**FOR IMMEDIATE RELEASE**
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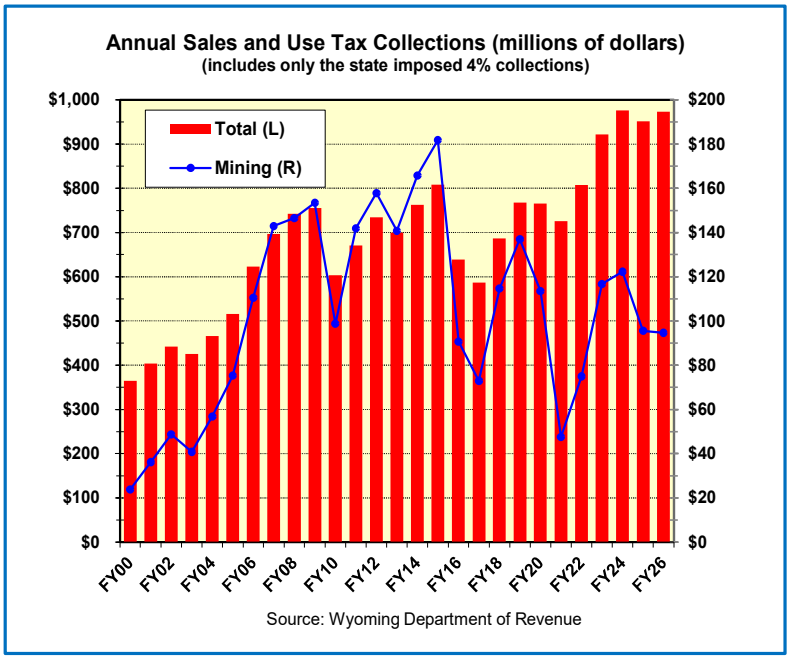
Contact: Dr. Wenlin Liu, Administrator

## Sales and Use Tax Collections Recover with a 2.3% Increase in FY 2026 Following FY 2025 Decline

**CHEYENNE** -- Total sales and use tax collections in fiscal year (FY) 2026 grew moderately, according to the State of Wyoming, Economic Analysis Division's annual publication "Wyoming Sales, Use, and Lodging Tax Revenue Report for FY 2026." The state-imposed 4% tax collections increased by 2.3 percent, rebounding from the decline observed in FY 2025. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only include the state-imposed 4% taxes to reflect changes in taxable sales over time. "This moderate expansion is primarily due to increased sales at retail stores and online shopping by both businesses and residents," said Dr. Wenlin Liu, Administrator with the Department of Administration and Information, Economic Analysis Division.




The 51st edition of the report contains sales and use tax collection information categorized by the North American Industry Classification System (NAICS) super sector. Additionally, the report provides information about sales tax collections for the retail trade sub-sector components as well as for the accommodation and food services sector. Also included in this publication are annual lodging tax collections by county.

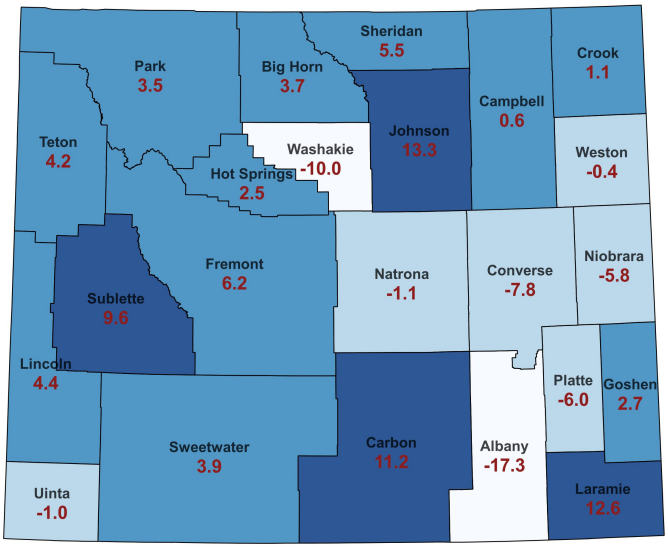
After a moderate contraction (-2.5%) in FY25, Wyoming's sales and use tax collections experienced an increase in FY 2026. More than half of the major economic sectors experienced a growth in collections compared to FY 2025. After a sharp decline (-21.9%) in FY 2025, Wyoming's pivotal industry, mining, remained relatively flat (-0.9%) in FY 2026. Wholesale trade had the largest decrease (-16.6 percent) in year over-over collections of any sector, due to the pullback of wind power projects. Collections from the construction and information sectors decreased by 4.9 and 4.4 percent, respectively. On the other hand, the transportation and warehousing industry led the annual percentage growth with 11.6 percent, while manufacturing and other services (reflecting taxes from automotive and machinery repair and maintenance) showed growth of 6.2 percent and 7.5 percent, each. Retail trade collections (excluding those of motor vehicles), the largest industry sector in terms of sales tax and use collections, increased 5.8 percent, the

