# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT



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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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Wyoming Economic Summary Report
Wyoming - Just the Facts
Wyoming and County Profiles
State Data Center\*
Wyoming Insight

<sup>\*</sup> The Wyoming State Data Center Program is a joint effort between the 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, social, housing, and more.

**PREFACE** 

The 2015 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 the 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 annual 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 includes total sales and use tax collections activity by state and county for

fiscal years 2013-2015, for both the state-imposed 4% taxes and total taxes, which

includes 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 the Standard Industrial Classification (SIC). These two classifications are

different and are not directly comparable. Lodging tax information is provided for fiscal

years 2004-2015.

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

publication by the Economic Analysis Division, Department of Administration and

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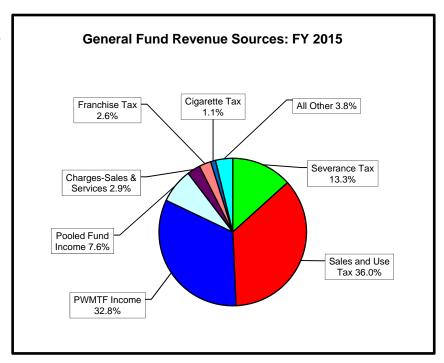
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#### INTRODUCTION

Sales and use tax collections are the two principal revenue sources 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 cities, towns, and This counties. economic indicator is particularly useful in identifying and monitoring tourism activity and local economic trends.

The reporting of sales and use tax collections is based upon the 2012 North



American Industry Classification System (NAICS) system, developed by the Federal Office of Management and Budget. Under this system, a business is classified by primary activity, which is determined by the principal product, or group of products that are produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary 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 28.0 percent to the county-of-origin. The state share was reduced to 70.5 percent between July 1, 2002 and July 1, 2004, and was further lowered to 69.0 percent in fiscal year 2005, and is still currently in place.

The State's share of the sales tax revenue is distributed to the General Fund. The chart 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 mainly distributed based upon the decennial census population within their counties.

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, 2015, all counties except for 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. Distribution between county and municipalities is also based on the proportion of decennial population.

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, 2015, Albany, Campbell, Carbon, Converse, Laramie, Niobrara, Platte, Sheridan, Sweetwater, and Teton counties imposed a 1 percent optional tax. Since April 2007, counties could also impose another one percent sales tax for economic development purposes. Only Goshen County imposed this particular tax as of January 1, 2015, at 0.25 percent. 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 may 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 2004 through 2015.

#### **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 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 2004 through 2015.

#### **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 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.

As of January 1, 2015, Albany, Fremont, Goshen, Hot Springs, Laramie, Park, Washakie, and Weston counties, Kemmerer city in Lincoln County, and Sheridan city in Sheridan County imposed a 4 percent lodging tax. Converse, Natrona, Platte counties, Pinedale town in Sublette County, and Evanston city in Uinta County imposed a 3 percent. The rest of the counties, Greybull and Lovell towns in Big Horn County, Afton, Cokeville, and Diamondville towns in Lincoln County, and Lusk town in Niobrara County impose 2 percent lodging tax.

## STATE OF WYOMING GENERAL FUND REVENUE FISCAL YEAR 2011 THROUGH FISCAL YEAR 2015

REVENUE SOURCE	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% Change FY14 to FY15
SEVERANCE TAX	\$230,313,366	\$221,153,387	\$210,280,486	\$234,556,824	\$200,734,681	-14.4
SALES AND USE TAX	\$470,905,619	\$497,683,644	\$481,431,386	\$521,102,605	\$544,030,170	4.4
INCOME-PWMTF*	\$215,755,659	\$235,847,144	\$366,635,721	\$395,337,466	\$494,234,268	25.0
INCOME-POOLED FUND	\$90,718,694	\$112,352,685	\$189,833,643	\$86,425,307	\$114,227,416	32.2
CHARGES-SALES & SERVICES	\$35,503,191	\$38,218,559	\$38,867,796	\$41,169,666	\$43,580,396	5.9
FRANCHISE TAX	\$23,210,774	\$24,446,393	\$26,889,478	\$36,257,448	\$39,313,515	8.4
CIGARETTE TAX	\$17,615,267	\$17,742,666	\$17,111,522	\$16,268,903	\$16,284,926	0.1
PENALTIES & INTEREST	\$12,000,700	\$11,229,632	\$9,304,095	\$11,536,105	\$11,908,349	3.2
FEDERAL AID & GRANTS**	\$11,388,412	\$10,065,657	\$0	\$0	\$0	NA
ALL OTHER***	\$67,654,528	\$35,104,043	\$40,850,689	\$39,722,359	\$44,774,802	12.7
					·	
TOTAL REVENUE	\$1,175,066,210	\$1,203,843,810	\$1,381,204,816	\$1,382,376,683	\$1,509,088,523	9.2

<sup>\*</sup> PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts (\$23.3 million in FY 2011, \$133.0 million in FY 2013, \$141.9 million in FY2014, and \$209.9 million in FY2015) appropriated to the PWMTF Reserve Account.

Source: State of Wyoming, Auditor's Office

<sup>\*\*</sup> Starting in FY 2013, this federal Medicaid revenue is directly deposited into a separate account to support Wyoming Life Resource Center, instead of going through appropriation process from general fund.

<sup>\*\*\*</sup> ALL OTHER includes miscellaneous tax revenue, 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, 2015)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Local Government	Lodging Tax Rate	Total Tax Rate
Albany	4%	1%	1%		6%	Albany	4%	10%
Big Horn	4%	1%			5%	Lovell only*	2%	7%
						Greybull only*	2%	7%
Campbell	4%	1%	1%		6%	Campbell	2%	8%
Carbon	4%	1%	1%		6%	Carbon	2%	8%
Converse	4%	1%	1%		6%	Converse	3%	9%
Crook	4%	1%			5%	Crook	2%	7%
Fremont	4%	1%			5%	Fremont	4%	9%
Goshen	4%	1%		0.25%	5.25%	Goshen	4%	9.25%
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%	1%			5%	Cokeville only*	2%	7%
						Afton only*	2%	7%
						Diamondville only*	2%	7%
						Kemmerer only*	4%	9%
Natrona	4%	1%			5%	Natrona	3%	8%
Niobrara	4%	1%	1%		6%	Lusk only*	2%	8%
Park	4%				4%	Park	4%	8%
Platte	4%	1%	1%		6%	Platte	3%	9%
Sheridan	4%	1%	1%		6%	Sheridan only*	4%	10%
Sublette	4%				4%	Pinedale only*	3%	7%
Sweetwater	4%	1%	1%		6%	Sweetwater	2%	8%
Teton**	4%	1%	1%		6%	Teton**	2%	8%
Uinta	4%	1%			5%	Evanston only*	3%	8%
Washakie	4%				4%	Washakie	4%	8%
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

<sup>\*\*</sup> There is an additional 2% sales/use tax imposed in resort districts - Teton Village and Grand Targhee only.

#### TAXABLE EVENTS AND EXEMPTIONS

#### Wyoming Statute 39-15-103 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 39-15-103 (a) 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.

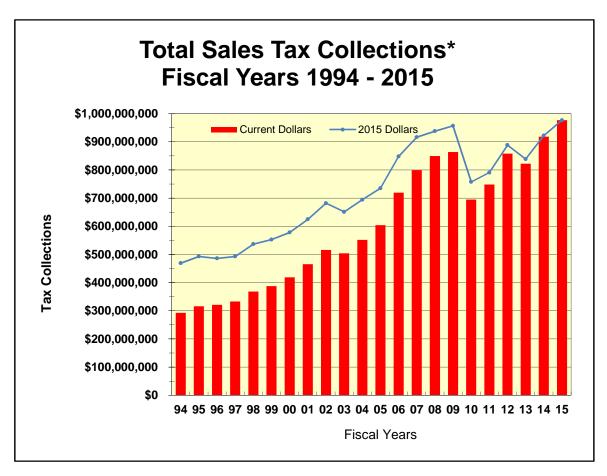
#### Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

- 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, geologists, or members of similar professions.
- 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. Occasional sales made by religious, or charitable organizations for fund raising purposes.
- 13. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
- 14. 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.
- 15. Leases of vehicle if the lease is computed from gross receipts of the operation, if the operator is operating under a valid interstate authority or permit.

- 16. Wholesale sales.
- 17. Intrastate transportation of freight and property including oil and gas by pipeline.
- 18. Sales of school annuals.
- 19. Sales of newspapers.
- 20. Sales to Wyoming joint apprenticeship and training programs.
- 21. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
- 22. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
- 23. Sales of food purchased with food stamps.
- 24. Sales of food for domestic home consumption.
- 25. Admission to, or user fees for county, or municipal owned recreation facilities.
- 26. Sales of carbon dioxide and other gases used in tertiary production.
- 27. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
- 28. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock. It will be repealed effective July 1, 2021.
- 29. Lodging services provided by guides or outfitters.
- Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants.
- 31. Intrastate transfer of persons services by a government, charitable, or non-profit organization.
- 32. Sales of fuel for use as boiler fuel in the production of electricity.
- 33. Sales of water delivered by pipeline or truck.
- 34. Sales of farm implements.
- 35. Sales or lease of machinery to be used in the state directly or predominantly in manufacturing tangible property. It will be repealed effective December 31, 2017.
- 36. Sales or lease of any aircraft used in federal aviation administration commercial operation.
- 37. Sales of equipment used to construct a new coal gasification or coal liquefication facility.
- 38. Sales price paid for purchase or rental of computer software, computer equipment, and related utility equipment by a data processing services center.
- 39. Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery.

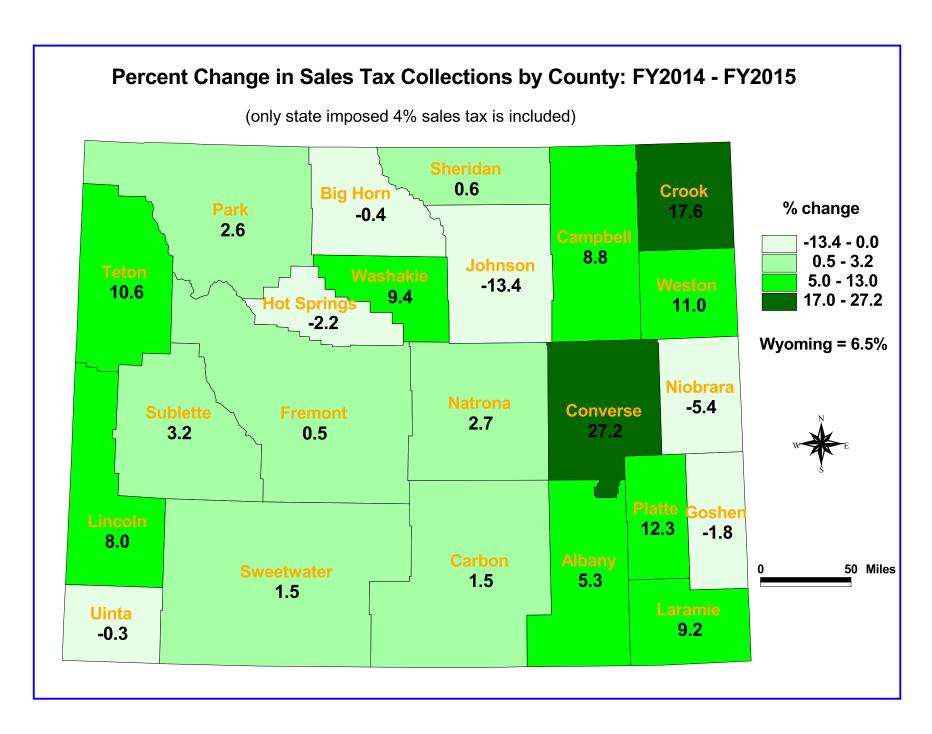
## **SECTION I**

### SALES TAX COLLECTIONS



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

Source: State of Wyoming, Department of Revenue

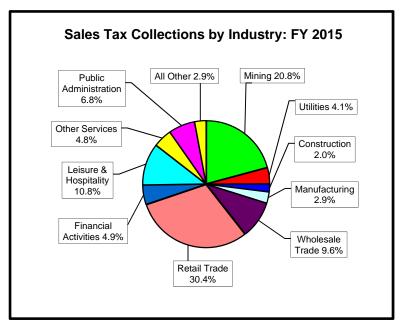


#### SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2015, at \$976.7 million, increased 6.4 percent from the previous year level. The annual expansion rate for the state-imposed 4% sales tax collections was 6.5 percent, slightly lower the 6.7 percent growth rate recorded in fiscal year 2014. Because locally imposed optional taxes often change during a fiscal year, an

accurate comparison should only include the state-imposed 4% taxes to reflect change in taxable sales over time.

Driven by mineral exploration, Wyoming's economy recovered well after a severe recession in 2009. As a result, sales tax collections in the state



demonstrated about a double- digit growth rate in both fiscal year 2011 and 2012, after a record breaking contraction of 19.5 percent in fiscal year 2010. After a slowdown during fiscal year 2013, the state's economy regained strength gradually starting in the third quarter of 2013, thanks to rebounding natural gas prices, expanded oil drilling, and the strength of service providing Industries. However, the dramatic decline of both oil and natural gas prices in late 2014 and early 2015 has put a brake on mineral exploration. As a result, sales tax collections experienced year-over-year declines in the last three months of fiscal year 2015. For the whole fiscal year 2015, a vast majority of industrial super sectors experienced increases in sales tax collections. Only a few sectors showed decreases (see the Glossary on page 69 for an explanation of each sector).

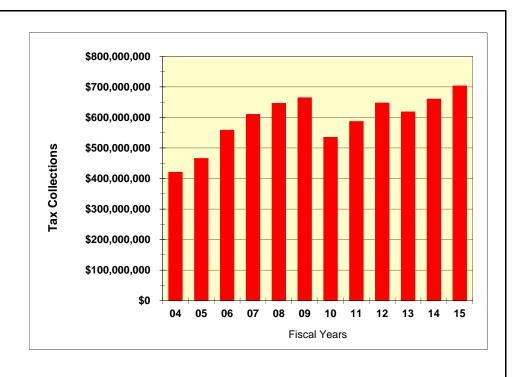
The construction industry experienced the fastest increase, at 35.7 percent, during the year. The mining (including oil & gas extraction) and professional & business services sectors also showed strong growth of 16.5 and 24.7 percent, respectively. However, it was the mining industry alone that contributed to nearly half of the total sales tax increase. 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. Collections from the leisure & hospitality industry, which mostly reflect restaurant and lodging sales, also demonstrated a significant increase of 9.8 percent from a year earlier. The sales tax collections reported in the public administration sector were primarily comprised of taxes generated through automobile sales.

Annual sales tax collections in seventeen of Wyoming's twenty-three counties expanded from previous year levels. Converse County recorded the fastest increase of 27.2 percent, followed by Crook County's 17.6 percent from the fiscal year 2014 level (see map on page 13). Platte, Teton, and Weston counties, each, experienced double-digit growth. These aforementioned counties experienced notable increases in activities either directly associated with mineral extraction or tourism.

