily administrative practices of the agency.

One hundred percent of all money received daily was transferred for deposit to the State Treasurer's Office within 24 hours.

One hundred percent of funds collected were distributed to local governments by the 15th of each month.

Tax returns were mailed to taxpayers by the fifth of each month.

Operational divisions have policies and procedures in place to guide staff.

General information

R. M. "Johnnie" Burton, 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

Number of authorized personnel

133 full-time, three part-time

Organizational structure

Ad Valorem Tax Division, Excise Tax Division, Information Technology Division, Mineral Tax Division, Administrative Services Division and the Liquor Division. Overall administrative responsibilities are vested in the department director (Administration Division).

Clients served

General public, Legislature, taxpayers/vendors, cities, towns and counties

Budget information

General fund	\$5,470,390
Enterprise fund	1,138,972
Total	\$6,609,362

The agency director participated in numerous tax policy or revenue related task forces and discussions with Tax Reform 2000 Committee, the Consensus Revenue Estimating Group, the Joint Appropriations Committee, elected officials, legislative leadership and other cabinet-level officials.

Goal 3: Provide valuation, certification, support and statistical services to taxpayers, local government and other agencies.

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.

Notices of Value were mailed in a timely manner to all taxpayers.

Certifications were mailed to local governments by June 30, 1999.

Two information sessions were conducted by the department's staff to local assessors regarding mineral valuation.

A meeting was held with industry and county assessors to solicit input regarding the Personal Property Valuation Manual guidebook.

Statistical reports on total valuation were completed by August 31, 1998.

Y2K and multiple regression analysis upgrades to the computer assisted mass appraisal system were completed.

The counties achieved 100 percent compliance with basic International Association of Assessing Officers standards.

The county assessors and their staffs were provided 227.5 classroom hours of assessment training.

Goal 4: Maximize state revenue while providing quality service and enforcing alcohol control laws.

Result: The division improved day-to-day liquor distribution while contributing 14.12 percent net profit to the general fund.

Result: The division inspected each non-seasonal liquor licensee three times in FY99 and promoted cooperation with local licensing authorities through quarterly contact.

The division showed a net profit for FY99 of 14.12 percent.

Retail orders were received and processed for same-day shipment 99 percent of the time.

When surveyed, 97 percent of the retailers were satisfied with the division's performance.

The right product was sent to the right retailer 99 percent of the time.

Inventory being out-of-stock occurred less than 1.2 percent of the time.

There were 2,611 on-premise liquor inspections conducted.

The division's staff met with local licensing authorities and/or law enforcement 438 times throughout the year.

A quarterly liquor licensing newsletter was issued to local licensing authorities.

Written inquiries were responded to within five working days 93 percent of the time.

Voluntary alcohol server training (Training for Intervention and Procedures) was offered to retailers and their employees.

❖ *Strategic plan changes*

The Department of Revenue has continued to refine its current strategic plan to provide more valuable, measurable and usable information. To further improve the plan, the department has adopted goals which more closely identify with the department's mission. The objectives established are designed to measure the effectiveness in meeting the stated goals. The complete text of the strategic plan is available on the Department of Revenue's Web site at <http://revenue.state.wy.us>.

Department of Revenue organization chart

