



## **Frequently Asked Questions. Statewide Lodging Tax-Fremont**

### ***When does the lodging tax go into effect?***

The new 5% statewide lodging went into effect on January 1, 2021.

### ***How does it work?***

3% of the tax will be deposited into an account strictly for funding Wyoming's statewide marketing program through the Wyoming Office of Tourism. The Wyoming Office of Tourism is the only entity tasked with marketing Wyoming both domestically and internationally. **This went into effect on January 1, 2021.**

2% of the tax will **replace** 2% of your existing local option lodging tax once your local tax comes back up for renewal at election time. (note- this 2% does not apply/go into effect until your existing local option lodging tax comes up for renewal. Only then will this 2% apply, **replacing** 2% of your existing local option lodging tax.) **This will not go into effect until the next election in 2022.**

### ***Will an additional 5% tax be added on top of the existing lodging taxes my guests pay?***

No. Only the 3% described above will be added to your guests lodging taxes on January 1, 2021. When your local option lodging tax comes up for renewal (either in 2022 or 2024 depending on your renewal cycle) the 2% component of the new statewide lodging tax will **replace** 2% of your local option lodging tax.

#### **Fremont County**

1/1/21	3%	State WOT
	4%	Local Option
	7%	Total Lodging Tax
1/1/23	3%	State WOT
	2%	State Local Guarantee
	0, 1, or 2%	Local Option (decided at your election)

***Will the form that I fill out for the Dept. of Revenue change? Will I have to break out the statewide lodging tax and the local option lodging tax on this form?***

No, you will not have to break out the statewide from the local option on your WY. Dept. of Revenue reporting form. The state will do that, and your local option lodging tax revenues will be sent locally, just as they are now.

***When our local option lodging tax is up for renewal, what percentage should we put on the ballot?***

Every local option lodging tax will be guaranteed 2% upon your next renewal so the following applies to local option lodging taxes that renew in 2022 and onward.

If you wish to have a local option lodging tax of 2% you will not have to do anything. You are already guaranteed 2% from the new statewide lodging tax.

If you wish to have a local option lodging tax of 3% you will need to have 1% on the ballot for renewal since 2% will already be guaranteed to you.

If you wish to have a local option lodging tax of 4% you will need to have 2% on the ballot for renewal since 2% will already be guaranteed to you.

***Did anything change with how we can spend our local option lodging tax?***

The statutes governing how the local option lodging tax can be spent were broadened slightly to allow for “educational materials” and “the staging of events.” The local option lodging tax may now be used for items like wayfinding signage, paying for referees at sporting events, concerts and other events that generate overnight hotel stays and visitor spending in your community.

***Where can I direct our lodging vendors to if they have more specific questions?***

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