Sales tax collections declined in six counties during fiscal year 2015. Johnson County showed the most, at -13.4 percent, while Niobrara and Hot Springs counties experienced small declines, at -5.4 and -2.2 percent, respectively. The contractions in mineral extraction activities were the main factor for their shrinkage in sales taxes for Johnson and Niobrara counties, while the decline in Hot Springs crossed many industries. The map on page 13 shows the percent change in state imposed 4 percent sales tax collections by county from fiscal year 2014 to fiscal year 2015.

## STATE SALES TAX COLLECTIONS\* FISCAL YEAR 2004 THROUGH FISCAL YEAR 2015

Year	4% SALES TAX	% CHANGE
	170 071220 1711	70 01111102
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%
Fiscal 2009	\$665,497,302	2.8%
Fiscal 2010	\$535,799,435	-19.5%
Fiscal 2011	\$587,663,565	9.7%
Fiscal 2012	\$648,382,439	10.3%
Fiscal 2013	\$619,312,790	-4.5%
Fiscal 2014	\$661,064,821	6.7%
Fiscal 2015	\$704,340,712	6.5%



\* Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

#### TOTAL SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY 2	2013	FY 2	014	FY 2	2015	% Chge FY	14 to FY15
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$27,135,859	\$18,045,734	\$28,544,241	\$18,976,741	\$30,048,688	\$19,977,371	5.3	5.3
BIG HORN	\$7,017,017	\$5,605,373	\$7,501,123	\$5,992,084	\$7,475,348	\$5,970,240	-0.3	-0.4
CAMPBELL	\$172,265,894	\$114,513,848	\$191,573,144	\$127,584,243	\$204,178,603	\$138,817,428	6.6	8.8
CARBON	\$23,975,442	\$15,952,838	\$24,995,221	\$16,625,519	\$25,336,861	\$16,868,132	1.4	1.5
CONVERSE	\$54,146,740	\$41,976,384	\$69,646,993	\$46,376,631	\$88,613,259	\$59,004,386	27.2	27.2
CROOK	\$6,620,999	\$4,401,954	\$6,270,557	\$4,648,562	\$7,016,317	\$5,465,199	11.9	17.6
FREMONT	\$27,249,607	\$26,457,337	\$33,490,602	\$26,832,204	\$33,693,606	\$26,953,127	0.6	0.5
GOSHEN	\$8,298,676	\$6,310,777	\$8,127,602	\$6,179,397	\$7,982,080	\$6,065,987	-1.8	-1.8
HOT SPRINGS	\$4,848,577	\$3,873,488	\$4,922,086	\$3,931,868	\$4,811,737	\$3,843,666	-2.2	-2.2
JOHNSON	\$12,791,416	\$10,220,709	\$16,232,166	\$12,971,853	\$14,397,889	\$11,239,467	-11.3	-13.4
LARAMIE	\$87,872,911	\$65,357,512	\$117,770,203	\$78,332,592	\$128,684,386	\$85,575,471	9.3	9.2
LINCOLN	\$13,584,976	\$10,851,557	\$14,471,416	\$11,561,564	\$15,626,390	\$12,482,189	8.0	8.0
NATRONA	\$112,092,484	\$89,570,326	\$115,286,370	\$92,112,185	\$118,420,030	\$94,609,145	2.7	2.7
NIOBRARA	\$3,763,785	\$2,502,600	\$4,404,166	\$2,928,593	\$4,169,589	\$2,771,387	-5.3	-5.4
PARK	\$22,355,832	\$22,357,702	\$24,156,137	\$24,059,324	\$24,733,131	\$24,682,578	2.4	2.6
PLATTE	\$7,287,983	\$5,062,263	\$8,637,704	\$5,741,279	\$9,698,474	\$6,445,922	12.3	12.3
SHERIDAN	\$28,525,246	\$18,971,665	\$31,050,141	\$20,644,901	\$31,240,628	\$20,770,226	0.6	0.6
SUBLETTE	\$36,731,483	\$36,731,483	\$39,085,485	\$39,085,485	\$40,323,476	\$40,323,476	3.2	3.2
SWEETWATER	\$78,049,680	\$60,930,533	\$81,379,255	\$53,949,661	\$82,279,979	\$54,768,168	1.1	1.5
TETON	\$57,652,264	\$37,054,699	\$62,279,942	\$39,959,103	\$68,835,952	\$44,199,896	10.5	10.6
UINTA	\$16,691,257	\$13,341,078	\$16,211,460	\$12,951,840	\$16,168,671	\$12,915,307	-0.3	-0.3
WASHAKIE	\$7,964,311	\$5,298,567	\$7,080,649	\$5,501,845	\$7,210,940	\$6,019,999	1.8	9.4
WESTON	\$4,913,259	\$3,924,363	\$5,155,434	\$4,117,347	\$5,724,750	\$4,571,946	11.0	11.0
WYOMING	\$821,835,699	\$619,312,790	\$918,272,095	\$661,064,821	\$976,670,783	\$704,340,712	6.4	6.5

Source: State of Wyoming, Department of Revenue

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	285,539	216,927	302,634	222,706	307,462	226,814
Mining	147,579,879	113,531,428	173,059,659	126,532,739	203,383,029	147,473,677
Utilities	35,909,414	26,991,573	42,641,438	31,156,960	40,377,835	29,452,608
Construction	12,726,989	9,849,168	14,362,102	10,405,525	19,762,009	14,118,294
Manufacturing	25,436,209	19,428,224	27,060,598	19,506,630	28,054,644	20,321,093
Wholesale Trade	85,682,398	63,218,368	90,569,954	63,976,662	93,418,347	66,485,570
Retail Trade	265,412,446	200,683,784	289,885,002	209,085,685	296,876,052	214,996,679
Transportation & Warehousing	1,333,015	998,054	1,252,750	902,289	1,217,092	860,801
Information	16,941,971	12,702,113	19,028,131	13,702,703	19,624,115	14,248,562
Financial Activities	44,230,371	33,194,656	51,691,558	37,243,799	48,283,684	35,033,473
Professional & Business Services	5,563,319	4,137,009	5,691,714	4,064,196	6,931,581	5,068,745
Educational & Health Services	668,095	483,741	661,539	456,110	641,550	442,091
Leisure & Hospitality	86,697,604	63,082,375	95,657,058	66,981,258	105,016,418	73,560,738
Other Services	39,962,287	30,107,841	44,407,944	31,966,402	46,662,071	33,754,102
Public Administration	53,406,164	40,687,529	62,000,013	44,861,156	66,114,892	48,297,465
TOTAL	\$821,835,699	\$619,312,790	\$918,272,095	\$661,064,821	\$976,670,783	\$704,340,712

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,990	18,627	30,673	20,424	31,617	21,042
Mining	277,264	184,435	336,880	223,385	471,331	313,710
Utilities	1,407,196	937,118	1,573,207	1,047,790	1,479,451	985,299
Construction	309,031	205,675	507,568	337,326	395,582	263,101
Manufacturing	424,776	281,765	456,659	302,687	431,971	286,641
Wholesale Trade	1,329,306	883,087	1,332,880	885,569	1,581,433	1,050,700
Retail Trade	12,445,590	8,277,046	12,871,817	8,557,807	13,579,973	9,027,573
Transportation & Warehousing	25,437	16,858	33,144	21,980	30,754	20,389
Information	947,285	630,737	874,247	582,293	906,874	603,657
Financial Activities	627,288	416,798	712,271	473,096	755,995	501,944
Professional & Business Services	545,999	363,346	581,322	386,518	610,962	406,465
Educational & Health Services	412,957	275,043	442,925	294,782	438,433	292,224
Leisure & Hospitality	4,637,433	3,078,934	4,777,601	3,170,032	5,235,424	3,474,331
Other Services	933,051	619,438	992,102	659,109	950,116	631,137
Public Administration	2,785,257	1,856,828	3,020,943	2,013,942	3,148,772	2,099,157
TOTAL	\$27,135,859	\$18,045,734	\$28,544,241	\$18,976,741	\$30,048,688	\$19,977,371

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,392	5,103	1,848	1,474	2,185	1,745
Mining	502,732	401,664	659,145	527,007	381,832	305,203
Utilities	729,626	583,174	819,431	655,052	771,848	616,593
Construction	120,632	96,372	126,902	101,390	124,233	99,240
Manufacturing	157,429	125,621	246,701	196,957	248,451	198,427
Wholesale Trade	1,056,546	843,715	990,680	790,885	1,059,509	845,804
Retail Trade	2,188,485	1,747,944	2,198,211	1,755,432	2,314,883	1,848,272
Transportation & Warehousing	13,275	10,585	14,211	11,321	12,532	9,982
Information	366,287	292,423	380,172	303,398	311,654	248,701
Financial Activities	342,950	273,715	555,156	443,072	528,516	421,561
Professional & Business Services	52,558	41,929	54,312	43,382	61,923	49,426
Educational & Health Services	541	432	649	519	583	465
Leisure & Hospitality	415,878	332,248	466,135	372,482	528,127	421,963
Other Services	302,336	241,368	260,071	207,715	254,630	203,316
Public Administration	761,349	609,079	727,499	581,998	874,440	699,541
TOTAL	\$7,017,017	\$5,605,373	\$7,501,123	\$5,992,084	\$7,475,348	\$5,970,240

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	35,217	23,354	40,211	26,640	41,177	28,023
Mining	52,955,836	35,099,351	64,585,331	43,066,175	75,067,124	50,941,112
Utilities	3,992,996	2,664,696	3,737,834	2,489,612	3,702,487	2,535,346
Construction	2,352,263	1,565,394	2,615,738	1,738,023	3,009,582	2,051,024
Manufacturing	4,753,230	3,162,661	5,556,846	3,700,395	5,940,145	4,017,833
Wholesale Trade	30,963,221	20,613,823	31,921,909	21,250,669	34,698,051	23,594,047
Retail Trade	38,471,862	25,607,135	40,242,234	26,780,779	38,967,030	26,540,394
Transportation & Warehousing	195,566	129,793	137,759	91,454	158,327	106,225
Information	1,859,392	1,230,715	1,834,754	1,221,706	1,811,298	1,230,768
Financial Activities	11,000,990	7,321,391	13,456,444	8,957,054	10,518,661	7,161,944
Professional & Business Services	923,899	615,555	767,107	509,659	822,289	557,617
Educational & Health Services	8,628	5,717	9,947	6,593	8,709	5,804
Leisure & Hospitality	6,399,230	4,251,709	7,109,817	4,722,315	8,220,541	5,579,841
Other Services	11,172,511	7,437,591	11,746,443	7,817,993	12,255,688	8,311,304
Public Administration	7,181,051	4,784,961	7,810,770	5,205,176	8,957,494	6,156,147
TOTAL	\$172,265,894	\$114,513,848	\$191,573,144	\$127,584,243	\$204,178,603	\$138,817,428

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,636	3,752	5,599	3,733	7,101	4,715
Mining	3,348,068	2,227,219	4,255,142	2,832,247	5,306,121	3,532,617
Utilities	1,470,209	978,562	1,443,525	960,794	1,053,494	700,840
Construction	427,788	283,297	543,449	361,625	472,431	314,149
Manufacturing	498,136	331,386	666,141	443,285	554,495	368,906
Wholesale Trade	2,810,127	1,870,052	2,247,817	1,495,143	2,194,463	1,459,405
Retail Trade	6,626,323	4,404,929	6,787,293	4,510,745	6,567,688	4,374,083
Transportation & Warehousing	30,827	20,485	46,617	30,972	35,521	23,554
Information	773,031	517,968	645,229	429,713	628,176	418,318
Financial Activities	1,854,932	1,233,820	1,972,634	1,312,249	1,837,638	1,228,431
Professional & Business Services	134,248	89,192	119,518	79,389	110,070	73,064
Educational & Health Services	1,462	970	1,448	960	2,324	1,541
Leisure & Hospitality	3,224,602	2,145,795	3,460,801	2,299,487	3,456,116	2,295,797
Other Services	998,788	664,602	1,001,388	666,130	999,123	664,692
Public Administration	1,771,266	1,180,810	1,798,623	1,199,047	2,112,100	1,408,019
TOTAL	\$23,975,442	\$15,952,838	\$24,995,221	\$16,625,519	\$25,336,861	\$16,868,132

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	8,701	6,601	4,309	2,403	9,618	6,352
Mining	21,412,431	16,638,598	26,993,718	17,977,746	42,648,553	28,391,779
Utilities	726,064	572,376	1,086,504	724,253	1,192,661	794,878
Construction	909,715	713,066	934,201	613,155	1,606,887	1,068,822
Manufacturing	3,055,420	2,326,992	4,845,230	3,224,375	4,259,497	2,835,388
Wholesale Trade	8,344,187	6,475,543	10,502,593	6,988,957	10,051,049	6,689,126
Retail Trade	9,059,135	7,050,302	11,408,947	7,614,198	12,904,092	8,592,238
Transportation & Warehousing	57,175	44,052	54,431	36,105	43,045	28,574
Information	328,111	254,322	464,790	309,720	490,961	327,108
Financial Activities	3,135,565	2,383,908	3,934,464	2,617,856	4,673,741	3,126,984
Professional & Business Services	247,848	193,756	330,299	220,040	331,939	221,435
Educational & Health Services	2,052	1,627	4,255	2,818	4,324	2,862
Leisure & Hospitality	1,827,985	1,425,276	2,079,058	1,381,809	2,124,007	1,410,121
Other Services	3,178,004	2,449,331	4,645,885	3,091,124	5,762,257	3,835,320
Public Administration	1,854,348	1,440,635	2,358,307	1,572,073	2,510,628	1,673,400
TOTAL	\$54,146,740	\$41,976,384	\$69,646,993	\$46,376,631	\$88,613,259	\$59,004,386

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,578	2,366	4,430	3,061	7,714	6,016
Mining	989,333	657,181	759,221	564,526	780,299	608,163
Utilities	768,753	511,797	763,148	576,503	806,497	624,535
Construction	156,312	103,886	123,147	93,400	166,257	128,805
Manufacturing	221,444	147,160	239,807	180,483	280,105	220,656
Wholesale Trade	557,473	370,346	508,224	378,427	706,323	551,052
Retail Trade	2,213,365	1,471,430	2,229,295	1,645,387	2,585,069	2,011,266
Transportation & Warehousing	10,859	7,232	13,550	10,020	16,138	12,612
Information	229,813	152,962	177,767	132,174	172,792	133,757
Financial Activities	178,763	118,709	177,392	134,028	146,888	114,874
Professional & Business Services	52,662	34,939	41,312	30,779	36,973	28,942
Educational & Health Services	368	244	842	587	485	372
Leisure & Hospitality	579,401	384,949	588,846	421,270	592,655	463,475
Other Services	251,156	166,942	312,770	229,371	287,225	224,255
Public Administration	407,718	271,812	330,807	248,546	430,898	336,418
TOTAL	\$6,620,999	\$4,401,954	\$6,270,557	\$4,648,562	\$7,016,317	\$5,465,199

#### FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	13,388	13,258	14,813	11,836	25,215	20,109
Mining	2,265,275	2,216,986	2,766,258	2,252,711	2,360,701	1,870,299
Utilities	699,738	688,559	1,395,070	1,115,673	1,017,388	813,795
Construction	460,018	453,262	438,776	352,646	556,684	444,691
Manufacturing	470,777	459,978	446,675	358,170	380,229	303,136
Wholesale Trade	1,705,980	1,654,970	1,854,428	1,480,741	2,545,386	2,041,234
Retail Trade	12,675,783	12,296,002	15,789,765	12,639,192	15,838,949	12,679,333
Transportation & Warehousing	29,406	28,741	38,046	30,450	31,791	25,367
Information	562,065	531,994	1,006,993	805,168	1,123,722	898,180
Financial Activities	1,107,777	1,077,373	1,208,656	965,130	1,275,820	1,036,436
Professional & Business Services	198,158	195,887	162,214	129,922	182,291	145,500
Educational & Health Services	37,516	36,807	42,529	33,980	43,912	35,057
Leisure & Hospitality	2,870,710	2,796,875	3,512,720	2,807,656	3,654,231	2,916,220
Other Services	1,242,329	1,213,785	1,312,397	1,049,028	1,359,003	1,085,146
Public Administration	2,910,688	2,792,861	3,501,262	2,799,902	3,298,284	2,638,625
TOTAL	\$27,249,607	\$26,457,337	\$33,490,602	\$26,832,204	\$33,693,606	\$26,953,127

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	23,752	18,097	24,721	18,824	25,886	19,696
Mining	776,592	591,293	87,619	66,659	197,644	150,405
Utilities	528,071	401,485	560,162	425,962	521,884	396,770
Construction	200,390	152,477	516,490	392,953	125,274	95,225
Manufacturing	173,940	132,136	269,016	204,648	132,362	100,539
Wholesale Trade	650,693	494,119	616,528	468,043	577,667	438,497
Retail Trade	3,318,282	2,522,578	3,446,078	2,619,804	3,576,398	2,717,586
Transportation & Warehousing	9,376	7,121	8,115	6,160	7,115	5,411
Information	316,430	240,918	301,230	229,296	340,877	259,473
Financial Activities	214,409	162,922	169,975	129,158	167,751	127,271
Professional & Business Services	94,182	71,481	65,833	49,935	88,697	67,221
Educational & Health Services	8,901	6,762	8,226	6,247	8,650	6,571
Leisure & Hospitality	810,469	616,401	799,329	607,223	821,386	623,322
Other Services	582,338	442,815	578,470	439,589	654,316	497,108
Public Administration	590,851	450,172	675,809	514,895	736,176	560,892
TOTAL	\$8,298,676	\$6,310,777	\$8,127,602	\$6,179,397	\$7,982,080	\$6,065,987

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	147	117	0	0	147	117
Mining	584,256	467,003	493,044	394,000	554,609	443,290
Utilities	453,418	362,675	526,001	420,738	486,407	389,057
Construction	86,687	69,234	78,906	63,001	69,639	55,651
Manufacturing	86,445	69,021	107,620	85,959	142,428	113,745
Wholesale Trade	356,579	284,790	324,683	259,267	286,441	228,656
Retail Trade	1,733,954	1,384,898	1,810,732	1,446,236	1,740,222	1,389,885
Transportation & Warehousing	5,168	4,126	2,650	2,114	4,263	3,406
Information	173,865	138,876	177,559	141,799	149,507	119,399
Financial Activities	103,454	82,641	89,803	71,694	85,830	68,518
Professional & Business Services	13,655	10,906	11,213	8,958	11,351	9,071
Educational & Health Services	1,404	1,122	1,073	856	1,023	816
Leisure & Hospitality	650,093	518,892	645,010	514,652	679,872	542,545
Other Services	161,666	128,957	158,730	126,542	163,971	130,688
Public Administration	437,786	350,229	495,062	396,050	436,026	348,821
TOTAL	\$4,848,577	\$3,873,488	\$4,922,086	\$3,931,868	\$4,811,737	\$3,843,666

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,116	890	1,514	1,206	1,272	963
Mining	2,324,841	1,857,746	3,757,743	3,003,065	3,842,085	2,995,421
Utilities	1,745,714	1,396,201	1,807,207	1,445,405	1,816,585	1,407,558
Construction	283,288	226,229	176,618	141,031	185,701	145,657
Manufacturing	170,547	136,221	342,734	273,896	234,017	182,399
Wholesale Trade	795,636	635,748	1,006,059	803,807	617,089	483,815
Retail Trade	3,048,694	2,435,464	3,179,928	2,540,262	3,284,564	2,564,196
Transportation & Warehousing	16,103	12,864	12,908	10,309	12,128	9,484
Information	205,518	164,289	202,124	161,571	232,316	180,324
Financial Activities	1,869,789	1,493,434	3,042,240	2,431,502	1,299,754	1,022,813
Professional & Business Services	111,244	88,716	108,470	86,497	110,798	86,222
Educational & Health Services	1,409	1,127	513	410	893	711
Leisure & Hospitality	1,139,395	909,702	1,217,026	971,679	1,325,988	1,039,782
Other Services	375,359	299,877	465,417	371,893	453,111	355,114
Public Administration	702,767	562,203	911,666	729,321	981,590	765,009
TOTAL	\$12,791,416	\$10,220,709	\$16,232,166	\$12,971,853	\$14,397,889	\$11,239,467

#### **LARAMIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
, ,	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,984	21,336	32,580	21,681	44,250	29,342
Mining	2,954,562	2,262,546	8,097,963	5,392,674	11,837,458	7,879,626
Utilities	6,102,421	4,442,736	7,985,810	5,319,435	8,541,523	5,690,380
Construction	1,547,759	1,157,266	1,618,688	1,075,630	5,129,157	3,414,952
Manufacturing	1,602,423	1,184,608	1,970,422	1,309,790	2,469,239	1,631,331
Wholesale Trade	6,631,794	4,954,198	8,529,422	5,666,924	8,959,468	5,951,278
Retail Trade	38,270,802	28,472,803	48,823,639	32,469,646	49,579,745	32,965,210
Transportation & Warehousing	83,154	62,338	85,609	56,871	133,464	88,460
Information	2,200,573	1,662,463	3,425,923	2,278,935	3,496,817	2,326,509
Financial Activities	3,619,372	2,690,742	4,984,891	3,310,907	5,733,484	3,807,265
Professional & Business Services	507,228	381,664	508,817	337,452	616,534	410,685
Educational & Health Services	18,632	14,170	25,020	16,623	20,342	13,512
Leisure & Hospitality	11,574,655	8,609,606	14,012,245	9,303,381	15,374,380	10,208,103
Other Services	3,218,311	2,403,692	4,646,293	3,090,925	4,587,592	3,052,025
Public Administration	9,513,240	7,037,344	13,022,880	8,681,721	12,160,933	8,106,794
TOTAL	\$87,872,911	\$65,357,512	\$117,770,203	\$78,332,592	\$128,684,386	\$85,575,471

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

#### LINCOLN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,803	9,428	15,459	12,325	14,269	11,375
Mining	1,052,420	840,955	889,000	710,317	797,409	636,725
Utilities	1,435,507	1,148,337	1,804,928	1,443,669	1,570,724	1,256,257
Construction	117,150	91,989	262,203	209,353	214,248	171,082
Manufacturing	998,755	797,903	522,263	417,179	616,828	492,704
Wholesale Trade	2,022,654	1,615,407	2,373,473	1,895,605	2,823,025	2,254,723
Retail Trade	4,248,232	3,392,171	4,527,964	3,615,944	5,111,468	4,081,369
Transportation & Warehousing	20,309	16,239	18,071	14,410	24,840	19,806
Information	560,467	447,684	570,058	455,174	606,168	483,940
Financial Activities	529,845	423,221	548,713	438,069	623,141	497,298
Professional & Business Services	83,586	66,714	56,700	45,274	81,511	65,003
Educational & Health Services	1,229	981	1,254	1,001	776	619
Leisure & Hospitality	950,909	759,659	1,032,861	825,236	1,098,107	877,046
Other Services	644,740	514,992	679,155	542,557	636,148	508,059
Public Administration	907,369	725,876	1,169,315	935,451	1,407,728	1,126,182
TOTAL	\$13,584,976	\$10,851,557	\$14,471,416	\$11,561,564	\$15,626,390	\$12,482,189

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	9,022	7,217	8,301	6,641	6,858	5,480
Mining	14,156,091	11,315,196	15,232,668	12,173,965	13,878,464	11,092,006
Utilities	4,293,197	3,434,525	5,147,239	4,117,783	5,002,785	4,002,220
Construction	2,836,560	2,266,010	2,248,402	1,795,700	2,787,497	2,226,566
Manufacturing	3,358,670	2,682,862	4,320,851	3,452,423	3,450,064	2,755,337
Wholesale Trade	9,763,714	7,799,881	9,020,731	7,204,335	7,895,809	6,304,372
Retail Trade	44,097,680	35,234,803	44,660,393	35,679,727	45,895,781	36,664,349
Transportation & Warehousing	68,052	54,346	88,183	70,382	79,600	63,499
Information	1,973,745	1,577,351	2,228,371	1,780,778	2,287,746	1,828,040
Financial Activities	6,997,952	5,588,538	7,727,624	6,170,127	7,338,735	5,858,642
Professional & Business Services	590,158	471,009	573,316	457,350	1,402,899	1,120,286
Educational & Health Services	52,567	41,999	51,085	40,776	43,101	34,349
Leisure & Hospitality	9,731,615	7,771,752	10,528,253	8,407,193	11,656,994	9,305,407
Other Services	5,196,315	4,151,119	5,231,234	4,179,233	5,782,012	4,619,245
Public Administration	8,967,147	7,173,717	8,219,719	6,575,773	10,911,687	8,729,346
TOTAL	\$112,092,484	\$89,570,326	\$115,286,370	\$92,112,185	\$118,420,030	\$94,609,145

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	168	112	359	238	214	142
Mining	1,457,953	970,004	1,885,713	1,254,732	1,712,204	1,138,580
Utilities	81,818	54,331	166,385	110,746	185,944	123,295
Construction	81,282	53,971	70,749	46,955	59,448	39,516
Manufacturing	119,874	79,707	52,569	34,964	95,891	63,786
Wholesale Trade	224,090	148,883	334,240	222,318	253,906	168,882
Retail Trade	808,046	537,049	907,320	602,797	842,591	559,769
Transportation & Warehousing	907	602	559	371	2,372	1,574
Information	114,536	76,301	79,670	53,049	86,115	57,325
Financial Activities	114,821	76,317	197,421	131,295	163,150	108,422
Professional & Business Services	15,037	9,995	20,633	13,705	16,393	10,883
Educational & Health Services	1,230	817	1,202	799	725	480
Leisure & Hospitality	311,442	206,771	310,952	206,381	314,383	208,592
Other Services	130,687	86,896	103,622	68,844	135,495	90,062
Public Administration	301,893	200,844	272,770	181,399	300,759	200,080
TOTAL	\$3,763,785	\$2,502,600	\$4,404,166	\$2,928,593	\$4,169,589	\$2,771,387

#### **PARK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015			
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)			
Agr, Forestry, Fishing, & Hunting	24,228	24,228	28,709	28,708	19,665	19,665			
Mining	974,526	974,506	1,814,603	1,718,453	757,573	757,573			
Utilities	1,360,675	1,360,672	1,639,875	1,639,875	1,560,159	1,560,159			
Construction	262,355	262,129	260,862	260,862	288,175	288,175			
Manufacturing	575,455	575,243	708,274	708,271	717,643	717,643			
Wholesale Trade	917,276	917,268	978,226	978,229	1,090,867	1,090,867			
Retail Trade	9,697,263	9,695,929	9,945,727	9,945,127	10,685,601	10,681,955			
Transportation & Warehousing	22,549	22,549	19,080	19,080	15,078	15,078			
Information	419,028	428,079	454,276	454,276	623,703	623,703			
Financial Activities	733,172	729,074	620,344	620,284	891,870	847,663			
Professional & Business Services	172,708	172,283	164,119	164,118	175,673	175,664			
Educational & Health Services	38,356	38,356	3,482	3,482	1,453	1,453			
Leisure & Hospitality	4,101,580	4,100,928	4,305,183	4,305,183	4,538,748	4,536,057			
Other Services	687,399	687,195	701,001	701,000	756,229	756,229			
Public Administration	2,369,263	2,369,263	2,512,375	2,512,375	2,610,695	2,610,695			
TOTAL	\$22,355,832	\$22,357,702	\$24,156,137	\$24,059,324	\$24,733,131	\$24,682,578			

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	21,613	14,638	20,682	13,716	12,867	8,531
Mining	244,816	166,106	318,859	211,887	350,779	233,415
Utilities	587,088	404,868	639,228	423,563	623,140	413,065
Construction	140,768	98,552	422,796	280,992	411,188	273,262
Manufacturing	210,532	151,294	417,553	277,670	385,407	256,045
Wholesale Trade	592,185	415,347	754,610	501,417	893,007	593,401
Retail Trade	2,568,057	1,778,108	2,996,945	1,991,287	3,385,952	2,248,810
Transportation & Warehousing	24,468	16,390	6,764	4,467	7,848	5,184
Information	356,103	252,485	306,410	204,000	321,202	213,778
Financial Activities	178,184	122,644	236,581	157,191	375,925	249,852
Professional & Business Services	73,966	52,557	75,032	49,817	76,827	50,853
Educational & Health Services	594	406	1,263	838	1,558	1,032
Leisure & Hospitality	1,004,643	691,712	1,086,089	721,506	1,278,557	849,888
Other Services	285,566	198,091	376,408	250,606	485,848	323,228
Public Administration	999,401	699,065	978,486	652,321	1,088,370	725,578
TOTAL	\$7,287,983	\$5,062,263	\$8,637,704	\$5,741,279	\$9,698,474	\$6,445,922

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,727	3,128	5,612	3,709	5,757	3,805
Mining	447,440	297,705	254,774	169,206	391,717	260,667
Utilities	2,142,062	1,426,058	2,227,154	1,482,869	2,012,256	1,339,663
Construction	261,730	173,963	347,667	231,052	321,443	213,461
Manufacturing	607,875	404,325	516,803	343,711	636,403	423,276
Wholesale Trade	1,255,491	833,178	1,944,813	1,292,147	1,282,838	851,202
Retail Trade	13,869,785	9,225,635	14,963,177	9,949,691	15,186,652	10,098,653
Transportation & Warehousing	18,731	12,463	23,750	15,813	13,225	8,786
Information	1,046,209	696,244	1,027,930	683,697	974,130	647,760
Financial Activities	634,552	421,245	704,844	467,900	883,407	586,745
Professional & Business Services	302,079	200,538	378,537	251,290	348,161	230,976
Educational & Health Services	43,970	29,268	13,991	9,283	12,791	8,488
Leisure & Hospitality	4,066,273	2,700,135	4,327,540	2,870,991	4,749,082	3,151,237
Other Services	1,062,612	706,638	1,272,100	845,909	1,121,211	744,476
Public Administration	2,761,711	1,841,140	3,041,449	2,027,632	3,301,553	2,201,032
TOTAL	\$28,525,246	\$18,971,665	\$31,050,141	\$20,644,901	\$31,240,628	\$20,770,226

