# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT



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Economic Analysis Division
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#### WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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"To coordinate, develop, and disseminate economic/demographic research and information."

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<sup>\*</sup>The Wyoming State Data Center Program is a joint effort between Economic Analysis Division and the U.S. Census Bureau. The State Data Center acts as the Census information clearinghouse for the entire state. The extensive data library includes Federal, state, and county information on income, employment, demographics, housing, and more.

PREFACE

The 2008 edition of the Wyoming Sales, Use, and Lodging Tax Revenue Report is a compendium

of detailed excise tax information. This publication contains sales and use tax collection information

categorized by North American Industry Classification System (NAICS) for Wyoming and its twenty-

three counties. In addition, sales tax collections for the retail trade sector, which are itemized by

sub-sector components, and for the accommodation and food services sector are provided in the

report. Also included in this publication are yearly lodging tax collections by county and local entity.

As a point of clarification, sales and use tax collections by NAICS codes reflect the taxable sales

made within a particular industrial sector, NOT the taxable purchases made by that sector.

This report spans total sales and use tax collections activity by state and county for fiscal years

2006-2008, both for the state-imposed 4% taxes and the total taxes which include local optional

taxes (Wyoming State Government's fiscal year extends from July 1 through June 30). Since fiscal

year 2004, data have been tabulated by NAICS code instead of by Standard Industrial

Classification (SIC). These two classifications are different and are not directly comparable.

Lodging tax information is provided for fiscal years 1997-2008.

The data was provided by the Wyoming Department of Revenue, and were compiled for publication

by the Economic Analysis Division, Department of Administration and Information, 1807 Capitol

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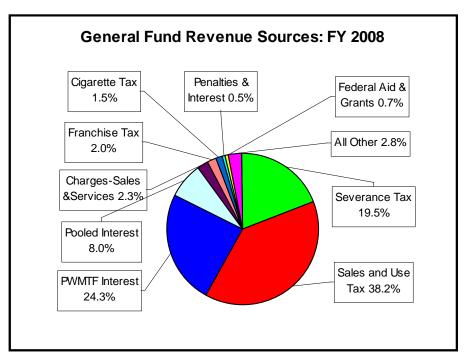
#### INTRODUCTION

Sales and use tax collections are the two principal sources of revenue for state and local governments in Wyoming. These two revenue sources, when tabulated over time, also provide a valuable indication of both economic progress and activity at the state and county levels.

Lodging tax collections provide revenue primarily to cities, towns, and counties. This

valuable economic indicator is particularly useful in identifying and monitoring tourism activity and trends in these local areas.

The reporting of sales and use tax collections is based upon the 2002 North American Industry Classification System (NAICS) code, developed by the



Federal Office of Management and Budget. Under this system, a business is classified by primary activity, which is determined by principal product, or group of products produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary located on page 69.

#### SALES TAX

Wyoming has implemented a sales and use tax since 1935. Historically, the revenue from this tax was shared between state government and local governments within the county-of-origin at rates of 66.67 percent and 33.33 percent, respectively. However, a statute modification effective July 1, 1989 through June 30, 1992, reduced the state share to 63.33 percent and raised the county share to 36.67 percent. Beginning July 1, 1992, the sales tax distribution was modified once again, allocating 65.0 percent to state government and 35.0 percent to the county of origin. This revised allocation remained in effect through June 30, 1993.

From 1967 through June of 1993, the state-imposed sales tax rate was 3 percent. On July 1, 1993, the state-imposed sales tax rate was raised to 4 percent, and the distribution formula was modified to allocate 72.0 percent to state government, and the remaining 28 percent to the county of origin. The state share was reduced to 70.5 percent between July 1, 2002 and July 1, 2004, and it was further lowered to 69.0 percent since fiscal year 2005.

The State's share of the sales tax revenue is distributed to the General Fund. The graph on page 4, and the table located on page 8 provide a visual depiction of the significance of this tax. The portion of sales tax revenue returned to the counties and municipalities is distributed based upon decennial census population.

Beginning in 1973, Wyoming counties were granted the option to impose an additional one percent sales tax approved through public election. As of January 1, 2008, all counties except for Fremont, Park, Sublette, and Washakie were imposing this optional sales tax. The optional sales tax revenue, less administrative costs, is returned to the county of origin.

In addition to the aforementioned county optional tax, any county, through public election, may impose an additional excise tax of up to one percent on retail sales made within the county. This optional excise tax is referred to as the 1 percent capital facilities option tax. The revenue generated from this tax is designated solely for the planning, construction,

furnishing, equipping, and debt servicing for any capital improvement project as authorized through public election. As of January 1, 2008, Albany, Crook, Fremont, Laramie, Niobrara, Park, Sheridan, Sweetwater, Teton, and Washakie counties were imposing 1 percent, while Campbell County chose to impose a 0.25 percent optional tax. Since April 2007, counties could impose another one percent sales tax for economic development purpose. So far, only Goshen County imposes 0.25 percent rate for this particular tax. A table of effective tax rates by county is located on page 9.

To derive an estimate of county gross taxable sales, the specific county tax collection can be divided by the corresponding tax rate. However, this method suffices as only an approximate indicator of gross sales and does not include any non-taxable sales. (See pages 10-11 for a list of all taxable events and exemptions). Further, because county option taxes originate and expire at varying times, county sales tax rates can fluctuate from year-to-year. When measuring performance over time, the inclusion of these optional revenues results in statistical variances. Therefore, only the state imposed 4 percent tax collections should be used for the purpose of year to year comparisons. The table and graph on page 16 display only the state imposed sales tax collections and the annual percent change for fiscal years 1997 through 2008.

#### **USE TAX**

A state use tax is imposed on purchases made outside a taxing jurisdiction for first use, storage, or other consumption within that jurisdiction. Thus, the use tax prevents sales tax avoidance, or payment of a lesser tax rate by making purchases outside of the taxing jurisdiction where first use, storage, or other consumption will occur. Wyoming's taxing jurisdictions are the State of Wyoming, and/or each county.

Use tax is a complement of sales tax. Effective January 1, 1981, the adoption of an optional sales tax requires a change in the use tax rate of equal amount. State use tax collections are shared between state government and the county-of-origin on the same distribution basis as sales tax. Therefore, the revised rate and allocation, as mentioned earlier in the

sales tax description, applies for the use tax as well. Again, for legitimate comparisons between one year and another, only the state imposed 4 percent use tax data should be applied. The table and graph on page 49 display only the state imposed use tax collections and the annual percent change for fiscal years 1997 through 2008.

#### **LODGING TAX**

Cities, towns, and counties, by voter approval, may impose an excise tax of up to 4 percent on all sleeping accommodations for guests staying less than thirty days. This tax also extends to mobile accommodations such as tents, trailers, and campers.

All lodging tax collections, less a 2 percent state administrative cost during the first year the tax is imposed, and a 1 percent thereafter, are distributed to the cities, towns, and counties of origin. At least 90 percent of the tax distributions must be used to promote travel and tourism within the county, city, or town that is imposing the tax. The remaining amount, not to exceed 10 percent of the total amount distributed, may be used for general revenue within the governmental entity imposing the tax.

# STATE OF WYOMING GENERAL FUND REVENUE FISCAL YEAR 2003 THROUGH FISCAL YEAR 2008

REVENUE SOURCE	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
SEVERANCE TAX	\$149,549,109	\$184,408,599	\$225,275,895	\$240,254,869	\$213,964,458	\$257,859,262
SALES AND USE TAX	\$300,953,910	\$326,625,269	\$363,846,232	\$421,438,545	\$479,072,573	\$504,711,048
INTEREST-PWMTF*	\$58,647,855	\$98,110,315	\$87,789,396	\$123,952,616	\$150,487,083	\$321,357,789
INTEREST-POOLED	\$19,214,275	\$28,716,923	\$39,340,611	\$65,048,984	\$90,590,111	\$105,567,137
CHARGES-SALES & SERVICES	\$20,467,084	\$24,260,907	\$26,460,644	\$24,733,817	\$29,478,126	\$30,458,234
FRANCHISE TAX	\$19,598,042	\$21,745,077	\$23,962,541	\$24,889,058	\$28,164,990	\$26,251,292
CIGARETTE TAX	\$1,310,385	\$10,148,964	\$19,625,402	\$19,502,270	\$20,031,303	\$20,361,377
PENALTIES & INTEREST	\$10,131,822	\$9,031,984	\$11,571,551	\$17,153,208	\$15,248,945	\$6,443,234
FEDERAL AID & GRANTS	\$10,590,119	\$11,651,917	\$8,313,378	\$10,264,260	\$10,830,645	\$9,819,073
ALL OTHER**	\$34,221,409	\$29,853,497	\$27,751,482	\$28,833,559	\$32,426,055	\$37,086,361
TOTAL REVENUE	\$624,684,010	\$744,553,452	\$833,937,132	\$976,071,186	\$1,070,294,289	\$1,319,914,807

<sup>\*</sup> PWMTF = Permanent Wyoming Mineral Trust Fund

Source: State of Wyoming, Auditor's Office

<sup>\*\*</sup> ALL OTHER includes miscellaneous tax revenue, Inheritance tax, license and permit fees, property and money use fees, and non-revenue receipts.

#### Wyoming Sales, Use, and Lodging Tax Rates by County

(effective January 1, 2008)

County	State Tax	General Purpose	Specific Purpose	Economic Development	Total S & U Tax	Local Government	Lodging Tax	Total Tax
	Rate	Option	Option	Option	Rate	Covernment	Rate	Rate
		орион	- Ср.:	op	110.00		11000	- 110.10
Albany	4%	1%	1%		6%	Albany	4%	10%
Big Horn	4%	1%			5%	Lovell only*	2%	7%
						Greybull only*	2%	7%
Campbell	4%	1%	0.25%		5.25%	Campbell		5.25%
Carbon	4%	1%			5%	Carbon	2%	7%
Converse	4%	1%			5%	Converse	3%	8%
Crook	4%	1%	1%		6%	Crook	2%	8%
Fremont	4%		1%		5%	Fremont	2%	7%
Goshen	4%	1%		0.25%	5.25%	Goshen	3%	8.25%
Hot Springs	4%	1%			5%	Hot Springs	4%	9%
Johnson	4%	1%			5%	Johnson	2%	7%
Laramie	4%	1%	1%		6%	Laramie	4%	10%
Lincoln	4%				4%	Cokeville only*	2%	6%
						Afton only*	2%	6%
						Diamondville only*	2%	6%
						Kemmerer only*	4%	8%
Natrona	4%	1%			5%	Natrona	3%	8%
Niobrara	4%	1%	1%		6%	Lusk only*	2%	8%
Park	4%		1%		5%	Park	4%	9%
Platte	4%	1%			5%	Guernsey only*	2%	7%
Sheridan	4%	1%	1%		6%	Sheridan only*	4%	10%
Sublette	4%				4%	Sublette	3%	7%
Sweetwater	4%	1%	1%		6%	Sweetwater	2%	8%
Teton	4%	1%	1%		6%	Teton		6%
Uinta	4%	1%			5%	Evanston only*	3%	8%
Washakie	4%		1%		5%	Washakie	4%	9%
Weston	4%	1%			5%	Weston	4%	9%

<sup>\*</sup> Note: Lodging tax is imposed only in these cities or towns, i.e. not on a county-wide basis.

Source: State of Wyoming, Department of Revenue

#### TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-6-404 describes the following sales and services as taxable events:

- 1. Retail sales of tangible personal property within the state.
- 2. Leases of tangible personal property if the property would have been taxable, had it been sold.
- 3. Intrastate telephone and telegraph services, and the equipment used to carry out such services.
- 4. Intrastate transportation of passengers.
- Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial, or commercial consumption.
- 6. Meals regularly served to the public, and cover charges.
- 7. Lodging services to transient guests, e.g., motels, hotels.
- 8. Admissions to amusements, or athletic events.
- 9. Repair, alteration, or improvement of tangible personal property.
- 10. Contract seismographic surveying, contract geophysical surveying, and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting, or attempting to complete any well for production of oil or gas.
- 11. Sales of automobiles, mobile homes, campers, and semi-trailers.
- 12. Sales of alcoholic beverages.
- 13. Sales of computer hardware and non-customized computer software.

Wyoming Statute 39-6-402 (a) (iv) defines "Sales Price" as the consideration paid by the purchaser of tangible personal property, excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions, or services which are subject to taxation as provided by this article, and excluding any taxes imposed by the federal government, or this article.

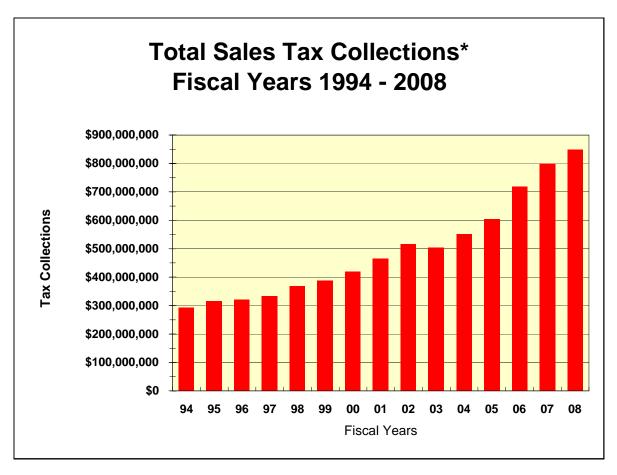
#### Wyoming Statute 39-6-405 governs exemptions from state sales tax. **Exemptions** include the following:

- 1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
- 2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
- 3. Intrastate transportation of sick, injured, and deceased persons by ambulance or hearse.
- 4. Intrastate transportation of employees when the transportation is paid for by the employer.
- 5. Intrastate transportation of raw farm products to processing plants.
- 6. Interstate transportation of freight and passengers.
- 7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.
- 8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
- 9. Sales of the services of professional engineers.
- 10. Sales made to the State of Wyoming, or its political subdivisions.
- 11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
- 12. Sales of trucks, etc., to holders of a valid I.C.C. permit, provided they are used substantially in interstate commerce.
- 13. Occasional sales made by religious, or charitable organizations for fund raising purposes.
- 14. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
- 15. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.

- 16. Leases of vehicle if the lease is computed from gross receipts of the operation, for holders of valid I.C.C. permits.
- 17. Wholesale sales.
- 18. Intrastate transportation of freight.
- 19. Sales of school annuals.
- 20. Sales of newspapers.
- 21. Sales to Wyoming joint apprenticeship and training programs.
- 22. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
- 23. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
- 24. Sales of food purchased with food stamps.
- 25. Sales of food for domestic home consumption.
- 26. Admission to, or user fees for county, or municipal owned recreation facilities.
- 27. Sales of carbon dioxide and other gases used in tertiary production.
- 28. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
- 29. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock.
- 30. Lodging services provided by guides or outfitters.

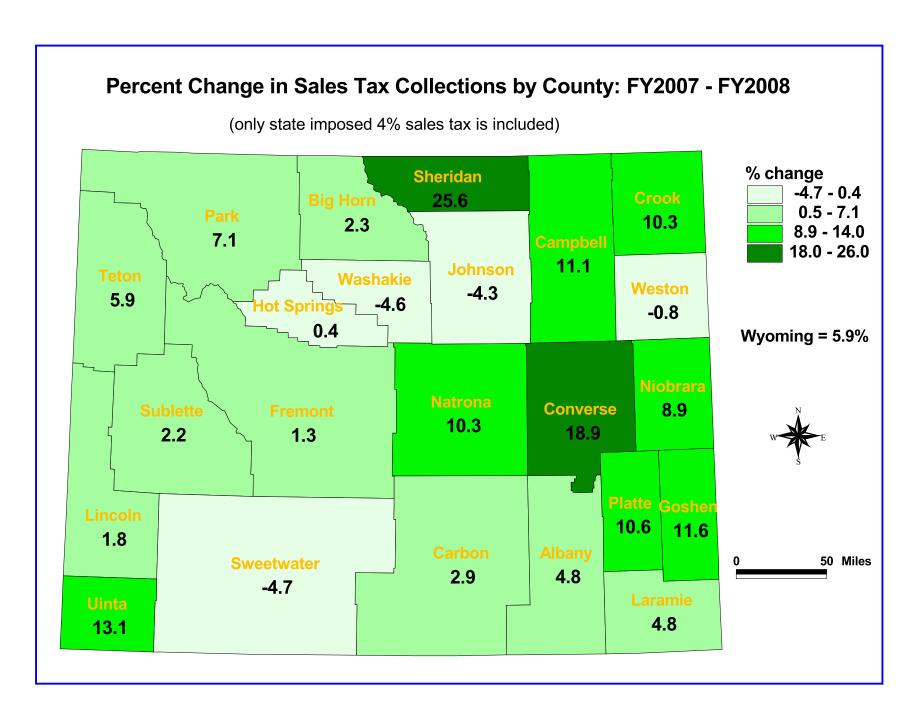
### **SECTION I**

### SALES TAX COLLECTIONS



<sup>\*</sup> Includes state sales taxes plus all local optional sales taxes

Source: State of Wyoming, Department of Revenue

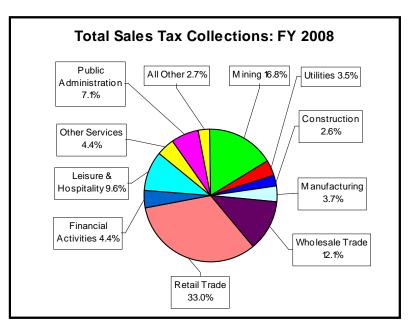


#### SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2008, \$849.2 million, increased 6.3 percent from the previous year level. The annual growth rate for the state-imposed 4% sales tax collections was 5.9 percent, down from the 9.3 percent growth rate recorded in fiscal year 2007. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only use the state-imposed 4% taxes to reflect change in taxable sales over time. Under the North American Industry Classification System (NAICS),

sales tax collections in most major tax contribution industrial sectors were above previous year levels (see the Glossary on page 69 for an explanation of each sector).

The wholesale trade sector demonstrated the most substantial increase of 18.2



percent during the year. Together with retail trade, these two trade sectors contributed to over 80 percent of total annual sales tax increase. The construction and financial activities sectors also had significant increases of 9.9 and 9.1 percent, respectively. Collections from the retail trade sector, which reflects consumers' daily spending, reached \$209.1 million in fiscal year 2008. This represented an increase of 9.3 percent from a year earlier. The retail trade sector is the largest of the industrial sectors in sales tax collections. Reversing the trend of recent years, the mining sector experienced a decline of 1.7 percent, and the manufacturing sector had the largest contraction of 12.5 percent. The State does not impose sales tax on mining production itself, but on services such as setting and cementing

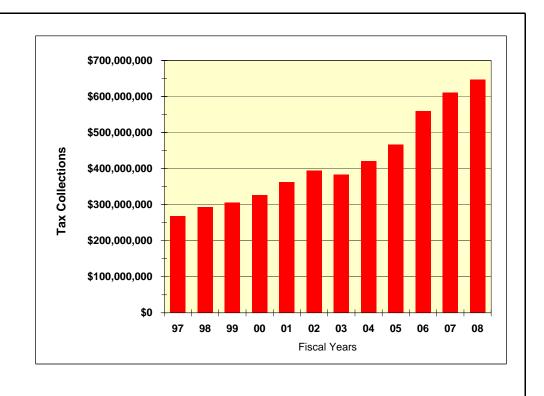
of production casing during the oil and gas production casing phase; and contract based digging and crushing, purchase or leasing, and repair of equipment for coal production. The utilities sector also experienced a decline of 3.3 percent from the previous year collections.

Despite the slowdown in the mining sector, annual sales tax collections in 20 of Wyoming's 23 counties increased over previous year levels. Sheridan and Converse counties revealed the most staggering increases of 25.6 percent and 18.9 percent, respectively, from the fiscal year 2007 level (see graph on page 13). This growth was mainly due to heightened activities associated with natural gas production, which caused a tremendous ascent in sales tax collections in the mining and retail trade sectors. Campbell, Crook, Goshen, Natrona, Platte, and Uinta counties each also experienced double-digit yearly increases. Nearly all of these counties recorded substantial growth in the wholesale trade and/or retail trade industries. Other industrial sectors, such as mining for Uinta and Crook counties, and public administration for Crook, Natrona, and Platte counties contributed to the growth in sales tax collections.

After tremendous increases in the past few years, the sales tax collections in Johnson and Sweetwater counties suffered declines of 4.3 percent and 4.7 percent, respectively, from the previous year level. Sales tax collections also decreased in Washakie (-4.6%) and Weston (-0.8%) counties. A map on page 13 shows the percent change in state imposed 4% sales tax collections by county between fiscal year 2007 and 2008.

