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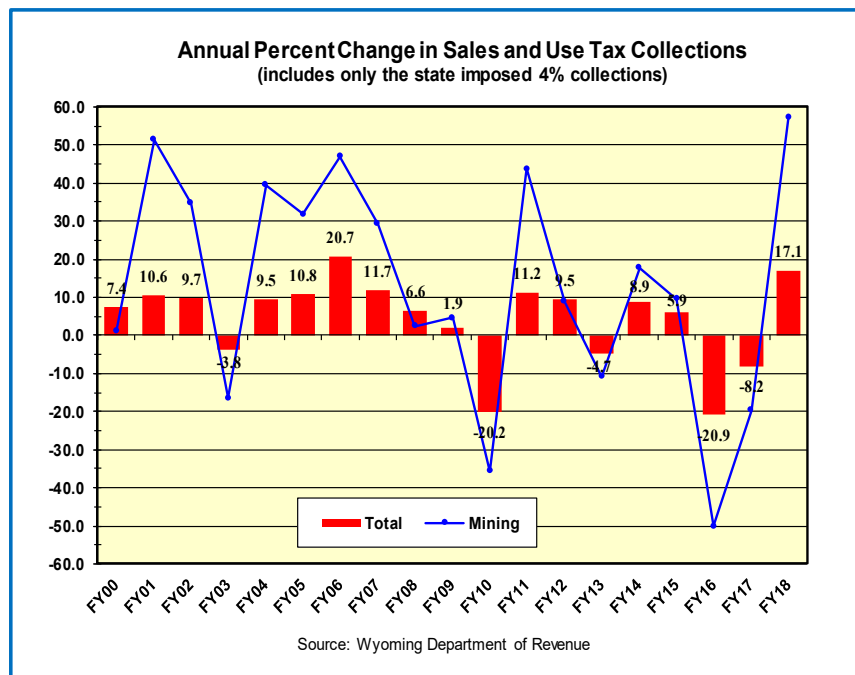
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**SALES AND USE TAX COLLECTIONS INCREASED 17.1 PERCENT IN FY 2018**

**CHEYENNE** -- Total sales and use tax collections in fiscal year (FY) 2018 had a strong rebound, according to an annual report released by the Economic Analysis Division. The report, entitled “Wyoming Sales, Use, and Lodging Tax Revenue Report,” is produced annually and contains sales and use tax collection information categorized by the North American Industry Classification System (NAICS) super sector. In addition, sales tax collections for the retail trade 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 local entity.

Total sales and use tax collections for FY 2018, reached \$910.7 million, an increase of 15.3 percent from the previous year level. The year over year growth rate for the state-imposed 4% tax collections was 17.1 percent, in contrast to a decline of 8.2 percent in the previous year. “Because of two consecutive declines in fiscal years 2016



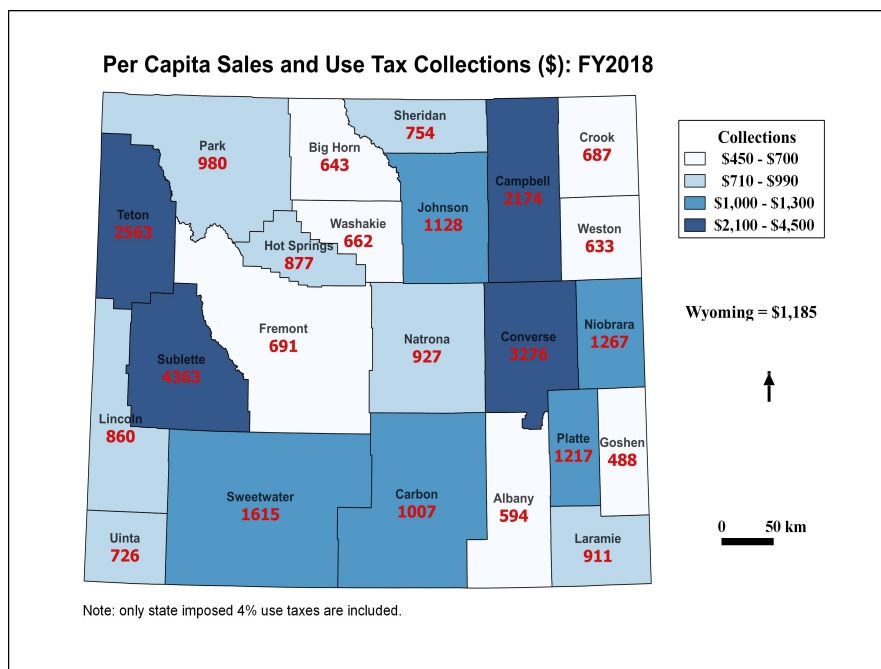
and 2017, the amount of total sales and use taxes for fiscal year 2018 was still 15.0 percent lower than that of fiscal year 2015, before the economic downturn in the state,” said Dr. Wenlin Liu, Chief Economist with the Economic Analysis Division. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only include the state-imposed 4% taxes to reflect changes in taxable sales over time.