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	403	403	2,180	2,180	6,757	6,757
Mining	20,438,285	20,438,285	21,740,955	21,740,955	22,532,210	22,532,210
Utilities	571,755	571,755	784,117	784,117	713,613	713,613
Construction	663,939	663,939	544,638	544,638	514,494	514,494
Manufacturing	1,082,362	1,082,362	1,318,839	1,318,839	1,606,685	1,606,685
Wholesale Trade	2,337,626	2,337,626	2,776,664	2,776,664	2,970,988	2,970,988
Retail Trade	5,311,259	5,311,259	4,715,348	4,715,348	4,395,796	4,395,796
Transportation & Warehousing	109,889	109,889	106,560	106,560	58,585	58,585
Information	273,756	273,756	257,452	257,452	333,085	333,085
Financial Activities	2,214,828	2,214,828	2,489,965	2,489,965	2,626,451	2,626,451
Professional & Business Services	151,657	151,657	173,165	173,165	271,763	271,763
Educational & Health Services	1,275	1,275	1,118	1,118	1,465	1,465
Leisure & Hospitality	693,670	693,670	769,902	769,902	773,110	773,110
Other Services	2,082,871	2,082,871	2,518,055	2,518,055	2,523,428	2,523,428
Public Administration	797,910	797,910	886,528	886,528	995,047	995,047
TOTAL	\$36,731,483	\$36,731,483	\$39,085,485	\$39,085,485	\$40,323,476	\$40,323,476

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	15,696	12,124	9,249	6,110	2,091	1,372
Mining	18,068,638	14,137,580	15,805,032	10,417,497	16,778,266	11,180,647
Utilities	2,860,068	2,239,785	4,062,877	2,707,069	3,717,710	2,477,074
Construction	358,865	368,047	1,351,962	901,631	1,971,166	1,314,194
Manufacturing	5,444,689	4,261,569	2,622,734	1,612,555	4,118,239	2,739,347
Wholesale Trade	8,130,152	6,328,265	8,136,044	5,431,390	7,970,860	5,300,541
Retail Trade	22,271,396	17,320,059	24,626,899	16,395,365	24,404,498	16,231,712
Transportation & Warehousing	257,099	194,525	157,621	104,989	162,826	107,896
Information	1,661,927	1,294,051	2,078,418	1,380,379	2,109,403	1,404,231
Financial Activities	4,262,345	3,325,475	4,144,262	2,754,762	3,207,573	2,131,614
Professional & Business Services	387,005	304,671	389,453	258,673	384,838	255,208
Educational & Health Services	21,956	17,337	39,190	26,027	34,411	22,849
Leisure & Hospitality	5,951,202	4,612,472	7,032,789	4,677,988	7,248,143	4,828,559
Other Services	4,523,356	3,520,919	4,439,212	2,953,739	4,321,552	2,874,618
Public Administration	3,835,284	2,993,655	6,483,515	4,321,488	5,848,402	3,898,305
TOTAL	\$78,049,680	\$60,930,533	\$81,379,255	\$53,949,661	\$82,279,979	\$54,768,168

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17,212	11,455	21,143	14,073	19,692	13,108
Mining	16,196	10,789	47,994	31,882	27,812	18,495
Utilities	2,017,531	1,344,352	2,244,604	1,494,486	2,197,453	1,462,730
Construction	482,716	320,778	514,725	342,048	642,351	426,858
Manufacturing	546,385	363,499	576,578	382,128	603,005	400,104
Wholesale Trade	2,521,650	1,671,553	2,210,825	1,463,204	2,626,124	1,735,499
Retail Trade	21,052,649	13,753,276	22,727,177	14,856,711	24,471,825	16,005,092
Transportation & Warehousing	288,357	190,701	351,297	231,566	324,108	212,031
Information	1,185,818	788,442	1,358,807	903,523	1,420,536	944,354
Financial Activities	3,282,841	2,095,894	3,564,209	2,252,852	3,857,805	2,461,868
Professional & Business Services	659,021	437,854	850,200	563,025	892,667	591,982
Educational & Health Services	6,817	4,519	5,580	3,706	8,102	5,381
Leisure & Hospitality	22,869,537	14,259,874	24,847,549	15,449,386	28,494,451	17,758,987
Other Services	1,443,395	960,288	1,532,465	1,019,321	1,667,423	1,108,343
Public Administration	1,262,138	841,425	1,426,790	951,194	1,582,599	1,055,065
TOTAL	\$57,652,264	\$37,054,699	\$62,279,942	\$39,959,103	\$68,835,952	\$44,199,896

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
, ,	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	20,091	16,049	21,633	17,271	16,627	13,280
Mining	1,073,218	857,300	850,681	679,460	639,571	510,796
Utilities	968,146	774,207	1,254,579	1,003,339	474,320	379,125
Construction	381,532	304,580	383,679	306,291	453,484	362,168
Manufacturing	580,036	463,338	515,484	411,879	387,327	309,297
Wholesale Trade	1,591,211	1,271,214	1,174,981	938,544	1,206,654	963,870
Retail Trade	6,847,330	5,471,824	6,739,571	5,385,025	7,188,739	5,742,532
Transportation & Warehousing	35,412	28,298	26,044	20,777	38,215	30,526
Information	703,434	566,996	661,168	528,685	754,756	603,405
Financial Activities	828,760	661,749	792,200	632,397	953,484	761,261
Professional & Business Services	88,269	70,449	114,584	91,456	146,265	116,639
Educational & Health Services	4,096	3,272	3,739	2,985	4,666	3,722
Leisure & Hospitality	1,811,495	1,446,297	1,749,173	1,395,674	1,841,996	1,469,823
Other Services	785,499	627,324	789,521	630,518	829,176	662,149
Public Administration	972,728	778,182	1,134,424	907,539	1,233,391	986,712
TOTAL	\$16,691,257	\$13,341,078	\$16,211,460	\$12,951,840	\$16,168,671	\$12,915,307

#### WASHAKIE COUNTY SALES TAX COLLECTIONS

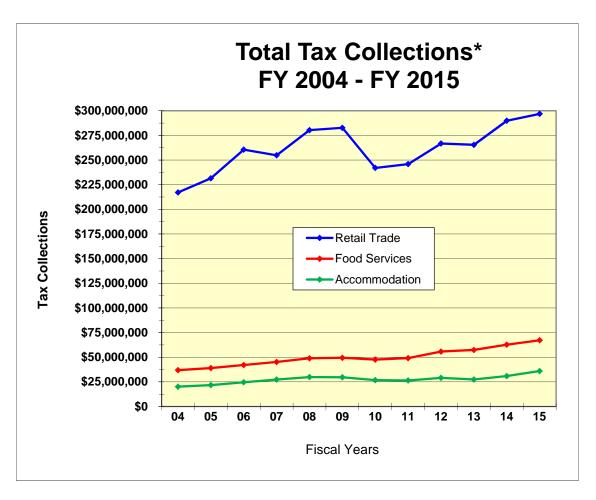
INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,204	3,469	7,395	5,486	4,138	3,310
Mining	647,351	430,821	615,788	476,727	944,021	782,913
Utilities	599,832	399,674	598,506	469,374	504,883	431,082
Construction	70,331	46,646	98,673	76,070	87,543	72,029
Manufacturing	211,854	140,576	217,560	167,933	231,216	191,687
Wholesale Trade	741,579	493,425	632,855	487,303	728,306	599,053
Retail Trade	2,771,573	1,841,836	2,443,431	1,896,931	2,436,493	2,033,534
Transportation & Warehousing	6,215	4,130	6,736	5,284	3,649	3,041
Information	489,622	327,228	329,701	257,980	246,342	206,152
Financial Activities	280,079	186,255	264,833	206,039	243,803	210,381
Professional & Business Services	107,143	71,185	96,900	74,994	102,936	85,717
Educational & Health Services	1,603	1,063	1,631	1,261	2,203	1,823
Leisure & Hospitality	671,230	446,057	597,381	459,837	609,851	506,894
Other Services	442,330	293,991	390,057	303,292	382,095	318,867
Public Administration	918,365	612,210	779,201	613,336	683,460	573,515
TOTAL	\$7,964,311	\$5,298,567	\$7,080,649	\$5,501,845	\$7,210,940	\$6,019,999

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,471	1,172	1,215	967	2,345	1,867
Mining	611,754	488,157	811,529	647,462	1,125,249	898,026
Utilities	367,529	293,631	374,044	298,852	424,624	339,276
Construction	215,878	172,407	175,264	139,750	169,546	135,172
Manufacturing	85,156	67,996	123,239	98,434	132,996	106,184
Wholesale Trade	383,229	305,931	397,267	317,077	399,086	318,557
Retail Trade	1,816,902	1,451,305	1,843,110	1,472,244	1,932,044	1,543,073
Transportation & Warehousing	4,682	3,731	1,048	835	1,671	1,330
Information	194,956	155,831	185,083	147,939	195,934	156,594
Financial Activities	117,703	93,962	96,636	77,174	94,262	75,235
Professional & Business Services	51,009	40,728	48,659	38,799	47,821	38,122
Educational & Health Services	532	425	577	460	620	494
Leisure & Hospitality	404,156	322,664	400,799	319,995	400,270	319,636
Other Services	261,667	209,118	255,149	203,907	294,423	235,293
Public Administration	396,633	317,306	441,813	353,450	503,858	403,087
TOTAL	\$4,913,259	\$3,924,363	\$5,155,434	\$4,117,347	\$5,724,750	\$4,571,946

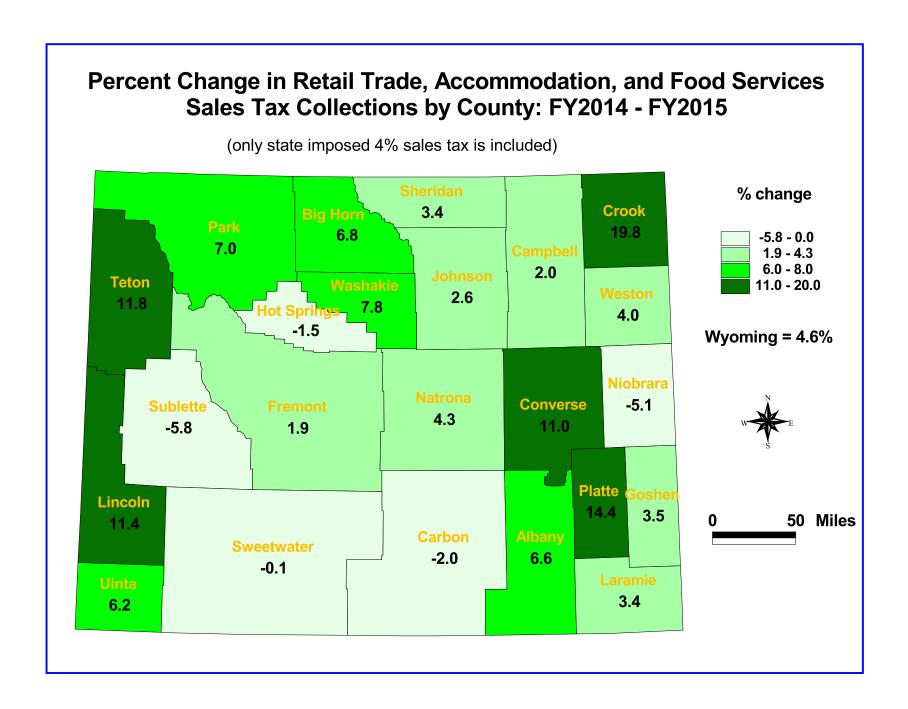
## **SECTION II**

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



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

Source: State of Wyoming, Department of Revenue



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

COUNTY	FY 2	2013	FY 2	014	FY 2	2015	% Chge FY	14 to FY15
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$17,041,214	\$11,328,233	\$17,601,950	\$11,696,363	\$18,770,217	\$12,471,915	6.6	6.6
BIG HORN	\$2,588,565	\$2,067,607	\$2,650,785	\$2,117,102	\$2,832,168	\$2,261,583	6.8	6.8
CAMPBELL	\$44,729,729	\$29,765,267	\$47,205,717	\$31,406,214	\$47,052,538	\$32,028,911	-0.3	2.0
CARBON	\$9,785,855	\$6,507,608	\$10,178,046	\$6,763,856	\$9,959,219	\$6,627,143	-2.1	-2.0
CONVERSE	\$10,839,802	\$8,437,773	\$13,422,506	\$8,952,208	\$14,931,099	\$9,937,828	11.2	11.0
CROOK	\$2,764,536	\$1,837,627	\$2,790,870	\$2,047,476	\$3,149,519	\$2,452,590	12.9	19.8
FREMONT	\$15,437,990	\$14,986,061	\$19,180,953	\$15,349,827	\$19,530,802	\$15,635,965	1.8	1.9
GOSHEN	\$4,104,347	\$3,120,468	\$4,221,746	\$3,209,086	\$4,372,411	\$3,321,663	3.6	3.5
HOT SPRINGS	\$2,327,696	\$1,858,811	\$2,404,751	\$1,920,212	\$2,369,502	\$1,892,064	-1.5	-1.5
JOHNSON	\$4,158,609	\$3,321,614	\$4,370,323	\$3,490,654	\$4,582,373	\$3,581,692	4.9	2.6
LARAMIE	\$49,467,328	\$36,799,886	\$62,390,725	\$41,476,826	\$64,496,131	\$42,869,208	3.4	3.4
LINCOLN	\$5,188,280	\$4,143,153	\$5,551,367	\$4,433,621	\$6,185,038	\$4,938,824	11.4	11.4
NATRONA	\$53,659,437	\$42,871,026	\$54,992,543	\$43,930,489	\$57,344,264	\$45,803,468	4.3	4.3
NIOBRARA	\$1,114,098	\$740,243	\$1,212,875	\$805,585	\$1,151,623	\$764,817	-5.1	-5.1
PARK	\$13,587,988	\$13,586,002	\$14,065,239	\$14,064,640	\$15,061,332	\$15,054,995	7.1	7.0
PLATTE	\$3,542,095	\$2,448,841	\$4,053,612	\$2,693,262	\$4,637,083	\$3,080,538	14.4	14.4
SHERIDAN	\$17,859,657	\$11,874,881	\$19,214,525	\$12,769,944	\$19,861,971	\$13,200,812	3.4	3.4
SUBLETTE	\$5,978,132	\$5,978,132	\$5,454,079	\$5,454,079	\$5,140,409	\$5,140,409	-5.8	-5.8
SWEETWATER	\$28,180,709	\$21,899,643	\$31,615,009	\$21,043,502	\$31,588,624	\$21,017,720	-0.1	-0.1
TETON	\$43,539,523	\$27,758,541	\$47,177,187	\$30,042,082	\$52,678,500	\$33,573,146	11.7	11.8
UINTA	\$8,648,627	\$6,909,976	\$8,478,932	\$6,772,863	\$9,008,929	\$7,194,923	6.3	6.2
WASHAKIE	\$3,426,387	\$2,276,953	\$3,027,352	\$2,346,547	\$3,033,140	\$2,529,585	0.2	7.8
WESTON	\$2,218,747	\$1,772,125	\$2,240,066	\$1,789,177	\$2,328,820	\$1,859,923	4.0	4.0
WYOMING	\$350,189,352	\$262,290,472	\$383,501,157	\$274,575,616	\$400,065,710	\$287,239,722	4.3	4.6