# STATE SALES TAX COLLECTIONS\* FISCAL YEAR 1997 THROUGH FISCAL YEAR 2008

Year	4% SALES TAX	% CHANGE
Fiscal 1997	\$268,590,330	6.0%
Fiscal 1998	\$292,913,761	9.1%
Fiscal 1999	\$305,594,710	4.3%
Fiscal 2000	\$326,498,046	6.8%
Fiscal 2001	\$363,355,529	11.3%
Fiscal 2002	\$394,854,617	8.7%
Fiscal 2003	\$383,754,080	-2.8%
Fiscal 2004	\$421,530,259	9.8%
Fiscal 2005	\$466,860,387	10.8%
Fiscal 2006	\$559,123,695	19.8%
Fiscal 2007	\$611,157,271	9.3%
Fiscal 2008	\$647,306,111	5.9%



'Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

**TOTAL SALES TAX COLLECTIONS BY COUNTY** 

COUNTY	FY	2006	FY	2007	FY	2008
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$27,553,099	\$18,368,851	\$26,268,065	\$17,512,071	\$27,520,683	\$18,347,488
BIG HORN	\$6,622,281	\$5,297,821	\$6,407,282	\$5,125,837	\$6,556,306	\$5,245,080
CAMPBELL	\$123,337,820	\$95,689,336	\$137,822,376	\$104,991,307	\$153,037,064	\$116,626,803
CARBON	\$26,855,968	\$17,924,890	\$32,213,914	\$21,867,275	\$28,177,907	\$22,502,258
CONVERSE	\$14,839,237	\$11,871,421	\$15,066,741	\$12,053,465	\$17,911,639	\$14,329,348
CROOK	\$4,639,738	\$3,100,580	\$5,011,478	\$3,342,185	\$5,526,730	\$3,686,430
FREMONT	\$28,994,972	\$28,996,249	\$30,021,603	\$29,290,572	\$37,087,463	\$29,669,025
GOSHEN	\$6,468,639	\$5,176,311	\$5,971,202	\$4,747,597	\$6,955,569	\$5,299,576
HOT SPRINGS	\$4,523,624	\$3,618,911	\$4,768,610	\$3,814,892	\$4,789,647	\$3,831,732
JOHNSON	\$12,037,540	\$9,630,050	\$15,403,002	\$12,322,408	\$14,740,268	\$11,792,270
LARAMIE	\$83,037,286	\$55,373,256	\$79,058,941	\$52,709,128	\$81,313,749	\$55,241,375
LINCOLN	\$18,777,602	\$15,021,795	\$21,435,686	\$17,148,567	\$18,731,202	\$17,462,220
NATRONA	\$88,395,192	\$70,716,332	\$93,393,353	\$74,714,771	\$103,055,887	\$82,446,333
NIOBRARA	\$2,204,760	\$1,469,844	\$2,372,408	\$1,581,603	\$2,583,824	\$1,722,555
PARK	\$21,327,058	\$21,306,866	\$21,310,523	\$20,813,306	\$27,822,472	\$22,290,265
PLATTE	\$5,508,289	\$4,406,654	\$5,507,385	\$4,405,916	\$6,089,915	\$4,871,959
SHERIDAN	\$33,072,435	\$22,048,381	\$31,194,308	\$20,796,221	\$39,166,921	\$26,110,919
SUBLETTE	\$47,938,056	\$47,938,056	\$68,563,216	\$68,563,216	\$70,098,709	\$70,098,709
SWEETWATER	\$79,432,767	\$62,122,000	\$111,367,986	\$74,528,846	\$106,503,464	\$71,058,754
TETON	\$53,846,198	\$35,348,142	\$55,940,439	\$36,721,489	\$59,330,551	\$38,902,302
UINTA	\$18,725,631	\$14,905,905	\$18,605,976	\$14,848,791	\$20,999,575	\$16,795,403
WASHAKIE	\$6,492,579	\$5,204,421	\$6,889,530	\$5,529,525	\$6,592,635	\$5,275,495
WESTON	\$4,484,505	\$3,587,621	\$4,660,348	\$3,728,285	\$4,624,664	\$3,699,812
STATE OF WYOMING	\$719,115,277	\$559,123,695	\$799,254,374	\$611,157,271	\$849,216,844	\$647,306,111

Source: State of Wyoming, Department of Revenue

#### **WYOMING SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	280,283	218,383	299,939	230,614	315,315	240,836
Mining	110,447,352	91,586,201	145,347,793	117,218,999	142,408,638	115,273,079
Utilities	32,520,478	24,616,094	31,095,046	23,218,910	30,123,884	22,455,332
Construction	17,256,100	13,312,112	20,330,035	15,609,941	22,424,054	17,157,745
Manufacturing	26,419,625	21,125,187	36,077,365	28,510,230	31,697,980	24,945,123
Wholesale Trade	70,359,370	56,187,530	87,359,297	67,016,262	102,542,322	79,230,122
Retail Trade	260,576,978	199,071,259	254,849,144	191,223,364	280,350,604	209,102,098
Transportation & Warehousing	1,362,053	1,066,247	1,536,943	1,152,398	1,605,071	1,190,688
Information	14,672,879	11,059,469	14,560,970	10,730,923	14,589,601	10,745,222
Financial Activities	27,506,982	21,157,913	34,452,044	26,499,431	37,391,807	28,903,435
Professional & Business Services	5,535,815	4,220,899	5,771,827	4,310,168	6,026,507	4,478,886
Educational & Health Services	881,960	639,053	532,447	358,496	746,911	519,652
Leisure & Hospitality	68,762,843	50,566,051	74,791,988	54,287,068	81,357,553	58,512,928
Other Services	29,350,201	23,143,848	34,706,120	27,212,558	37,484,645	29,059,595
Public Administration	53,182,356	41,153,450	57,543,416	43,577,907	60,151,951	45,491,371
TOTAL	\$719,115,277	\$559,123,695	\$799,254,374	\$611,157,271	\$849,216,844	\$647,306,111

#### **ALBANY COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	30,148	20,099	29,015	19,343	23,555	15,703
Mining	73,137	48,758	78,363	52,242	299,417	199,611
Utilities	1,869,763	1,246,508	1,670,326	1,113,550	1,134,812	756,541
Construction	406,223	270,864	476,191	317,464	411,154	274,102
Manufacturing	660,526	440,349	853,205	568,802	739,937	493,290
Wholesale Trade	1,015,073	676,823	1,262,309	841,574	1,521,931	1,014,753
Retail Trade	14,141,703	9,427,777	12,364,675	8,243,115	13,653,649	9,102,678
Transportation & Warehousing	58,379	38,919	43,136	28,757	49,929	33,286
Information	590,065	393,375	299,608	199,737	405,250	270,165
Financial Activities	674,814	449,872	766,191	510,792	808,548	539,029
Professional & Business Services	489,654	326,435	592,350	394,899	546,735	364,489
Educational & Health Services	467,146	311,430	447,720	298,480	426,071	284,047
Leisure & Hospitality	3,453,742	2,302,492	3,760,664	2,507,108	3,860,969	2,573,977
Other Services	1,017,356	678,236	980,992	653,993	941,031	627,352
Public Administration	2,605,370	1,736,913	2,643,319	1,762,213	2,697,696	1,798,464
TOTAL	\$27,553,099	\$18,368,851	\$26,268,065	\$17,512,071	\$27,520,683	\$18,347,488

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **BIG HORN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,859	1,487	1,304	1,043	2,172	1,737
Mining	373,647	298,918	419,575	335,660	544,837	435,870
Utilities	783,149	626,519	770,331	616,265	684,701	547,760
Construction	95,216	76,166	172,741	138,194	155,720	124,576
Manufacturing	197,108	157,686	215,922	172,737	170,125	136,100
Wholesale Trade	757,595	606,083	761,002	608,810	702,680	562,173
Retail Trade	2,435,552	1,948,439	2,029,646	1,623,719	2,256,430	1,805,151
Transportation & Warehousing	52,686	42,149	26,952	21,561	2,010	1,608
Information	302,358	241,887	375,339	300,272	303,317	242,654
Financial Activities	224,554	179,643	203,251	162,602	214,339	171,471
Professional & Business Services	43,586	34,869	46,238	36,990	110,739	88,591
Educational & Health Services	2,139	1,711	-2,373	-1,899	224	179
Leisure & Hospitality	421,041	336,833	406,533	325,226	417,648	334,118
Other Services	233,355	186,684	257,310	205,848	255,572	204,457
Public Administration	698,436	558,749	723,511	578,809	735,793	588,634
TOTAL	\$6,622,281	\$5,297,821	\$6,407,282	\$5,125,837	\$6,556,306	\$5,245,080

#### **CAMPBELL COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	22,570	17,772	26,617	20,280	23,261	17,723
Mining	33,445,359	25,938,320	39,108,933	29,794,148	35,801,347	27,301,357
Utilities	3,529,782	2,732,547	3,006,375	2,272,666	3,037,328	2,314,338
Construction	4,029,815	3,117,312	4,492,611	3,424,631	5,336,842	4,066,875
Manufacturing	6,657,808	5,166,309	7,214,046	5,496,530	5,858,992	4,464,184
Wholesale Trade	20,579,762	15,968,404	24,900,885	18,970,929	34,850,020	26,552,886
Retail Trade	31,337,509	24,305,686	33,485,408	25,516,493	38,822,600	29,580,764
Transportation & Warehousing	192,162	149,561	209,193	159,388	401,195	305,718
Information	871,373	677,955	927,535	706,923	934,713	710,400
Financial Activities	4,614,288	3,577,669	4,837,960	3,686,082	5,501,667	4,191,856
Professional & Business Services	827,922	645,320	657,066	500,636	693,177	528,135
Educational & Health Services	12,239	9,520	-8,995	-7,216	4,173	3,179
Leisure & Hospitality	4,347,015	3,380,944	5,166,644	3,936,648	5,273,785	4,018,210
Other Services	6,819,526	5,300,294	7,464,876	5,687,855	9,828,701	7,489,886
Public Administration	6,050,690	4,701,723	6,333,225	4,825,314	6,669,262	5,081,293
TOTAL	\$123,337,820	\$95,689,336	\$137,822,376	\$104,991,307	\$153,037,064	\$116,626,803

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **CARBON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	22,047	14,698	24,431	16,558	20,312	16,250
Mining	7,010,365	4,682,587	9,359,898	6,355,116	8,064,581	6,422,672
Utilities	1,287,978	858,652	1,486,871	1,019,966	898,233	718,586
Construction	1,118,184	745,508	943,004	639,484	910,880	727,799
Manufacturing	858,903	572,601	789,938	534,314	577,489	460,580
Wholesale Trade	2,139,056	1,426,449	3,460,135	2,333,200	2,489,058	1,990,091
Retail Trade	7,142,643	4,773,323	7,708,410	5,218,091	7,226,904	5,778,692
Transportation & Warehousing	37,872	25,248	29,044	19,677	34,215	27,378
Information	695,903	463,513	618,437	419,883	458,272	370,932
Financial Activities	1,347,995	898,666	1,668,389	1,131,562	1,790,584	1,428,648
Professional & Business Services	100,013	66,782	214,241	147,231	99,035	79,042
Educational & Health Services	5,634	3,756	-2,715	-1,805	3,235	2,608
Leisure & Hospitality	2,487,988	1,658,882	3,007,466	2,039,844	2,768,963	2,211,396
Other Services	776,137	517,461	839,016	569,983	870,744	695,261
Public Administration	1,825,250	1,216,766	2,067,348	1,424,170	1,965,403	1,572,323
TOTAL	\$26,855,968	\$17,924,890	\$32,213,914	\$21,867,275	\$28,177,907	\$22,502,258

#### **CONVERSE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,282	5,025	7,239	5,792	11,636	9,309
Mining	1,365,858	1,092,686	1,896,300	1,517,039	2,790,060	2,232,047
Utilities	720,229	576,184	694,955	555,964	529,735	423,788
Construction	402,267	321,824	554,930	443,945	1,030,447	824,358
Manufacturing	1,562,748	1,250,199	1,480,192	1,184,154	1,051,777	841,422
Wholesale Trade	2,328,543	1,862,859	2,676,809	2,141,456	3,418,231	2,734,615
Retail Trade	4,145,077	3,316,058	3,419,902	2,735,924	4,288,252	3,430,609
Transportation & Warehousing	38,573	30,858	22,008	17,607	19,719	15,775
Information	201,734	161,387	180,190	144,152	187,720	150,176
Financial Activities	432,351	345,880	484,655	387,724	427,839	342,271
Professional & Business Services	103,017	82,414	122,802	98,242	125,537	100,430
Educational & Health Services	6,758	5,407	12	10	8,719	6,975
Leisure & Hospitality	954,217	763,373	1,017,855	814,345	1,207,584	966,068
Other Services	927,100	741,680	802,690	642,152	1,000,395	800,316
Public Administration	1,644,483	1,315,586	1,706,202	1,364,962	1,813,988	1,451,190
TOTAL	\$14,839,237	\$11,871,421	\$15,066,741	\$12,053,465	\$17,911,639	\$14,329,348

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **CROOK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,504	2,336	4,395	2,930	4,066	2,711
Mining	340,484	227,177	530,737	354,147	616,198	410,874
Utilities	433,953	289,312	316,510	209,567	369,506	246,338
Construction	110,126	73,703	105,462	70,533	133,583	90,045
Manufacturing	194,341	129,644	187,763	125,070	161,033	107,355
Wholesale Trade	419,000	279,363	565,600	377,059	634,889	423,322
Retail Trade	1,903,629	1,274,921	1,984,990	1,324,684	2,067,919	1,378,782
Transportation & Warehousing	6,062	4,083	33,724	22,484	45,517	30,463
Information	104,836	69,895	113,446	76,215	137,318	91,541
Financial Activities	130,437	87,068	118,419	78,978	184,709	123,138
Professional & Business Services	30,623	20,481	29,135	19,426	28,770	19,180
Educational & Health Services	3,587	2,391	-3,986	-2,907	536	357
Leisure & Hospitality	428,149	286,003	491,280	327,985	580,187	387,256
Other Services	118,179	79,304	143,049	95,379	135,929	90,691
Public Administration	412,830	274,900	390,952	260,635	426,570	284,380
TOTAL	\$4,639,738	\$3,100,580	\$5,011,478	\$3,342,185	\$5,526,730	\$3,686,430

#### FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	13,022	13,022	13,155	12,629	16,179	12,979
Mining	3,975,782	3,975,782	4,523,793	4,390,929	5,449,792	4,403,611
Utilities	945,418	945,418	926,802	910,634	677,703	543,625
Construction	487,279	487,279	646,210	636,645	702,707	563,469
Manufacturing	826,438	826,301	714,615	695,538	902,339	722,847
Wholesale Trade	2,287,962	2,287,962	2,092,543	2,041,868	2,833,871	2,266,897
Retail Trade	12,244,311	12,244,221	11,565,005	11,337,951	15,388,486	12,314,638
Transportation & Warehousing	34,806	34,806	45,223	44,109	50,821	40,323
Information	567,488	569,379	539,617	516,772	961,718	757,166
Financial Activities	892,176	892,149	1,374,855	1,346,393	1,295,926	1,040,058
Professional & Business Services	266,278	266,148	241,452	235,387	386,983	309,947
Educational & Health Services	37,235	37,235	8,948	8,463	38,077	30,304
Leisure & Hospitality	2,319,566	2,319,334	2,695,754	2,634,021	2,956,224	2,320,155
Other Services	1,243,381	1,243,381	1,290,067	1,257,101	1,404,357	1,125,968
Public Administration	2,853,831	2,853,831	3,343,564	3,222,130	4,022,281	3,217,037
TOTAL	\$28,994,972	\$28,996,249	\$30,021,603	\$29,290,572	\$37,087,463	\$29,669,025

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **GOSHEN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,988	22,390	31,952	25,520	35,614	27,135
Mining	30,188	24,151	36,198	28,771	65,754	50,102
Utilities	590,185	472,148	581,091	462,316	516,822	393,769
Construction	221,485	177,123	110,118	87,576	227,518	173,251
Manufacturing	214,592	171,710	153,162	121,424	223,218	170,081
Wholesale Trade	370,434	296,332	377,070	299,677	524,821	400,151
Retail Trade	2,994,708	2,396,034	2,655,891	2,112,922	3,135,521	2,389,133
Transportation & Warehousing	8,184	6,547	9,181	7,320	7,851	5,979
Information	223,481	178,872	227,585	180,930	251,480	191,612
Financial Activities	176,521	141,218	115,694	92,122	170,066	129,578
Professional & Business Services	56,912	45,548	55,086	43,694	62,499	47,625
Educational & Health Services	25,958	20,767	12,700	9,892	24,336	18,532
Leisure & Hospitality	573,039	459,366	584,846	465,816	634,186	483,206
Other Services	316,315	253,185	386,053	307,092	404,739	308,232
Public Administration	638,649	510,920	634,575	502,526	671,146	511,189
TOTAL	\$6,468,639	\$5,176,311	\$5,971,202	\$4,747,597	\$6,955,569	\$5,299,576

#### **HOT SPRINGS COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	92	74	80	64	358	286
Mining	624,568	499,654	811,613	649,290	945,101	756,081
Utilities	537,139	429,712	521,808	417,447	409,844	327,875
Construction	131,460	105,172	146,503	117,203	107,796	86,237
Manufacturing	83,891	67,113	74,805	59,844	58,744	46,995
Wholesale Trade	362,001	289,611	400,136	320,112	386,748	309,411
Retail Trade	1,311,882	1,049,504	1,216,991	973,594	1,312,280	1,049,826
Transportation & Warehousing	549	439	22,998	18,398	1,462	1,170
Information	151,917	121,534	159,843	127,874	136,822	109,458
Financial Activities	137,338	109,870	128,603	102,882	118,611	94,889
Professional & Business Services	12,908	10,326	15,577	12,461	14,555	11,644
Educational & Health Services	4,273	3,419	-1,150	-920	748	598
Leisure & Hospitality	534,666	427,733	578,507	462,806	622,631	498,105
Other Services	150,989	120,791	158,544	126,835	152,523	122,018
Public Administration	479,951	383,960	533,753	427,002	521,424	417,140
TOTAL	\$4,523,624	\$3,618,911	\$4,768,610	\$3,814,892	\$4,789,647	\$3,831,732

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **JOHNSON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,747	2,997	3,547	2,837	2,408	1,927
Mining	3,208,102	2,566,481	5,084,148	4,067,318	3,919,604	3,135,683
Utilities	899,206	719,365	602,286	481,828	1,089,964	871,971
Construction	781,596	625,283	1,635,370	1,308,297	1,392,186	1,113,749
Manufacturing	169,319	135,455	239,036	191,229	247,927	198,342
Wholesale Trade	788,889	631,126	900,350	720,285	917,469	733,993
Retail Trade	3,334,953	2,667,960	3,828,840	3,063,074	4,131,710	3,305,372
Transportation & Warehousing	10,507	8,406	6,501	5,201	12,700	10,160
Information	171,448	137,158	127,067	101,654	143,156	114,525
Financial Activities	269,930	215,944	326,562	261,249	309,197	247,357
Professional & Business Services	171,698	137,358	146,287	117,030	130,752	104,601
Educational & Health Services	2,287	1,830	178	143	2,689	2,151
Leisure & Hospitality	931,038	744,831	1,041,361	833,089	1,111,048	888,859
Other Services	471,892	377,513	515,346	412,276	424,389	339,525
Public Administration	822,928	658,342	946,122	756,898	905,068	724,054
TOTAL	\$12,037,540	\$9,630,050	\$15,403,002	\$12,322,408	\$14,740,268	\$11,792,270