strongest performance in three years. Finally, sales and use taxes from online shopping (a sub-sector of retail trade) continued their strong growth, increasing 11.5 percent. In FY 2026, collections from these e-commerce transactions accounted for 9.6 percent of the state's total sales and use taxes, a significant increase from just 1.9 percent in FY 2019. In contrast, the proportion of sales and use tax collections from the mining industry was approximately 10.0 percent over the most recent two fiscal years, which is a substantial decline compared to the over 20.0 percent average during the ten-year period from FY 2006 to FY 2015. "As the energy sector, particularly natural gas and coal mining operations, continues to decline and the state's economy becomes more diversified, the composition of taxable sales among sectors has undergone a profound change," Dr. Liu stated.

Across the state, year-over-year statewide sales and use tax collections increased in 15 counties. Johnson (13.3%), Laramie (12.6%), and Carbon (11.2%) experienced double-digit increases. Sublette County also experienced robust growth, at 9.6 percent. These counties benefited either from increased retail sales, increased mineral exploration activities in FY 2026, or both. Albany County (-17.3%) suffered the largest decrease in collections compared to FY 2025, which was primarily caused by the reduction in activities related to wind power construction, while Washakie County's large percentage contraction (-10.0%) was due to a sizable, one-time use tax payment from the manufacturing sector in FY 2025, which compromised this annual comparison. Caused by reduced activities in the mining industry, Converse County also showed a large decline in collections, at -7.8 percent.

**Percent Change in Sales and Use Tax (4%) Collections: FY2025 - FY2026**

**Wyoming = 2.3%**




Source: Wyoming Department of Revenue

Lodging tax collections (including local lodging taxes) totaled $70.6 million for FY 2026, up 4.8 percent from the $67.4 million collected in the previous year. The year-over-year change for the state-imposed 3 percent lodging tax collections was 5.8 percent, compared to the increase of 5.3 percent in FY 2025. "Recreation visits to both Yellowstone and Grand Teton National Parks in FY 2026 were the second highest ever recorded, benefiting lodging sales, particularly in Teton and Park counties," Liu commented.

Big Horn County (18.6%) showed the fastest growth in lodging tax collections, followed by Sublette (15.3%). Johnson, Laramie, and Lincoln counties also experienced double-digit growth. Teton County, which collects more than half of Wyoming's lodging taxes due to its geographical inclusion of or proximity to Yellowstone and Grand Teton National parks, experienced robust increase of 9.3 percent from FY 2025 to FY 2026. Conversely, double-digit declines occurred in three counties – Campbell (-10.5%), Sweetwater (-11.3%), and Weston (-11.8%) during the same period.

*The complete report is available online: https://ai.wyo.gov/divisions/economic-analysis*