As supply and demand rebalance, both oil and natural gas prices, particularly oil prices, have rebounded considerably since early 2016. Consequently, activities in mineral exploration gradually picked up, as evidenced by the increase of active drilling rigs in the state from twenty in early 2017 to nearly thirty in 2018. Collections in sales and taxes experienced year-over-year increases in every month for fiscal year

2018. Nearly all industrial super sectors experienced growth. Only information and agricultural services showed declines. The state’s pivotal industry, mining (including oil & gas extraction), demonstrated the largest increase, at 57.2 percent, during the year. “Around 20% of collections are from the mining industry, therefore the changes in total sales and use tax collections in Wyoming have been greatly affected by the dramatic swing in mineral activities,” Liu commented. Other industries that are closely associated with the mining sector, such as manufacturing, transportation & warehousing, and other services including repair & maintenance services also experienced sizable increases of around 30.0 percent, each. The State does not impose a sales tax on the production of minerals, but rather on supplies and equipment used in mineral extraction. Additionally, certain services rendered within an oil or gas well site are subject to sales and use taxation, as are services performed under contract for mining and crushing minerals. Collections from the retail trade industry, the largest in terms of sales tax contribution, also experienced a significant increase of 11.1 percent from a year earlier. The public administration sector, where tax collections primarily reflect automobile purchases, grew 11.7 percent.

Annual sales tax collections in twenty of Wyoming’s twenty-three counties expanded from previous year levels. Converse County recorded the fastest increase of 85.1 percent, followed by Sublette County’s 61.8 percent and Niobrara County’s 44.2 percent from the fiscal year 2017 level. Platte, Sweetwater, and Campbell counties also showed boosts of at least 20.0 percent, respectively. The strong sales tax expansions in these counties were mainly driven by increased oil and/or natural gas drilling activities.

Total lodging tax collections, at \$20.2 million for fiscal year 2018, were up significantly from the \$17.8 million collected in the previous year, or 13.6 percent. However, part of the increase was attributed to changes in lodging tax rate. Due to the lodging tax rate change from 3 percent to 4 percent in the Town of Pinedale on April 1, 2017, the collections in Sublette County for fiscal year 2018 was 79.8 percent higher than the prior year. In addition, the Town of Lusk increased their tax rates by 1 percentage point on October 1, 2016. As a result, the lodging tax collections increased 23.9 percent in Niobrara County from fiscal year 2017 to 2018. For all other counties, Converse experienced the fastest growth, at 46.5 percent, followed by Lincoln’s 38.0 percent. Seven other counties also demonstrated robust double-digit growth rates, respectively, including Teton and Park. Together, lodging taxes in these two tourism oriented counties cover over half of all lodging tax collections for the state. Hot Springs was the only county that experienced decline (-0.7%) during the period.



The complete report is available online: [http://eadiv.state.wy.us/s&utax/Report\\_FY18.pdf](http://eadiv.state.wy.us/s&utax/Report_FY18.pdf)