Source: State of Wyoming, Department of Revenue

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	33,933,595	25,279,870	34,367,597	24,625,430	31,933,737	23,115,079
Gasoline Stations	24,274,647	18,747,031	25,689,752	18,585,590	24,720,049	18,027,117
Home Furniture and Furnishings	7,999,065	5,978,877	8,854,700	6,328,692	9,725,512	7,006,416
Electronic and Appliance Stores	12,923,669	9,661,901	15,958,080	11,350,196	15,194,447	10,933,743
Building Material and Garden Supplies	53,957,984	40,874,784	62,767,469	45,279,751	69,091,510	50,070,551
Grocery and Food Stores	11,909,425	9,112,879	12,622,882	9,230,539	13,214,410	9,683,128
Liquor Stores	6,355,492	4,755,323	6,897,675	4,962,339	7,206,733	5,181,956
Clothing and Shoe Stores	9,832,574	7,423,151	10,761,267	7,682,465	11,067,601	7,917,818
Department Stores	10,279,916	7,822,285	11,534,716	8,347,940	11,334,725	8,205,840
General Merchandise Stores	43,778,320	33,407,833	45,510,380	33,162,682	47,008,354	34,252,385
Miscellaneous Retail	50,167,757	37,619,850	54,920,486	39,530,061	56,378,975	40,602,646
Accommodation	27,452,126	19,375,113	30,892,668	21,092,871	35,994,531	24,592,080
Food Services and Drinking Places	57,324,781	42,231,575	62,723,487	44,397,060	67,195,126	47,650,963
TOTAL	\$350,189,352	\$262,290,472	\$383,501,157	\$274,575,616	\$400,065,710	\$287,239,722

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,371,284	910,349	1,576,822	1,046,980	1,574,431	1,044,702
Gasoline Stations	1,023,925	681,400	1,073,819	714,251	1,067,992	710,405
Home Furniture and Furnishings	305,445	203,062	323,275	214,568	355,226	235,733
Electronic and Appliance Stores	870,339	578,766	807,970	537,191	758,431	504,158
Building Material and Garden Supplies	1,536,576	1,019,428	1,743,172	1,156,379	1,896,482	1,257,739
Grocery and Food Stores	666,737	444,100	744,230	495,155	752,369	500,765
Liquor Stores	461,194	305,894	465,344	308,470	456,959	302,707
Clothing and Shoe Stores	391,768	260,508	400,495	266,260	347,375	230,773
Department Stores	382,171	254,773	371,019	247,338	355,724	237,140
General Merchandise Stores	3,586,271	2,389,752	3,608,165	2,404,435	4,189,869	2,792,158
Miscellaneous Retail	1,849,879	1,229,015	1,757,507	1,166,780	1,825,114	1,211,292
Accommodation	1,031,416	683,763	1,048,734	694,506	1,229,450	815,065
Food Services and Drinking Places	3,564,209	2,367,423	3,681,399	2,444,051	3,960,794	2,629,278
TOTAL	\$17,041,214	\$11,328,233	\$17,601,950	\$11,696,363	\$18,770,217	\$12,471,915

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	262,458	209,558	269,946	215,450	291,008	232,198
Gasoline Stations	399,196	319,160	418,637	334,685	438,607	350,525
Home Furniture and Furnishings	56,054	44,697	52,988	42,267	60,939	48,599
Electronic and Appliance Stores	85,496	68,249	75,651	60,368	60,044	47,910
Building Material and Garden Supplies	524,444	418,582	529,089	422,433	647,849	517,367
Grocery and Food Stores	237,316	189,540	217,856	173,737	216,405	172,485
Liquor Stores	10,631	8,496	11,977	9,557	14,049	11,200
Clothing and Shoe Stores	23,558	18,807	24,213	19,321	24,057	19,192
Department Stores	60,647	48,500	107,159	85,695	105,122	84,051
General Merchandise Stores	147,182	117,641	86,298	68,937	107,861	86,188
Miscellaneous Retail	381,504	304,715	404,397	322,983	348,944	278,558
Accommodation	100,155	80,010	148,012	118,299	184,270	147,224
Food Services and Drinking Places	299,924	239,652	304,561	243,371	333,015	266,087
TOTAL	\$2,588,565	\$2,067,607	\$2,650,785	\$2,117,102	\$2,832,168	\$2,261,583

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	10,075,707	6,712,900	9,522,084	6,336,799	6,881,848	4,717,582
Gasoline Stations	2,544,090	1,693,043	2,954,194	1,966,677	2,765,424	1,877,293
Home Furniture and Furnishings	529,281	352,180	556,115	369,921	657,414	446,530
Electronic and Appliance Stores	1,655,834	1,099,844	1,655,279	1,100,444	1,529,476	1,037,913
Building Material and Garden Supplies	8,661,036	5,763,369	9,158,861	6,089,729	10,426,670	7,106,882
Grocery and Food Stores	820,331	545,308	882,183	587,491	912,429	622,265
Liquor Stores	589,742	391,959	583,375	387,721	628,489	426,226
Clothing and Shoe Stores	861,053	572,473	957,602	636,309	967,508	656,372
Department Stores	587,325	391,711	554,640	369,747	569,186	383,246
General Merchandise Stores	5,731,274	3,812,706	6,063,493	4,044,449	5,717,317	3,904,975
Miscellaneous Retail	6,416,191	4,271,642	7,354,407	4,891,491	7,911,268	5,361,110
Accommodation	1,438,684	957,136	1,686,798	1,120,462	2,301,529	1,557,635
Food Services and Drinking Places	4,819,183	3,200,997	5,276,685	3,504,973	5,783,979	3,930,882
TOTAL	\$44,729,729	\$29,765,267	\$47,205,717	\$31,406,214	\$47,052,538	\$32,028,911

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	631,941	419,783	659,880	438,124	601,451	399,126
Gasoline Stations	1,364,068	907,472	1,180,596	785,083	1,134,692	753,967
Home Furniture and Furnishings	169,281	112,164	175,141	115,984	203,794	140,664
Electronic and Appliance Stores	249,225	165,273	217,480	144,341	284,854	194,626
Building Material and Garden Supplies	1,360,356	903,764	1,534,706	1,019,162	1,438,232	955,218
Grocery and Food Stores	519,351	345,963	537,551	358,000	509,961	339,561
Liquor Stores	166,917	110,726	160,778	106,336	170,138	112,518
Clothing and Shoe Stores	80,286	53,227	85,126	56,409	81,480	53,992
Department Stores	271,892	181,172	372,268	247,917	245,460	163,320
General Merchandise Stores	619,277	412,426	549,954	366,185	514,777	342,689
Miscellaneous Retail	1,193,728	792,960	1,313,813	873,206	1,382,850	918,401
Accommodation	1,488,761	991,623	1,591,737	1,057,185	1,649,709	1,095,550
Food Services and Drinking Places	1,670,772	1,111,056	1,799,016	1,195,927	1,741,821	1,157,510
TOTAL	\$9,785,855	\$6,507,608	\$10,178,046	\$6,763,856	\$9,959,219	\$6,627,143

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,370,665	1,065,416	1,510,813	1,006,022	1,683,847	1,116,186
Gasoline Stations	2,493,286	1,929,893	2,626,694	1,769,472	2,169,073	1,444,921
Home Furniture and Furnishings	71,955	55,968	93,565	62,030	142,869	100,088
Electronic and Appliance Stores	358,612	279,444	393,931	261,969	456,032	308,372
Building Material and Garden Supplies	1,935,814	1,510,753	2,859,771	1,900,679	3,978,198	2,646,078
Grocery and Food Stores	240,596	187,002	285,224	189,464	420,932	279,788
Liquor Stores	211,442	166,053	272,794	181,444	330,874	220,262
Clothing and Shoe Stores	59,011	46,002	64,823	43,095	81,158	53,781
Department Stores	137,855	108,197	301,151	200,631	299,639	199,575
General Merchandise Stores	987,817	771,109	1,171,900	781,015	1,421,425	947,136
Miscellaneous Retail	1,192,083	930,466	1,828,281	1,218,377	1,920,045	1,276,052
Accommodation	709,211	551,628	769,403	509,871	760,534	503,889
Food Services and Drinking Places	1,071,456	835,844	1,244,155	828,139	1,266,473	841,701
TOTAL	\$10,839,802	\$8,437,773	\$13,422,506	\$8,952,208	\$14,931,099	\$9,937,828

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	168,005	111,845	203,249	148,863	130,243	101,046
Gasoline Stations	377,959	251,548	378,413	281,028	364,617	285,847
Home Furniture and Furnishings	38,844	25,847	38,036	27,900	43,355	33,883
Electronic and Appliance Stores	106,923	71,007	91,309	68,149	77,241	59,665
Building Material and Garden Supplies	702,880	467,298	710,141	525,162	1,177,261	910,813
Grocery and Food Stores	103,662	68,622	95,863	70,049	90,255	69,850
Liquor Stores	30,739	20,493	16,469	11,937	16,959	13,127
Clothing and Shoe Stores	13,062	8,677	13,883	10,251	10,425	8,069
Department Stores	8,027	5,350	7,244	5,306	7,528	5,929
General Merchandise Stores	185,793	123,638	109,006	81,890	125,370	98,691
Miscellaneous Retail	477,470	317,106	565,682	414,852	541,814	424,346
Accommodation	175,073	116,261	178,225	124,602	187,456	147,042
Food Services and Drinking Places	376,098	249,936	383,350	277,487	376,995	294,282
TOTAL	\$2,764,536	\$1,837,627	\$2,790,870	\$2,047,476	\$3,149,519	\$2,452,590

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	962,161	936,468	1,201,147	959,402	1,207,092	963,911
Gasoline Stations	1,057,399	1,034,374	1,350,859	1,095,783	1,286,846	1,042,019
Home Furniture and Furnishings	222,466	216,439	286,599	228,882	296,451	240,752
Electronic and Appliance Stores	449,788	437,116	547,749	437,576	566,594	456,616
Building Material and Garden Supplies	3,211,953	3,096,836	4,367,777	3,492,184	4,389,130	3,508,107
Grocery and Food Stores	680,676	661,421	811,195	648,368	910,075	727,067
Liquor Stores	267,395	258,364	318,210	254,348	327,816	261,630
Clothing and Shoe Stores	281,575	274,656	360,010	288,597	359,025	287,385
Department Stores	435,588	426,896	583,172	466,382	538,591	430,652
General Merchandise Stores	3,073,148	2,967,069	3,719,853	2,975,223	3,683,352	2,946,069
Miscellaneous Retail	2,033,634	1,986,364	2,243,195	1,792,447	2,273,977	1,815,125
Accommodation	656,558	640,235	834,908	666,062	1,024,891	826,481
Food Services and Drinking Places	2,105,648	2,049,825	2,556,281	2,044,573	2,666,962	2,130,151
TOTAL	\$15,437,990	\$14,986,061	\$19,180,953	\$15,349,827	\$19,530,802	\$15,635,965

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	228,050	173,055	235,329	178,567	259,593	196,981
Gasoline Stations	438,919	334,047	414,794	315,794	376,107	285,771
Home Furniture and Furnishings	107,149	81,380	92,557	70,298	101,832	77,292
Electronic and Appliance Stores	227,159	172,757	209,900	159,556	250,571	190,415
Building Material and Garden Supplies	887,889	674,444	991,962	753,445	1,203,305	914,019
Grocery and Food Stores	170,806	129,806	179,640	136,743	166,665	126,565
Liquor Stores	113,739	86,412	115,459	87,680	118,724	90,128
Clothing and Shoe Stores	104,025	78,930	63,778	48,410	64,798	49,189
Department Stores	113,245	86,240	215,821	164,353	203,752	155,130
General Merchandise Stores	364,948	277,898	289,935	220,733	309,672	235,757
Miscellaneous Retail	562,354	427,610	636,903	484,226	521,381	396,339
Accommodation	159,404	121,369	160,651	121,890	158,956	120,523
Food Services and Drinking Places	626,661	476,522	615,016	467,392	637,057	483,554
TOTAL	\$4,104,347	\$3,120,468	\$4,221,746	\$3,209,086	\$4,372,411	\$3,321,663

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	62,175	49,593	71,183	56,769	65,236	52,064
Gasoline Stations	134,140	107,152	140,235	112,053	116,681	93,259
Home Furniture and Furnishings	22,371	17,856	19,950	15,918	18,203	14,527
Electronic and Appliance Stores	46,164	36,859	39,230	31,314	42,251	33,721
Building Material and Garden Supplies	926,954	740,532	973,971	778,105	933,227	745,611
Grocery and Food Stores	95,659	76,219	103,461	82,427	98,894	78,760
Liquor Stores	18,139	14,510	16,934	13,543	12,491	9,992
Clothing and Shoe Stores	32,157	25,673	35,445	28,293	33,966	27,095
Department Stores	65,861	52,666	139,130	111,257	132,763	106,147
General Merchandise Stores	112,064	89,594	59,837	47,810	65,393	52,253
Miscellaneous Retail	218,269	174,244	211,358	168,746	221,116	176,455
Accommodation	230,114	183,453	222,647	177,332	241,597	192,498
Food Services and Drinking Places	363,629	290,460	371,371	296,643	387,683	309,681
TOTAL	\$2,327,696	\$1,858,811	\$2,404,751	\$1,920,212	\$2,369,502	\$1,892,064

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	289,355	231,215	304,239	243,082	363,177	282,860
Gasoline Stations	540,845	432,255	553,404	442,248	381,999	298,545
Home Furniture and Furnishings	43,627	34,824	48,098	38,394	68,174	53,316
Electronic and Appliance Stores	119,451	95,409	92,506	73,893	90,110	69,951
Building Material and Garden Supplies	700,235	558,627	788,460	629,066	889,102	689,037
Grocery and Food Stores	172,099	137,482	149,368	119,258	147,134	115,152
Liquor Stores	159,122	127,219	158,154	126,479	166,871	130,726
Clothing and Shoe Stores	16,034	12,795	18,028	14,379	18,834	14,639
Department Stores	70,502	56,379	164,674	131,686	164,938	128,337
General Merchandise Stores	183,617	146,800	166,063	132,783	216,158	170,288
Miscellaneous Retail	753,809	602,459	736,933	588,995	778,065	611,347
Accommodation	450,965	359,760	489,454	390,516	591,092	465,359
Food Services and Drinking Places	658,951	526,390	700,942	559,876	706,718	552,137
TOTAL	\$4,158,609	\$3,321,614	\$4,370,323	\$3,490,654	\$4,582,373	\$3,581,692