| TOTAL SALES AND USE TAX COLLECTIONS ($) BY COUNTY | FY 2024 | | FY 2025 | | FY 2026 | | % Ch FY25-26 |
|---|---|---|---|---|---|---|---|
| | Total Taxes | 4% Taxes | Total Taxes | 4% Taxes | Total Taxes | 4% Taxes | 4% Taxes |
| ALBANY | 76,851,462 | 51,143,438 | 72,390,299 | 48,159,183 | 59,924,896 | 39,848,595 | -17.3% |
| BIG HORN | 13,079,546 | 10,448,217 | 14,232,411 | 11,367,445 | 14,765,275 | 11,793,459 | 3.7% |
| CAMPBELL | 171,156,564 | 136,784,806 | 157,204,068 | 125,607,691 | 158,218,606 | 126,420,071 | 0.6% |
| CARBON | 36,579,274 | 24,336,477 | 36,721,193 | 24,428,361 | 40,818,208 | 27,155,915 | 11.2% |
| CONVERSE | 97,394,060 | 77,843,873 | 86,904,368 | 69,445,213 | 80,105,430 | 64,003,014 | -7.8% |
| CROOK | 14,339,718 | 9,534,762 | 14,582,491 | 9,927,216 | 12,582,349 | 10,035,097 | 1.1% |
| FREMONT | 47,928,773 | 34,735,261 | 48,441,813 | 35,633,244 | 47,384,444 | 37,834,652 | 6.2% |
| GOSHEN | 13,908,038 | 10,576,441 | 13,514,306 | 10,274,201 | 13,878,176 | 10,551,150 | 2.7% |
| HOT SPRINGS | 6,544,742 | 4,338,938 | 7,886,034 | 5,242,306 | 8,082,162 | 5,374,800 | 2.5% |
| JOHNSON | 15,235,332 | 12,171,464 | 17,223,731 | 13,768,989 | 19,498,842 | 15,601,418 | 13.3% |
| LARAMIE | 207,418,194 | 137,954,350 | 204,966,872 | 136,272,589 | 224,745,141 | 153,419,374 | 12.6% |
| LINCOLN | 38,846,507 | 31,038,587 | 36,108,110 | 28,842,494 | 37,704,948 | 30,117,532 | 4.4% |
| NATRONA | 134,540,355 | 107,481,498 | 140,804,965 | 110,782,759 | 154,061,631 | 109,541,803 | -1.1% |
| NIOBRARA | 5,543,513 | 3,687,981 | 5,189,778 | 3,450,974 | 4,886,117 | 3,249,739 | -5.8% |
| PARK | 38,834,759 | 39,242,747 | 42,685,465 | 42,686,105 | 44,165,654 | 44,165,654 | 3.5% |
| PLATTE | 22,693,015 | 15,097,780 | 19,731,916 | 13,123,868 | 18,558,887 | 12,341,431 | -6.0% |
| SHERIDAN | 52,937,804 | 35,202,095 | 54,408,897 | 36,168,440 | 57,380,238 | 38,140,446 | 5.5% |
| SUBLETTE | 19,347,605 | 19,347,605 | 19,053,328 | 19,053,328 | 20,888,555 | 20,888,555 | 9.6% |
| SWEETWATER | 118,586,127 | 78,987,279 | 104,973,534 | 69,823,543 | 108,918,040 | 72,521,933 | 3.9% |
| TETON | 146,701,557 | 94,587,301 | 155,630,815 | 98,552,228 | 185,089,254 | 102,660,036 | 4.2% |
| UINTA | 33,543,064 | 26,801,562 | 29,376,193 | 23,465,870 | 29,089,702 | 23,237,113 | -1.0% |
| WASHAKIE | 9,849,530 | 7,868,295 | 10,851,954 | 8,669,690 | 9,774,102 | 7,806,818 | -10.0% |
| WESTON | 7,948,984 | 6,348,927 | 8,127,691 | 6,498,900 | 8,101,336 | 6,471,833 | -0.4% |
| **WYOMING** | **$1,329,808,524** | **$975,559,684** | **$1,301,010,233** | **$951,244,637** | **$1,358,621,992** | **$973,180,436** | **2.3%** |