TOTAL SALES AND USE TAX COLLECTIONS (\$)	FY 2016		FY 2017		FY 2018		% Ch FY17-18
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
ALBANY	32,232,345	21,427,574	32,407,383	21,542,255	34,231,883	22,753,481	5.6%
BIG HORN	8,896,201	7,105,730	8,266,198	6,601,749	9,585,377	7,655,681	16.0%
CAMPBELL	129,833,714	103,642,850	105,008,401	83,829,047	125,810,496	100,528,571	19.9%
CARBON	24,221,225	16,108,028	22,158,903	14,734,797	23,185,313	15,417,621	4.6%
CONVERSE	40,484,639	29,466,083	30,657,471	24,438,162	56,601,643	45,235,103	85.1%
CROOK	8,082,135	5,355,484	8,381,740	5,575,663	7,659,664	5,091,134	-8.7%
FREMONT	33,584,870	26,836,925	31,257,908	24,923,956	34,439,095	27,518,881	10.4%
GOSHEN	8,867,102	6,740,937	8,625,990	6,556,915	8,580,261	6,522,658	-0.5%
HOT SPRINGS	5,020,597	4,010,670	4,608,121	3,566,642	6,192,544	4,118,696	15.5%
JOHNSON	14,090,776	9,410,707	12,214,032	8,659,699	11,989,014	9,558,287	10.4%
LARAMIE	123,923,394	82,395,751	117,424,493	80,214,213	126,032,406	89,563,933	11.7%
LINCOLN	19,918,709	15,913,328	19,335,586	15,445,341	20,742,638	16,568,618	7.3%
NATRONA	97,859,504	78,176,752	88,943,680	71,047,982	92,303,717	73,732,106	3.8%
NIOBRARA	3,279,663	2,179,508	3,171,709	2,106,687	3,963,560	3,037,921	44.2%
PARK	28,680,325	28,680,304	28,564,460	27,635,794	36,227,002	28,975,195	4.8%
PLATTE	13,013,766	8,653,173	12,497,091	8,308,818	15,667,671	10,421,186	25.4%
SHERIDAN	33,896,057	22,534,999	31,869,781	21,182,033	34,254,075	22,767,730	7.5%
SUBLETTE	30,723,113	30,723,113	26,426,778	26,426,778	42,755,372	42,755,372	61.8%
SWEETWATER	93,523,282	62,118,735	84,879,974	56,481,598	103,252,859	70,296,751	24.5%
TETON	79,059,976	50,699,813	82,240,913	53,515,918	85,354,668	59,638,099	11.4%
UINTA	18,458,983	14,746,424	17,474,317	13,960,551	18,624,958	14,880,380	6.6%
WASHAKIE	6,657,268	5,318,170	6,747,783	5,391,947	6,689,277	5,342,266	-0.9%
WESTON	9,578,369	6,823,549	6,777,841	4,508,503	6,598,665	4,386,555	-2.7%
<b>WYOMING</b>	<b>\$863,886,012</b>	<b>\$639,068,607</b>	<b>\$789,940,552</b>	<b>\$586,655,046</b>	<b>\$910,742,157</b>	<b>\$686,766,223</b>	<b>17.1%</b>

SALES AND USE TAX COLLECTIONS (\$) BY INDUSTRY	FY 2016		FY 2017		FY 2018		% Ch FY16-17
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
Agr. Fores., Fish., & Hunting	347,289	258,016	306,645	228,018	290,588	219,661	-3.7%
Mining	115,472,295	90,668,105	92,959,355	72,939,467	144,208,090	114,641,573	57.2%
Utilities	48,240,758	35,002,853	49,114,719	36,249,565	50,784,423	37,284,615	2.9%
Construction	26,788,490	19,363,002	18,242,846	13,297,019	18,661,128	13,601,124	2.3%
Manufacturing	26,517,289	19,600,014	23,100,959	17,365,880	28,660,592	21,682,562	24.9%
Wholesale Trade	67,348,212	50,961,084	57,097,507	43,504,314	66,128,605	51,175,561	17.6%
Retail Trade	279,144,792	204,923,822	269,229,999	198,663,500	296,337,962	220,787,834	11.1%
Transp. & Warehousing	4,591,493	3,262,111	3,574,750	2,566,233	4,835,971	3,534,109	37.7%
Information	19,592,945	14,351,361	17,759,700	13,141,899	16,476,986	12,216,759	-7.0%
Financial Activities*	39,497,841	29,065,546	28,848,548	21,300,723	32,608,964	24,556,240	15.3%
Professional & Busi. Services	6,223,355	4,546,714	6,239,560	4,541,620	6,136,788	4,549,823	0.2%
Edu. & Health Services	689,054	477,254	694,323	481,210	712,539	495,804	3.0%
Leisure & Hospitality	103,927,617	73,108,429	102,851,206	72,604,837	107,357,091	77,726,082	7.1%
Other Services	36,465,014	27,254,114	32,583,850	24,569,373	41,349,358	31,466,708	28.1%
Public Administration**	89,039,570	66,226,183	87,336,585	65,201,387	96,193,073	72,827,768	11.7%
<b>TOTAL</b>	<b>\$863,886,012</b>	<b>\$639,068,607</b>	<b>\$789,940,552</b>	<b>\$586,655,046</b>	<b>\$910,742,157</b>	<b>\$686,766,223</b>	<b>17.1%</b>

