



Wyoming Fuel Tax News

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SPECIAL POINTS OF INTEREST:

- **2015
Legislative
Wrap-up**
- **Four Join the
FTA Team**
- **Diversions**
- **Something to
Consider**
- **We Share
Your Passion**

INSIDE THIS ISSUE:

- Legislative Wrap-Up 1
- New FTA Team Members 2
- Diversions 3
- Just Something To Consider 3
- Getting to know FTA 4
- Fuel Tax Team Contact Info 4

2015 Legislative Wrap-Up

The 2015 session of the Wyoming Legislature wrapped-up on March 6th after 410 proposed bills were considered. While high profile topics such as Medicaid expansion and anti-discrimination were considered, our program was intently focused on fuel tax related bills with the primary piece of fuel tax legislation being House Bill 0009.

House Bill 0009 addressed alternative fuels and their taxation, and was the outcome of the Joint Interim Revenue Committee's work on alternative fuels taxation. HB0009 essentially created a new article that addresses alternative fuels within the fuel tax statutes. It defines many of the terms used when referring to alternative fuels, establishes how the alternative fuels will be taxed, and directs how the revenues from alternative fuels will be distributed. HB0009 worked its way through the legislative process making stops at both House and Senate Revenue Committees for hearings before being discussed and debated on the floor of each house. While there were several questions and concerns to work

through during the process, the bill met a favorable response in both houses and was sent to the governor for his signature. On February 25th, most of the Fuel Tax Team attended a public signing of House Bill 0009 with Governor Matt Mead. We are a proud group here in Fuel Tax, and we are appreciative of the input that we were able to provide throughout the alternative fuels discussion over the past two years. HB0009, now known as Enrolled Act No. 25, is effective July 1, 2015.

Other fuel tax related bills that were signed into law by the governor include House Bill 0100 (an act relating to fuel taxes that requires a specified portion of fuel taxes attributable to the \$.10 fuel tax increase authorized in 2013 to be expended only on the maintenance of existing state highways), and Senate File 0093 (an act relating to fuel taxes that provides for a distribution to the highway fund for the university technology transfer program).



Visit us on the web:
www.dot.state.wy.us/home.html

Four New Members Join The Team



Kaila



Carol



Kelli



Sabrina

The first quarter of 2015 saw four new members join the Fuel Tax Administration Team. We are happy to introduce Kaila Sangster, Carol Denny, Kelli Kolkman, and Sabrina Mathews as the new Fuel Tax Examiners on the team.

“2014 was a very busy year, and as it turned-out, it was also a transition year for our team,” stated Wayne Hassinger, FTA Program Manager. “The structural redesign of our program matched with several team member departures left us short-handed for a time while we worked through the hiring process as well as working on legislative projects, deploying the new operating system, and planning & hosting the annual FTA conference. It was stressful for the entire team, and we couldn’t be happier to have a fully staffed team to take on the challenges of 2015,” added Hassinger.

Kaila comes to the team from Allstate Insurance where she spent three years as a Claims Service Specialist. Prior to that, she worked at FE Warren AirForce Base and Sam’s Club. While she is learning the technical aspects of the Fuel Tax Examiner position, we will be tapping

her for her team building knowledge gained in the private sector. Kaila will be a member of the FTA Quality Team once program redesign is completely rolled-out.

Carol comes to FTA with a vast background including banking, real estate, retail and small business ownership. Most recently she was the Operations Supervisor at Oregon Trail Bank with previous banking experience at Bank of the West and Wells Fargo. For seven years Carol was the co-owner of a real estate office in Lusk, Wyoming prior to moving to Cheyenne. Carol will be a member of the FTA Service Delivery Team once program redesign is completely rolled-out.

Prior to joining FTA, Kelli spent over eight years at First Cheyenne Federal Credit Union serving in various roles during her time there. She is a graduate of Northeastern Junior College with an Associate’s degree in Animal Science, and a graduate of the University of Wyoming with a Bachelor’s degree in Accounting. Kelli has already proven to be flexible as she is helping with the end-user refund

and posting processes prior to going through the formal Tax Examiner training. She will be a member of the FTA Service Delivery Team once redesign is complete.

Sabrina joins the team with a background in tax preparation, small business ownership, and banking. Most recently, she worked with a tax accounting company specializing in business returns, business set-ups, bookkeeping and financial reports. Sabrina previously owned and operated a restaurant and worked in the mortgage and construction loan business. While fuel tax is a specialty, we anticipate that Sabrina will have many reference points to assist her as she learns the technical aspects of the position. She will be a member of the FTA Quality Team once redesign is complete.

“Each of them bring a great mix of experience and knowledge to the team, and we are very happy to have them join the FTA Team,” stated Kimberly Peters, FTA Program Supervisor.

Welcome to the team ladies—We’re Happy You’re Here!