| SALES AND USE TAX COLLECTIONS ($) BY INDUSTRY | FY 2024 | | FY 2025 | | FY 2026 | | % Ch FY25-26 |
|---|---|---|---|---|---|---|---|
| | Total Taxes | 4% Taxes | Total Taxes | 4% Taxes | Total Taxes | 4% Taxes | 4% Taxes |
| Agr, Fores., Fish., & Hunting | 498,358 | 377,941 | 473,984 | 366,694 | 469,447 | 364,080 | -0.7% |
| Mining | 159,714,635 | 122,314,385 | 123,974,181 | 95,547,763 | 122,977,286 | 94,692,621 | -0.9% |
| Utilities | 82,215,602 | 58,263,769 | 76,239,653 | 54,500,963 | 72,773,381 | 52,650,371 | -3.4% |
| Construction | 20,768,522 | 15,146,099 | 26,404,652 | 18,786,691 | 25,001,063 | 17,874,926 | -4.9% |
| Manufacturing | 35,702,841 | 26,309,883 | 37,335,268 | 27,558,110 | 39,566,549 | 29,262,192 | 6.2% |
| Wholesale Trade | 84,500,897 | 63,128,406 | 82,605,860 | 62,239,570 | 70,282,791 | 51,906,808 | -16.6% |
| Retail Trade | 517,692,160 | 379,486,465 | 524,577,630 | 382,601,101 | 566,796,627 | 404,878,785 | 5.8% |
| Transp. & Warehousing | 9,287,615 | 6,730,890 | 7,491,728 | 5,404,813 | 8,342,520 | 6,029,462 | 11.6% |
| Information | 14,748,850 | 10,718,598 | 15,499,254 | 11,228,889 | 14,955,679 | 10,729,958 | -4.4% |
| Financial Activities* | 56,381,505 | 41,721,828 | 57,461,926 | 42,461,181 | 59,045,626 | 42,359,333 | -0.2% |
| Professional & Busi. Services | 10,362,837 | 7,439,232 | 9,976,794 | 7,201,817 | 10,533,717 | 7,432,658 | 3.2% |
| Edu. & Health Services | 798,931 | 548,510 | 703,003 | 482,461 | 768,616 | 527,191 | 9.3% |
| Leisure & Hospitality | 158,233,302 | 110,387,520 | 165,136,592 | 114,472,677 | 182,528,809 | 119,453,644 | 4.4% |
| Other Services | 49,494,290 | 36,924,810 | 46,863,420 | 34,823,661 | 51,063,770 | 37,440,355 | 7.5% |
| Public Administration** | 129,408,179 | 96,061,348 | 126,266,290 | 93,568,248 | 133,516,111 | 97,578,052 | 4.3% |
| **TOTAL** | **1,329,808,524** | **975,559,684** | **1,301,010,233** | **951,244,637** | **1,358,621,992** | **973,180,436** | **2.3%** |

Note: **Total Taxes** include 4% state imposed sales and use taxes and all local optional taxes, while **4% Taxes** include only the 4% state imposed sales and use taxes.

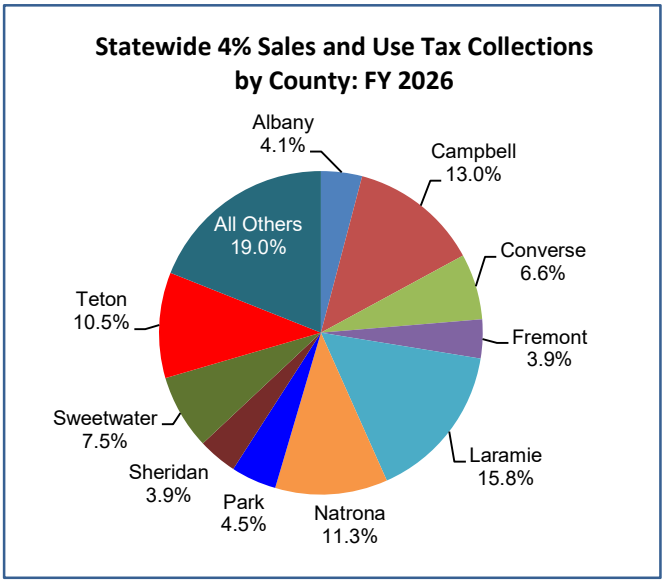
* taxes are mostly from automotive, machinery and equipment leasing and rental.

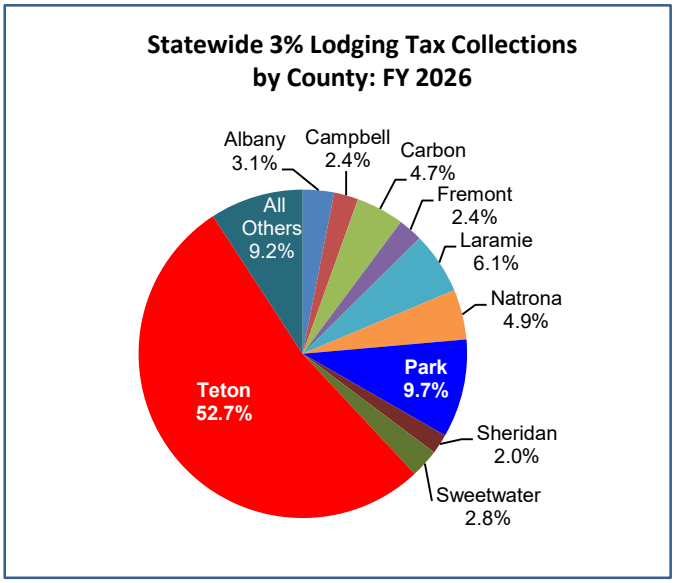
** reflects taxes from automobiles sales.