#### LARAMIE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,632	13,088	20,353	13,569	15,657	10,881
Mining	287,502	191,745	393,403	262,273	456,323	308,945
Utilities	5,893,885	3,929,257	5,569,310	3,712,873	5,628,969	3,871,015
Construction	2,034,720	1,356,618	1,767,842	1,179,341	1,793,750	1,218,188
Manufacturing	1,573,063	1,048,757	1,905,752	1,270,503	2,001,766	1,355,255
Wholesale Trade	3,793,353	2,529,253	4,808,404	3,205,888	5,202,474	3,536,087
Retail Trade	43,103,708	28,739,089	37,620,362	25,081,932	38,706,869	26,233,431
Transportation & Warehousing	41,195	27,438	46,751	31,291	58,727	39,483
Information	2,752,791	1,845,579	2,977,752	1,985,232	2,630,943	1,780,894
Financial Activities	2,701,606	1,801,116	3,092,013	2,061,338	3,338,212	2,263,649
Professional & Business Services	442,819	295,244	472,326	314,883	555,391	377,651
Educational & Health Services	87,379	58,252	43,241	28,862	59,560	39,791
Leisure & Hospitality	10,337,679	6,892,372	10,344,313	6,896,296	10,513,960	7,115,522
Other Services	2,444,239	1,629,638	2,587,038	1,724,794	2,867,741	1,942,513
Public Administration	7,523,714	5,015,809	7,410,080	4,940,053	7,483,408	5,148,070
TOTAL	\$83,037,286	\$55,373,256	\$79,058,941	\$52,709,128	\$81,313,749	\$55,241,375

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### LINCOLN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	13,041	10,433	13,603	10,882	13,569	12,274
Mining	3,514,542	2,811,313	3,160,974	2,528,779	2,803,213	2,584,176
Utilities	485,467	388,374	650,904	520,724	730,017	683,219
Construction	262,087	209,682	405,699	324,561	397,053	374,139
Manufacturing	516,060	412,848	1,867,632	1,494,106	1,414,428	1,261,701
Wholesale Trade	3,597,141	2,877,742	3,935,647	3,148,528	3,539,593	3,304,482
Retail Trade	6,441,928	5,153,537	6,571,993	5,257,602	5,798,450	5,441,949
Transportation & Warehousing	4,961	3,969	254,915	203,932	12,428	11,687
Information	380,792	304,634	389,679	311,743	328,553	311,031
Financial Activities	679,641	543,712	806,870	645,496	792,492	740,055
Professional & Business Services	92,732	74,185	86,459	69,167	92,285	87,836
Educational & Health Services	4,825	3,860	-914	-731	1,551	1,562
Leisure & Hospitality	930,937	744,749	979,062	783,249	877,264	828,534
Other Services	592,082	473,665	791,859	633,488	640,821	600,700
Public Administration	1,261,365	1,009,092	1,521,303	1,217,042	1,289,486	1,218,875
TOTAL	\$18,777,602	\$15,021,795	\$21,435,686	\$17,148,567	\$18,731,202	\$17,462,220

#### **NATRONA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	14,958	11,966	429	343	889	711
Mining	6,570,995	5,256,796	7,561,896	6,049,516	7,533,200	6,026,560
Utilities	4,231,982	3,385,586	4,106,736	3,285,389	3,131,650	2,505,320
Construction	2,400,684	1,920,606	2,645,972	2,116,783	2,799,863	2,239,892
Manufacturing	3,186,734	2,549,391	3,849,071	3,079,275	3,874,329	3,099,463
Wholesale Trade	7,666,961	6,133,704	12,402,438	9,921,997	15,074,520	12,060,661
Retail Trade	37,804,995	30,243,979	35,523,080	28,418,477	40,043,770	32,035,257
Transportation & Warehousing	70,940	56,752	70,667	56,534	100,437	80,349
Information	1,636,460	1,309,168	1,455,617	1,164,494	1,364,911	1,091,929
Financial Activities	3,658,568	2,926,854	4,083,778	3,267,022	4,525,097	3,620,078
Professional & Business Services	526,424	421,139	550,010	440,013	617,576	494,061
Educational & Health Services	51,553	41,242	-838	-670	45,559	36,447
Leisure & Hospitality	6,835,782	5,468,626	7,319,881	5,855,904	8,024,439	6,419,889
Other Services	4,123,895	3,299,116	4,312,567	3,450,053	4,264,338	3,411,470
Public Administration	9,614,260	7,691,408	9,512,051	7,609,640	11,655,309	9,324,247
TOTAL	\$88,395,192	\$70,716,332	\$93,393,353	\$74,714,771	\$103,055,887	\$82,446,333

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **NIOBRARA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	640	427	333	222	294	196
Mining	408,975	272,650	541,290	360,859	500,987	333,991
Utilities	168,977	112,651	171,495	114,330	152,486	101,657
Construction	60,484	40,326	49,663	33,109	42,840	28,560
Manufacturing	59,963	39,975	89,059	59,372	106,959	71,305
Wholesale Trade	95,174	63,457	120,917	80,614	201,947	134,640
Retail Trade	728,717	485,807	675,833	450,553	769,976	513,317
Transportation & Warehousing	1,232	822	892	594	3,836	2,557
Information	45,242	30,160	42,451	28,300	49,431	32,953
Financial Activities	71,375	47,583	89,310	59,540	117,400	78,266
Professional & Business Services	12,918	8,612	11,033	7,355	14,618	9,745
Educational & Health Services	1,136	757	-329	-219	1,382	922
Leisure & Hospitality	235,110	156,740	234,556	156,370	260,044	173,362
Other Services	83,759	55,839	89,309	59,539	90,754	60,502
Public Administration	231,060	154,040	256,598	171,065	270,870	180,580
TOTAL	\$2,204,760	\$1,469,844	\$2,372,408	\$1,581,603	\$2,583,824	\$1,722,555

#### PARK COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	29,245	29,245	33,013	31,308	41,372	33,098
Mining	759,616	757,378	1,009,316	976,689	1,632,568	1,335,396
Utilities	1,514,067	1,513,653	1,311,886	1,282,875	1,611,694	1,289,355
Construction	417,903	417,693	458,179	448,209	572,568	457,605
Manufacturing	632,451	632,130	736,518	709,428	1,026,539	821,590
Wholesale Trade	948,485	947,376	1,176,882	1,135,800	1,513,247	1,211,441
Retail Trade	9,961,776	9,947,124	8,853,900	8,691,441	11,407,700	9,133,245
Transportation & Warehousing	8,610	8,610	19,519	17,964	18,222	14,801
Information	391,478	394,040	387,529	373,991	705,553	552,345
Financial Activities	502,913	502,113	810,949	792,422	808,308	646,613
Professional & Business Services	174,967	174,937	198,002	193,176	215,877	172,793
Educational & Health Services	33,189	33,165	31,686	31,518	27,381	21,862
Leisure & Hospitality	3,326,992	3,324,602	3,519,592	3,463,666	4,608,163	3,686,792
Other Services	627,522	626,978	746,088	729,062	949,650	766,972
Public Administration	1,997,845	1,997,822	2,017,465	1,935,756	2,683,630	2,146,357
TOTAL	\$21,327,058	\$21,306,866	\$21,310,523	\$20,813,306	\$27,822,472	\$22,290,265

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **PLATTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,922	6,338	8,888	7,110	10,581	8,465
Mining	29,597	23,677	31,078	24,863	26,384	21,107
Utilities	455,445	364,356	514,794	411,835	425,990	340,792
Construction	190,769	152,623	254,577	203,662	215,292	172,234
Manufacturing	105,935	84,748	195,854	156,683	119,113	95,291
Wholesale Trade	349,470	279,594	433,553	346,849	519,823	415,881
Retail Trade	2,322,757	1,858,203	1,963,793	1,571,036	2,502,270	2,001,821
Transportation & Warehousing	3,857	3,085	8,032	6,426	6,692	5,354
Information	144,213	115,370	154,655	123,724	132,171	105,736
Financial Activities	159,179	127,343	155,929	124,743	120,010	96,008
Professional & Business Services	91,454	73,163	86,393	69,115	84,061	67,249
Educational & Health Services	1,756	1,405	62	50	912	729
Leisure & Hospitality	707,469	565,975	698,609	558,888	745,389	596,311
Other Services	182,110	145,688	196,536	157,228	204,504	163,603
Public Administration	756,357	605,086	804,632	643,705	976,724	781,379
TOTAL	\$5,508,289	\$4,406,654	\$5,507,385	\$4,405,916	\$6,089,915	\$4,871,959

#### **SHERIDAN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,872	3,248	9,239	6,159	7,912	5,275
Mining	2,300,456	1,533,636	2,436,674	1,624,448	5,930,828	3,953,885
Utilities	2,089,393	1,392,929	1,518,100	1,012,067	1,989,435	1,326,290
Construction	741,532	494,393	612,709	408,476	912,653	608,435
Manufacturing	928,707	619,136	789,615	526,408	876,402	584,267
Wholesale Trade	1,575,051	1,050,121	1,790,240	1,193,522	2,277,066	1,518,153
Retail Trade	14,813,716	9,875,789	13,930,767	9,287,175	16,068,387	10,711,800
Transportation & Warehousing	16,683	11,122	16,976	11,317	16,321	10,881
Information	993,977	662,650	799,195	532,795	777,096	518,062
Financial Activities	902,227	601,483	812,548	541,696	915,941	610,625
Professional & Business Services	387,763	258,508	363,208	242,137	367,140	244,759
Educational & Health Services	27,264	18,176	10,838	7,225	17,511	11,674
Leisure & Hospitality	3,365,407	2,243,603	3,724,378	2,482,916	3,930,217	2,620,143
Other Services	1,305,804	870,534	1,282,538	855,023	1,396,104	930,733
Public Administration	3,619,583	2,413,055	3,097,284	2,064,856	3,683,906	2,455,937
TOTAL	\$33,072,435	\$22,048,381	\$31,194,308	\$20,796,221	\$39,166,921	\$26,110,919

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **SUBLETTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,181	1,181	2,612	2,612	5,086	5,086
Mining	24,565,016	24,565,016	34,997,417	34,997,417	34,631,289	34,631,289
Utilities	308,270	308,270	474,104	474,104	752,127	752,127
Construction	684,587	684,587	1,081,813	1,081,813	1,169,329	1,169,329
Manufacturing	2,952,637	2,952,637	6,374,060	6,374,060	5,021,646	5,021,646
Wholesale Trade	6,832,511	6,832,511	6,253,669	6,253,669	7,138,770	7,138,770
Retail Trade	6,003,187	6,003,187	7,522,157	7,522,157	8,371,187	8,371,187
Transportation & Warehousing	148,912	148,912	67,499	67,499	107,197	107,197
Information	261,694	261,694	322,454	322,454	307,914	307,914
Financial Activities	1,778,547	1,778,547	4,351,598	4,351,598	5,335,777	5,335,777
Professional & Business Services	213,412	213,412	257,636	257,636	270,142	270,142
Educational & Health Services	5,737	5,737	-9,796	-9,796	3,523	3,523
Leisure & Hospitality	819,575	819,575	1,018,487	1,018,487	1,509,518	1,509,518
Other Services	2,248,126	2,248,126	4,579,049	4,579,049	4,212,508	4,212,508
Public Administration	1,114,664	1,114,664	1,270,459	1,270,459	1,262,697	1,262,697
TOTAL	\$47,938,056	\$47,938,056	\$68,563,216	\$68,563,216	\$70,098,709	\$70,098,709

#### **SWEETWATER COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,885	2,221	5,772	3,848	16,900	11,267
Mining	19,024,059	14,793,504	30,244,688	20,371,930	27,163,079	18,155,189
Utilities	2,357,285	1,831,063	2,765,429	1,857,916	2,697,911	1,798,607
Construction	1,273,307	997,551	1,986,874	1,328,816	2,270,575	1,514,028
Manufacturing	3,497,854	2,739,509	6,527,532	4,353,122	5,343,596	3,561,253
Wholesale Trade	10,093,085	7,933,989	13,921,212	9,289,780	13,140,272	8,762,039
Retail Trade	24,286,488	19,007,480	29,380,134	19,621,399	30,870,834	20,591,489
Transportation & Warehousing	333,347	261,079	320,357	213,611	346,584	231,141
Information	1,583,399	1,237,382	2,158,103	1,439,630	2,157,889	1,424,915
Financial Activities	3,795,115	2,963,777	5,038,570	3,359,526	4,965,278	3,311,417
Professional & Business Services	427,586	335,307	619,268	413,319	604,533	403,100
Educational & Health Services	63,330	50,039	49,193	31,156	71,144	47,307
Leisure & Hospitality	5,048,044	3,962,589	6,421,502	4,284,290	6,789,656	4,529,309
Other Services	3,006,354	2,353,692	4,252,447	2,842,997	4,274,882	2,858,800
Public Administration	4,640,629	3,652,819	7,676,905	5,117,507	5,790,330	3,858,892
TOTAL	\$79,432,767	\$62,122,000	\$111,367,986	\$74,528,846	\$106,503,464	\$71,058,754

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **TETON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	25,117	16,745	27,043	18,028	22,269	14,846
Mining	58,637	39,091	97,568	65,045	96,252	64,168
Utilities	1,782,294	1,188,196	1,831,317	1,220,878	2,114,166	1,409,720
Construction	640,340	426,749	932,209	617,484	1,017,212	671,521
Manufacturing	888,458	592,285	873,223	582,147	789,283	526,163
Wholesale Trade	1,605,304	1,070,224	2,332,938	1,555,310	2,730,636	1,820,106
Retail Trade	21,517,141	14,288,064	21,057,400	13,984,619	21,223,325	14,089,833
Transportation & Warehousing	229,699	153,118	209,931	139,954	239,908	159,938
Information	1,458,806	972,535	1,280,131	853,419	1,211,123	807,414
Financial Activities	3,219,851	2,056,712	3,810,837	2,435,615	3,866,744	2,465,458
Professional & Business Services	901,596	601,063	813,376	542,249	802,612	535,074
Educational & Health Services	14,043	9,362	-10,976	-7,317	5,730	3,820
Leisure & Hospitality	18,401,108	11,864,808	19,311,295	12,464,626	21,789,027	14,052,734
Other Services	1,420,138	946,745	1,573,010	1,048,672	1,675,244	1,116,828
Public Administration	1,683,669	1,122,446	1,801,138	1,200,758	1,747,020	1,164,680
TOTAL	\$53,846,198	\$35,348,142	\$55,940,439	\$36,721,489	\$59,330,551	\$38,902,302

#### **UINTA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	21,873	17,465	30,277	24,221	36,005	28,804
Mining	1,361,056	1,086,037	1,445,040	1,145,729	2,143,929	1,714,927
Utilities	858,016	683,228	853,381	665,510	750,911	600,728
Construction	513,913	409,149	601,169	480,766	557,500	446,000
Manufacturing	353,922	297,917	570,885	455,082	775,605	620,479
Wholesale Trade	2,001,633	1,542,080	1,799,039	1,439,258	2,000,049	1,600,086
Retail Trade	8,020,100	6,398,742	7,386,865	5,900,917	8,141,804	6,512,621
Transportation & Warehousing	34,469	27,546	29,280	23,420	25,398	20,321
Information	795,533	632,983	646,936	518,481	675,224	540,179
Financial Activities	846,837	677,342	1,007,751	806,200	1,331,117	1,064,033
Professional & Business Services	66,854	53,444	80,396	64,317	97,741	78,193
Educational & Health Services	13,918	11,135	-17,158	-13,012	2,775	2,220
Leisure & Hospitality	1,483,775	1,186,187	1,611,170	1,288,900	1,926,632	1,539,451
Other Services	812,426	649,519	925,312	740,431	984,676	787,195
Public Administration	1,541,307	1,233,130	1,635,634	1,308,569	1,550,206	1,240,165
TOTAL	\$18,725,631	\$14,905,905	\$18,605,976	\$14,848,791	\$20,999,575	\$16,795,403

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **WASHAKIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,407	3,525	2,904	2,323	2,762	2,210
Mining	382,033	310,942	754,271	607,096	423,678	339,366
Utilities	465,846	371,968	458,605	366,901	445,646	356,520
Construction	119,328	95,658	105,711	87,370	123,190	98,576
Manufacturing	197,290	157,783	248,232	198,601	220,936	176,879
Wholesale Trade	445,808	356,789	530,263	424,266	481,017	384,917
Retail Trade	2,861,126	2,290,840	2,550,568	2,044,462	2,500,804	2,001,320
Transportation & Warehousing	812	732	1,272	1,040	654	520
Information	236,470	189,182	254,153	203,328	207,844	166,275
Financial Activities	232,571	186,833	292,031	233,624	380,972	304,778
Professional & Business Services	67,916	54,794	72,754	58,219	71,877	57,501
Educational & Health Services	5,441	4,353	-6,360	-5,577	-77	-61
Leisure & Hospitality	467,316	373,882	481,701	385,361	535,298	428,238
Other Services	275,821	222,822	360,989	296,560	317,810	254,277
Public Administration	730,396	584,317	782,438	625,950	880,224	704,179
TOTAL	\$6,492,579	\$5,204,421	\$6,889,530	\$5,529,525	\$6,592,635	\$5,275,495

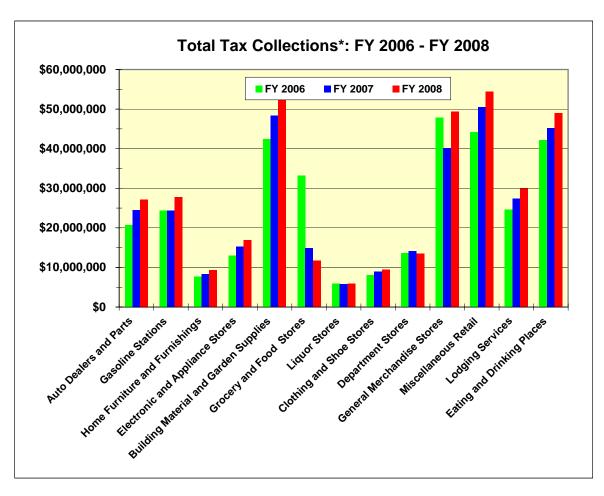
#### **WESTON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,250	2,600	3,740	2,992	2,458	1,967
Mining	737,379	589,903	824,619	659,695	570,218	456,174
Utilities	312,750	250,200	291,633	233,306	344,236	275,389
Construction	132,797	106,244	144,477	115,582	143,397	114,778
Manufacturing	100,879	80,703	127,247	101,798	135,796	108,636
Wholesale Trade	307,080	245,678	457,256	365,810	443,189	354,568
Retail Trade	1,719,372	1,375,496	1,552,535	1,242,029	1,661,475	1,329,184
Transportation & Warehousing	27,556	22,044	42,892	34,314	43,247	34,598
Information	111,422	89,137	123,651	98,921	121,183	96,946
Financial Activities	58,150	46,520	75,281	60,225	72,975	58,380
Professional & Business Services	26,764	21,411	40,733	32,586	33,872	27,097
Educational & Health Services	5,132	4,106	-6,541	-5,233	1,154	923
Leisure & Hospitality	353,189	282,551	376,532	301,226	414,720	331,776
Other Services	153,695	122,956	171,435	137,148	187,234	149,787
Public Administration	435,091	348,073	434,857	347,886	449,511	359,609
TOTAL	\$4,484,505	\$3,587,621	\$4,660,348	\$3,728,285	\$4,624,664	\$3,699,812

Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

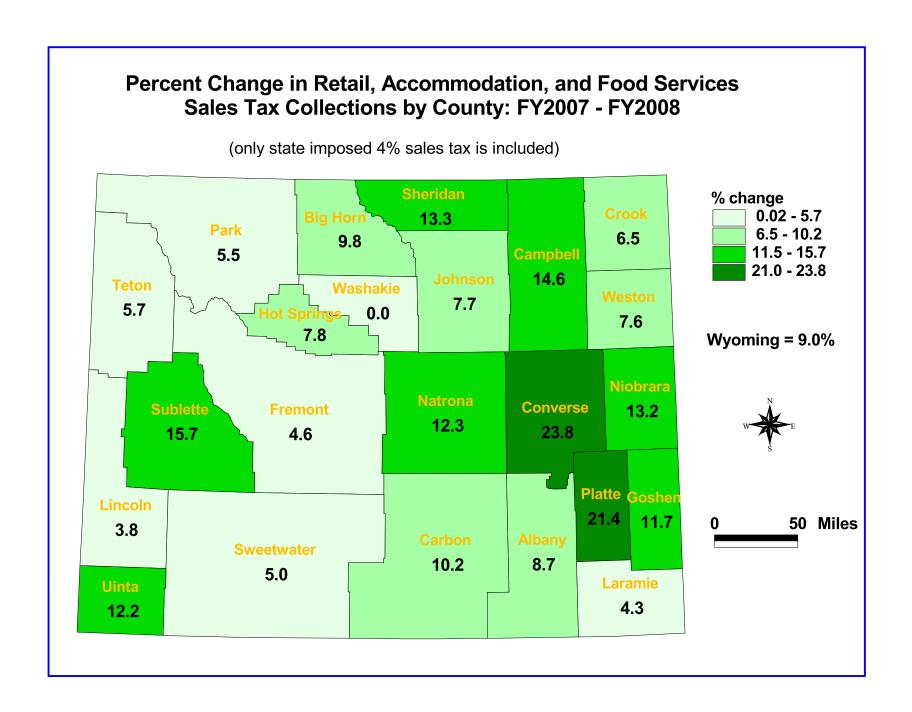
## **SECTION II**

### RETAIL, ACCOMMODATION AND FOOD SERVICES SALES TAX COLLECTIONS



<sup>\*</sup> Includes state retail sales taxes plus all local optional sales taxes Note: Sales tax on food consumption at home has been exempt since July 2006.

