

Department of Revenue

Mission and philosophy

The agency'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

The first goal of the agency is to collect taxes and fees owed to the state and to achieve the highest net profit possible from the liquor distribution operation.

The department achieved a tax reporting and remittance compliance rate greater than 95 percent, and the department's liquor distribution operation contributed at least 13.6 percent net profit to the general fund.

Actual tax collections were 6 percent more than the Consensus Revenue Estimating Group projections and sales tax vendors reflected a filing/reporting compliance rate of 98.45 percent.

The payment delinquency rate for excise tax was .65 percent and net profit from liquor distribution was 13.89 percent.

The percent of severance tax due that was in default 30 days or more was .039 percent, while the percent of severance tax and gross products tax non-filers was .08874 percent.

The agency's second goal is to account for and distribute money timely and provide quality liquor distribution services to retailers throughout the state.

The department distributed at least 98 percent of all funds received during the month within 15 days after the close of the cycle with the right product distributed to the right retailer over 99 percent of the time.

A total of 97 percent of all money received daily was transferred for deposit to the State Treasurer's Office within 24 hours and 100 percent of funds available were distributed to local governments by the 15th of each month.

Survey responses of liquor customers indicated a 99 percent satisfaction for "customer service" and "product selection" and the percentage of liquor misshipments was .31 percent.

The third goal is to make sure fair market values are determined and certified timely. Computer Assisted Mass Appraisal (CAMA) databases are properly maintained and local governments are informed on legal requirements and procedures.

The department valued, assessed and certified, by the required dates, 100 percent of all properties it is

General information

Earl Atwood, director

Agency contact

Earl Atwood, director
Department of Revenue
122 West 25th Street, 2 West
Cheyenne, WY 82002-0110
e.atwood@state.wy.us

307/777-5287

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:	\$ 6.4 million
Enterprise Fund:	\$ 1.4 million
Total:	\$ 7.8 million

responsible for assessing. The department provided ongoing support to all county assessors in their responsibilities to establish fair and equitable market value-based assessments and 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 and all certifications of value were sent to counties in a timely manner. The number of Wyoming Oil and Gas Conservation Commission/Department of Revenue severance/gross products and Take-In-Kind discrepancies identified were 2,875. Notices were sent to taxpayers on 100 percent of the discrepancies identified.

The Liquor Division issued a Liquor Licensing Newsletter to local authorities quarterly, reviewed 1,330 liquor licenses for the local authorities and conducted 240 local authority visits to discuss liquor issues.

The Excise Division presented annual training and provided a vendor manual to the local authorities.

The fourth agency goal is to make sure employees are capable and even-handed and taxpayers understand their responsibilities, have the information and services they need to determine their liability and meet their filing and payment obligations. As a result, employees are well trained and taxpayers know how to comply with the law.

The percent of liquor division critical tasks that have three or more employees cross-trained is 86 percent, while excise members, with one year or more in service, are 95 percent cross-trained. Ad Valorem staff attended 156 hours of professional training and 946 hours of appraisal training.

On site liquor inspections confirm a 96 percent compliance rate; 26,991 vendor manuals were mailed to entire population of sales and use tax licensed vendors.

County Assessors and their staffs attended six education courses consisting of 148 hours.

Strategic plan changes

The Department of Revenue continuously monitors its strategic plan for value and usefulness. Individual strategies and measures have been modified to provide a more valuable set of results in determining the department's performance.

Department of Revenue organization chart