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	3,951,267	2,958,003	4,365,406	2,897,889	4,748,592	3,152,005
Gasoline Stations	2,669,197	1,989,197	3,570,898	2,376,760	3,700,138	2,462,546
Home Furniture and Furnishings	1,646,075	1,218,093	1,945,329	1,291,075	1,934,797	1,283,435
Electronic and Appliance Stores	2,104,813	1,542,086	5,096,166	3,391,846	3,824,907	2,544,413
Building Material and Garden Supplies	7,613,680	5,645,488	10,098,891	6,715,092	10,871,209	7,232,087
Grocery and Food Stores	1,141,932	852,989	1,420,659	945,104	1,473,999	981,085
Liquor Stores	900,864	668,258	1,026,696	681,120	1,070,763	709,925
Clothing and Shoe Stores	2,605,451	1,946,018	3,057,843	2,030,018	3,135,240	2,079,920
Department Stores	2,789,689	2,098,670	2,918,548	1,944,513	2,997,237	1,996,949
General Merchandise Stores	6,487,481	4,819,886	7,156,357	4,768,291	7,443,249	4,958,030
Miscellaneous Retail	6,360,354	4,734,113	8,166,846	5,427,938	8,379,616	5,564,817
Accommodation	2,368,088	1,774,021	3,196,339	2,119,971	3,687,741	2,450,099
Food Services and Drinking Places	8,828,438	6,553,062	10,370,746	6,887,209	11,228,645	7,453,899
TOTAL	\$49,467,328	\$36,799,886	\$62,390,725	\$41,476,826	\$64,496,131	\$42,869,208

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	865,649	691,068	807,580	644,670	836,123	667,516
Gasoline Stations	436,574	348,714	434,350	346,895	428,754	342,433
Home Furniture and Furnishings	109,755	87,689	128,251	102,441	151,064	120,567
Electronic and Appliance Stores	258,138	206,081	255,639	204,104	282,965	225,937
Building Material and Garden Supplies	1,330,477	1,062,573	1,325,001	1,058,426	1,569,535	1,253,465
Grocery and Food Stores	352,893	281,817	349,358	278,954	359,023	286,604
Liquor Stores	58,860	46,893	56,061	44,674	57,986	46,241
Clothing and Shoe Stores	36,226	28,907	40,404	32,232	47,519	37,908
Department Stores	196,742	157,372	282,788	226,105	340,564	272,226
General Merchandise Stores	11,973	9,381	198,648	158,676	239,601	191,425
Miscellaneous Retail	590,944	471,678	649,884	518,766	798,334	637,047
Accommodation	242,249	193,287	294,091	234,728	301,690	240,767
Food Services and Drinking Places	697,799	557,696	729,312	582,950	771,880	616,688
TOTAL	\$5,188,280	\$4,143,153	\$5,551,367	\$4,433,621	\$6,185,038	\$4,938,824

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,396,063	4,311,005	5,319,322	4,249,562	5,160,024	4,121,460
Gasoline Stations	2,260,332	1,806,880	2,150,818	1,719,145	2,228,752	1,781,458
Home Furniture and Furnishings	1,760,413	1,406,368	1,755,119	1,401,807	1,968,645	1,572,461
Electronic and Appliance Stores	2,693,833	2,151,337	2,700,214	2,156,268	2,903,957	2,318,968
Building Material and Garden Supplies	8,676,800	6,931,302	9,143,543	7,303,489	9,760,135	7,796,076
Grocery and Food Stores	1,017,591	813,722	1,034,739	827,156	1,075,543	859,862
Liquor Stores	900,050	718,528	946,945	755,702	1,002,133	799,626
Clothing and Shoe Stores	2,153,824	1,719,428	2,322,372	1,853,107	2,407,455	1,920,415
Department Stores	2,018,502	1,614,129	1,899,568	1,519,019	1,878,199	1,501,957
General Merchandise Stores	9,638,922	7,707,674	9,628,593	7,699,046	9,496,819	7,593,669
Miscellaneous Retail	7,581,351	6,054,429	7,759,161	6,195,427	8,014,120	6,398,398
Accommodation	2,065,922	1,649,775	2,126,350	1,697,490	2,497,270	1,992,544
Food Services and Drinking Places	7,495,836	5,986,449	8,205,800	6,553,272	8,951,213	7,146,575
TOTAL	\$53,659,437	\$42,871,026	\$54,992,543	\$43,930,489	\$57,344,264	\$45,803,468

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	22,657	15,016	36,178	23,969	38,618	25,623
Gasoline Stations	227,550	151,420	257,788	171,432	190,684	126,688
Home Furniture and Furnishings	10,480	6,962	9,952	6,610	10,021	6,649
Electronic and Appliance Stores	36,165	24,072	38,811	25,822	29,784	19,824
Building Material and Garden Supplies	153,191	101,643	169,699	112,580	160,803	106,822
Grocery and Food Stores	55,082	36,516	45,216	29,952	42,754	28,315
Liquor Stores	13,518	9,012	12,366	8,244	13,143	8,762
Clothing and Shoe Stores	5,203	3,454	4,801	3,187	4,516	2,995
Department Stores	3,821	2,546	3,488	2,324	3,274	2,182
General Merchandise Stores	58,875	39,215	94,178	62,711	97,560	64,957
Miscellaneous Retail	221,503	147,193	234,846	155,967	251,434	166,951
Accommodation	118,997	78,847	136,557	90,362	142,394	94,271
Food Services and Drinking Places	187,054	124,347	168,997	112,426	166,637	110,777
TOTAL	\$1,114,098	\$740,243	\$1,212,875	\$805,585	\$1,151,623	\$764,817

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	753,773	753,706	820,273	820,273	900,443	900,443
Gasoline Stations	392,366	392,366	446,181	446,181	565,782	565,782
Home Furniture and Furnishings	234,057	236,090	250,998	250,986	341,161	339,378
Electronic and Appliance Stores	401,792	401,791	355,531	355,531	422,502	420,725
Building Material and Garden Supplies	1,750,359	1,750,359	1,860,035	1,860,035	2,226,068	2,226,059
Grocery and Food Stores	677,480	675,621	629,742	629,742	642,202	642,202
Liquor Stores	235,357	235,357	277,070	277,070	281,654	281,654
Clothing and Shoe Stores	369,660	369,660	376,800	376,604	388,005	387,937
Department Stores	299,762	299,710	362,564	362,564	340,119	340,119
General Merchandise Stores	1,857,847	1,856,513	1,773,385	1,773,385	1,763,739	1,763,739
Miscellaneous Retail	2,724,809	2,724,757	2,793,147	2,792,756	2,813,927	2,813,917
Accommodation	1,199,955	1,199,938	1,287,444	1,287,444	1,462,686	1,459,995
Food Services and Drinking Places	2,690,770	2,690,135	2,832,068	2,832,068	2,913,045	2,913,045
TOTAL	\$13,587,988	\$13,586,002	\$14,065,239	\$14,064,640	\$15,061,332	\$15,054,995

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	389,443	268,991	404,396	268,585	424,722	281,732
Gasoline Stations	262,643	180,465	334,818	222,224	341,415	226,446
Home Furniture and Furnishings	48,115	33,295	46,355	30,742	73,879	49,015
Electronic and Appliance Stores	163,351	112,490	174,612	116,124	263,564	175,329
Building Material and Garden Supplies	570,728	393,237	799,832	531,385	955,896	634,880
Grocery and Food Stores	218,014	152,182	206,508	137,179	209,552	139,298
Liquor Stores	82,189	56,646	87,020	57,508	92,494	61,084
Clothing and Shoe Stores	26,215	18,439	30,273	20,126	25,291	16,781
Department Stores	128,920	93,180	260,708	173,684	267,159	177,930
General Merchandise Stores	315,949	216,603	250,159	166,561	261,630	174,109
Miscellaneous Retail	362,490	252,580	402,264	267,169	470,349	312,205
Accommodation	290,519	199,260	309,713	205,984	389,298	258,679
Food Services and Drinking Places	683,518	471,472	746,954	495,991	861,833	573,049
TOTAL	\$3,542,095	\$2,448,841	\$4,053,612	\$2,693,262	\$4,637,083	\$3,080,538

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,316,243	874,594	1,457,494	968,075	1,503,812	998,246
Gasoline Stations	719,265	477,827	708,424	470,403	742,428	492,808
Home Furniture and Furnishings	453,039	300,613	462,643	307,109	497,675	330,501
Electronic and Appliance Stores	777,260	516,851	792,441	526,515	723,486	480,873
Building Material and Garden Supplies	3,261,533	2,169,558	3,894,383	2,590,057	3,913,369	2,602,884
Grocery and Food Stores	371,157	246,906	389,453	258,876	392,153	260,778
Liquor Stores	379,653	251,697	388,294	256,936	482,222	319,190
Clothing and Shoe Stores	243,517	161,885	253,578	168,563	293,587	195,161
Department Stores	442,533	295,017	418,566	279,038	405,851	270,561
General Merchandise Stores	3,721,958	2,478,880	3,923,600	2,612,604	3,799,728	2,531,090
Miscellaneous Retail	2,183,628	1,451,806	2,274,302	1,511,514	2,432,340	1,616,561
Accommodation	1,071,988	710,542	1,148,860	760,457	1,302,165	862,286
Food Services and Drinking Places	2,917,884	1,938,704	3,102,488	2,059,796	3,373,154	2,239,874
TOTAL	\$17,859,657	\$11,874,881	\$19,214,525	\$12,769,944	\$19,861,971	\$13,200,812

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	660,324	660,324	606,029	606,029	457,798	457,798
Gasoline Stations	1,665,205	1,665,205	1,160,818	1,160,818	1,278,394	1,278,394
Home Furniture and Furnishings	31,201	31,201	38,646	38,646	45,612	45,612
Electronic and Appliance Stores	133,321	133,321	130,468	130,468	133,524	133,524
Building Material and Garden Supplies	947,851	947,851	858,158	858,158	909,841	909,841
Grocery and Food Stores	459,817	459,817	381,045	381,045	383,480	383,480
Liquor Stores	55,578	55,578	56,864	56,864	54,309	54,309
Clothing and Shoe Stores	65,000	65,000	58,828	58,828	65,103	65,103
Department Stores	95,716	95,716	84,090	84,090	67,695	67,695
General Merchandise Stores	123,621	123,621	180,583	180,583	163,186	163,186
Miscellaneous Retail	1,073,624	1,073,624	1,159,819	1,159,819	836,853	836,853
Accommodation	271,813	271,813	339,959	339,959	327,329	327,329
Food Services and Drinking Places	395,061	395,061	398,773	398,773	417,283	417,283
TOTAL	\$5,978,132	\$5,978,132	\$5,454,079	\$5,454,079	\$5,140,409	\$5,140,409

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,963,221	2,301,030	3,030,535	2,015,108	2,777,293	1,844,872
Gasoline Stations	3,220,291	2,519,068	3,500,032	2,327,086	3,082,533	2,051,544
Home Furniture and Furnishings	604,055	471,099	681,448	452,547	727,573	482,758
Electronic and Appliance Stores	655,880	511,851	681,022	452,404	692,126	459,735
Building Material and Garden Supplies	4,417,456	3,419,428	5,327,480	3,555,493	5,326,956	3,540,309
Grocery and Food Stores	974,946	768,425	1,151,766	768,257	1,168,743	778,594
Liquor Stores	400,444	314,380	445,847	296,484	407,514	270,967
Clothing and Shoe Stores	1,012,343	796,084	1,110,808	739,441	1,116,270	742,902
Department Stores	662,080	522,530	782,719	521,619	733,628	488,949
General Merchandise Stores	3,577,914	2,745,134	3,825,045	2,549,064	4,696,203	3,130,072
Miscellaneous Retail	3,782,767	2,951,030	4,090,196	2,717,862	3,675,659	2,441,012
Accommodation	1,879,024	1,453,326	2,158,881	1,435,394	2,197,980	1,467,027
Food Services and Drinking Places	4,030,289	3,126,258	4,829,229	3,212,744	4,986,147	3,318,981
TOTAL	\$28,180,709	\$21,899,643	\$31,615,009	\$21,043,502	\$31,588,624	\$21,017,720

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	445,999	297,103	459,445	305,743	542,656	360,543
Gasoline Stations	657,577	437,311	672,081	446,138	691,415	459,094
Home Furniture and Furnishings	1,237,860	818,010	1,552,445	1,024,705	1,739,367	1,152,108
Electronic and Appliance Stores	1,088,675	720,742	1,186,819	786,624	1,392,258	919,085
Building Material and Garden Supplies	3,343,542	2,219,406	4,127,149	2,740,033	4,617,211	3,057,628
Grocery and Food Stores	2,001,328	1,330,891	2,122,736	1,410,760	2,292,296	1,523,518
Liquor Stores	890,110	586,261	1,011,315	665,836	1,049,303	690,189
Clothing and Shoe Stores	1,243,178	801,751	1,281,155	829,512	1,396,723	908,172
Department Stores	1,177,820	784,569	1,148,032	764,553	1,159,600	772,360
General Merchandise Stores	410,570	270,312	362,278	237,273	388,916	255,726
Miscellaneous Retail	8,555,990	5,486,920	8,803,722	5,645,534	9,202,080	5,906,668
Accommodation	10,781,224	6,605,695	12,039,773	7,368,665	14,582,961	8,946,999
Food Services and Drinking Places	11,705,651	7,399,570	12,410,236	7,816,706	13,623,715	8,621,054
TOTAL	\$43,539,523	\$27,758,541	\$47,177,187	\$30,042,082	\$52,678,500	\$33,573,146

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,021,721	816,279	925,312	738,941	944,377	754,047
Gasoline Stations	955,666	763,852	925,235	739,503	939,860	751,137
Home Furniture and Furnishings	158,212	126,111	159,686	127,276	164,072	130,793
Electronic and Appliance Stores	235,428	187,910	236,808	189,033	259,694	207,253
Building Material and Garden Supplies	510,486	407,925	500,311	399,806	663,141	529,765
Grocery and Food Stores	570,606	455,689	552,830	441,469	621,196	495,991
Liquor Stores	332,252	265,222	404,602	322,955	388,069	309,550
Clothing and Shoe Stores	143,836	114,876	138,043	110,251	139,087	110,736
Department Stores	80,269	64,189	150,728	120,535	145,951	116,697
General Merchandise Stores	2,095,567	1,676,090	1,978,901	1,582,755	1,999,974	1,599,609
Miscellaneous Retail	743,288	593,680	767,116	612,500	923,318	736,955
Accommodation	458,112	365,480	470,769	374,902	506,557	403,649
Food Services and Drinking Places	1,343,185	1,072,672	1,268,591	1,012,936	1,313,634	1,048,742
TOTAL	\$8,648,627	\$6,909,976	\$8,478,932	\$6,772,863	\$9,008,929	\$7,194,923

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	494,310	328,073	360,083	280,258	328,974	274,542
Gasoline Stations	170,100	113,240	160,052	120,831	122,659	102,260
Home Furniture and Furnishings	91,828	60,946	91,422	71,742	72,938	61,441
Electronic and Appliance Stores	118,375	78,632	111,823	87,361	92,866	79,039
Building Material and Garden Supplies	547,649	363,993	567,753	439,496	677,996	562,629
Grocery and Food Stores	261,071	172,958	235,800	184,512	224,574	188,474
Liquor Stores	34,219	22,796	29,009	22,662	28,193	23,592
Clothing and Shoe Stores	48,491	32,262	41,632	32,269	39,588	32,879
Department Stores	134,178	89,391	207,301	160,180	181,391	151,697
General Merchandise Stores	246,570	164,266	145,300	113,311	134,643	113,164
Miscellaneous Retail	624,783	415,281	493,255	384,309	532,672	443,815
Accommodation	164,497	108,804	155,183	118,712	158,020	130,210
Food Services and Drinking Places	490,317	326,313	428,738	330,905	438,626	365,840
TOTAL	\$3,426,387	\$2,276,953	\$3,027,352	\$2,346,547	\$3,033,140	\$2,529,585

