

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 and collection. The department seeks to collect the taxes and fees owed to the state and to achieve the highest net profit possible from the liquor distribution operation.

- **Information Technology Result:** The technology division supports the Revenue assessment and collection goal for the department by providing the infrastructure and systems to enable the other divisions to perform their functions in an efficient and cost-effective manner.
- **Liquor Division Result:** Actual net profit from liquor distribution and sales for the period was 13.30 percent. (Liquor Division's Profit & Loss Statement as of Fiscal Period as of June 2005)
- **Excise Division Result:** Vendor Filing/reporting delinquency rates. The vendor filing/reporting delinquency rate for FY 2005 is 1.94 percent. The compliance goal is 2 percent delinquent.
- **Excise Division Result:** Vendor payment delinquency rates. The vendor payment delinquency for FY 2005 was \$6,400,976 or approximately 0.9 percent of tax collected for the year. The compliance goal is 2 percent.
- **Mineral Result:** The percent of severance tax due that was in default 30 days or more was 0.31 percent. Percent of severance tax and gross products tax non-filers was 0.06 percent.

Goal 2: Timely and Accurate Fund and Product Distribution. The department seeks to account for and distribute money timely and to provide quality liquor distribution services to retailers throughout the state.

- **Technology Result:** The technology division supports the timely and accurate fund and product distribution goal for the department by providing the infrastructure and systems to enable the other divisions to perform their functions in an efficient and cost-effective manner.

General information

Director of Revenue: Edmund J. Schmidt

Agency contact

Edmund J. Schmidt
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Ed.Schmidt@wy.gov
<http://revenue.state.wy.us>

Other locations

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

Year reorganized

1991

Statutory references

W.S. 9-2-2007

Authorized personnel

129 full-time employees; 1 part-time employee

Organizational structure

Administrative Services Division, Excise Tax Division, Mineral Tax Division, Liquor Division and Property Tax Division. Overall administrative responsibilities vested in the Department Director, (Administration Division, which includes the Information Technology Section and Human Resources)

Clients served

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

Budget information

Administration Division General Fund	\$380,326
Department General Fund	\$6.2 million
Department Enterprise Fund	\$1.9 million
Department Total	\$8.1 million

- **Administrative Services Result:** The Division distributed 100 percent of all sales and use tax revenue within 10 days after the close of the cycle which allowed all funds to be available to local governments. The Division deposited 100 percent of all available dollars within 48 hours to the State Treasurer's Office. In FY05 the Division deposited a total of \$1,380,010,757.
- **Liquor Division Result:** The Liquor Division shipped 99.44 percent of the orders the same day as they were received from licensed retailers. (Liquor Division's file percent of orders shipped same day FY02-FY06.xls) The Liquor Division's misshipment of orders was .61 percent (Liquor Division's file Misshipments FY05).

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.

- **Information Technology Result:** The technology division supports the local government support goal for the department by providing the infrastructure and systems to enable the other divisions to perform their functions in an efficient and cost-effective manner.
- **Administrative Services Result:** The Division provides support to all state and local entities in regards to distribution of all sales and use, severance, cigarette, lodging taxes collected. We also provide support to outside vendors in regards to all ACH payments received by the Department.
- **Liquor Division Result:** The Liquor Division certified 1,264 license applications as complete during the period. Of those applications submitted 81 percent were correct the first time submitted. The Division sent out over 121 brochures on licensing standards to city and county clerk's offices.
- **Property Tax Division Results:**
 - Certifications of state assessed property values other than minerals and railroads were sent to the counties on June 23, 2005; railroads were sent on June 30, 2005.
 - All counties were in compliance with equalization standards established by the International Association of Assessing Officers (IAAO).
 - No equalization actions were taken by the State Board of Equalization.
 - A contract was signed with Colorado Customware, Inc. (CCI) for a replacement Computer-Assisted-Mass-Appraisal (CAMA) system, and four counties were converted to the new system by June 30, 2005.

- **Mineral Result:** Certifications of mineral values were sent to counties timely: May 17, 2005. The number of Wyoming Oil and Gas Conservation Commission/Department of Revenue severance/gross products and Take-In-Kind discrepancies identified were 4,302. Notices were sent to taxpayers on 100 percent of the discrepancies identified.

Goal 4: Education and 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.

- **Information Technology Result:** The technology division supports the education and enforcement goal for the department by providing the infrastructure and systems to enable the other divisions to perform their functions in an efficient and cost-effective manner.
- **Administrative Services Result:** The Administrative Services Division employees are fully trained in their responsibilities as well as having 75 percent of the staff cross-trained on all other duties. The training on critical tasks of two or more employees trained is 100 percent. They attend all trainings available to them to improve their educational needs.
- **Liquor Division Result:** The Liquor Division was able to conduct 64 classes and train 1,254 alcohol servers during the period as required by statute. The Liquor Division completed 1,009 on-site inspections of licensed retailers with a compliance rate of 99.2 percent.
- **Property Tax Division Results:**
 - Staff members attended 473.25 hours of appraisal training.
 - County assessors and their staff received 3,925 hours of appraisal credit for attendance at Division-sponsored, Division-provided, or Division-approved classes.

Strategic plan changes

The Department of Revenue has modified its strategic plan to challenge performance to the Wyoming Quality of Life Goal applicable to the department and the department's Contribution to Wyoming's Quality of Life.