Source: State of Wyoming, Department of Revenue



TOTAL RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY	2006	FY	2007	FY 2008	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$17,542,077	\$11,694,691	\$16,077,081	\$10,718,051	\$17,475,873	\$11,650,826
BIG HORN	\$2,842,423	\$2,273,936	\$2,422,755	\$1,938,206	\$2,661,315	\$2,129,058
CAMPBELL	\$35,469,610	\$27,519,129	\$38,376,345	\$29,243,079	\$43,988,296	\$33,516,621
CARBON	\$9,537,668	\$6,370,229	\$10,620,218	\$7,193,730	\$9,915,957	\$7,926,160
CONVERSE	\$5,068,609	\$4,054,883	\$4,402,019	\$3,521,679	\$5,448,630	\$4,358,911
CROOK	\$2,314,963	\$1,550,146	\$2,461,078	\$1,643,058	\$2,624,780	\$1,750,486
FREMONT	\$14,482,811	\$14,482,491	\$14,171,397	\$13,884,647	\$18,210,093	\$14,527,099
GOSHEN	\$3,537,474	\$2,831,169	\$3,205,511	\$2,550,684	\$3,738,202	\$2,848,336
HOT SPRINGS	\$1,806,052	\$1,444,840	\$1,755,011	\$1,404,010	\$1,891,346	\$1,513,080
JOHNSON	\$4,245,242	\$3,396,191	\$4,839,587	\$3,871,671	\$5,214,488	\$4,171,615
LARAMIE	\$53,168,656	\$35,449,641	\$47,638,820	\$31,760,991	\$48,914,624	\$33,141,767
LINCOLN	\$7,361,108	\$5,888,880	\$7,541,170	\$6,032,943	\$6,666,817	\$6,261,839
NATRONA	\$44,508,904	\$35,607,105	\$42,690,942	\$34,152,766	\$47,921,526	\$38,337,799
NIOBRARA	\$959,887	\$639,920	\$906,115	\$604,074	\$1,025,872	\$683,914
PARK	\$13,084,164	\$13,068,184	\$12,186,024	\$11,971,107	\$15,772,003	\$12,624,973
PLATTE	\$2,997,529	\$2,398,021	\$2,631,374	\$2,105,101	\$3,195,227	\$2,556,187
SHERIDAN	\$18,108,677	\$12,072,428	\$17,591,491	\$11,727,656	\$19,930,078	\$13,286,259
SUBLETTE	\$6,781,538	\$6,781,538	\$8,493,074	\$8,493,074	\$9,826,375	\$9,826,375
SWEETWATER	\$29,277,784	\$22,925,345	\$35,694,599	\$23,834,325	\$37,510,303	\$25,020,674
TETON	\$39,306,583	\$25,789,499	\$39,766,567	\$26,090,730	\$42,069,028	\$27,575,061
UINTA	\$9,462,049	\$7,551,468	\$8,965,212	\$7,163,559	\$10,047,063	\$8,034,973
WASHAKIE	\$3,318,689	\$2,656,920	\$3,021,233	\$2,420,994	\$3,026,194	\$2,421,632
WESTON	\$2,065,761	\$1,652,607	\$1,923,580	\$1,538,865	\$2,069,986	\$1,655,993
STATE OF WYOMING	\$327,248,256	\$248,099,261	\$327,381,202	\$243,865,000	\$359,144,080	\$265,819,637

Source: State of Wyoming, Department of Revenue

#### WYOMING RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	20,717,328	15,975,984	24,513,229	18,420,659	27,155,192	20,420,753
Gasoline Stations	24,396,281	19,074,772	24,347,637	18,682,385	27,711,265	21,294,181
Home Furniture and Furnishings	7,615,550	5,658,627	8,303,656	6,069,677	9,294,231	6,783,103
Electronic and Appliance Stores	12,989,793	9,620,546	15,246,781	11,174,565	16,877,368	12,370,836
Building Material and Garden Supplies	42,346,809	32,506,887	48,303,033	36,545,198	55,067,216	41,501,598
Grocery and Food Stores	33,126,140	25,335,447	14,873,253	11,240,572	11,686,765	8,759,867
Liquor Stores	5,847,632	4,412,227	5,743,594	4,273,558	5,926,894	4,356,995
Clothing and Shoe Stores	8,020,427	5,961,849	8,895,317	6,460,487	9,403,057	6,793,607
Department Stores	13,621,432	10,069,141	14,077,677	10,247,746	13,516,485	9,814,422
General Merchandise Stores	47,785,287	36,870,971	40,066,842	30,376,899	49,293,054	36,716,388
Miscellaneous Retail	44,110,300	33,584,806	50,478,125	37,731,617	54,419,078	40,290,347
Lodging Services	24,584,860	17,640,030	27,343,868	19,444,438	29,871,660	21,063,860
Eating and Drinking Places	42,086,417	31,387,972	45,188,189	33,197,198	48,921,815	35,653,679
TOTAL	\$327,248,256	\$248,099,261	\$327,381,202	\$243,865,000	\$359,144,080	\$265,819,637

#### ALBANY COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,185,450	790,299	1,430,254	953,502	1,509,339	1,006,225
Gasoline Stations	1,103,957	735,971	814,758	543,172	834,361	556,240
Home Furniture and Furnishings	467,936	311,956	444,362	296,241	496,900	331,266
Electronic and Appliance Stores	1,136,814	757,875	1,302,458	868,304	1,270,573	847,047
Building Material and Garden Supplies	1,578,252	1,052,165	1,780,337	1,186,890	2,158,025	1,438,683
Grocery and Food Stores	1,937,287	1,291,524	822,827	548,551	644,006	429,562
Liquor Stores	363,513	242,342	420,160	280,106	409,313	272,875
Clothing and Shoe Stores	306,269	204,178	349,839	233,225	357,771	238,513
Department Stores	620,098	413,399	591,652	394,434	536,942	357,961
General Merchandise Stores	3,777,761	2,518,496	2,632,059	1,754,708	3,500,273	2,333,536
Miscellaneous Retail	1,664,367	1,109,572	1,775,969	1,183,982	1,936,146	1,290,771
Lodging Services	766,294	510,863	959,455	639,636	1,003,564	669,042
Eating and Drinking Places	2,634,079	1,756,051	2,752,952	1,835,300	2,818,660	1,879,105
TOTAL	\$17,542,077	\$11,694,691	\$16,077,081	\$10,718,051	\$17,475,873	\$11,650,826

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### BIG HORN COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	212,462	169,970	207,855	166,284	248,017	198,413
Gasoline Stations	420,776	336,621	431,112	344,890	511,422	409,137
Home Furniture and Furnishings	63,499	50,799	63,784	51,027	64,007	51,206
Electronic and Appliance Stores	82,645	66,116	114,283	91,426	121,627	97,301
Building Material and Garden Supplies	584,675	467,740	480,744	384,595	504,657	403,725
Grocery and Food Stores	617,404	493,923	304,790	243,832	234,038	187,230
Liquor Stores	25,447	20,357	19,184	15,347	21,917	17,534
Clothing and Shoe Stores	5,638	4,510	6,485	5,188	9,681	7,745
Department Stores	14,872	11,898	17,728	14,182	19,800	15,840
General Merchandise Stores	80,978	64,780	48,171	38,538	32,019	25,619
Miscellaneous Retail	327,156	261,725	335,509	268,409	489,247	391,399
Lodging Services	100,601	80,481	113,897	91,117	132,545	106,036
Eating and Drinking Places	306,271	245,017	279,212	223,370	272,339	217,872
TOTAL	\$2,842,423	\$2,273,936	\$2,422,755	\$1,938,206	\$2,661,315	\$2,129,058

#### CAMPBELL COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,644,050	3,598,064	4,992,206	3,803,703	6,387,195	4,866,446
Gasoline Stations	4,896,346	3,797,651	4,919,856	3,748,511	6,058,105	4,615,700
Home Furniture and Furnishings	621,206	481,639	779,420	593,843	784,313	597,572
Electronic and Appliance Stores	1,374,729	1,066,392	1,737,393	1,323,813	2,039,771	1,554,103
Building Material and Garden Supplies	5,040,736	3,906,137	7,203,337	5,488,492	7,939,714	6,049,353
Grocery and Food Stores	2,827,098	2,194,357	1,090,056	830,874	656,449	500,071
Liquor Stores	509,249	395,178	463,997	353,509	464,611	353,976
Clothing and Shoe Stores	540,473	419,221	587,046	447,278	670,510	510,864
Department Stores	915,555	710,640	993,898	757,256	885,962	675,019
General Merchandise Stores	4,004,228	3,108,568	4,165,697	3,176,225	5,595,415	4,264,561
Miscellaneous Retail	5,963,839	4,627,838	6,552,502	4,992,989	7,340,555	5,593,099
Lodging Services	1,074,943	837,439	1,425,115	1,085,802	1,443,066	1,099,487
Eating and Drinking Places	3,057,158	2,376,005	3,465,823	2,640,785	3,722,630	2,836,370
TOTAL	\$35,469,610	\$27,519,129	\$38,376,345	\$29,243,079	\$43,988,296	\$33,516,621

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### CARBON COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	539,636	359,757	706,320	479,195	617,332	493,854
Gasoline Stations	1,337,147	892,523	1,406,841	951,430	1,258,096	1,005,157
Home Furniture and Furnishings	119,376	79,584	151,927	103,072	125,799	100,150
Electronic and Appliance Stores	189,106	126,087	215,127	145,966	203,570	162,728
Building Material and Garden Supplies	1,222,611	815,053	1,655,457	1,124,999	1,994,644	1,595,606
Grocery and Food Stores	1,141,750	761,166	515,578	347,831	487,783	389,782
Liquor Stores	329,243	219,495	195,564	131,242	107,281	85,825
Clothing and Shoe Stores	41,459	27,644	67,238	45,770	65,254	52,194
Department Stores	427,610	285,073	444,481	299,835	362,177	289,742
General Merchandise Stores	448,832	309,456	737,768	496,183	655,185	523,979
Miscellaneous Retail	1,345,874	897,486	1,612,110	1,092,566	1,349,783	1,079,674
Lodging Services	1,067,415	711,609	1,477,551	1,000,998	1,419,092	1,134,890
Eating and Drinking Places	1,327,610	885,297	1,434,256	974,641	1,269,961	1,012,577
TOTAL	\$9,537,668	\$6,370,229	\$10,620,218	\$7,193,730	\$9,915,957	\$7,926,160

#### CONVERSE COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	391,750	313,400	410,409	328,327	522,992	418,394
Gasoline Stations	359,445	287,556	353,936	283,149	490,093	392,074
Home Furniture and Furnishings	59,456	47,565	48,475	38,780	68,694	54,955
Electronic and Appliance Stores	317,004	253,603	289,315	231,452	363,061	290,449
Building Material and Garden Supplies	687,999	550,398	786,229	628,983	962,317	769,853
Grocery and Food Stores	879,883	703,906	322,858	258,286	258,276	206,621
Liquor Stores	101,829	81,463	108,328	86,662	115,431	92,345
Clothing and Shoe Stores	33,867	27,093	39,087	31,270	43,244	34,595
Department Stores	23,999	19,200	24,639	19,711	27,329	21,863
General Merchandise Stores	391,657	313,323	349,163	279,331	534,266	427,417
Miscellaneous Retail	898,190	718,551	687,463	549,972	902,550	722,042
Lodging Services	235,608	188,487	294,724	235,780	392,701	314,161
Eating and Drinking Places	687,923	550,339	687,392	549,975	767,676	614,141
TOTAL	\$5,068,609	\$4,054,883	\$4,402,019	\$3,521,679	\$5,448,630	\$4,358,911

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### CROOK COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	63,830	42,553	75,703	50,468	90,368	60,245
Gasoline Stations	292,292	195,174	279,912	186,608	301,937	201,291
Home Furniture and Furnishings	46,197	30,808	67,674	45,116	39,497	26,331
Electronic and Appliance Stores	149,459	99,649	156,086	104,074	196,726	131,150
Building Material and Garden Supplies	304,036	202,496	472,309	315,045	457,425	304,949
Grocery and Food Stores	389,174	259,451	197,084	131,423	167,743	111,828
Liquor Stores	36,217	24,145	36,965	24,643	23,320	15,547
Clothing and Shoe Stores	3,994	2,666	5,690	3,793	7,535	5,023
Department Stores	13,852	9,235	14,641	9,761	15,243	10,162
General Merchandise Stores	152,381	107,402	122,520	81,793	164,619	109,918
Miscellaneous Retail	452,196	301,343	556,406	371,961	603,505	402,337
Lodging Services	126,547	84,365	146,054	97,369	171,766	114,510
Eating and Drinking Places	284,786	190,860	330,035	221,005	385,094	257,194
TOTAL	\$2,314,963	\$1,550,146	\$2,461,078	\$1,643,058	\$2,624,780	\$1,750,486

#### FREMONT COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	802,261	802,261	928,499	903,863	1,266,790	1,013,556
Gasoline Stations	1,258,669	1,258,669	1,160,036	1,140,004	1,442,228	1,153,796
Home Furniture and Furnishings	169,684	169,684	207,032	202,594	228,694	183,452
Electronic and Appliance Stores	307,386	307,385	418,639	407,907	505,388	405,094
Building Material and Garden Supplies	2,310,265	2,310,248	2,587,309	2,512,374	3,587,382	2,871,970
Grocery and Food Stores	1,559,179	1,559,179	717,485	703,501	713,171	570,175
Liquor Stores	300,485	300,485	276,147	267,533	308,936	247,095
Clothing and Shoe Stores	194,022	194,022	194,121	190,165	251,899	201,542
Department Stores	538,634	538,634	599,125	589,379	743,270	594,616
General Merchandise Stores	3,304,225	3,304,155	2,607,187	2,592,085	3,964,351	3,171,095
Miscellaneous Retail	1,499,500	1,499,500	1,869,424	1,828,545	2,376,375	1,902,247
Lodging Services	541,821	541,821	731,467	714,469	625,869	472,352
Eating and Drinking Places	1,696,680	1,696,448	1,874,925	1,832,227	2,195,739	1,740,110
TOTAL	\$14,482,811	\$14,482,491	\$14,171,397	\$13,884,647	\$18,210,093	\$14,527,099

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### GOSHEN COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	154,052	123,242	161,122	128,265	198,970	151,611
Gasoline Stations	496,741	397,393	424,456	338,030	477,381	363,727
Home Furniture and Furnishings	125,669	100,541	115,878	91,879	114,846	87,517
Electronic and Appliance Stores	227,633	182,111	258,535	205,398	302,500	230,485
Building Material and Garden Supplies	548,661	438,929	627,414	498,168	819,357	624,283
Grocery and Food Stores	681,203	544,965	241,790	192,763	162,188	123,576
Liquor Stores	75,694	60,555	72,320	57,619	84,200	64,153
Clothing and Shoe Stores	43,272	34,622	59,690	47,463	61,095	46,549
Department Stores	41,842	33,473	39,762	31,749	37,924	28,894
General Merchandise Stores	256,891	205,514	240,981	191,918	460,119	350,600
Miscellaneous Retail	343,051	274,691	413,943	329,671	416,940	317,738
Lodging Services	81,126	64,941	93,055	74,034	101,749	77,523
Eating and Drinking Places	461,639	370,194	456,566	363,728	500,932	381,679
TOTAL	\$3,537,474	\$2,831,169	\$3,205,511	\$2,550,684	\$3,738,202	\$2,848,336

#### HOT SPRINGS COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	44,288	35,430	57,803	46,242	52,136	41,709
Gasoline Stations	113,274	90,620	93,152	74,522	104,441	83,553
Home Furniture and Furnishings	28,244	22,596	18,611	14,889	23,713	18,970
Electronic and Appliance Stores	30,855	24,684	40,757	32,605	48,443	38,754
Building Material and Garden Supplies	433,569	346,855	552,168	441,734	576,811	461,449
Grocery and Food Stores	345,549	276,439	118,426	94,741	91,919	73,535
Liquor Stores	17,592	14,074	18,848	15,078	19,144	15,315
Clothing and Shoe Stores	3,939	3,151	4,365	3,492	12,199	9,759
Department Stores	8,618	6,894	8,943	7,155	9,247	7,398
General Merchandise Stores	89,748	71,798	58,738	46,991	117,905	94,326
Miscellaneous Retail	196,205	156,964	245,181	196,145	256,321	205,058
Lodging Services	233,539	186,831	253,802	203,041	262,578	210,062
Eating and Drinking Places	260,632	208,505	284,218	227,375	316,489	253,191
TOTAL	\$1,806,052	\$1,444,840	\$1,755,011	\$1,404,010	\$1,891,346	\$1,513,080

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### JOHNSON COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	347,044	277,635	264,983	211,986	489,385	391,508
Gasoline Stations	333,197	266,558	427,628	342,102	633,514	506,811
Home Furniture and Furnishings	58,329	46,664	60,898	48,718	46,794	37,435
Electronic and Appliance Stores	100,582	80,465	124,206	99,365	162,107	129,686
Building Material and Garden Supplies	878,147	702,517	1,196,124	956,899	1,070,679	856,543
Grocery and Food Stores	576,091	460,873	278,834	223,067	229,397	183,517
Liquor Stores	149,440	119,552	165,077	132,062	186,832	149,466
Clothing and Shoe Stores	17,914	14,331	20,780	16,624	11,780	9,424
Department Stores	21,783	17,426	22,902	18,322	25,933	20,746
General Merchandise Stores	135,016	108,011	200,130	160,105	202,499	162,002
Miscellaneous Retail	717,410	573,927	1,067,279	853,824	1,072,791	858,234
Lodging Services	384,410	307,528	424,659	339,727	454,477	363,581
Eating and Drinking Places	525,879	420,704	586,088	468,871	628,301	502,662
TOTAL	\$4,245,242	\$3,396,191	\$4,839,587	\$3,871,671	\$5,214,488	\$4,171,615

#### LARAMIE COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,577,847	1,718,563	2,986,154	1,990,768	3,124,158	2,128,710
Gasoline Stations	2,149,033	1,432,813	1,883,694	1,255,880	2,045,994	1,385,786
Home Furniture and Furnishings	1,500,027	1,000,208	1,365,517	910,539	1,839,826	1,256,027
Electronic and Appliance Stores	3,695,219	2,465,458	4,041,421	2,694,408	4,240,733	2,868,389
Building Material and Garden Supplies	6,535,703	4,357,638	5,852,400	3,901,622	5,682,981	3,856,002
Grocery and Food Stores	4,779,952	3,186,634	1,554,620	1,036,987	1,160,271	784,978
Liquor Stores	870,084	580,072	905,324	603,549	942,358	639,777
Clothing and Shoe Stores	1,983,041	1,322,108	2,088,906	1,392,602	2,287,119	1,556,303
Department Stores	4,067,184	2,711,341	3,995,764	2,663,843	3,709,483	2,509,920
General Merchandise Stores	8,606,507	5,737,661	6,926,166	4,617,620	7,431,601	5,018,531
Miscellaneous Retail	6,339,111	4,226,594	6,020,395	4,014,114	6,242,345	4,229,008
Lodging Services	2,249,459	1,499,630	2,175,386	1,450,267	2,097,466	1,417,366
Eating and Drinking Places	7,815,489	5,210,921	7,843,071	5,228,791	8,110,289	5,490,970
TOTAL	\$53,168,656	\$35,449,641	\$47,638,820	\$31,760,991	\$48,914,624	\$33,141,767

