

## **WTIC Lodging Tax Manual INTRODUCTION**

The Wyoming Lodging Tax Manual has been developed as a guide for lodging tax boards and Convention and Visitors Bureaus. It is a compendium of the information they need in order to function as effective cooperative marketing organizations.

The first edition of this manual was compiled by Mike Lane and published in the 1990's by the Wyoming Lodging and Restaurant Association through a grant from the Wyoming Division of Tourism. Lodging tax boards contributed to the development of the manual by completing a survey and by sharing forms and information. Wyoming Lodging and Restaurant Association staff and committee members also provided input.

The laws, rules, and needs of Wyoming's lodging tax boards have changed since the first edition was published. The expanded second edition (2002) was a cooperative effort of the Wyoming Travel Industry Coalition with funding provided through a strategic alliance with the Wyoming Business Council - Division of Travel and Tourism. All of the lodging tax boards in Wyoming were surveyed in preparation for this edition, and their comments significantly impacted its form and content. The second edition was compiled by Dave Pellatz with advisory and editorial assistance from Lynn Birleffi, Darren Rudloff, Ruth Benson, Marlyn Black, Laurie Green, and Mike Lane.

As part of the ongoing alliance with the Division of Travel and Tourism, the second edition was updated by Dave Pellatz in 2006. The third edition was updated in 2010-11 by Phil Noble with advisory and editorial assistance from the WTIC Board of Directors and Fran Cadez, Attorney.

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