Administrative Services Division

Division contact

Christie Yurek, Manager
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Statutory references

W.S. 9-4-201 thru 9-4-217; Distribution of Taxes or Fees; Safeguarding and Accounting for Taxes Accrued, W.S. 39-11; 39-13; 39-14; 39-15; 39-16; 39-17; 39-18 and 16-3-101

Authorized Personnel

11 Full time

Organizational structure

Initial Operations, Validation, Procurement, Accounts Payable

Clients served

Other governmental entities, agency personnel, other state agencies

Budget information

Division General Funds \$593,819

Mission and philosophy

The mission of the Administrative Services Division is to maintain timely deposits on all tax payments received, to provide efficient and accurate distribution of all sales and mineral tax funds and to administer intra-departmental support services. We believe in efficient, accurate and timely reporting of taxes to each of our vendor's files and in turn to each county and municipality. We operate our Division as a customer service center, equally concerned with serving Department personnel and ensuring a daily tax deposit of the funds received that day. We strive to maintain adequate inventory, prepare proficient budget reports and ensure accurate internal accounting audits.

Excise Tax Division

Division contact

Dan W. Noble, Administrator
(307) 777-5220
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Other locations

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

Statutory references

W.S. 39-11-101, 39-11-102, 39-11-103, 39-15-101 through 39-15-306, 39-16-101 through 39-16-306, 39-18-101 through 39-18-111, 39-19-101 through 39-19-111, 12-2-306; United States Bankruptcy Codes, All Titles

Authorized Personnel

36 full-time

Organizational Structure

Education & Taxability, Vendor Services, Special Services

Clients served

All sales tax licensed vendors, cigarette wholesalers, contractors, consumers, other state agencies, and other governmental entities

Budget information

Division General Funds \$2,271,684

Mission and philosophy

The Excise Tax Division's mission is to fairly and efficiently collect all sales, use, lodging, cigarette and estate tax owed the State of Wyoming and its political subdivisions. The Division believes all vendors and Division employees should be treated with respect and fairness. The Division also believes that an on-going taxpayer education program coupled with firm and consistent collection procedures will minimize the number of delinquent accounts and maximize tax dollars for state and local government.

Information Technology Division

Division contact

L. Bruce Knutson, Manager
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Year Reorganized

1991

Statutory references

W.S. 9-2-2007

Authorized Personnel

8 full-time

Organizational Structure

Applications Development, Network Services, MIS

Clients served

Agency Operating Divisions

Budget information

Division General Funds \$903,295

Mission and philosophy

The Information Technology Section's mission is to provide technical support and services to the administration and operating divisions of the Department of Revenue in an effective and efficient manner. We strive to provide these services in a timely and cooperative fashion, emphasizing creativity and flexibility in our approach to the work.

Liquor Division

Division contact

Bill Pomeroy, Administrator
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Year reorganized

1996, The Liquor Commission was incorporated into the Department of Revenue and became an operating Division.

Statutory references

W.S. 12-2-101 repealed by Laws 1996, Chapter 74;
Wyoming Liquor Division created under Department of Revenue; W.S. 12-2-101 - 12-9-119 et seq.

Authorized personnel

33 full-time; 1 part-time

Organizational structure

Accounting, Purchasing, Warehouse, Compliance

Clients served

Licensed alcoholic beverage retailers, county malt beverage permittees, city and county licensing authorities, malt beverage wholesalers, industry representatives, microbreweries, the entire consuming public of spirit, wine and malt beverage products

Budget information

Enterprise Fund \$1,915,882

Mission and philosophy

The Liquor Division is charged with the dual mission of being the exclusive wholesaler of alcoholic beverages in the state and monitoring alcohol control laws. The division is also the exclusive authority to license malt beverage wholesalers and industry representatives. In addition, the division is charged with the duty of certifying to the local licensing authorities that applicants for liquor licenses meet statutory requirements.

Mineral Tax Division

Division contact

Craig Grenvik
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Cheyenne, WY 82002-0110
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Statutory references

W.S. 39-11-101 through 39-11-111; 39-14-101 through 39-14-801

Authorized personnel

19 full-time

Organizational structure

Team 1: Oil and gas registration and processing prior to posting. Team 2 : Accounting, collection, and billing for all mineral taxpayers after posting. Team 3: Solid mineral registration and processing for severance and ad valorem tax prior to posting. Reconciliation functions, Department of Audit liaison, and audit reviews.

Clients served

Mineral taxpayers, other state agencies, other governmental entities

Budget information

Division General Funds \$991,569

Mission and philosophy

The mission of the Mineral Tax Division is to collect mineral severance taxes in a fair and efficient manner, and to provide county governments with an accurate certificate of the mineral production value in their respective counties for the assessment of ad valorem taxes. We believe in working closely with mineral taxpayers to arrive at the correct assessment and valuation of minerals so that state and local governments can receive their fair share of mineral revenues. We believe in honest and open communications between all stakeholders.

Property Tax Division

Agency contact

Wade W. Hall, Administrator
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Statutory references

W.S. 39-11-101 through 39-11-111; 39-13-101 through 39-13-111; 18-3-201; 37-2-106 through 37-2-109; 39-21-101 through 39-21-111 and 39-21-205

Authorized personnel

16 full-time

Organizational structure

State Assessments, Local Assessments, Mapping and Agricultural

Clients served

Utility and industrial taxpayers, other governmental entities, other state agencies

Budget information

Division General Funds \$1,120,847

Mission and philosophy

The mission of the Property Tax Division is to support, train, and guide local governmental agencies in the uniform assessment, valuation and taxation of locally assessed property; assess, value and allocate public utility property; as well as to administer, collect and distribute designated taxes in accordance with Wyoming Statutes and Rules for the benefit of Wyoming taxpayers and citizens.

Department of Revenue organizational chart