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### LINCOLN COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	587,671	470,137	814,754	651,803	701,425	655,510
Gasoline Stations	595,839	476,671	539,217	431,373	529,791	500,347
Home Furniture and Furnishings	197,811	158,249	246,207	196,965	245,796	232,791
Electronic and Appliance Stores	245,812	196,649	258,691	206,953	262,359	249,992
Building Material and Garden Supplies	1,549,167	1,239,333	1,849,673	1,479,739	1,719,586	1,609,527
Grocery and Food Stores	1,224,803	979,842	511,946	409,556	315,160	297,569
Liquor Stores	34,565	27,652	45,579	36,463	41,124	38,906
Clothing and Shoe Stores	34,090	27,272	45,329	36,263	52,649	50,366
Department Stores	254,964	203,971	267,438	213,951	236,352	222,757
General Merchandise Stores	181,334	145,062	316,560	253,249	534,382	493,243
Miscellaneous Retail	1,535,874	1,228,699	1,676,599	1,341,286	1,159,826	1,090,941
Lodging Services	199,208	159,366	255,773	204,619	222,730	210,561
Eating and Drinking Places	719,972	575,977	713,404	570,723	645,637	609,329
TOTAL	\$7,361,108	\$5,888,880	\$7,541,170	\$6,032,943	\$6,666,817	\$6,261,839

#### NATRONA COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	3,343,693	2,674,954	3,734,073	2,987,259	3,981,997	3,185,597
Gasoline Stations	2,187,212	1,749,769	1,748,507	1,398,806	1,908,975	1,527,180
Home Furniture and Furnishings	1,282,928	1,026,343	1,347,763	1,078,210	1,604,978	1,283,982
Electronic and Appliance Stores	2,066,569	1,653,255	2,586,750	2,069,400	2,817,922	2,254,337
Building Material and Garden Supplies	6,127,018	4,901,611	5,479,198	4,383,358	6,709,183	5,367,346
Grocery and Food Stores	3,260,711	2,608,569	1,268,392	1,014,713	917,514	734,183
Liquor Stores	667,638	534,110	688,734	550,987	721,607	577,285
Clothing and Shoe Stores	1,559,432	1,247,546	1,694,579	1,355,663	1,772,959	1,418,398
Department Stores	3,027,452	2,421,962	2,824,688	2,259,750	2,719,255	2,175,404
General Merchandise Stores	8,687,954	6,950,350	7,570,418	6,056,338	9,730,737	7,784,615
Miscellaneous Retail	5,594,388	4,475,510	6,579,979	5,263,992	7,158,643	5,726,928
Lodging Services	1,350,112	1,080,089	1,524,936	1,219,948	1,674,029	1,339,223
Eating and Drinking Places	5,353,797	4,283,038	5,642,926	4,514,341	6,203,727	4,963,319
TOTAL	\$44,508,904	\$35,607,105	\$42,690,942	\$34,152,766	\$47,921,526	\$38,337,799

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### NIOBRARA COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	7,614	5,076	7,582	5,054	5,172	3,448
Gasoline Stations	153,871	102,580	137,543	91,695	223,509	149,006
Home Furniture and Furnishings	4,680	3,120	11,821	7,881	10,787	7,191
Electronic and Appliance Stores	48,173	32,115	64,886	43,257	68,098	45,399
Building Material and Garden Supplies	124,945	83,296	143,259	95,506	113,237	75,491
Grocery and Food Stores	184,476	122,984	75,488	50,325	54,364	36,242
Liquor Stores	12,231	8,154	13,329	8,886	14,500	9,667
Clothing and Shoe Stores	1,486	991	3,057	2,038	3,200	2,133
Department Stores	5,859	3,906	6,563	4,375	7,474	4,983
General Merchandise Stores	6,858	4,571	31,432	20,955	69,224	46,151
Miscellaneous Retail	178,524	119,014	180,873	120,581	200,411	133,606
Lodging Services	85,959	57,306	90,434	60,289	106,724	71,149
Eating and Drinking Places	145,210	96,806	139,848	93,231	149,172	99,448
TOTAL	\$959,887	\$639,920	\$906,115	\$604,074	\$1,025,872	\$683,914

#### PARK COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	466,589	465,891	503,873	490,759	640,774	512,639
Gasoline Stations	385,944	385,931	357,317	347,156	382,665	306,208
Home Furniture and Furnishings	223,400	223,400	228,168	223,053	314,394	251,634
Electronic and Appliance Stores	358,059	357,845	290,699	281,866	523,262	419,160
Building Material and Garden Supplies	1,385,639	1,385,027	1,596,624	1,553,954	2,130,984	1,705,250
Grocery and Food Stores	1,372,527	1,372,475	742,343	729,094	750,539	600,412
Liquor Stores	196,040	196,040	216,042	209,609	266,487	213,190
Clothing and Shoe Stores	336,641	336,227	362,264	354,269	459,885	368,515
Department Stores	311,161	311,161	337,563	331,990	410,450	328,360
General Merchandise Stores	2,773,929	2,771,478	2,052,268	2,041,100	2,733,773	2,190,599
Miscellaneous Retail	2,151,849	2,141,650	2,166,740	2,128,593	2,794,486	2,237,278
Lodging Services	1,377,770	1,376,950	1,482,174	1,465,125	1,986,663	1,589,443
Eating and Drinking Places	1,744,619	1,744,109	1,849,950	1,814,542	2,377,640	1,902,286
TOTAL	\$13,084,164	\$13,068,184	\$12,186,024	\$11,971,107	\$15,772,003	\$12,624,973

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### PLATTE COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	169,129	135,304	202,935	162,348	214,599	171,680
Gasoline Stations	222,241	177,793	173,103	138,483	144,678	115,743
Home Furniture and Furnishings	31,408	25,126	39,591	31,673	40,611	32,489
Electronic and Appliance Stores	193,926	155,141	232,185	185,748	242,162	193,729
Building Material and Garden Supplies	407,584	326,067	399,920	319,936	405,571	324,457
Grocery and Food Stores	658,124	526,499	229,380	183,504	171,036	136,829
Liquor Stores	59,644	47,715	61,286	49,029	60,677	48,541
Clothing and Shoe Stores	19,314	15,451	20,698	16,558	19,636	15,709
Department Stores	29,656	23,725	20,252	16,202	14,953	11,962
General Merchandise Stores	238,252	190,600	257,695	206,156	404,416	323,536
Miscellaneous Retail	293,478	234,782	326,748	261,400	783,930	627,146
Lodging Services	163,699	130,959	179,715	143,772	183,308	146,647
Eating and Drinking Places	511,073	408,859	487,867	390,293	509,649	407,719
TOTAL	\$2,997,529	\$2,398,021	\$2,631,374	\$2,105,101	\$3,195,227	\$2,556,187

#### SHERIDAN COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,043,013	695,341	1,237,712	825,140	1,393,995	929,329
Gasoline Stations	784,449	522,966	730,406	486,937	805,452	536,968
Home Furniture and Furnishings	545,002	363,334	533,432	355,621	567,574	378,382
Electronic and Appliance Stores	619,708	413,137	932,547	621,696	1,080,506	720,336
Building Material and Garden Supplies	2,129,979	1,419,982	2,522,185	1,681,455	3,632,927	2,421,950
Grocery and Food Stores	1,475,748	983,831	634,985	423,323	454,791	303,193
Liquor Stores	202,975	135,317	218,516	145,677	257,254	171,503
Clothing and Shoe Stores	185,344	123,562	177,346	118,230	206,400	137,599
Department Stores	666,099	444,066	723,446	482,297	729,362	486,241
General Merchandise Stores	5,392,478	3,594,976	4,008,166	2,672,113	4,214,719	2,809,828
Miscellaneous Retail	1,768,923	1,179,277	2,212,026	1,474,686	2,725,407	1,816,470
Lodging Services	839,795	559,863	1,011,974	674,649	1,072,410	714,940
Eating and Drinking Places	2,455,166	1,636,776	2,648,751	1,765,832	2,789,280	1,859,519
TOTAL	\$18,108,677	\$12,072,428	\$17,591,491	\$11,727,656	\$19,930,078	\$13,286,259

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### SUBLETTE COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	353,918	353,918	489,858	489,858	523,657	523,657
Gasoline Stations	1,665,241	1,665,241	2,359,319	2,359,319	2,835,122	2,835,122
Home Furniture and Furnishings	48,589	48,589	65,478	65,478	62,690	62,690
Electronic and Appliance Stores	100,669	100,669	124,367	124,367	145,030	145,030
Building Material and Garden Supplies	1,245,501	1,245,501	1,936,857	1,936,857	2,382,190	2,382,190
Grocery and Food Stores	833,862	833,862	522,233	522,233	474,711	474,711
Liquor Stores	113,751	113,751	132,513	132,513	111,064	111,064
Clothing and Shoe Stores	70,171	70,171	74,299	74,299	91,281	91,281
Department Stores	13,891	13,891	19,258	19,258	21,608	21,608
General Merchandise Stores	533,348	533,348	390,724	390,724	551,308	551,308
Miscellaneous Retail	1,024,246	1,024,246	1,407,249	1,407,249	1,172,527	1,172,527
Lodging Services	369,654	369,654	432,051	432,051	654,282	654,282
Eating and Drinking Places	408,697	408,697	538,866	538,866	800,906	800,906
TOTAL	\$6,781,538	\$6,781,538	\$8,493,074	\$8,493,074	\$9,826,375	\$9,826,375

#### SWEETWATER COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,300,032	1,806,798	3,239,891	2,180,139	3,289,598	2,204,486
Gasoline Stations	3,165,369	2,485,625	4,177,829	2,786,007	4,626,638	3,085,226
Home Furniture and Furnishings	677,542	527,092	975,222	650,323	969,182	646,121
Electronic and Appliance Stores	505,521	393,028	675,336	450,325	778,324	519,057
Building Material and Garden Supplies	3,811,917	2,954,807	5,048,565	3,366,544	5,634,598	3,756,619
Grocery and Food Stores	2,279,643	1,791,872	1,719,244	1,146,611	1,321,171	881,184
Liquor Stores	460,950	362,154	448,625	299,234	492,130	328,002
Clothing and Shoe Stores	889,369	698,600	1,255,048	837,178	1,303,368	868,910
Department Stores	930,192	733,189	1,298,626	865,750	1,252,431	834,934
General Merchandise Stores	4,979,767	3,900,101	3,986,394	2,667,654	4,656,128	3,105,617
Miscellaneous Retail	4,286,185	3,354,214	6,555,355	4,371,633	6,547,265	4,361,334
Lodging Services	1,742,410	1,369,046	2,011,138	1,340,879	2,108,136	1,405,567
Eating and Drinking Places	3,248,886	2,548,819	4,303,326	2,872,048	4,531,333	3,023,617
TOTAL	\$29,277,784	\$22,925,345	\$35,694,599	\$23,834,325	\$37,510,303	\$25,020,674

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### TETON COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	367,560	245,040	622,741	415,161	405,362	270,241
Gasoline Stations	1,210,973	806,738	813,873	542,307	841,883	561,126
Home Furniture and Furnishings	1,006,431	670,954	1,219,192	813,212	1,302,844	869,107
Electronic and Appliance Stores	773,480	515,652	901,364	600,908	1,016,642	677,760
Building Material and Garden Supplies	4,131,524	2,754,346	4,634,916	3,089,942	4,811,763	3,207,840
Grocery and Food Stores	3,727,002	2,483,282	1,903,689	1,268,466	1,521,809	1,014,230
Liquor Stores	934,362	620,302	851,014	565,079	870,415	578,282
Clothing and Shoe Stores	1,556,097	1,032,810	1,637,045	1,087,168	1,503,416	998,428
Department Stores	1,458,227	972,151	1,593,749	1,062,499	1,537,641	1,025,094
General Merchandise Stores	355,004	235,826	404,064	268,408	451,511	299,536
Miscellaneous Retail	5,996,481	3,950,963	6,475,753	4,271,468	6,960,039	4,588,187
Lodging Services	11,032,864	7,073,930	11,564,491	7,414,088	12,921,982	8,284,747
Eating and Drinking Places	6,756,577	4,427,506	7,144,677	4,692,023	7,923,721	5,200,481
TOTAL	\$39,306,583	\$25,789,499	\$39,766,567	\$26,090,730	\$42,069,028	\$27,575,061

#### UINTA COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	627,756	502,206	904,393	723,319	922,348	737,828
Gasoline Stations	949,235	757,877	829,973	663,869	980,337	784,270
Home Furniture and Furnishings	211,365	168,946	177,182	141,746	198,076	158,461
Electronic and Appliance Stores	217,068	173,624	246,617	197,223	236,124	188,899
Building Material and Garden Supplies	544,571	435,293	650,621	520,191	866,535	693,190
Grocery and Food Stores	1,217,336	973,869	660,855	528,609	573,927	459,235
Liquor Stores	249,796	199,799	293,867	234,989	319,848	255,894
Clothing and Shoe Stores	132,196	105,747	138,199	110,559	145,565	116,452
Department Stores	204,865	163,892	206,056	164,845	186,619	149,295
General Merchandise Stores	2,801,487	2,226,074	2,321,625	1,849,595	2,597,325	2,077,184
Miscellaneous Retail	864,424	691,414	957,476	765,972	1,115,100	891,914
Lodging Services	400,009	319,557	505,377	404,268	628,306	501,717
Eating and Drinking Places	1,041,940	833,169	1,072,970	858,375	1,276,954	1,020,635
TOTAL	\$9,462,049	\$7,551,468	\$8,965,212	\$7,163,559	\$10,047,063	\$8,034,973

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

#### WASHAKIE COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	358,995	287,196	386,309	308,976	413,935	331,148
Gasoline Stations	105,867	84,702	76,822	61,458	73,199	58,559
Home Furniture and Furnishings	78,378	62,718	77,000	61,600	89,111	71,289
Electronic and Appliance Stores	165,618	132,601	145,689	116,560	144,504	115,603
Building Material and Garden Supplies	599,993	479,994	635,334	508,272	624,994	499,995
Grocery and Food Stores	647,110	517,761	251,283	201,026	195,951	156,761
Liquor Stores	92,044	73,641	50,886	40,709	45,828	36,663
Clothing and Shoe Stores	58,621	46,904	59,570	47,682	59,773	47,834
Department Stores	14,508	11,607	15,741	12,593	15,350	12,280
General Merchandise Stores	324,570	259,759	367,489	297,971	337,637	270,271
Miscellaneous Retail	415,421	333,957	484,446	387,617	500,523	400,917
Lodging Services	84,432	67,568	99,992	79,993	110,296	88,237
Eating and Drinking Places	373,131	298,512	370,673	296,538	415,095	332,076
TOTAL	\$3,318,689	\$2,656,920	\$3,021,233	\$2,420,994	\$3,026,194	\$2,421,632

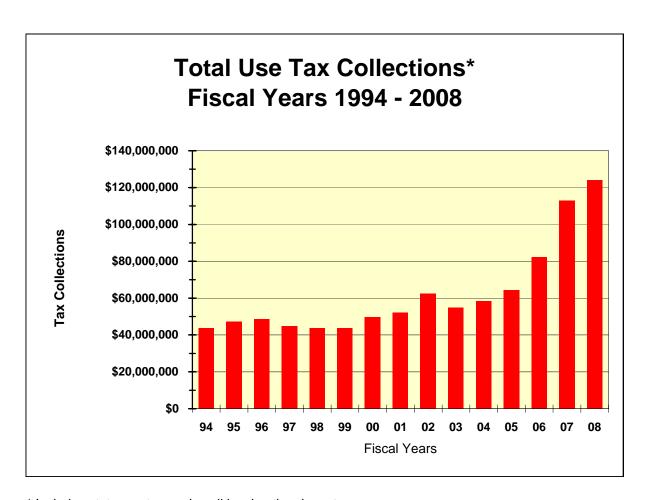
#### WESTON COUNTY RETAIL, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	128,691	102,953	147,802	118,241	155,647	124,518
Gasoline Stations	209,163	167,330	208,347	166,678	201,441	161,153
Home Furniture and Furnishings	48,393	38,715	59,021	47,216	55,104	44,084
Electronic and Appliance Stores	83,758	67,006	89,428	71,543	107,938	86,350
Building Material and Garden Supplies	164,316	131,452	212,054	169,644	281,657	225,326
Grocery and Food Stores	510,229	408,183	189,069	151,256	130,551	104,441
Liquor Stores	44,843	35,875	41,289	33,031	42,616	34,093
Clothing and Shoe Stores	3,778	3,022	4,637	3,710	6,836	5,469
Department Stores	10,509	8,407	10,761	8,609	11,680	9,344
General Merchandise Stores	262,082	209,664	271,425	217,140	353,642	282,916
Miscellaneous Retail	253,610	202,888	318,702	254,962	314,364	251,492
Lodging Services	77,185	61,748	90,648	72,518	97,920	78,336
Eating and Drinking Places	269,203	215,363	280,397	224,317	310,590	248,472
TOTAL	\$2,065,761	\$1,652,607	\$1,923,580	\$1,538,865	\$2,069,986	\$1,655,993

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

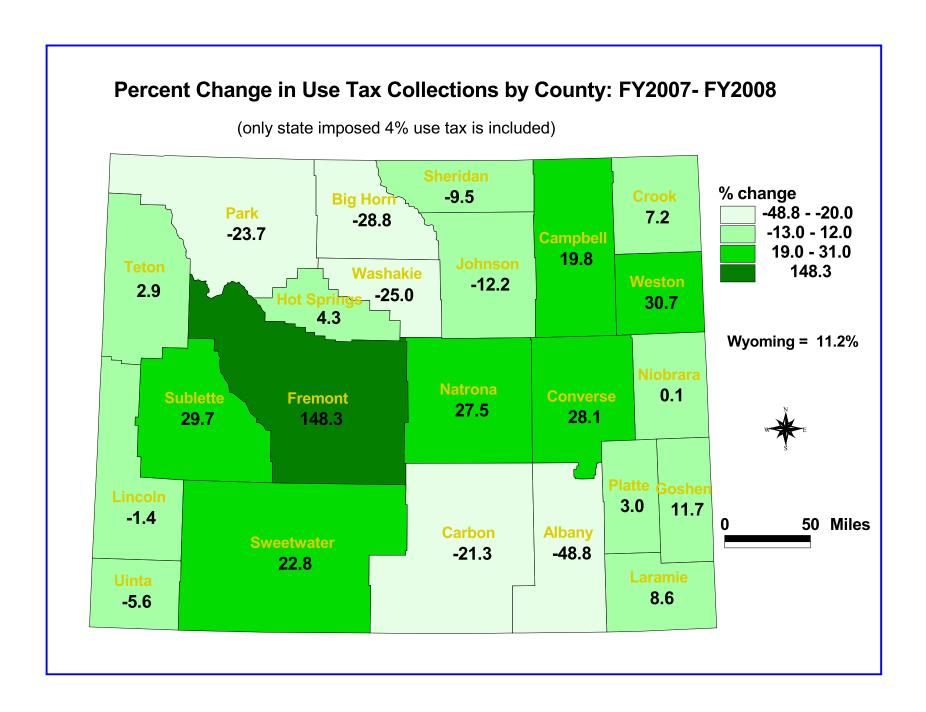
## **SECTION III**

### **USE TAX COLLECTIONS**



<sup>\*</sup> Includes state use taxes plus all local optional use taxes

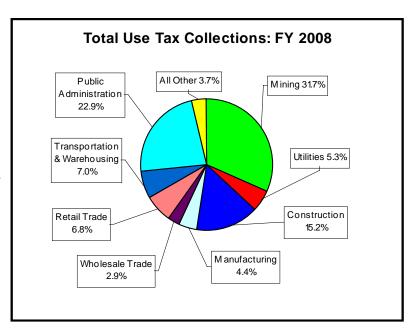
Source: State of Wyoming, Department of Revenue



#### SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$124.2 million during fiscal year 2008, an increase of 9.8 percent from the previous year level. However, the annual growth rate for the state-imposed 4% use tax collections was 11.2 percent, down from the 33.0 percent growth rate recorded in fiscal year 2007. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only use the state-imposed 4% taxes to reflect change in

of the fifteen NAICS sectors realized increases over fiscal year 2007 levels. Use tax collections usually fluctuate considerably from year to year in many sectors. Previously, the public administration was the largest industrial sector in use tax collections, but it has



been replaced by the mining sector since fiscal year 2006. Together, these two sectors comprise over 55 percent of total use tax collections. Unlike collections for sales taxes, which are usually dominated by the retail trade, and leisure & hospitality sectors, it is the goods producing sectors such as mining and construction that typically cover a large portion of the use tax collections.

The transportation and warehousing sector exhibited the largest over the year increase, 60.4 percent. Together with the mining and manufacturing sectors, these three industries contributed over 95 percent to the overall expansion in use tax collections for fiscal year 2008. The construction, wholesale trade, retail trade, and other services sectors suffered

declines. Use tax collections reported in the public administration sector were primarily comprised of taxes generated through automobile purchases made out-of-state.