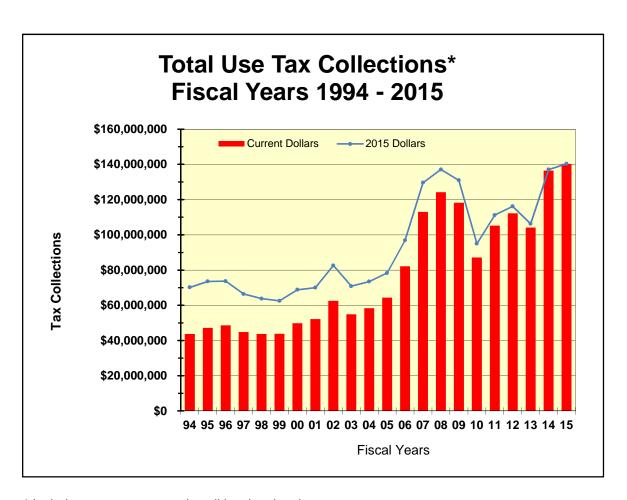
#### WESTON COUNTY RETAIL TRADE, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	231,124	184,497	220,852	176,271	212,379	169,595
Gasoline Stations	264,056	211,141	276,614	221,100	305,194	243,978
Home Furniture and Furnishings	47,502	37,988	46,082	36,844	50,451	40,314
Electronic and Appliance Stores	87,649	70,013	66,721	53,296	57,212	45,689
Building Material and Garden Supplies	386,096	308,387	437,323	349,357	459,894	367,234
Grocery and Food Stores	100,273	79,884	96,458	76,839	103,778	82,670
Liquor Stores	43,338	34,570	36,091	28,768	35,582	28,351
Clothing and Shoe Stores	17,104	13,639	21,330	17,005	20,590	16,421
Department Stores	116,773	93,381	199,340	159,405	191,352	152,991
General Merchandise Stores	239,681	191,628	168,848	134,962	171,913	137,406
Miscellaneous Retail	283,305	226,178	273,452	218,398	323,699	258,423
Accommodation	99,397	79,089	98,179	78,080	108,957	86,959
Food Services and Drinking Places	302,448	241,731	298,776	238,852	287,819	229,892
TOTAL	\$2,218,747	\$1,772,125	\$2,240,066	\$1,789,177	\$2,328,820	\$1,859,923

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

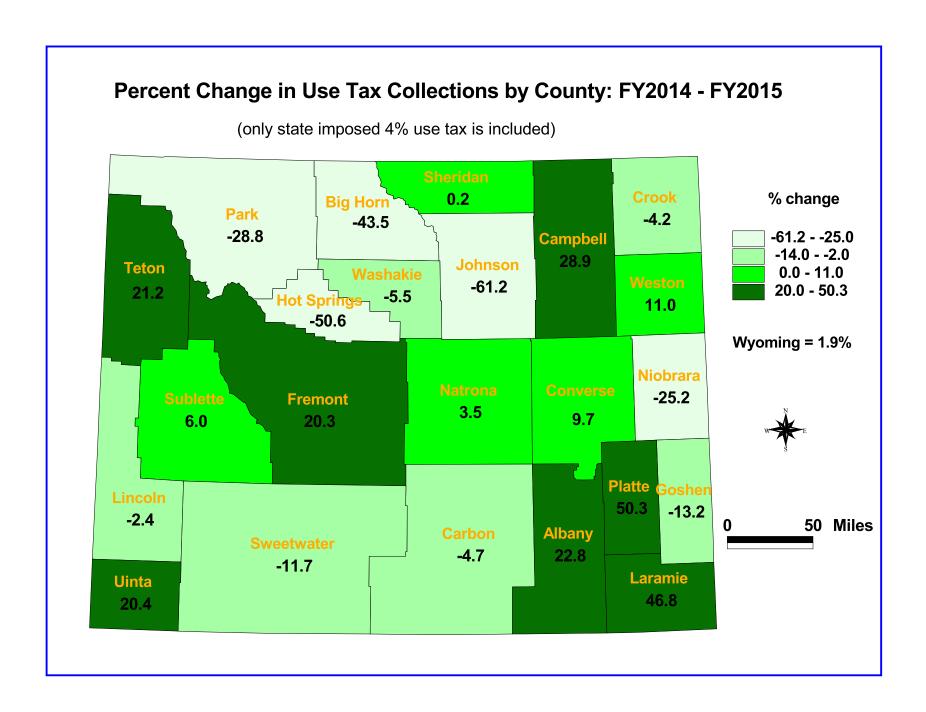
## **SECTION III**

### **USE TAX COLLECTIONS**



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

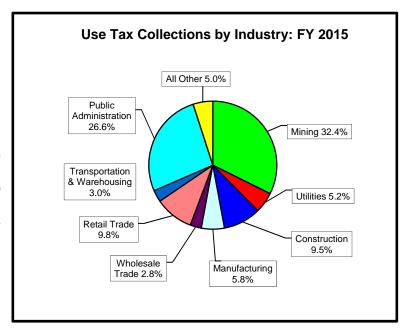
Source: State of Wyoming, Department of Revenue



#### SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$140.3 million during fiscal year 2015, an increase of 2.8 percent from the previous year. The annual rate of growth for the state-imposed 4% use tax collections was 1.9 percent, compared to a 25.3 percent increase between fiscal year

2013 and 2014. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only use the state-imposed 4% taxes to reflect changes in taxable sales over time.



Eleven of the fifteen NAICS

super sectors realized increases from fiscal year 2014 levels. Use tax collections usually fluctuate considerably from year-to-year in many sectors. A single large mining or construction project may make a big difference in 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 industries such as mining and construction and the public administration sector that typically cover a large portion of the use tax collections. Use tax collections reported in the public administration sector were primarily comprised of taxes generate through automobile purchases made out of the state.

Use tax collections in wholesale trade, financial activities (including machinery & equipment rental and leasing), and other services industries increased 50 percent or

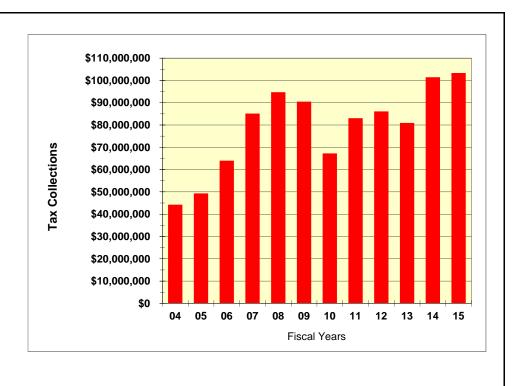
more, respectively, between fiscal year 2014 and 2015. However, it was the public administration sector that recorded the largest increase in terms of absolute amount. Other industries that showed significant increases were retail trade and leisure & hospitality. Mining, manufacturing, transportation & warehousing were the sectors that experienced double-digit declines in fiscal year 2015.

Total use tax collections for twelve of Wyoming's counties in fiscal year 2015 increased from the previous year's levels. The most substantial growth was in Platte (50.3%), Laramie (46.8%) counties, and was mainly attributed to expansion in mineral activities. Albany, Campbell, Fremont, Teton, and Uinta counties also experienced significant increases in use tax collections of over 20.0 percent, respectively.

Use tax collections decreased in eleven counties. However, the substantial declines in Big Horn (-43.5%), Hot Springs (-50.6%), and Park (-28.8%) counties were mainly attributed to the fact that a state audit for a three year period on a mining business boosted use taxes in fiscal year 2014 and therefore compromised comparisons in these three counties. Otherwise, the reduction in mineral extraction activities were solely responsible for the steep contractions in Johnson (-61.2%) and Niobrara (-25.2%) counties. The rate of change in statewide 4% use tax collections over the past twelve years can be found on page 49. The map on page 46 shows the percent change in the state imposed 4 percent use tax collections by county between fiscal years 2014 and 2015.

# STATE USE TAX COLLECTIONS\* FISCAL YEAR 2004 THROUGH FISCAL YEAR 2015

Year	USE TAX	% CHANGE
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%
Fiscal 2009	\$90,456,536	-4.5%
Fiscal 2010	\$67,276,605	-25.6%
Fiscal 2011	\$83,040,960	23.4%
Fiscal 2012	\$86,106,813	3.7%
Fiscal 2013	\$80,916,040	-6.0%
Fiscal 2014	\$101,407,570	25.3%
Fiscal 2015	\$103,319,276	1.9%



Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2013		FY 2	2014	FY 2	2015	% Chge FY	14 to FY15
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$2,025,144	\$1,348,706	\$2,100,001	\$1,398,400	\$2,578,409	\$1,717,307	22.8	22.8
BIG HORN	\$2,253,446	\$1,801,842	\$5,119,431	\$4,094,741	\$2,892,916	\$2,312,997	-43.5	-43.5
CAMPBELL	\$10,823,347	\$7,152,359	\$14,706,951	\$9,722,628	\$18,293,907	\$12,532,117	24.4	28.9
CARBON	\$2,418,982	\$1,611,877	\$3,067,675	\$2,043,850	\$2,923,679	\$1,947,901	-4.7	-4.7
CONVERSE	\$7,090,625	\$5,602,180	\$7,330,516	\$4,891,509	\$8,059,556	\$5,367,755	9.9	9.7
CROOK	\$1,808,068	\$1,204,442	\$1,797,383	\$1,362,419	\$1,664,176	\$1,304,776	-7.4	-4.2
FREMONT	\$4,604,575	\$4,455,282	\$6,656,377	\$5,322,997	\$7,848,208	\$6,402,190	17.9	20.3
GOSHEN	\$1,553,846	\$1,182,549	\$1,835,340	\$1,398,176	\$1,593,250	\$1,213,593	-13.2	-13.2
HOT SPRINGS	\$745,725	\$596,578	\$2,197,780	\$1,757,835	\$1,085,252	\$868,017	-50.6	-50.6
JOHNSON	\$1,181,018	\$944,667	\$1,989,615	\$1,591,194	\$788,777	\$617,131	-60.4	-61.2
LARAMIE	\$7,664,627	\$5,727,548	\$8,614,842	\$5,743,949	\$12,661,061	\$8,432,051	47.0	46.8
LINCOLN	\$4,148,710	\$3,317,536	\$3,417,657	\$2,732,774	\$3,335,212	\$2,667,262	-2.4	-2.4
NATRONA	\$15,392,827	\$12,308,120	\$17,225,301	\$13,773,375	\$17,833,402	\$14,259,977	3.5	3.5
NIOBRARA	\$596,679	\$397,711	\$663,540	\$442,154	\$496,199	\$330,614	-25.2	-25.2
PARK	\$3,884,335	\$3,882,393	\$9,069,270	\$8,922,830	\$6,353,651	\$6,353,651	-29.9	-28.8
PLATTE	\$2,832,739	\$1,950,994	\$4,253,291	\$2,833,283	\$6,394,363	\$4,257,181	50.3	50.3
SHERIDAN	\$2,647,215	\$1,762,587	\$3,353,816	\$2,233,292	\$3,362,319	\$2,238,852	0.3	0.2
SUBLETTE	\$3,935,995	\$3,935,995	\$4,717,755	\$4,717,755	\$4,999,437	\$4,999,437	6.0	6.0
SWEETWATER	\$18,521,599	\$14,523,848	\$27,986,617	\$18,916,486	\$25,013,128	\$16,707,118	-10.6	-11.7
TETON	\$4,791,985	\$3,117,484	\$5,317,189	\$3,448,908	\$6,413,010	\$4,180,335	20.6	21.2
UINTA	\$3,314,527	\$2,650,568	\$2,889,953	\$2,311,235	\$3,479,372	\$2,782,483	20.4	20.4
WASHAKIE	\$750,970	\$500,037	\$874,953	\$687,168	\$771,758	\$649,365	-11.8	-5.5
WESTON	\$1,176,210	\$940,738	\$1,326,129	\$1,060,613	\$1,471,898	\$1,177,167	11.0	11.0
WYOMING	\$104,163,194	\$80,916,040	\$136,511,381	\$101,407,570	\$140,312,940	\$103,319,276	2.8	1.9

Source: State of Wyoming, Department of Revenue

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	18,392	12,654	37,745	27,579	22,131	15,902
Mining	33,989,418	27,395,545	50,685,858	39,257,197	45,393,063	34,249,631
Utilities	6,609,061	4,829,629	7,537,321	5,133,261	7,331,512	5,026,040
Construction	9,613,489	7,330,042	14,572,546	10,308,751	13,328,731	9,530,778
Manufacturing	6,825,827	5,404,622	9,484,522	6,821,802	8,161,696	5,880,825
Wholesale Trade	3,041,536	2,391,050	2,596,308	1,863,455	3,970,254	2,917,901
Retail Trade	8,103,294	6,062,417	11,453,449	8,304,425	13,718,369	9,803,357
Transportation & Warehousing	3,306,392	2,419,820	4,845,222	3,379,465	4,170,070	2,898,801
Information	926,677	703,813	881,300	641,833	859,739	625,197
Financial Activities	891,677	673,123	1,701,558	1,185,809	2,616,319	1,947,673
Professional & Business Services	500,114	377,931	647,444	455,053	650,466	449,733
Educational & Health Services	136,826	97,420	106,364	74,836	116,690	81,200
Leisure & Hospitality	1,334,757	909,869	1,134,101	753,930	1,487,647	982,448
Other Services	639,335	475,740	842,858	593,375	1,228,737	906,110
Public Administration	28,226,398	21,832,366	29,984,785	22,606,800	37,257,514	28,003,680
TOTAL	\$104,163,194	\$80,916,040	\$136,511,381	\$101,407,570	\$140,312,940	\$103,319,276

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,998	8,621	14,446	9,547	5,170	3,413
Mining	10,833	7,215	22,072	14,697	35,817	23,858
Utilities	37,434	24,909	29,122	19,404	51,151	34,100
Construction	516,748	344,433	549,511	366,207	776,135	517,295
Manufacturing	96,641	63,989	81,707	54,038	84,290	55,728
Wholesale Trade	7,976	5,292	15,322	10,160	9,916	6,562
Retail Trade	232,632	154,620	460,641	306,406	472,197	314,080
Transportation & Warehousing	221,940	147,954	235,883	157,255	201,887	134,591
Information	31,856	21,223	17,450	11,628	37,358	24,899
Financial Activities	33,376	22,211	17,588	11,696	14,965	9,924
Professional & Business Services	37,429	24,894	17,931	11,941	11,088	7,358
Educational & Health Services	66,433	44,244	41,334	27,540	21,001	13,999
Leisure & Hospitality	30,358	20,179	17,694	11,759	27,646	18,359
Other Services	22,662	15,037	22,639	15,016	17,384	11,539
Public Administration	665,829	443,886	556,659	371,106	812,403	541,602
TOTAL	\$2,025,144	\$1,348,706	\$2,100,001	\$1,398,400	\$2,578,409	\$1,717,307