Diversions

In the fast-paced world that we live in, plans are always changing. Whether it's a weekend trip or the delivery of fuel, circumstances happen that alter our original plan. A diversion is the way to inform the State of Wyoming that the original plan for the fuel you delivered or purchased has changed.

There are four acceptable ways to file a diversion with the State of Wyoming. The first is a written explanation for each diverted load. This method is often cumbersome and is seldom used although acceptable. The second option is a diversion notice from the Fueltrac. Although Wyoming is not registered with Fueltrac, we still accept the printouts as a recognized way of notifying the state of a diversion. The third diversion option is a diversion spreadsheet that is available on the Wyoming Fuel Tax Administration website. This option is often the most practical for companies with multiple diversions every month. The final option for diversion is a BOL with the destination corrected by the driver and/or the company diverting the load.

There are also four scenarios that require a diversion to be filed. When a load is pulled in Wyoming with an out-of-state destination, but the load stayed in Wyoming, a diversion is needed. The load would be reported on a Schedule 2E and a

Schedule 5 with taxes being remitted on Lines 23 and 23A.

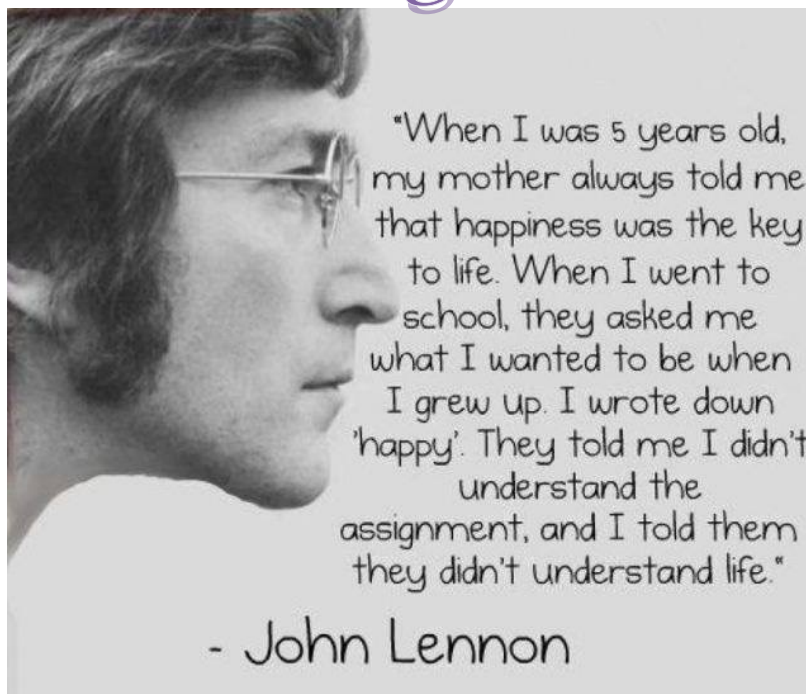
The second scenario is when a load is pulled in another state with a Wyoming destination, but the load went to a state other than Wyoming. In this scenario, the diversion allows us to see why a company may have reported a load as sold with a Wyoming destination but the load was not reported on the purchasing company's report.

The third scenario is when a load is pulled in Wyoming with a Wyoming destination, but the load went to a state other than Wyoming. In this scenario, the diversion may allow for a refund of taxes paid to Wyoming.

The final scenario is when a load is pulled in another state with a destination state other than Wyoming, but the load is delivered in Wyoming. In this scenario the diversion allows for the collection of taxes that may be due to Wyoming but were not originally reported by the seller.

We hope this helps clear up the situations surrounding diversions. If there are any questions, please feel free to contact our office, and we will work through them.

Just Something To Consider



We Share Your **PASSION**



Kaila Sangster:
Tax Examiner

I really have several passions, but a few that mean the most to me are music, reading, hunting and my family. I love music and reading because they really relax me. Music to me is beautiful; I have loved music since I was a small child. I love to sing along though I mostly just sing in the car. I love listening to music; country is my favorite although I will listen to anything, but I know that if I'm having a bad day I can just put on Brad Paisley and I'm good! As a child I would sing in church with my mom and also in the church and high school choir. I also started playing the guitar and flute in my teen years, and I have continued playing both today. Reading takes me to a place that I can imagine different places and people. I also love

sitting down with a good book and getting lost in it. Hunting is also very important to me because it's a passion that I share with my family. As a child and into my adult life, I would hunt with my dad, and now I hunt with my husband. I still do hunt with dad from time to time, and I look forward to taking my daughter this year!

In music, you really have to pay attention to the detail of the notes and where they are placed and how many beats each note is. You have to make sure you are following along correctly or you'll get lost. Hunting for me can kind of go with that, especially with shooting, as you really

have to pay attention and look or you'll miss your shot. I believe that with these passions, they have helped me develop a strong attention to detail that I use day-to-day.



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