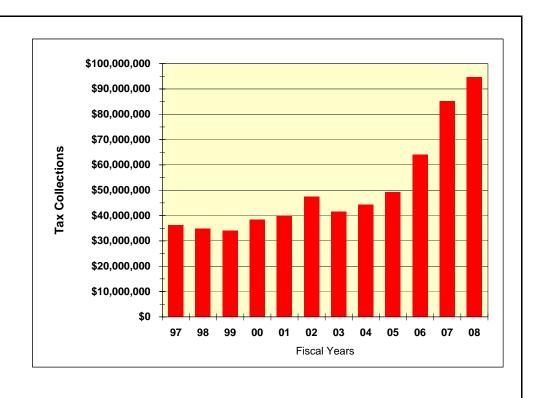
Annual total use tax collections for fourteen of Wyoming's counties increased over previous year levels. Fremont County revealed the most substantial increases, more than doubled, in comparison with the collections for fiscal year 2007. Converse, Natrona, Sublette, and Weston counties also enjoyed significant growth in use tax collections of around 30 percent, respectively. The increases in the mining sector contributed to the growth for almost all these counties. Campbell and Sweetwater counties had notable gains of around 20 percent, respectively, over previous year levels.

Use tax collections declined in nine of Wyoming's counties. Albany, Big Horn, Carbon, Park, and Washakie counties suffered a contraction of over 20 percent, respectively, in fiscal year 2008.

Growth rates for use tax collections over the past twelve years can be found on page 49. Only the 4 percent state use tax collections (no county optional taxes) were used for this comparison. The map on page 46 shows the percent change in the state imposed 4 percent use tax collections by county between fiscal years 2007 and 2008.

# STATE USE TAX COLLECTIONS\* FISCAL YEAR 1997 THROUGH FISCAL YEAR 2008

Year	USE TAX	% CHANGE
Fiscal 1997	\$36,311,400	-7.1%
Fiscal 1998	\$34,890,617	-3.9%
Fiscal 1999	\$34,131,095	-2.2%
Fiscal 2000	\$38,389,895	12.5%
Fiscal 2001	\$40,053,600	4.3%
Fiscal 2002	\$47,541,251	18.7%
Fiscal 2003	\$41,620,851	-12.5%
Fiscal 2004	\$44,259,858	6.3%
Fiscal 2005	\$49,322,389	11.4%
Fiscal 2006	\$63,994,621	29.7%
Fiscal 2007	\$85,130,967	33.0%
Fiscal 2008	\$94,690,240	11.2%



\* Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY	2006	FY	2007	FY	2008
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$2,931,597	\$1,954,403	\$5,896,312	\$3,931,034	\$3,019,097	\$2,012,735
BIG HORN	\$1,389,838	\$1,111,872	\$1,901,335	\$1,521,072	\$1,354,489	\$1,083,591
CAMPBELL	\$11,403,031	\$8,841,671	\$17,317,851	\$13,195,132	\$20,783,856	\$15,805,729
CARBON	\$2,454,726	\$1,637,544	\$8,150,488	\$5,475,415	\$5,367,757	\$4,311,431
CONVERSE	\$1,798,863	\$1,439,202	\$1,888,515	\$1,511,016	\$2,419,868	\$1,935,894
CROOK	\$1,016,788	\$679,906	\$1,179,713	\$786,591	\$1,261,553	\$843,008
FREMONT	\$1,729,483	\$1,729,479	\$2,264,064	\$2,205,173	\$6,843,279	\$5,474,943
GOSHEN	\$922,099	\$738,248	\$907,976	\$719,910	\$1,055,558	\$804,255
HOT SPRINGS	\$425,961	\$340,770	\$496,199	\$396,961	\$517,758	\$414,206
JOHNSON	\$2,134,958	\$1,707,968	\$1,441,142	\$1,152,916	\$1,265,030	\$1,012,025
LARAMIE	\$9,157,301	\$6,107,884	\$9,178,432	\$6,120,287	\$9,716,661	\$6,646,069
LINCOLN	\$4,376,096	\$3,500,879	\$5,527,614	\$4,422,096	\$4,582,114	\$4,359,498
NATRONA	\$6,357,269	\$5,085,825	\$7,493,952	\$5,995,186	\$9,557,224	\$7,645,840
NIOBRARA	\$294,101	\$196,068	\$341,120	\$227,414	\$341,299	\$227,532
PARK	\$3,533,124	\$3,529,592	\$3,561,865	\$3,482,330	\$3,501,587	\$2,655,396
PLATTE	\$1,793,338	\$1,434,672	\$1,993,242	\$1,594,597	\$2,052,598	\$1,642,078
SHERIDAN	\$3,457,162	\$2,304,833	\$3,801,338	\$2,534,272	\$3,441,550	\$2,294,436
SUBLETTE	\$4,347,177	\$4,347,177	\$8,023,084	\$8,023,084	\$10,406,176	\$10,406,176
SWEETWATER	\$14,379,873	\$11,255,462	\$21,407,921	\$14,285,373	\$26,360,934	\$17,543,373
TETON	\$3,988,434	\$2,638,243	\$4,871,887	\$3,230,591	\$5,014,482	\$3,322,685
UINTA	\$2,442,189	\$1,952,328	\$3,218,099	\$2,574,014	\$3,038,266	\$2,430,653
WASHAKIE	\$888,107	\$710,995	\$1,041,635	\$833,436	\$781,302	\$625,461
WESTON	\$936,996	\$749,598	\$1,141,330	\$913,067	\$1,491,530	\$1,193,224
STATE OF WYOMING	\$82,158,509	\$63,994,621	\$113,045,113	\$85,130,967	\$124,173,967	\$94,690,240

Source: State of Wyoming, Department of Revenue

#### **WYOMING USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	22,754	16,571	25,859	18,325	37,091	25,866
Mining	23,336,231	18,985,493	33,301,497	25,719,475	39,383,725	31,197,725
Utilities	4,414,373	3,493,932	5,372,435	4,253,730	6,631,769	5,130,438
Construction	11,871,388	8,915,870	21,668,997	15,754,679	18,894,510	14,409,545
Manufacturing	2,547,245	1,928,793	3,638,062	2,505,239	5,470,834	3,796,224
Wholesale Trade	2,838,691	2,266,468	3,752,465	2,820,600	3,660,754	2,748,044
Retail Trade	6,778,569	5,276,245	8,391,995	6,362,285	8,405,328	6,225,416
Transportation & Warehousing	4,277,794	3,258,406	5,169,215	3,929,405	8,693,642	6,301,659
Information	909,398	666,766	601,431	462,111	805,500	605,496
Financial Activities	698,421	537,379	786,020	597,865	865,310	645,638
Professional & Business Services	295,580	220,582	400,971	302,448	429,271	309,528
Educational & Health Services	233,664	160,103	212,033	143,812	304,901	214,741
Leisure & Hospitality	675,495	471,258	785,647	549,063	1,002,136	694,240
Other Services	1,016,546	796,986	1,413,685	1,052,613	1,153,756	858,397
Public Administration	22,242,360	16,999,769	27,524,802	20,659,319	28,435,441	21,527,282
TOTAL	\$82,158,509	\$63,994,621	\$113,045,113	\$85,130,967	\$124,173,967	\$94,690,240

#### **ALBANY COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,538	3,025	5,714	3,810	5,618	3,745
Mining	9,261	6,174	5,367	3,578	-82,418	-54,945
Utilities	11,565	7,710	8,457	5,638	15,850	10,567
Construction	1,554,376	1,036,250	3,940,972	2,627,455	1,343,255	895,502
Manufacturing	231,774	154,516	179,674	119,783	273,317	182,211
Wholesale Trade	5,771	3,855	8,632	5,755	13,772	9,181
Retail Trade	150,743	100,495	699,800	466,554	193,597	129,070
Transportation & Warehousing	208,679	139,119	148,258	98,838	165,327	110,218
Information	6,236	4,157	7,021	4,680	6,385	4,257
Financial Activities	22,070	14,713	22,236	14,824	25,243	16,829
Professional & Business Services	33,376	22,250	40,252	26,835	74,346	49,564
Educational & Health Services	121,487	80,991	124,783	83,189	152,524	101,683
Leisure & Hospitality	5,818	3,879	19,662	13,108	34,668	23,112
Other Services	5,814	3,876	9,422	6,282	9,706	6,470
Public Administration	560,088	373,392	676,060	450,707	787,906	525,271
TOTAL	\$2,931,597	\$1,954,403	\$5,896,312	\$3,931,034	\$3,019,097	\$2,012,735

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **BIG HORN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	515,726	412,581	415,022	332,018	8,778	7,022
Utilities	6,548	5,238	17,424	13,939	9,327	7,461
Construction	84,271	67,417	181,960	145,568	178,238	142,591
Manufacturing	55,452	44,362	50,723	40,579	74,358	59,487
Wholesale Trade	50,945	40,758	55,333	44,266	87,385	69,908
Retail Trade	43,804	35,043	317,673	254,143	146,882	117,506
Transportation & Warehousing	160,519	128,415	224,609	179,687	244,096	195,276
Information	33,765	27,012	59,790	47,832	44,666	35,733
Financial Activities	338	270	233	186	395	316
Professional & Business Services	3,221	2,577	3,400	2,720	4,241	3,393
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	287	229	390	312	357	286
Other Services	906	725	53	42	41	33
Public Administration	434,057	347,246	574,726	459,780	555,724	444,579
TOTAL	\$1,389,838	\$1,111,872	\$1,901,335	\$1,521,072	\$1,354,489	\$1,083,591

#### **CAMPBELL COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	5,902,551	4,570,446	7,645,361	5,825,323	9,332,163	7,080,577
Utilities	280,407	219,163	375,807	286,329	1,231,897	938,588
Construction	870,299	676,988	2,095,950	1,597,126	2,395,207	1,824,919
Manufacturing	67,820	52,570	109,815	83,669	448,937	342,047
Wholesale Trade	49,433	38,574	1,188,686	905,666	703,939	536,529
Retail Trade	605,677	468,502	1,189,800	906,610	1,700,342	1,295,499
Transportation & Warehousing	578,289	448,665	901,743	687,042	850,648	648,112
Information	13,459	10,453	20,002	15,212	22,283	16,978
Financial Activities	34,875	27,339	34,257	26,100	40,653	30,973
Professional & Business Services	13,831	10,608	19,727	15,030	20,443	15,576
Educational & Health Services	1,040	805	796	606	976	743
Leisure & Hospitality	7,537	5,841	16,123	12,297	17,517	13,347
Other Services	113,604	88,451	181,310	138,141	192,312	146,524
Public Administration	2,864,208	2,223,265	3,538,474	2,695,980	3,826,538	2,915,315
TOTAL	\$11,403,031	\$8,841,671	\$17,317,851	\$13,195,132	\$20,783,856	\$15,805,729

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **CARBON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	485,559	323,706	2,707,724	1,816,931	1,414,057	1,147,877
Utilities	126,230	84,153	171,224	116,791	241,464	193,171
Construction	679,069	452,713	3,886,810	2,593,815	1,336,580	1,070,601
Manufacturing	49,065	32,710	209,230	139,518	145,430	116,344
Wholesale Trade	12,256	8,269	11,159	7,667	28,449	22,758
Retail Trade	171,038	114,975	140,190	94,961	898,146	717,777
Transportation & Warehousing	180,271	120,181	129,887	92,316	234,209	187,345
Information	5,245	3,496	10,769	7,698	8,527	6,822
Financial Activities	5,436	3,624	6,505	4,385	8,898	7,118
Professional & Business Services	2,419	1,626	3,692	2,579	8,453	6,762
Educational & Health Services	133	89	732	491	502	402
Leisure & Hospitality	27,606	18,404	20,013	13,842	16,448	13,162
Other Services	3,015	2,010	2,649	1,798	2,584	2,067
Public Administration	707,383	471,589	849,904	582,621	1,024,010	819,224
TOTAL	\$2,454,726	\$1,637,544	\$8,150,488	\$5,475,415	\$5,367,757	\$4,311,431

#### **CONVERSE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	322,857	258,286	373,025	298,420	461,202	368,961
Utilities	223,908	179,126	172,183	137,747	203,097	162,478
Construction	234,433	187,656	125,768	100,615	343,243	274,594
Manufacturing	425	340	1,887	1,510	4,051	3,241
Wholesale Trade	17,659	14,129	14,183	11,347	26,905	21,524
Retail Trade	42,289	33,831	43,641	34,917	56,223	44,978
Transportation & Warehousing	506,636	405,309	635,079	508,063	691,497	553,198
Information	922	738	1,138	910	2,046	1,637
Financial Activities	3,719	2,975	1,659	1,327	3,384	2,707
Professional & Business Services	8,654	6,923	11,202	8,961	20,992	16,794
Educational & Health Services	338	271	190	152	264	211
Leisure & Hospitality	1,249	999	1,766	1,613	764	612
Other Services	3,382	2,706	2,073	1,659	7,420	5,936
Public Administration	432,392	345,914	504,720	403,776	598,779	479,023
TOTAL	\$1,798,863	\$1,439,202	\$1,888,515	\$1,511,016	\$2,419,868	\$1,935,894

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **CROOK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	21,302	14,201	39,895	26,597	34,697	23,131
Utilities	22,747	15,164	23,894	15,929	27,866	18,577
Construction	69,714	46,492	58,196	38,797	82,213	56,720
Manufacturing	19,572	13,048	21,017	14,011	15,069	10,046
Wholesale Trade	5,195	3,462	2,579	1,719	2,173	1,449
Retail Trade	60,276	42,192	45,778	30,649	66,571	44,380
Transportation & Warehousing	58,370	38,913	81,991	54,660	89,624	59,749
Information	2,539	1,693	13,263	8,842	11,121	7,414
Financial Activities	716	478	363	242	209	139
Professional & Business Services	459	306	277	185	473	315
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	18,229	12,178	11,381	7,625	10,248	6,894
Other Services	5	4	49	33	264	176
Public Administration	737,664	491,776	881,031	587,302	921,026	614,017
TOTAL	\$1,016,788	\$679,906	\$1,179,713	\$786,591	\$1,261,553	\$843,008

#### FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	995	995	286	286	88	70
Mining	286,064	286,064	424,324	412,989	3,671,185	2,936,162
Utilities	8,709	8,709	8,655	8,452	17,758	14,206
Construction	242,989	242,985	633,983	628,229	1,381,561	1,106,889
Manufacturing	11,131	11,131	16,070	15,679	31,724	25,379
Wholesale Trade	36,521	36,521	31,097	30,546	74,333	59,498
Retail Trade	284,896	284,896	147,429	144,955	465,903	372,357
Transportation & Warehousing	64,699	64,699	92,001	90,241	122,392	97,913
Information	15,812	15,812	34,167	33,360	32,517	26,013
Financial Activities	21,530	21,530	23,016	22,204	29,154	23,309
Professional & Business Services	6,035	6,035	5,819	5,785	7,868	6,299
Educational & Health Services	1,354	1,354	1,043	1,039	805	644
Leisure & Hospitality	18,246	18,246	26,467	25,637	54,763	43,810
Other Services	12,547	12,547	4,238	4,137	4,369	3,518
Public Administration	717,955	717,955	815,470	781,633	948,860	758,875
TOTAL	\$1,729,483	\$1,729,479	\$2,264,064	\$2,205,173	\$6,843,279	\$5,474,943

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **GOSHEN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	208	166	282	226	336	256
Mining	0	0	19	15	8,737	6,657
Utilities	22,913	18,330	13,659	10,885	15,341	11,688
Construction	69,811	56,415	23,925	18,639	155,440	118,479
Manufacturing	16,227	12,982	23,814	18,958	21,823	16,627
Wholesale Trade	931	747	10,551	8,330	7,430	5,661
Retail Trade	32,172	25,738	29,084	23,306	34,075	25,962
Transportation & Warehousing	192,257	153,806	186,804	148,070	209,544	159,653
Information	4,670	3,736	45	35	55	42
Financial Activities	413	330	407	326	278	211
Professional & Business Services	0	0	40	32	73	56
Educational & Health Services	150	120	449	359	277	211
Leisure & Hospitality	711	570	374	298	315	240
Other Services	246	197	248	196	1,241	946
Public Administration	581,391	465,113	618,276	490,235	600,594	457,567
TOTAL	\$922,099	\$738,248	\$907,976	\$719,910	\$1,055,558	\$804,255

#### **HOT SPRINGS COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	114,847	91,877	171,226	136,981	181,653	145,322
Utilities	728	583	623	499	501	401
Construction	58,178	46,542	35,212	28,170	43,376	34,701
Manufacturing	449	359	443	355	2,542	2,034
Wholesale Trade	755	605	5,686	4,549	5,200	4,160
Retail Trade	20,610	16,488	8,401	6,723	13,884	11,107
Transportation & Warehousing	61,992	49,594	86,360	69,088	92,958	74,367
Information	241	193	87	70	281	225
Financial Activities	722	577	561	449	75	60
Professional & Business Services	75	60	639	512	300	240
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	324	259	338	270	1,097	878
Other Services	345	276	1,038	831	1,777	1,422
Public Administration	166,696	133,356	185,583	148,466	174,112	139,290
TOTAL	\$425,961	\$340,770	\$496,199	\$396,961	\$517,758	\$414,206

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **JOHNSON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	51,796	41,437	151,878	121,502	158,567	126,853
Utilities	3,419	2,735	5,827	4,662	7,953	6,362
Construction	965,809	772,648	453,234	362,587	302,840	242,272
Manufacturing	30	24	238	191	30	24
Wholesale Trade	2,076	1,662	913	730	3,710	2,968
Retail Trade	712,785	570,228	416,346	333,079	336,757	269,405
Transportation & Warehousing	0	0	0	0	0	0
Information	2,217	1,774	7,244	5,795	8,121	6,497
Financial Activities	2,774	2,219	2,100	1,680	3,880	3,104
Professional & Business Services	590	472	758	606	954	763
Educational & Health Services	0	0	0	0	3	2
Leisure & Hospitality	643	515	734	587	405	324
Other Services	54	43	68	55	225	181
Public Administration	392,764	314,211	401,803	321,442	441,585	353,268
TOTAL	\$2,134,958	\$1,707,968	\$1,441,142	\$1,152,916	\$1,265,030	\$1,012,025

#### LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	9,202	6,134	12,437	8,292	21,365	14,243
Mining	2,103	1,407	7,124	4,750	13,980	9,322
Utilities	157,989	105,326	246,302	164,201	269,273	183,064
Construction	1,963,229	1,308,945	2,201,245	1,467,503	2,419,986	1,642,742
Manufacturing	262,004	174,669	349,705	233,136	581,595	397,901
Wholesale Trade	420,544	280,380	419,904	279,936	423,471	292,559
Retail Trade	1,343,103	898,273	1,171,088	782,312	775,654	530,544
Transportation & Warehousing	419,735	279,824	408,715	272,477	444,445	299,726
Information	458,912	305,941	110,553	73,672	251,849	170,143
Financial Activities	93,218	62,145	116,598	77,731	176,248	117,933
Professional & Business Services	66,216	44,144	81,314	54,209	85,168	59,365
Educational & Health Services	69,271	46,181	56,823	37,631	35,889	24,062
Leisure & Hospitality	73,303	48,868	68,148	45,452	159,660	108,437
Other Services	17,689	11,793	12,263	8,175	39,236	26,191
Public Administration	3,800,782	2,533,855	3,916,213	2,610,809	4,018,842	2,769,836
TOTAL	\$9,157,301	\$6,107,884	\$9,178,432	\$6,120,287	\$9,716,661	\$6,646,069

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### LINCOLN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	185	148	112	89	113	113
Mining	2,302,662	1,842,129	2,577,397	2,061,917	1,209,998	1,151,717
Utilities	422,176	337,741	304,107	243,286	339,315	315,505
Construction	231,563	185,250	962,210	769,768	1,436,388	1,401,991
Manufacturing	8,587	6,869	13,589	10,871	13,939	12,514
Wholesale Trade	38,244	30,598	104,338	83,470	45,651	44,860
Retail Trade	214,477	171,581	170,005	136,009	270,933	250,319
Transportation & Warehousing	75,695	60,556	72,530	58,024	92,028	84,907
Information	5,788	4,631	15,209	12,167	3,282	3,241
Financial Activities	2,778	2,222	12,439	9,951	14,882	13,962
Professional & Business Services	3,853	3,082	3,822	3,057	5,212	5,177
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	826	661	941	753	906	796
Other Services	507	405	269	215	5,009	4,977
Public Administration	1,068,756	855,005	1,290,648	1,032,518	1,144,460	1,069,420
TOTAL	\$4,376,096	\$3,500,879	\$5,527,614	\$4,422,096	\$4,582,114	\$4,359,498