Note: **Total Taxes** include 4% state imposed sales taxes and all local optional (up to 2%) taxes, while **4% Taxes** include only the 4% state imposed sales taxes.

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

\*\* reflects taxes from automobiles sales.

Source: Wyoming Department of Revenue

<b>LODGING TAX COLLECTIONS</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>% Ch FY17-18</b>
ALBANY	717,006	744,284	876,409	\$862,053	\$865,009	\$941,833	8.9%
BIG HORN	26,543	25,198	32,833	\$41,492	\$39,257	\$44,081	12.3%
CAMPBELL	431,762	505,759	735,708	\$533,130	\$384,580	\$422,140	9.8%
CARBON	471,047	519,755	517,003	\$611,546	\$579,091	\$670,657	15.8%
CONVERSE	293,143	328,774	371,647	\$234,819	\$176,759	\$259,007	46.5%
CROOK	57,633	63,491	75,492	\$88,848	\$81,115	\$86,530	6.7%
FREMONT	624,311	640,400	771,447	\$707,691	\$699,363	\$734,955	5.1%
GOSHEN	114,908	125,171	120,004	\$113,293	\$94,223	\$96,845	2.8%
HOT SPRINGS	164,931	159,008	174,827	\$178,576	\$182,218	\$180,918	-0.7%
JOHNSON	162,599	174,398	228,446	\$205,694	\$194,192	\$204,579	5.3%
LARAMIE	1,425,438	1,669,352	1,966,864	\$1,718,011	\$1,774,587	\$1,954,655	10.1%
LINCOLN	80,582	109,786	98,989	\$109,123	\$115,757	\$159,702	38.0%
NATRONA	1,288,626	1,349,272	1,693,494	\$1,650,893	\$1,492,867	\$1,642,983	10.1%
NIOBRARA	39,585	45,606	47,060	\$40,895	\$44,081	\$54,602	23.9%
PARK	1,794,207	1,925,815	2,052,294	\$2,275,144	\$2,511,746	\$2,823,628	12.4%
PLATTE	9,075	10,556	64,188	\$146,283	\$133,217	\$176,767	32.7%
SHERIDAN	540,502	577,191	676,771	\$635,747	\$576,592	\$638,757	10.8%
SUBLETTE	143,377	169,394	168,867	\$153,793	\$170,609	\$306,765	79.8%
SWEETWATER	626,502	626,472	701,393	\$961,007	\$851,169	\$891,296	4.7%
TETON	4,227,899	4,612,088	5,377,737	\$5,935,040	\$6,395,594	\$7,488,866	17.1%
UINTA	248,731	254,171	280,010	\$287,462	\$255,529	\$259,738	1.6%
WASHAKIE	92,809	106,928	118,937	\$103,787	\$102,218	\$102,354	0.1%
WESTON	68,368	67,700	75,419	\$78,503	\$62,594	\$66,229	5.8%
<b>WYOMING</b>	<b>\$13,649,585</b>	<b>\$14,810,570</b>	<b>\$17,225,839</b>	<b>\$17,672,829</b>	<b>\$17,782,368</b>	<b>\$20,207,888</b>	<b>13.6%</b>

Town of Lusk in Niobrara County changed lodging tax rate from 2% to 3% on October 1, 2016.

Town of Pinedale in Sublette County changed lodging tax rate from 3% to 4% on April 1, 2017.

**For the following counties, lodging tax is imposed only in certain cities or towns, i.e. not on a county-wide basis:**

Big Horn County: Lovell and Greybull only.

Lincoln County: Afton, Cokeville, Diamondville, and Kemmerer only.

Niobrara County: Lusk only.

Sheridan County: Sheridan only.

Sublette County: Pinedale only.

Uinta County: Evanston only.

Source: Wyoming Department of Revenue