

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.

Result: The department achieved a tax reporting and remittance compliance rate greater than 95 percent.

Result: The department's liquor distribution operation contributed at least 13 percent net profit to the general fund.

Actual sales tax distributions were nearly equal to the Consensus Revenue Estimating Group (CREG) projections. Sales tax vendors reflected a filing/reporting compliance rate of 97.82 percent. The payment delinquency rate for excise tax was 0.61 percent. Actual net profit from liquor distribution was 13.78 percent. The percent of severance tax due that was in default 30 days or more was 0.06 percent. Percent of severance tax and gross products tax non-filers was 0.04 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.

Result: The department distributed 100 percent of all sales and use tax revenue available within 10 days after the close of the cycle.

Result: The right product was distributed to the right retailer over 99 percent of the time.

Deposit of 99.5 percent of available dollars within 24 hours at the State Treasurer's Office occurred 93.08 percent of the time.

Distributions to local governments for 100 percent of funds available were done by the 10th of each month.

Survey responses of liquor customers indicated a 99.14 percent satisfaction for "customer service" and "product selection." Percent of liquor misshipments was 0.21 percent.

General information

Edmund J. Schmidt, Director

Agency contact

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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

128 full-time employees; 3 part-time employees

Organizational structure

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

Clients served

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

Budget information

General Fund.....	\$ 7.5 million
Enterprise Fund	\$ 1.7 million
Total.....	\$ 9.2 million

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.

Result:The department valued, assessed and certified, by the required dates, 100 percent of all properties it is responsible for assessing.

Result:The department 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.

Review of proposals for the new Computer Assisted Mass Appraisal (CAMA) system were completed in Summer 2004. The contract was awarded to Colorado Customware, Inc. (CCI), with beginning phases of deployment underway.

Certifications of mineral values were sent to counties timely: May 26, 2004.

Certifications of state assessed property values for all industries except railroads were sent to the counties on June 9, 2004; railroad values were sent on June 18, 2004.

The number of Wyoming Oil and Gas Conservation Commission/Department of Revenue severance/gross products and Take-In-Kind discrepancies identified were 5,282. Notices were sent to taxpayers on 100 percent of the discrepancies identified.

The Liquor Division updated and issued its "Guidebook to Liquor Licensing" to 121 county and city clerks.

The Liquor Division reviewed 1,331 liquor licenses for the local authorities.

Liquor Division compliance staff conducted 1,212 licensee inspections during the period.

The Liquor Division hosted 12 members of the Wyoming Association of Municipal Clerks and Treasurers (WAMCAT) at its warehouse and reviewed licensing procedures with them.

The Excise Division attended the county treasurers' annual meeting.

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.

Result:Employees are well trained.

Result:Standard training/educational programs have been established.

The percent of liquor division critical tasks that have three or more employees cross-trained is 90 percent.

Ad Valorem staff attended 629.25 hours of appraisal training.

On site liquor inspections confirm a 98.3 percent compliance rate.

County Assessors and their staffs attended four education courses consisting of 101 hours.

Strategic plan changes

The Department of Revenue has modified its strategic plan to consist of one general goal. That goal states the main objectives of the department and will provide the most meaningful measures of the activities performed by agency personnel.

Department of Revenue organization chart