*Source: Wyoming Department of Revenue*

| LODGING TAX COLLECTIONS BY COUNTY | FY 2024 | | FY 2025 | | FY 2026 | | % Ch FY25-26 |
|---|---|---|---|---|---|---|---|
| | Total Taxes | 3% Taxes | Total Taxes | 3% Taxes | Total Taxes | 3% Taxes | 3% Taxes |
| ALBANY | 2,538,549 | 1,080,427 | 2,570,851 | 1,094,301 | 2,591,619 | 1,102,528 | 0.8% |
| BIG HORN | 256,523 | 127,910 | 272,327 | 137,657 | 318,123 | 163,245 | 18.6% |
| CAMPBELL | 2,007,168 | 859,105 | 2,241,965 | 959,724 | 1,548,900 | 859,205 | -10.5% |
| CARBON | 3,919,674 | 1,673,274 | 3,891,378 | 1,661,178 | 3,993,537 | 1,703,769 | 2.6% |
| CONVERSE | 995,376 | 428,757 | 970,094 | 416,906 | 927,041 | 398,229 | -4.5% |
| CROOK | 317,463 | 135,340 | 362,051 | 154,350 | 395,153 | 169,463 | 9.8% |
| FREMONT | 1,755,121 | 751,046 | 1,873,197 | 801,209 | 2,003,439 | 860,701 | 7.4% |
| GOSHEN | 207,699 | 87,715 | 201,826 | 85,670 | 189,688 | 80,557 | -6.0% |
| HOT SPRINGS | 439,307 | 186,961 | 414,290 | 176,307 | 424,439 | 180,273 | 2.2% |
| JOHNSON | 607,279 | 361,668 | 660,546 | 385,377 | 993,305 | 427,431 | 10.9% |
| LARAMIE | 4,683,955 | 1,996,736 | 4,614,171 | 1,963,952 | 5,159,720 | 2,197,800 | 11.9% |
| LINCOLN | 1,109,035 | 546,003 | 1,216,343 | 601,778 | 1,390,233 | 677,040 | 12.5% |
| NATRONA | 4,113,628 | 1,756,393 | 4,394,819 | 1,877,164 | 4,165,858 | 1,776,526 | -5.4% |
| NIOBRARA | 117,502 | 58,640 | 119,270 | 55,541 | 127,798 | 54,408 | -2.0% |
| PARK | 7,163,668 | 3,067,950 | 7,659,162 | 3,281,035 | 8,110,477 | 3,490,389 | 6.4% |
| PLATTE | 416,249 | 207,351 | 330,451 | 164,178 | 348,129 | 173,724 | 5.8% |
| SHERIDAN | 1,611,413 | 686,816 | 1,772,657 | 754,663 | 1,664,768 | 707,915 | -6.2% |
| SUBLETTE | 703,906 | 322,878 | 783,251 | 359,964 | 883,860 | 414,902 | 15.3% |
| SWEETWATER | 2,551,815 | 1,080,830 | 2,688,567 | 1,139,651 | 2,378,721 | 1,011,073 | -11.3% |
| TETON | 27,266,180 | 16,333,965 | 28,962,220 | 17,377,085 | 31,649,885 | 18,990,015 | 9.3% |
| UINTA | 885,779 | 388,984 | 868,040 | 382,645 | 858,637 | 381,741 | -0.2% |
| WASHAKIE | 218,985 | 93,447 | 243,716 | 103,615 | 233,237 | 99,395 | -4.1% |
| WESTON | 185,988 | 79,660 | 247,642 | 106,049 | 218,877 | 93,561 | -11.8% |
| **WYOMING** | **$64,072,262** | **$32,311,856** | **$67,358,833** | **$34,039,998** | **$70,575,445** | **$36,013,890** | **5.8%** |

Note: Total lodging taxes include 3% state imposed taxes, 2% additional statewide taxes (for local governments), and local optional (up to 2%) taxes. A statewide 5% lodging tax assessment was imposed on January 1, 2021.




*Source: Wyoming Department of Revenue*