#### **NATRONA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,177	4,942	4,711	3,769	6,882	5,506
Mining	2,078,474	1,662,779	2,483,098	1,986,478	3,518,583	2,814,867
Utilities	141,313	113,051	121,600	97,280	159,003	127,202
Construction	1,084,911	867,929	1,284,535	1,027,628	1,419,538	1,135,630
Manufacturing	183,402	146,722	135,918	108,735	269,058	215,247
Wholesale Trade	647,362	517,898	726,801	581,441	934,607	747,685
Retail Trade	696,109	556,887	1,017,549	814,063	1,212,694	970,186
Transportation & Warehousing	186,347	149,078	334,729	267,783	296,810	237,448
Information	88,465	70,772	53,185	42,548	78,611	62,889
Financial Activities	300,272	240,217	360,444	288,355	404,639	323,711
Professional & Business Services	44,750	35,800	32,273	25,819	34,363	27,491
Educational & Health Services	23,956	19,164	14,165	11,332	80,874	64,699
Leisure & Hospitality	41,829	33,463	56,330	45,064	40,099	32,110
Other Services	327,269	261,815	417,941	334,353	327,377	261,901
Public Administration	506,633	405,307	450,674	360,539	774,086	619,269
TOTAL	\$6,357,269	\$5,085,825	\$7,493,952	\$5,995,186	\$9,557,224	\$7,645,840

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **NIOBRARA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	26	17	15,414	10,276	44,534	29,690
Utilities	5,656	3,771	3,382	2,255	1,009	672
Construction	23,129	15,419	28,823	19,215	53,062	35,375
Manufacturing	2	1	15	10	168	112
Wholesale Trade	4,626	3,085	3,906	2,604	10,141	6,761
Retail Trade	9,959	6,639	16,833	11,223	4,944	3,296
Transportation & Warehousing	95,943	63,962	67,627	45,085	74,617	49,745
Information	667	445	245	163	2,727	1,818
Financial Activities	337	225	179	119	224	149
Professional & Business Services	0	0	0	0	394	263
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	23	16	0	0	0	0
Other Services	0	0	10	7	0	0
Public Administration	153,734	102,489	204,687	136,458	149,480	99,653
TOTAL	\$294,101	\$196,068	\$341,120	\$227,414	\$341,299	\$227,532

#### PARK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,691,661	1,691,661	1,167,560	1,147,164	1,295,550	980,893
Utilities	27,475	28,158	30,030	29,707	47,117	37,693
Construction	323,127	322,595	289,104	286,218	594,968	479,242
Manufacturing	69,410	69,413	50,252	49,387	76,135	60,908
Wholesale Trade	61,929	61,929	43,114	42,195	76,814	61,455
Retail Trade	216,244	213,657	811,389	808,821	-172,639	-232,652
Transportation & Warehousing	71,486	71,486	104,269	102,295	135,767	108,613
Information	7,490	7,584	15,880	15,775	33,474	26,794
Financial Activities	62,615	61,341	19,644	19,335	13,191	10,553
Professional & Business Services	6,554	6,554	4,460	4,368	22,884	18,340
Educational & Health Services	294	294	172	172	202	162
Leisure & Hospitality	58,070	58,070	67,147	63,563	140,655	112,524
Other Services	3,287	3,287	2,520	2,511	11,518	10,111
Public Administration	933,481	933,563	956,322	910,820	1,225,951	980,761
TOTAL	\$3,533,124	\$3,529,592	\$3,561,865	\$3,482,330	\$3,501,587	\$2,655,396

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **PLATTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	5,552	4,442	4,023	3,219	133	106
Utilities	990,503	792,403	1,195,319	956,255	1,256,842	1,005,473
Construction	65,989	52,791	37,386	29,909	40,724	32,579
Manufacturing	12	10	21	17	1,570	1,256
Wholesale Trade	63,205	50,566	56,557	45,246	43,721	34,977
Retail Trade	16,937	13,549	20,898	16,721	11,069	8,855
Transportation & Warehousing	268,867	215,093	353,083	282,466	372,007	297,605
Information	792	633	483	386	3,835	3,068
Financial Activities	200	160	582	466	994	795
Professional & Business Services	6,680	5,344	10,933	8,747	13,706	10,965
Educational & Health Services	22	17	30	24	16	13
Leisure & Hospitality	1,490	1,192	1,445	1,156	1,923	1,539
Other Services	909	727	2,362	1,889	2,458	1,966
Public Administration	372,180	297,744	310,119	248,095	303,600	242,880
TOTAL	\$1,793,338	\$1,434,672	\$1,993,242	\$1,594,597	\$2,052,598	\$1,642,078

#### **SHERIDAN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	1,642	1,095
Mining	1,077,023	718,015	1,282,955	855,303	263,185	175,457
Utilities	32,716	21,811	39,942	26,628	161,480	107,653
Construction	564,828	376,551	494,641	329,760	783,043	522,028
Manufacturing	69,256	46,170	12,252	8,168	22,856	15,237
Wholesale Trade	21,911	14,613	25,989	17,326	62,107	41,404
Retail Trade	189,654	126,490	345,694	230,512	364,927	243,356
Transportation & Warehousing	263,211	175,474	368,979	245,986	399,284	266,190
Information	19,441	12,961	31,833	21,222	37,082	24,721
Financial Activities	27,805	18,536	31,689	21,126	45,967	30,645
Professional & Business Services	13,478	8,985	11,516	7,677	16,820	11,213
Educational & Health Services	12,846	8,564	9,990	6,660	30,054	20,036
Leisure & Hospitality	28,214	18,809	16,227	10,818	19,203	12,802
Other Services	40,111	26,740	36,806	24,537	16,091	10,727
Public Administration	1,096,670	731,113	1,092,826	728,551	1,217,807	811,871
TOTAL	\$3,457,162	\$2,304,833	\$3,801,338	\$2,534,272	\$3,441,550	\$2,294,436

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### SUBLETTE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,962,591	1,962,591	4,202,300	4,202,300	6,961,791	6,961,791
Utilities	145,088	145,088	1,076,498	1,076,498	633,770	633,770
Construction	445,410	445,410	1,052,531	1,052,531	910,371	910,371
Manufacturing	3,730	3,730	1,741	1,741	6,410	6,410
Wholesale Trade	227,719	227,719	87,811	87,811	86,568	86,568
Retail Trade	631,159	631,159	126,860	126,860	70,747	70,747
Transportation & Warehousing	0	0	447	447	0	0
Information	16,488	16,488	17,329	17,329	30,143	30,143
Financial Activities	7,280	7,280	30,446	30,446	64	64
Professional & Business Services	15,170	15,170	62,202	62,202	2,321	2,321
Educational & Health Services	374	374	192	192	236	236
Leisure & Hospitality	527	527	547	547	511	511
Other Services	626	626	210	210	1,389	1,389
Public Administration	891,016	891,016	1,363,969	1,363,969	1,701,855	1,701,855
TOTAL	\$4,347,177	\$4,347,177	\$8,023,084	\$8,023,084	\$10,406,176	\$10,406,176

#### **SWEETWATER COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	6,058,178	4,740,840	9,213,838	6,142,598	10,576,155	7,037,319
Utilities	1,607,666	1,264,919	1,408,106	938,737	1,781,786	1,187,857
Construction	1,388,383	1,101,915	2,769,494	1,865,564	2,616,262	1,744,174
Manufacturing	1,426,766	1,103,980	2,312,648	1,541,761	3,395,917	2,263,945
Wholesale Trade	917,740	729,344	733,346	484,980	871,707	581,138
Retail Trade	573,556	443,037	475,247	315,582	428,568	285,713
Transportation & Warehousing	362,075	276,355	376,384	250,922	3,520,154	2,346,769
Information	21,846	16,683	47,983	31,988	29,637	19,758
Financial Activities	8,933	7,101	26,146	17,357	22,354	14,902
Professional & Business Services	25,985	20,536	41,819	27,879	47,483	31,655
Educational & Health Services	1,075	854	1,156	788	1,032	688
Leisure & Hospitality	13,092	9,898	16,756	11,171	10,912	7,274
Other Services	273,170	211,320	473,087	315,724	388,893	260,937
Public Administration	1,701,408	1,328,680	3,511,909	2,340,320	2,670,073	1,761,245
TOTAL	\$14,379,873	\$11,255,462	\$21,407,921	\$14,285,373	\$26,360,934	\$17,543,373

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **TETON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	0	0	111	74	15	10
Utilities	7,110	4,740	11,274	7,516	7,602	5,230
Construction	811,383	540,529	937,559	625,092	813,396	541,863
Manufacturing	17,716	11,811	15,342	10,228	26,020	17,346
Wholesale Trade	10,144	6,766	18,674	12,449	38,520	25,680
Retail Trade	664,324	443,508	1,024,682	685,777	1,165,497	778,527
Transportation & Warehousing	2,442	1,628	4,977	3,318	13,227	8,818
Information	14,675	9,783	13,042	8,694	13,355	8,903
Financial Activities	95,947	58,940	87,017	53,654	65,667	41,028
Professional & Business Services	39,581	26,387	61,609	41,073	54,335	36,223
Educational & Health Services	253	169	243	162	369	246
Leisure & Hospitality	355,637	221,168	435,389	274,575	441,905	275,760
Other Services	6,375	4,250	13,366	8,911	4,138	2,759
Public Administration	1,962,844	1,308,562	2,248,602	1,499,068	2,370,436	1,580,291
TOTAL	\$3,988,434	\$2,638,243	\$4,871,887	\$3,230,591	\$5,014,482	\$3,322,685

#### **UINTA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,451	1,161	2,317	1,853	1,047	838
Mining	215,219	170,617	145,765	116,585	228,780	183,024
Utilities	146,557	117,021	105,513	84,410	120,587	96,469
Construction	58,210	46,568	121,511	97,209	86,525	69,220
Manufacturing	15,213	12,170	89,335	71,468	19,658	15,726
Wholesale Trade	231,010	184,811	197,564	158,051	104,079	83,263
Retail Trade	50,851	40,630	88,049	70,053	165,436	132,389
Transportation & Warehousing	135,284	108,227	100,305	80,244	93,101	74,481
Information	138,380	110,704	107,940	86,352	138,082	110,465
Financial Activities	4,161	3,329	4,237	3,389	7,356	5,885
Professional & Business Services	3,817	3,054	4,577	3,661	7,525	6,020
Educational & Health Services	513	410	524	419	322	257
Leisure & Hospitality	21,114	16,891	25,043	20,034	48,788	39,031
Other Services	72,135	57,704	95,189	76,100	101,803	81,442
Public Administration	1,348,275	1,079,032	2,130,231	1,704,185	1,915,177	1,532,142
TOTAL	\$2,442,189	\$1,952,328	\$3,218,099	\$2,574,014	\$3,038,266	\$2,430,653

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

#### **WASHAKIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	222,172	177,737	261,191	208,953	77,356	61,876
Utilities	10,586	9,102	19,317	15,453	25,249	20,199
Construction	49,670	39,776	37,173	29,862	66,679	53,771
Manufacturing	39,170	31,179	44,300	35,440	39,875	31,900
Wholesale Trade	8,738	6,992	2,271	1,817	5,407	4,326
Retail Trade	38,873	31,220	30,942	24,757	36,203	28,963
Transportation & Warehousing	56,201	44,987	78,601	62,881	85,644	68,515
Information	51,219	40,975	33,971	27,177	47,338	37,870
Financial Activities	1,831	1,465	5,133	4,107	1,477	1,182
Professional & Business Services	783	626	445	356	688	550
Educational & Health Services	390	312	457	365	262	209
Leisure & Hospitality	718	575	415	332	954	763
Other Services	134,536	107,472	157,605	126,084	35,890	28,712
Public Administration	273,220	218,576	369,816	295,853	358,280	286,624
TOTAL	\$888,107	\$710,995	\$1,041,635	\$833,436	\$781,302	\$625,461

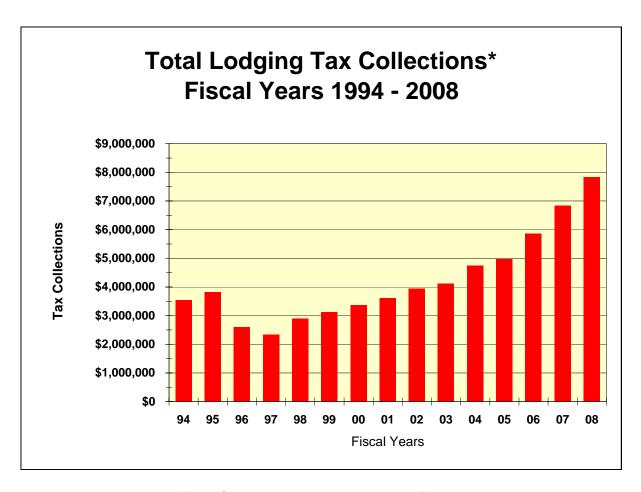
#### **WESTON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2006	FY 2006	FY 2007	FY 2007	FY 2008	FY 2008
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	10,608	8,487	6,881	5,505	5,044	4,035
Utilities	12,363	9,890	13,291	10,633	57,684	46,147
Construction	32,607	26,086	16,774	13,420	91,614	73,291
Manufacturing	33	26	32	25	350	280
Wholesale Trade	3,978	3,184	3,373	2,698	4,664	3,731
Retail Trade	9,031	7,225	54,617	43,696	158,915	127,132
Transportation & Warehousing	328,796	263,037	411,838	329,470	466,264	373,011
Information	126	101	253	203	83	66
Financial Activities	450	360	130	104	78	63
Professional & Business Services	54	43	194	155	229	183
Educational & Health Services	168	135	289	231	294	235
Leisure & Hospitality	1	1	12	9	35	28
Other Services	15	12	908	727	16	13
Public Administration	538,765	431,012	632,739	506,191	706,260	565,008
TOTAL	\$936,996	\$749,598	\$1,141,330	\$913,067	\$1,491,530	\$1,193,224

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 3%) taxes.

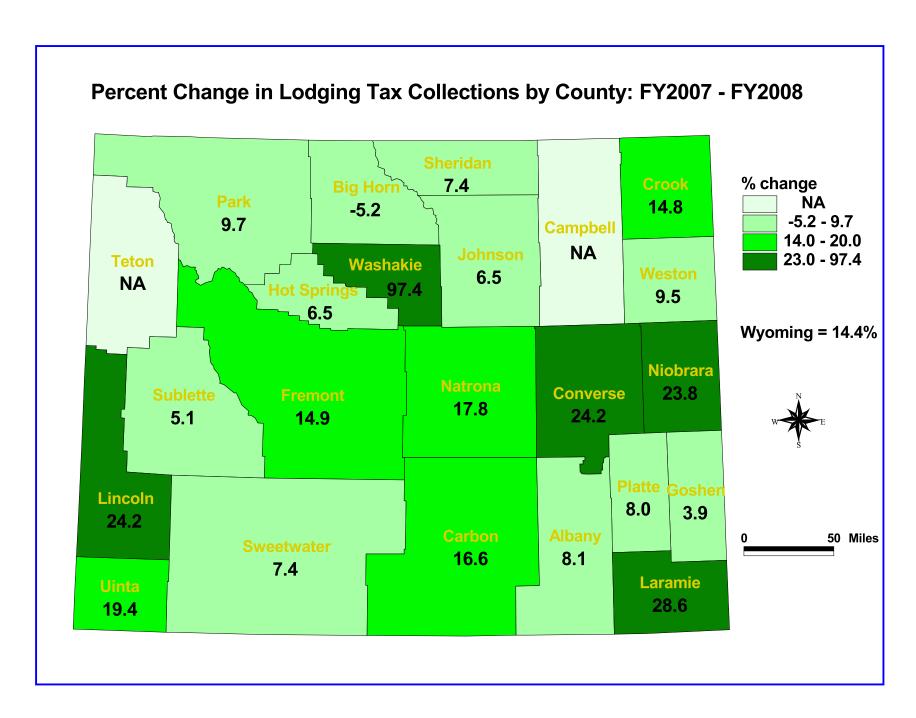
### **SECTION IV**

### LODGING TAX COLLECTIONS



<sup>\*</sup> Lodging tax imposition in Teton County was revoked beginning in FY 1996

Source: State of Wyoming, Department of Revenue



#### SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections, at \$7.8 million for fiscal year 2008, were up substantially from the \$6.8 million collected in the previous year, or 14.4 percent. Following the previous year's growth rate of 16.8 percent, this was the third year in a row with double-digit increase. All counties except one with a lodging tax imposition experienced expansions in lodging tax collections; among which 10 counties recorded at least double-digit increases. Washakie County's lodging taxes recorded the largest jump, nearly double the amount from one year earlier. Converse, Laramie, Lincoln, and Niobrara counties also demonstrated substantial increases in percentage terms, 23.0 percent or more during the year. Since April 1, 2007, the lodging tax rate was raised from 2% to 4% in Washakie County and Kemmerer City in Lincoln County, while the rate was changed to 4% from 3% in Laramie County. Carbon, Crook, Fremont, Natrona, and Uinta counties also experienced at least a 14 percent rise, respectively, in lodging tax collections.

Some of the lodging taxes in certain counties were not attributed to typical tourists, rather by out-of-state mining workers who occupied blocks of lodging spaces on a regular basis due to the lack of housing availability in local markets. However, the tourism industry also registered a robust year once again. The lodging tax collections in Park County, the largest in the state, totaled \$1.38 million in fiscal year 2008, showing an increase of 9.7 percent from the previous year level. Although there is not a lodging tax imposition, the sales tax collections on lodging services in Teton County also showed a double digit increase from the previous year level.

The lodging tax imposition in Teton County was revoked on July 1, 1995, and the city of Gillette has not had a lodging tax since July 1, 2005. The map in page 64 shows the percent change in lodging tax collections by county between fiscal years 2007 and 2008.

