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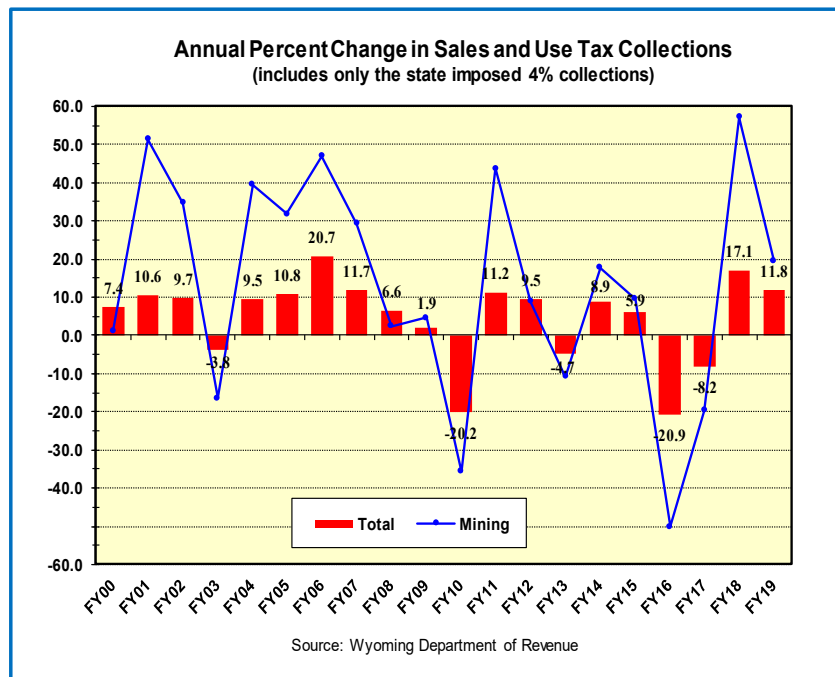
Tuesday, November 19, 2019

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**SALES AND USE TAX COLLECTIONS INCREASED 11.8 PERCENT IN FY 2019**

**CHEYENNE** -- Total sales and use tax collections in fiscal year (FY) 2019 continued to rebound at a strong pace, according to an annual report released by the Economic Analysis Division. The report (44<sup>th</sup> edition), 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 2019, reached \$1,018.9 million, an increase of 11.9 percent from the previous year level. The year over year growth rate for the state-imposed 4% tax collections was 11.8 percent, in contrast to a growth rate of 17.1 percent in the previous year. “Even with the two consecutive fiscal years of increases, the amount of total



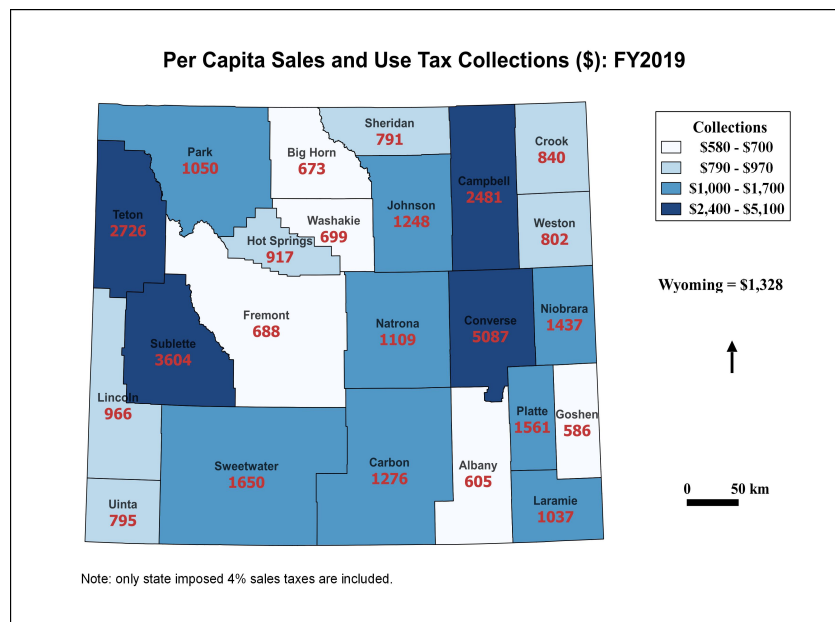
sales and use taxes for fiscal year 2019 was still about 5.0 percent lower than that of fiscal year 2015, before the economic downturn in the state,” said Dr. Wenlin Liu, Chief Economist with the Economic Analysis Division. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only include the state-imposed 4% taxes to reflect changes in taxable sales over time.

