

Department of Revenue

Mission and philosophy

The Wyoming 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 I: revenue assessment and 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 is on track to achieve a 95 percent reporting and remittance.

The department's liquor distribution operation contributed more than 14 percent net profit to the general fund.

The comparison of actual distribution to Consensus Revenue Estimating Group (CREG) projection report was 9.2 percent.

Sales tax vendors reflected a filing/reporting compliance rate of 98.51 percent.

The payment delinquency rate for excise tax was .61 percent.

Net profit from liquor distribution was 14.17 percent.

The percent of severance tax due that was in default 30 days or more was .16 percent.

The percent of severance tax and gross products tax non-filers was 3.08 percent.

Goal II: timely and accurate fund and 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 funds received during the month within 15 days after the close of the cycle.

The right product was distributed to the right retailer more than 99 percent of the time.

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

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

Survey responses of liquor customers indicated a 97 percent satisfaction for "customer service" and "product selection."

The percent of liquor miss-shipments was .46 percent.

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

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 includes the Information Technology Section).

Clients served

Public, Legislature, taxpayers/vendors, cities, towns and counties

Budget information

General fund	\$5,403,243
Enterprise fund	\$1,301,818
Total	\$6,705,061

Goal III: local government support, fair market values are determined and certified timely. Computer Assisted Mass Appraisal (CAMA) databases 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.

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

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

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

All certifications of value were sent to counties timely.

The number of Wyoming Oil and Gas Conservation Commission (WOGCC)/department of revenue severance/gross products and TIK discrepancies identified were 1,198. Notices were sent to taxpayers on 100 percent of the discrepancies identified.

Goal IV: education and enforcement, employees are capable and even-handed. Taxpayers understand 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.

Taxpayers know how to comply with the law.

The percent of liquor division critical tasks that have three or more employees cross-trained is 70 percent.

Onsite liquor inspections confirm a 96 percent compliance rate.

Surveys were conducted at each of the 12 vendor seminars sponsored by the excise division. The average rating of these seminars for overall quality of the information was "very good" on a scale of one to five with four and five rated as "very good."

The other surveys were not conducted, as they seemed too inconsistent for the goals the agency was trying to achieve.

Strategic plan changes

The department of revenue continues to refine its current strategic plan to provide more valuable, measurable and usable information. To further improve the plan, the department has adopted goals that 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 Wyoming Department of Revenue's Website at <<http://revenue.state.wy.us>>.

Department of Revenue organization chart