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Albany County	\$10,419	\$23,142	\$21,592	\$36,588	\$33,086	\$29,041	\$31,590	\$44,100	\$61,014	\$64,837	\$62,661	\$66,378
Laramie	\$141,669	\$144,480	\$173,025	\$244,627	\$265,979	\$282,262	\$282,914	\$356,934	\$349,187	\$414,426	\$524,036	\$567,553
Rock River	\$57	\$282	\$432	\$595	\$728	\$739	\$588	\$314	\$490	\$416	\$223	\$711
TOTAL	\$152,145	\$167,903	\$195,050	\$281,810	\$299,793	\$312,042	\$315,092	\$401,348	\$410,691	\$479,679	\$586,921	\$634,643
Big Horn County	NA											
Greybull	\$15,017	\$11,679	\$10,850	\$11,096	\$11,185	\$11,159	\$11,439	\$12,135	\$12,591	\$14,234	\$18,375	\$18,785
Lovell	\$7,888	\$8,449	\$7,121	\$8,594	\$7,832	\$7,539	\$6,999	\$7,104	\$6,058	\$6,774	\$6,709	\$4,985
TOTAL	\$22,905	\$20,128	\$17,972	\$19,690	\$19,017	\$18,698	\$18,438	\$19,239	\$18,648	\$21,008	\$25,084	\$23,770
Campbell County	NA											
Gillette	\$149,568	\$141,447	\$169,749	\$191,230	\$196,793	\$219,385	\$220,235	\$230,215	\$251,211	\$51,226	\$0	\$0
TOTAL	\$149,568	\$141,447	\$169,749	\$191,230	\$196,793	\$219,385	\$220,235	\$230,215	\$251,211	\$51,226	\$0	\$0
Carbon County	\$38,412	\$54,274	\$55,268	\$57,102	\$58,195	\$52,573	\$49,928	\$50,634	\$38,557	\$42,897	\$48,184	\$51,389
Baggs	\$5,077	\$4,981	\$6,879	\$8,575	\$7,664	\$6,725	\$7,167	\$7,522	\$7,638	\$8,959	\$8,998	\$11,758
Elk Mountain	\$101	\$0	\$0	\$0	\$0	\$0	\$952	\$1,401	\$1,303	\$1,828	\$1,888	\$2,543
Encampment	\$244	\$734	\$623	\$868	\$867	\$826	\$1,031	\$863	\$791	\$967	\$954	\$1,235
Hanna	\$1,017	\$707	\$645	\$601	\$546	\$697	\$356	\$428	\$207	\$401	\$0	\$0
Medicine Bow	\$91	\$140	\$325	\$238	\$363	\$405	\$472	\$447	\$989	\$1,268	\$1,504	\$1,380
Rawlins	\$72,867	\$86,800	\$94,865	\$108,328	\$97,448	\$110,370	\$116,282	\$128,144	\$165,741	\$215,840	\$305,047	\$361,824
Riverside	\$1,025	\$788	\$3,847	\$1,052	\$4,836	\$863	\$965	\$880	\$1,279	\$1,244	\$1,515	\$1,712
Saratoga	\$17,292	\$22,677	\$22,440	\$28,286	\$29,767	\$32,515	\$30,007	\$34,665	\$33,050	\$34,440	\$36,993	\$40,333
Sinclair	\$0	\$27	\$0	\$0	\$0	\$7	\$0	\$0	\$0	\$0	\$2	\$0
TOTAL	\$136,126	\$171,128	\$184,891	\$205,050	\$199,686	\$204,980	\$207,158	\$224,985	\$249,555	\$307,844	\$405,084	\$472,174
Converse County	\$2,983	\$4,507	\$4,416	\$4,431	\$3,455	\$2,955	\$3,822	\$4,603	\$4,179	\$4,553	\$4,484	\$7,697
Douglas	\$47,396	\$45,085	\$58,095	\$58,310	\$48,933	\$55,896	\$57,393	\$84,436	\$104,480	\$130,936	\$159,723	\$197,526
Glenrock	\$910	\$992	\$1,355	\$1,895	\$2,195	\$2,849	\$2,554	\$3,865	\$3,763	\$2,670	\$3,878	\$3,530
TOTAL	\$51,290	\$50,584	\$63,866	\$64,636	\$54,583	\$61,701	\$63,769	\$92,904	\$112,421	\$138,158	\$168,085	\$208,753
Crook County	\$5,162	\$7,373	\$8,318	\$7,721	\$5,907	\$6,314	\$7,297	\$6,676	\$6,720	\$7,059	\$8,336	\$9,275
Moorcroft	\$4,435	\$3,262	\$4,137	\$4,606	\$4,780	\$5,057	\$4,972	\$4,877	\$4,120	\$5,752	\$6,603	\$6,984
Sundance	\$16,795	\$19,266	\$20,845	\$24,115	\$25,259	\$24,262	\$27,241	\$25,113	\$24,571	\$25,761	\$30,872	\$33,052
Hulett	\$1,819	\$995	\$920	\$1,886	\$3,179	\$2,915	\$3,528	\$3,502	\$4,303	\$4,121	\$4,491	\$8,446
Pine Haven	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49	\$120	\$141
TOTAL	\$28,212	\$30,896	\$34,220	\$38,328	\$39,125	\$38,548	\$43,038	\$40,168	\$39,714	\$42,741	\$50,422	\$57,899
Fremont County	\$31,160	\$71,474	\$73,694	\$49,843	\$44,810	\$22,832	\$30,178	\$39,530	\$42,470	\$43,274	\$46,193	\$51,934
Dubois	\$15,367	\$6,434	\$9,591	\$19,399	\$20,604	\$26,841	\$25,007	\$26,297	\$26,257	\$27,126	\$30,832	\$34,020
Lander	\$23,014	\$16,548	\$17,781	\$24,764	\$28,375	\$42,598	\$46,136	\$50,136	\$52,706	\$55,002	\$58,079	\$71,691
Shoshoni	\$2,093	\$0	\$0	\$3,271	\$2,781	\$14,916	\$2,722	\$4,283	\$3,964	\$2,923	\$2,839	\$3,157
Riverton	\$49,423	\$52,879	\$58,659	\$64,983	\$73,971	\$81,030	\$71,494	\$82,890	\$82,452	\$101,567	\$126,793	\$143,647
TOTAL	\$121,058	\$147,335	\$159,725	\$162,260	\$170,541	\$188,217	\$175,537	\$203,136	\$207,848	\$229,892	\$264,736	\$304,449

Source: State of Wyoming, Department of Revenue

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Goshen County	\$243	\$1,638	\$1,291	\$1,044	\$2,414	\$3,528	\$2,946	\$2,587	\$2,958	\$3,676	\$3,673	\$4,187
Fort Laramie	\$463	\$269	\$333	\$110	\$190	\$287	\$17	\$15	\$15	\$7	\$21	\$103
Torrington	\$32,473	\$32,674	\$41,249	\$48,198	\$48,518	\$40,436	\$41,921	\$38,733	\$41,532	\$43,334	\$49,166	\$50,615
TOTAL	\$33,179	\$34,580	\$42,872	\$49,352	\$51,122	\$44,251	\$44,885	\$41,335	\$44,505	\$47,017	\$52,860	\$54,905
Hot Springs County	\$3,879	\$4,733	\$3,753	\$8,311	\$14,482	\$11,656	\$11,302	\$9,905	\$10,556	\$31,481	\$38,584	\$38,815
East Thermopolis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thermopolis	\$46,785	\$48,425	\$43,460	\$50,358	\$45,467	\$46,569	\$48,905	\$48,539	\$53,325	\$113,029	\$122,153	\$132,407
TOTAL	\$50,664	\$53,158	\$47,212	\$58,669	\$59,949	\$58,225	\$60,207	\$58,444	\$63,881	\$144,510	\$160,737	\$171,222
Johnson County	\$16,687	\$29,770	\$31,478	\$31,922	\$32,797	\$31,121	\$32,814	\$33,258	\$31,557	\$34,242	\$34,826	\$28,609
Buffalo	\$47,363	\$35,027	\$41,099	\$46,856	\$57,682	\$57,908	\$63,048	\$64,807	\$64,216	\$75,908	\$91,733	\$106,190
Kaycee	\$1,031	\$959	\$751	\$644	\$1,328	\$1,346	\$1,340	\$1,436	\$1,841	\$1,983	\$2,253	\$2,343
TOTAL	\$65,081	\$65,756	\$73,328	\$79,422	\$91,807	\$90,376	\$97,203	\$99,501	\$97,614	\$112,133	\$128,812	\$137,142
Laramie County	\$91,151	\$116,821	\$136,188	\$134,655	\$126,834	\$121,672	\$120,041	\$164,458	\$159,754	\$162,943	\$54,626	\$80,627
Cheyenne	\$224,146	\$234,632	\$222,819	\$245,706	\$281,828	\$289,999	\$329,817	\$485,896	\$501,793	\$600,112	\$855,710	\$1,090,759
Burns	\$2,519	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pine Bluffs	\$630	\$2,893	\$3,097	\$3,351	\$3,626	\$3,017	\$3,268	\$4,702	\$4,216	\$4,295	\$5,215	\$5,861
TOTAL	\$318,445	\$354,345	\$362,104	\$383,712	\$412,288	\$414,688	\$453,126	\$655,057	\$665,764	\$767,350	\$915,552	\$1,177,246
Lincoln County	NA	NA	NA	NA	NA	NA						
Afton	\$9,492	\$9,623	\$10,196	\$9,948	\$9,149	\$9,858	\$12,067	\$14,649	\$12,301	\$11,338	\$13,385	\$13,648
Cokeville	\$1,829	\$2,235	\$2,959	\$2,725	\$2,109	\$2,196	\$3,062	\$2,893	\$1,858	\$1,641	\$2,770	\$4,204
Diamondville	NA	NA	NA	NA	\$2,246	\$12,070	\$13,392	\$16,402	\$11,962	\$15,232	\$18,390	\$15,296
Kemmerer	NA	NA	NA	NA	\$284	\$6,460	\$9,267	\$12,036	\$6,734	\$8,845	\$11,358	\$23,881
TOTAL	\$11,321	\$11,859	\$13,154	\$12,673	\$13,788	\$30,583	\$37,787	\$45,981	\$32,855	\$37,058	\$45,902	\$57,029
Natrona County	\$58,556	\$59,320	\$66,922	\$38,715	\$7,905	\$9,924	\$13,501	\$16,494	\$18,955	\$10,575	\$98,071	\$118,348
Bar Nunn	\$739	\$190	\$1,119	\$1,207	\$1,086	\$1,141	\$1,428	\$1,786	\$3,000	\$2,740	\$2,639	\$0
Casper	\$188,770	\$198,689	\$194,555	\$239,124	\$320,458	\$435,095	\$445,254	\$495,972	\$515,190	\$609,841	\$562,380	\$635,505
Edgerton	\$1,030	\$1,005	\$1,104	\$1,176	\$1,534	\$2,374	\$1,691	\$3,312	\$3,718	\$4,730	\$3,812	\$3,818
Evansville	\$17,448	\$20,212	\$21,695	\$33,283	\$45,562	\$61,643	\$58,035	\$59,380	\$80,629	\$100,098	\$181,317	\$251,286
Mills	\$180	\$949	\$0	\$766	\$544	\$171	\$200	\$989	\$1,986	\$2,181	\$8,027	\$0
TOTAL	\$266,722	\$280,365	\$285,396	\$314,271	\$377,089	\$510,348	\$520,110	\$577,933	\$623,478	\$730,165	\$856,247	\$1,008,958
Niobrara County	NA	NA	NA	NA	NA	NA						
Lusk	\$17,195	\$17,178	\$17,661	\$20,764	\$21,732	\$19,434	\$21,238	\$22,714	\$19,719	\$26,907	\$27,381	\$33,889
TOTAL	\$17,195	\$17,178	\$17,661	\$20,764	\$21,732	\$19,434	\$21,238	\$22,714	\$19,719	\$26,907	\$27,381	\$33,889
Park County	\$150,230	\$461,364	\$532,387	\$506,583	\$479,375	\$430,000	\$466,361	\$446,807	\$464,086	\$508,327	\$483,065	\$528,024
Cody	\$226,847	\$275,789	\$307,757	\$340,823	\$416,231	\$468,177	\$521,212	\$557,945	\$558,232	\$618,018	\$730,539	\$808,075
Meeteetse	\$2,141	\$5,569	\$3,620	\$5,963	\$1,864	\$1,061	\$1,223	\$939	\$833	\$1,001	\$288	\$352
Powell	\$18,415	\$27,599	\$29,833	\$26,593	\$32,024	\$34,190	\$36,140	\$40,761	\$41,633	\$45,669	\$47,356	\$46,857
TOTAL	\$397,632	\$770,320	\$873,596	\$879,962	\$929,494	\$933,428	\$1,024,936	\$1,046,451	\$1,064,785	\$1,173,014	\$1,261,247	\$1,383,307

Source: State of Wyoming, Department of Revenue

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008
Platte County	NA											
Guernsey	\$4,746	\$5,586	\$4,350	\$4,491	\$5,370	\$4,437	\$4,254	\$3,944	\$4,854	\$5,438	\$6,147	\$6,637
TOTAL	\$4,746	\$5,586	\$4,350	\$4,491	\$5,370	\$4,437	\$4,254	\$3,944	\$4,854	\$5,438	\$6,147	\$6,637
Sheridan County	NA											
Sheridan	\$134,298	\$137,994	\$150,326	\$173,425	\$170,336	\$173,508	\$174,554	\$191,495	\$214,636	\$450,132	\$552,138	\$592,804
TOTAL	\$134,298	\$137,994	\$150,326	\$173,425	\$170,336	\$173,508	\$174,554	\$191,495	\$214,636	\$450,132	\$552,138	\$592,804
Sublette County	NA	NA	NA	NA	\$2,086	\$13,206	\$17,557	\$21,856	\$23,151	\$25,357	\$31,136	\$28,206
Big Piney	NA	NA	NA	NA	\$268	\$4,251	\$4,416	\$4,969	\$5,204	\$7,450	\$9,455	\$8,396
Marbleton	NA	NA	NA	NA	\$2,238	\$12,128	\$11,445	\$17,395	\$18,197	\$20,682	\$19,244	\$19,028
Pinedale	\$0	\$0	\$0	\$0	\$4,357	\$74,510	\$90,291	\$97,699	\$120,104	\$181,990	\$196,489	\$213,774
TOTAL	\$0	\$0	\$0	\$0	\$8,949	\$104,095	\$123,709	\$141,918	\$166,656	\$235,479	\$256,324	\$269,404
Sweetwater County	\$56,772	\$60,490	\$55,745	\$39,936	\$42,219	\$44,229	\$42,437	\$46,443	\$39,528	\$44,028	\$58,535	\$66,381
Green River	\$14,374	\$20,148	\$20,041	\$20,509	\$22,986	\$24,215	\$26,669	\$33,193	\$34,590	\$38,299	\$46,786	\$57,052
Rock Springs	\$154,384	\$185,772	\$190,877	\$210,528	\$242,455	\$253,932	\$253,385	\$310,402	\$362,543	\$465,365	\$581,963	\$615,355
Wamsutter	\$677	\$1,956	\$1,809	\$2,126	\$2,553	\$1,438	\$2,334	\$3,526	\$3,947	\$3,517	\$3,853	\$3,414
TOTAL	\$226,207	\$268,365	\$268,472	\$273,099	\$310,213	\$323,814	\$324,825	\$393,564	\$440,609	\$551,210	\$691,137	\$742,202
Teton County	\$450	NA										
Jackson	\$170	NA										
TOTAL	\$620	NA										
Uinta County	NA											
Evanston	\$91,840	\$102,937	\$99,029	\$106,184	\$117,286	\$135,146	\$126,473	\$194,029	\$174,290	\$224,118	\$282,145	\$336,814
TOTAL	\$91,840	\$102,937	\$99,029	\$106,184	\$117,286	\$135,146	\$126,473	\$194,029	\$174,290	\$224,118	\$282,145	\$336,814
Washakie County	\$1,435	\$1,026	\$1,080	\$1,838	\$1,070	\$395	\$317	\$377	\$367	\$464	\$647	\$2,540
Ten Sleep	\$1,568	\$1,670	\$1,819	\$2,595	\$2,755	\$2,628	\$2,932	\$3,131	\$2,498	\$2,312	\$2,312	\$4,670
Worland	\$27,203	\$25,589	\$25,768	\$24,086	\$25,412	\$24,477	\$25,319	\$27,527	\$28,241	\$30,349	\$38,574	\$74,783
TOTAL	\$30,206	\$28,286	\$28,667	\$28,519	\$29,237	\$27,500	\$28,569	\$31,035	\$31,106	\$33,125	\$41,533	\$81,993
Weston County	\$14,758	\$17,562	\$15,891	\$14,238	\$15,706	\$16,233	\$13,599	\$14,268	\$15,028	\$30,120	\$36,124	\$36,964
Newcastle	\$8,618	\$6,009	\$6,952	\$7,360	\$8,776	\$8,871	\$7,936	\$7,345	\$9,731	\$18,797	\$24,347	\$28,906
Upton	\$253	\$950	\$781	\$768	\$945	\$1,015	\$1,797	\$1,182	\$1,222	\$2,741	\$4,087	\$4,814
TOTAL	\$23,629	\$24,521	\$23,625	\$22,366	\$25,427	\$26,119	\$23,332	\$22,795	\$25,982	\$51,659	\$64,559	\$70,684
GRAND TOTAL	\$2,333,088	\$2,884,671	\$3,115,266	\$3,369,913	\$3,603,625	\$3,939,521	\$4,108,475	\$4,738,192	\$4,960,822	\$5,859,863	\$6,843,052	\$7,825,924

#### **GLOSSARY**

#### North American Industry Classification System (NAICS)

- 11 Agriculture, Forestry, Fishing and Hunting: The Agriculture, Forestry, Fishing and Hunting sector comprises establishments primarily engaged in growing crops, raising animals, harvesting timber, and harvesting fish and other animals from a farm, ranch, or their natural habitats.
- **21 Mining:** The Mining sector comprises establishments that extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, beneficiating (e.g., crushing, screening, washing, and flotation), and other preparation customarily performed at the mine site, or as a part of mining activity.
- **22 Utilities:** The Utilities sector comprises establishments engaged in the provision of the following utility services: electric power, natural gas, steam supply, water supply, and sewage removal. Within this sector, the specific activities associated with the utility services provided vary by utility: electric power includes generation, transmission, and distribution; natural gas includes distribution; steam supply includes provision and/or distribution; water supply includes treatment and distribution; and sewage removal includes collection, treatment, and disposal of waste through sewer systems and sewage treatment facilities.
- **23 Construction:** The construction sector comprises establishments primarily engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Establishments primarily engaged in the preparation of sites for new construction and establishments primarily engaged in subdividing land for sale as building sites also are included in this sector.
- **31-33 Manufacturing:** The Manufacturing sector comprises establishments engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction.
- **42 Wholesale Trade:** The Wholesale Trade sector comprises establishments engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The merchandise described in this sector includes the outputs of agriculture, mining, manufacturing, and certain information industries, such as publishing.
- **44-45 Retail Trade:** The Retail Trade sector comprises establishments engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The retailing process is the final step in the distribution of merchandise; retailers are, therefore, organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers: store and nonstore retailers.
- **48-49 Transportation and Warehousing:** The Transportation and Warehousing sector includes industries providing transportation of passengers and cargo, warehousing and storage for goods, scenic

and sightseeing transportation, and support activities related to modes of transportation. Establishments in these industries use transportation equipment or transportation related facilities as a productive asset. The type of equipment depends on the mode of transportation. The modes of transportation are air, rail, water, road, and pipeline.

**51 Information:** The Information sector comprises establishments engaged in the following processes: (a) producing and distributing information and cultural products, (b) providing the means to transmit or distribute these products as well as data or communications, and (c) processing data.

**52 Finance and Insurance:** The Finance and Insurance sector comprises establishments primarily engaged in financial transactions (transactions involving the creation, liquidation, or change in ownership of financial assets) and/or in facilitating financial transactions.

**53 Real Estate and Rental and Leasing:** The Real Estate and Rental and Leasing sector comprises establishments primarily engaged in renting, leasing, or otherwise allowing the use of tangible or intangible assets, and establishments providing related services. The major portion of this sector comprises establishments that rent, lease, or otherwise allow the use of their own assets by others. The assets may be tangible, as is the case of real estate and equipment, or intangible, as is the case with patents and trademarks.

54 Professional, Scientific, and Technical Services: The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

55 Management of Companies and Enterprises: The Management of Companies and Enterprises sector comprises (1) establishments that hold the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing management decisions or (2) establishments (except government establishments) that administer, oversee, and manage establishments of the company or enterprise and that normally undertake the strategic or organizational planning and decision-making role of the company or enterprise. Establishments that administer, oversee, and manage may hold the securities of the company or enterprise.

56 Administrative and Support and Waste Management and Remediation Services: The Administrative and Support and Waste Management and Remediation Services sector comprises establishments performing routine support activities for the day-to-day operations of other organizations. These essential activities are often undertaken in-house by establishments in many sectors of the economy. The establishments in this sector specialize in one or more of these support activities and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: office administration, hiring and placing of personnel, document preparation and similar clerical services, solicitation, collection, security and surveillance services, cleaning, and waste disposal services.

**61 Educational Services:** The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

**62 Health Care and Social Assistance:** The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

71 Arts, Entertainment, and Recreation: The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure-time interests.

**72 Accommodation and Food Services:** The Accommodation and Food Services sector comprises establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption. The sector includes both accommodation and food services establishments because the two activities are often combined at the same establishment.

81 Other Services (except Public Administration): The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grant making, advocacy, and providing dry-cleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

**92 Public Administration:** The Public Administration sector consists of establishments of federal, state, and local government agencies that administer, oversee, and manage public programs and have executive, legislative, or judicial authority over other institutions within a given area. These agencies also set policy, create laws, adjudicate civil and criminal legal cases, provide for public safety and for national defense. In general, government establishments in the Public Administration sector oversee governmental programs and activities that are not performed by private establishments. Establishments in this sector typically are engaged in the organization and financing of the production of public goods and services, most of which are provided for free or at prices that are not economically significant.

For this report, a few industries are combinations of the original NAICS sectors described above with the following commonly adopted names:

Financial Activities: Finance and Insurance (52) + Real Estate and Rental and Leasing (53).

**Professional & Business Services:** Professional, Scientific, and Technical Services (54) + Management of Companies and Enterprises (55) + Administrative and Support and Waste Management and Remediation Services (56).

**Educational & Health Services:** Educational Services (61) + Health Care and Social Assistance (62).

**Leisure & Hospitality:** Arts, Entertainment, and Recreation (71) + Accommodation and Food Services (72).

A detailed lists of 2002 NAICS codes (with links to definitions) may be accessed from the U.S. Census Bureau's website at: <a href="http://www.census.gov/">http://www.census.gov/</a>