As supply and demand rebalance, oil prices, though still fluctuated and relatively low, have rebounded considerably since early 2016. Consequently, activities in oil exploration continued to recover, particularly in the eastern Wyoming, as evidenced by the increase of active oil drilling rigs in the state from fifteen in January 2018 to twenty-two in January 2019. Production was boosted by approximately 18 percent between fiscal year 2018 and fiscal year 2019. As a result, total collections in sales and use taxes experienced year-

over-year increases in every month for fiscal year 2019. All industrial super sectors experienced growth. The state’s pivotal industry - mining (including oil & gas extraction) demonstrated an increase of 19.5 percent, where most of the growth were attributed to use tax collections through the purchase and construction of oil pipeline structures. The State does not impose a sales tax on the production of minerals, but 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 rendered under contract for mining and crushing minerals. Other industries that are closely associated with the mining sector, such as manufacturing, transportation & warehousing, and financial activities (including automotive, machinery, and equipment leasing and rental) experienced at least double-digit increases, each. Collections from the retail trade industry, the largest in terms of sales tax contribution, also experienced a significant increase of 13.0 percent from a year earlier (partially attributed to tax submissions by more remote sellers). The public administration sector, where sales and use tax collections primarily reflect automobile purchases, grew 6.6 percent.

Annual sales and use tax collections in twenty-one of Wyoming’s twenty-three counties expanded from previous year levels. Converse County recorded the fastest increase of 53.4 percent, followed by Platte County’s 28.3 percent, and Weston County’s 27.4 percent from the fiscal year 2018 level. Carbon, Crook, and Goshen counties also showed boost of over 20.0 percent, respectively. “The strong expansions in these counties were mainly driven by increased oil drilling and utility structure construction activities,” commented Liu.

Only Sublette and Fremont counties experienced annual declines in fiscal year 2019, -17.3 and -1.1 percent, respectively. This was mostly due to reduced activities in conventional natural gas drilling caused by weak prices.



Total lodging tax collections, \$21.6 million for fiscal year 2019, were up significantly from the \$20.2 million collected in the previous year, or 6.7 percent. Converse County experienced the fastest growth, at 48.1 percent, followed by Weston (30.4%) and Goshen (26.5%) counties. Five other counties, Campbell, Carbon, Natrona, Platte, and Sweetwater, also demonstrated robust double-digit growth rates, respectively. However, Teton County, the largest in terms of lodging tax collections due to its geographical inclusion of national parks, Yellowstone and Grand Teton, experienced a moderate growth of 3.8 percent, the slowest pace since 2011 when the lodging tax was reinstated. Lodging taxes in Sublette and Lincoln counties showed the largest declines, -5.7 and -5.5 percent, each, in fiscal year 2019.

The complete report is available online: [http://eadiv.state.wy.us/s&utax/Report\\_FY19.pdf](http://eadiv.state.wy.us/s&utax/Report_FY19.pdf)

TOTAL SALES AND USE TAX COLLECTIONS (\$)	FY 2017		FY 2018		FY 2019		% Ch FY18-19
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
ALBANY	32,407,383	21,542,255	34,231,883	22,753,481	35,148,527	23,363,665	2.7%
BIG HORN	8,266,198	6,601,749	9,585,377	7,655,681	10,013,332	7,997,370	4.5%
CAMPBELL	105,008,401	83,829,047	125,810,496	100,528,571	143,221,701	114,462,014	13.9%
CARBON	22,158,903	14,734,797	23,185,313	15,417,621	26,005,507	19,108,597	23.9%
CONVERSE	30,657,471	24,438,162	56,601,643	45,235,103	86,846,921	69,391,257	53.4%
CROOK	8,381,740	5,575,663	7,659,664	5,091,134	9,410,086	6,258,551	22.9%
FREMONT	31,257,908	24,923,956	34,439,095	27,518,881	34,053,760	27,206,366	-1.1%
GOSHEN	8,625,990	6,556,915	8,580,261	6,522,658	10,305,377	7,835,779	20.1%
HOT SPRINGS	4,608,121	3,566,642	6,192,544	4,118,696	6,287,056	4,178,874	1.5%
JOHNSON	12,214,032	8,659,699	11,989,014	9,558,287	13,529,880	10,558,707	10.5%
LARAMIE	117,424,493	80,214,213	126,032,406	89,563,933	154,260,655	102,600,001	14.6%
LINCOLN	19,335,586	15,445,341	20,742,638	16,568,618	23,492,091	18,766,530	13.3%
NATRONA	88,943,680	71,047,982	92,303,717	73,732,106	109,798,414	87,712,503	19.0%
NIOBRARA	3,171,709	2,106,687	3,963,560	3,037,921	5,159,720	3,431,967	13.0%
PARK	28,564,460	27,635,794	36,227,002	28,975,195	37,466,488	30,798,496	6.3%
PLATTE	12,497,091	8,308,818	15,667,671	10,421,186	20,099,191	13,369,459	28.3%
SHERIDAN	31,869,781	21,182,033	34,254,075	22,767,730	35,963,655	23,906,287	5.0%
SUBLETTE	26,426,778	26,426,778	42,755,372	42,755,372	35,370,223	35,370,223	-17.3%
SWEETWATER	84,879,974	56,481,598	103,252,859	70,296,751	88,964,473	71,038,987	1.1%
TETON	82,240,913	53,515,918	85,354,668	59,638,099	98,013,275	62,913,093	5.5%
UINTA	17,474,317	13,960,551	18,624,958	14,880,380	20,207,437	16,144,547	8.5%
WASHAKIE	6,747,783	5,391,947	6,689,277	5,342,266	6,898,153	5,509,517	3.1%
WESTON	6,777,841	4,508,503	6,598,665	4,386,555	8,400,812	5,587,609	27.4%
<b>WYOMING</b>	<b>\$789,940,552</b>	<b>\$586,655,046</b>	<b>\$910,742,157</b>	<b>\$686,766,223</b>	<b>\$1,018,916,734</b>	<b>\$767,510,401</b>	<b>11.8%</b>

SALES AND USE TAX COLLECTIONS (\$) BY INDUSTRY	FY 2017		FY 2018		FY 2019		% Ch FY18-19
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
Agr, Fores., Fish., & Hunting	306,645	228,018	290,588	219,661	288,666	214,752	-2.2%
Mining	92,959,355	72,939,467	144,208,090	114,641,573	171,836,093	136,976,829	19.5%
Utilities	49,114,719	36,249,565	50,784,423	37,284,615	54,961,408	40,933,328	9.8%
Construction	18,242,846	13,297,019	18,661,128	13,601,124	19,952,541	14,751,074	8.5%
Manufacturing	23,100,959	17,365,880	28,660,592	21,682,562	31,512,535	24,765,387	14.2%
Wholesale Trade	57,097,507	43,504,314	66,128,605	51,175,561	70,530,790	54,544,634	6.6%
Retail Trade	269,229,999	198,663,500	296,337,962	220,787,834	336,133,140	249,544,177	13.0%
Transp. & Warehousing	3,574,750	2,566,233	4,835,971	3,534,109	5,605,538	4,111,247	16.3%
Information	17,759,700	13,141,899	16,476,986	12,216,759	17,005,218	12,647,760	3.5%
Financial Activities*	28,848,548	21,300,723	32,608,964	24,556,240	39,904,510	29,884,258	21.7%
Professional & Busi. Services	6,239,560	4,541,620	6,136,788	4,549,823	6,759,626	4,975,310	9.4%
Edu. & Health Services	694,323	481,210	712,539	495,804	655,845	467,153	-5.8%
Leisure & Hospitality	102,851,206	72,604,837	107,357,091	77,726,082	116,483,222	81,969,706	5.5%
Other Services	32,583,850	24,569,373	41,349,358	31,466,708	44,693,297	34,100,938	8.4%
Public Administration**	87,336,585	65,201,387	96,193,073	72,827,768	102,594,307	77,623,849	6.6%
<b>TOTAL</b>	<b>\$789,940,552</b>	<b>\$586,655,046</b>	<b>\$910,742,157</b>	<b>\$686,766,223</b>	<b>\$1,018,916,734</b>	<b>\$767,510,401</b>	<b>11.8%</b>

Note: **Total Taxes** include 4% state imposed sales and use taxes and all local optional (up to 2%) 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

<b>LODGING TAX COLLECTIONS</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>% Ch FY18-19</b>
ALBANY	744,284	876,409	\$862,053	\$865,009	\$941,833	\$980,878	4.1%
BIG HORN	25,198	32,833	\$41,492	\$39,257	\$44,081	\$42,383	-3.9%
CAMPBELL	505,759	735,708	\$533,130	\$384,580	\$422,140	\$478,452	13.3%
CARBON	519,755	517,003	\$611,546	\$579,091	\$670,657	\$798,943	19.1%
CONVERSE	328,774	371,647	\$234,819	\$176,759	\$259,007	\$383,711	48.1%
CROOK	63,491	75,492	\$88,848	\$81,115	\$86,530	\$94,267	8.9%
FREMONT	640,400	771,447	\$707,691	\$699,363	\$734,955	\$742,109	1.0%
GOSHEN	125,171	120,004	\$113,293	\$94,223	\$96,845	\$122,498	26.5%
HOT SPRINGS	159,008	174,827	\$178,576	\$182,218	\$180,918	\$175,945	-2.7%
JOHNSON	174,398	228,446	\$205,694	\$194,192	\$204,579	\$219,039	7.1%
LARAMIE	1,669,352	1,966,864	\$1,718,011	\$1,774,587	\$1,954,655	\$2,045,247	4.6%
LINCOLN	109,786	98,989	\$109,123	\$115,757	\$159,702	\$150,929	-5.5%
NATRONA	1,349,272	1,693,494	\$1,650,893	\$1,492,867	\$1,642,983	\$1,818,142	10.7%
NIOBRARA	45,606	47,060	\$40,895	\$44,081	\$54,602	\$56,496	3.5%
PARK	1,925,815	2,052,294	\$2,275,144	\$2,511,746	\$2,823,628	\$3,058,781	8.3%
PLATTE	10,556	64,188	\$146,283	\$133,217	\$176,767	\$195,196	10.4%
SHERIDAN	577,191	676,771	\$635,747	\$576,592	\$638,757	\$657,809	3.0%
SUBLETTE	169,394	168,867	\$153,793	\$170,609	\$306,765	\$289,248	-5.7%
SWEETWATER	626,472	701,393	\$961,007	\$851,169	\$891,296	\$1,009,161	13.2%
TETON	4,612,088	5,377,737	\$5,935,040	\$6,395,594	\$7,488,866	\$7,773,725	3.8%
UINTA	254,171	280,010	\$287,462	\$255,529	\$259,738	\$284,727	9.6%
WASHAKIE	106,928	118,937	\$103,787	\$102,218	\$102,354	\$99,387	-2.9%
WESTON	67,700	75,419	\$78,503	\$62,594	\$66,229	\$86,341	30.4%
<b>WYOMING</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>\$21,563,412</b>	<b>6.7%</b>

**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.

Sublette County: Pinedale only.

Uinta County: Evanston only.

Source: Wyoming Department of Revenue