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	673,664	538,609	3,380,440	2,704,160	1,330,838	1,064,349
Utilities	18,724	14,954	6,975	5,576	3,610	2,881
Construction	329,977	263,975	172,456	137,969	133,668	106,899
Manufacturing	87,982	70,217	274,332	219,237	241,537	192,855
Wholesale Trade	114,065	91,039	72,672	57,993	124,155	98,921
Retail Trade	51,397	41,090	65,743	52,558	87,000	69,548
Transportation & Warehousing	96,400	77,040	172,445	137,854	41,782	33,376
Information	27,766	22,172	29,724	23,698	13,925	11,106
Financial Activities	13,580	10,839	8,747	6,990	25,790	20,581
Professional & Business Services	4,526	3,617	3,816	3,049	4,691	3,750
Educational & Health Services	1	0	0	0	13	10
Leisure & Hospitality	259	207	1,334	1,062	415	331
Other Services	2,628	2,103	4,068	3,252	2,934	2,344
Public Administration	832,476	665,981	926,680	741,344	882,559	706,047
TOTAL	\$2,253,446	\$1,801,842	\$5,119,431	\$4,094,741	\$2,892,916	\$2,312,997

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	4,014,498	2,654,064	6,065,084	4,004,562	6,538,909	4,463,488
Utilities	809,261	524,127	1,329,902	885,459	891,312	611,176
Construction	462,766	284,891	1,135,514	717,023	649,446	452,407
Manufacturing	24,090	16,035	44,412	29,103	93,354	64,420
Wholesale Trade	167,002	111,058	147,141	97,804	270,263	185,567
Retail Trade	1,381,208	920,528	1,205,817	803,127	2,341,332	1,578,342
Transportation & Warehousing	442,217	294,344	514,966	343,004	713,120	488,464
Information	66,150	44,082	57,590	38,370	49,318	33,318
Financial Activities	66,243	44,030	55,394	36,787	401,583	268,539
Professional & Business Services	24,757	16,408	51,799	34,470	26,755	17,981
Educational & Health Services	215	143	280	186	412	275
Leisure & Hospitality	37,457	24,914	31,874	21,472	55,013	37,128
Other Services	164,889	109,699	168,422	112,090	161,228	109,682
Public Administration	3,162,594	2,108,036	3,898,756	2,599,171	6,101,863	4,221,330
TOTAL	\$10,823,347	\$7,152,359	\$14,706,951	\$9,722,628	\$18,293,907	\$12,532,117

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	207,527	138,173	212,249	141,240	84,230	55,996
Utilities	487,587	324,560	491,353	327,071	189,431	125,898
Construction	203,626	135,700	771,456	514,211	350,683	233,546
Manufacturing	48,755	32,496	42,274	28,167	508,421	338,942
Wholesale Trade	18,422	12,248	33,495	22,290	42,987	28,630
Retail Trade	269,757	180,052	153,315	102,045	265,525	176,882
Transportation & Warehousing	199,388	132,925	230,359	153,552	202,591	135,042
Information	28,908	19,260	21,836	14,547	9,354	6,233
Financial Activities	5,141	3,423	4,485	2,981	100,838	67,163
Professional & Business Services	2,261	1,502	10,390	6,915	12,858	8,535
Educational & Health Services	2,369	1,569	2,077	1,373	2,925	1,932
Leisure & Hospitality	46,316	30,760	29,510	19,581	55,989	37,275
Other Services	14,347	9,502	10,719	7,103	22,683	15,050
Public Administration	884,579	589,705	1,054,158	702,772	1,075,166	716,777
TOTAL	\$2,418,982	\$1,611,877	\$3,067,675	\$2,043,850	\$2,923,679	\$1,947,901

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
( 13,	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	9,787	7,827	0	0
Mining	5,175,535	4,117,611	1,393,638	932,470	3,409,586	2,269,439
Utilities	337,781	263,433	197,130	131,389	646,255	430,751
Construction	252,403	198,818	2,387,576	1,592,993	536,918	357,873
Manufacturing	3,344	2,648	27,065	18,021	33,009	21,969
Wholesale Trade	106,625	84,711	155,563	103,533	174,542	115,912
Retail Trade	168,091	123,569	549,612	366,323	1,228,248	818,614
Transportation & Warehousing	226,106	178,281	677,024	450,952	487,298	324,621
Information	5,193	4,091	7,567	5,043	20,512	13,668
Financial Activities	5,732	4,330	887,650	591,568	211,124	140,690
Professional & Business Services	22,598	17,707	23,809	15,809	17,050	11,331
Educational & Health Services	104	82	143	95	81	53
Leisure & Hospitality	1,833	1,435	4,421	2,937	6,656	4,415
Other Services	1,370	1,035	744	492	4,060	2,699
Public Administration	783,912	604,428	1,008,786	672,057	1,284,217	855,720
TOTAL	\$7,090,625	\$5,602,180	\$7,330,516	\$4,891,509	\$8,059,556	\$5,367,755

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	417,253	278,076	45,379	32,284	51,952	41,193
Utilities	3,562	2,374	4,987	3,924	12,203	9,682
Construction	44,685	29,786	59,726	42,350	100,194	79,356
Manufacturing	150,004	99,463	156,669	118,558	144,460	114,705
Wholesale Trade	5,702	3,786	8,524	6,160	5,717	4,279
Retail Trade	142,795	95,144	515,930	408,078	277,311	218,303
Transportation & Warehousing	79,147	52,703	54,666	38,569	94,814	75,712
Information	71,321	47,386	25,845	18,270	4,541	3,503
Financial Activities	766	508	362	248	161	127
Professional & Business Services	722	481	1,306	959	1,361	1,071
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	1,376	913	577	427	1,540	1,151
Other Services	0	0	67	54	142	113
Public Administration	890,735	593,823	923,346	692,538	969,780	755,579
TOTAL	\$1,808,068	\$1,204,442	\$1,797,383	\$1,362,419	\$1,664,176	\$1,304,776

#### FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,728,290	2,637,750	3,933,915	3,145,733	4,970,842	4,082,256
Utilities	7,079	6,742	15,349	12,279	10,996	8,794
Construction	481,682	475,192	940,375	752,201	567,849	454,186
Manufacturing	12,976	12,568	10,261	8,181	30,108	24,223
Wholesale Trade	40,869	39,857	44,891	35,791	91,007	80,533
Retail Trade	247,606	235,611	322,707	259,515	306,457	256,770
Transportation & Warehousing	18,816	18,623	25,017	19,997	11,925	9,506
Information	34,664	34,197	42,035	33,599	39,784	31,790
Financial Activities	50,992	50,235	58,046	46,403	477,523	381,977
Professional & Business Services	8,565	8,425	22,536	17,993	28,152	22,486
Educational & Health Services	855	850	1,288	1,028	1,408	1,122
Leisure & Hospitality	42,269	39,192	29,558	23,584	20,549	16,377
Other Services	4,472	4,264	5,043	4,031	8,902	7,114
Public Administration	925,439	891,775	1,205,354	962,662	1,282,704	1,025,056
TOTAL	\$4,604,575	\$4,455,282	\$6,656,377	\$5,322,997	\$7,848,208	\$6,402,190

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	357	272	346	264	397	302
Mining	199,353	151,749	17,803	13,656	32,233	24,552
Utilities	32,002	24,292	15,891	12,060	26,269	19,937
Construction	145,703	111,000	458,575	349,388	70,077	53,395
Manufacturing	43,136	31,867	20,184	15,339	51,932	39,458
Wholesale Trade	2,012	1,521	3,966	3,012	5,753	4,367
Retail Trade	79,686	60,653	194,549	148,188	149,038	113,500
Transportation & Warehousing	141,455	107,764	272,010	207,156	131,428	100,120
Information	9,488	7,228	8,099	6,171	6,341	4,831
Financial Activities	2,058	1,560	-344	-264	796	605
Professional & Business Services	5,173	3,928	6,340	4,812	1,652	1,257
Educational & Health Services	2,884	2,188	3,893	2,947	5,044	3,819
Leisure & Hospitality	2,493	1,921	615	468	1,532	1,162
Other Services	528	400	4,139	3,152	4,205	3,201
Public Administration	887,519	676,205	829,275	631,828	1,106,553	843,088
TOTAL	\$1,553,846	\$1,182,549	\$1,835,340	\$1,398,176	\$1,593,250	\$1,213,593

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	513,580	410,911	1,764,109	1,410,962	637,833	510,155
Utilities	2,789	2,230	855	680	636	506
Construction	10,389	8,303	41,581	33,261	42,773	34,208
Manufacturing	356	284	584	465	1,407	1,126
Wholesale Trade	1,602	1,279	3,424	2,735	171,879	137,492
Retail Trade	10,067	8,047	149,396	119,507	28,541	22,821
Transportation & Warehousing	12,894	10,308	5,495	4,394	4,773	3,813
Information	-2,497	-1,998	4,581	3,657	639	510
Financial Activities	4,112	3,290	3,424	2,737	488	390
Professional & Business Services	534	425	434	346	1,623	1,294
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	1,516	1,211	860	686	655	522
Other Services	5,018	3,998	7,152	5,697	6,089	4,849
Public Administration	185,364	148,291	215,884	172,707	187,914	150,331
TOTAL	\$745,725	\$596,578	\$2,197,780	\$1,757,835	\$1,085,252	\$868,017

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	151,304	121,038	1,022,556	817,690	51,530	40,855
Utilities	2,645	2,114	22,423	17,918	5,761	4,308
Construction	247,021	197,552	45,299	36,237	-5,929	-4,971
Manufacturing	152	122	840	670	13,174	9,227
Wholesale Trade	13,724	10,969	9,092	7,250	35,851	27,136
Retail Trade	374,103	299,245	328,035	262,397	250,474	198,593
Transportation & Warehousing	0	0	69,843	55,831	2,134	1,703
Information	12,201	9,753	6,779	5,419	13,455	10,575
Financial Activities	16,476	13,170	3,209	2,558	3,572	2,775
Professional & Business Services	754	601	725	578	2,057	1,631
Educational & Health Services	2	2	0	0	0	0
Leisure & Hospitality	2,529	2,017	2,147	1,713	6,190	4,887
Other Services	397	317	978	781	1,256	998
Public Administration	359,710	287,768	477,690	382,152	409,253	319,414
TOTAL	\$1,181,018	\$944,667	\$1,989,615	\$1,591,194	\$788,777	\$617,131

#### LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	25	20	0	0	8	6
Mining	439,931	324,234	586,038	389,909	1,679,570	1,118,133
Utilities	685,615	510,276	954,971	635,745	721,315	480,328
Construction	1,773,861	1,333,621	2,541,033	1,696,385	3,287,026	2,193,518
Manufacturing	353,542	261,715	291,063	192,790	225,939	145,969
Wholesale Trade	527,602	395,101	743,172	493,785	725,175	479,978
Retail Trade	1,114,247	820,334	1,530,874	1,019,700	2,003,965	1,338,721
Transportation & Warehousing	415,913	315,337	532,328	354,691	536,113	357,066
Information	113,156	87,716	118,897	79,201	142,237	94,670
Financial Activities	130,556	94,992	74,946	49,808	133,248	88,451
Professional & Business Services	101,864	76,835	224,877	154,619	309,410	205,682
Educational & Health Services	19,664	14,869	22,192	14,770	36,090	23,921
Leisure & Hospitality	145,718	110,338	116,484	77,178	206,680	137,663
Other Services	40,057	29,241	131,314	87,596	190,199	126,708
Public Administration	1,802,876	1,352,919	746,653	497,769	2,464,085	1,641,236
TOTAL	\$7,664,627	\$5,727,548	\$8,614,842	\$5,743,949	\$12,661,061	\$8,432,051

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

#### LINCOLN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,871,136	1,496,216	1,086,303	868,628	1,062,638	850,006
Utilities	270,615	216,190	224,160	179,138	304,533	243,445
Construction	199,704	159,615	229,523	183,333	233,063	186,193
Manufacturing	14,213	11,364	6,802	5,438	17,261	13,774
Wholesale Trade	44,888	35,892	20,226	16,166	14,821	11,850
Retail Trade	249,397	199,460	286,375	229,005	150,300	120,137
Transportation & Warehousing	155,193	123,985	277,849	221,943	172,496	137,795
Information	6,149	4,917	3,747	2,996	4,341	3,472
Financial Activities	7,534	6,010	5,900	4,717	8,318	6,644
Professional & Business Services	15,125	12,082	1,528	1,221	3,577	2,856
Educational & Health Services	8	6	1	1	1	1
Leisure & Hospitality	964	770	1,754	1,402	365	291
Other Services	485	388	1,449	1,156	563	450
Public Administration	1,313,300	1,050,640	1,272,039	1,017,631	1,362,933	1,090,347
TOTAL	\$4,148,710	\$3,317,536	\$3,417,657	\$2,732,774	\$3,335,212	\$2,667,262

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,023	2,407	8,906	7,089	8,968	7,139
Mining	6,937,594	5,546,686	7,756,072	6,200,755	8,064,035	6,447,530
Utilities	205,208	164,139	251,938	201,451	358,016	286,403
Construction	1,483,841	1,186,614	1,782,547	1,425,737	1,126,796	901,205
Manufacturing	1,567,995	1,253,919	1,517,454	1,213,722	1,433,067	1,146,265
Wholesale Trade	898,844	718,636	349,150	278,975	364,594	291,337
Retail Trade	1,023,953	818,570	2,147,963	1,717,579	1,758,331	1,405,764
Transportation & Warehousing	83,160	66,458	110,915	88,543	210,456	168,034
Information	83,457	66,726	76,675	61,273	74,028	59,151
Financial Activities	242,985	194,115	264,305	211,140	463,296	370,257
Professional & Business Services	121,396	96,996	66,152	52,752	54,529	43,444
Educational & Health Services	27,373	21,848	23,200	18,532	19,113	15,233
Leisure & Hospitality	78,711	62,854	62,213	49,641	70,084	55,906
Other Services	87,952	70,286	138,795	110,974	465,581	372,304
Public Administration	2,547,335	2,037,868	2,669,015	2,135,212	3,362,508	2,690,006
TOTAL	\$15,392,827	\$12,308,120	\$17,225,301	\$13,773,375	\$17,833,402	\$14,259,977

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	194,603	129,735	258,668	172,294	78,646	52,311
Utilities	41,837	27,859	12,979	8,650	5,178	3,432
Construction	21,220	14,147	31,361	20,907	14,874	9,915
Manufacturing	24	16	43	28	29	19
Wholesale Trade	988	655	6,661	4,429	5,642	3,749
Retail Trade	26,541	17,660	12,473	8,291	11,839	7,874
Transportation & Warehousing	99,667	66,444	110,046	73,363	94,122	62,747
Information	4,151	2,767	6,879	4,584	2,619	1,746
Financial Activities	317	210	2,833	1,889	1,527	1,014
Professional & Business Services	95	62	428	285	6	4
Educational & Health Services	463	307	933	616	1,048	692
Leisure & Hospitality	1,162	774	2,207	1,465	631	419
Other Services	0	0	0	0	0	0
Public Administration	205,611	137,074	218,029	145,353	280,039	186,693
TOTAL	\$596,679	\$397,711	\$663,540	\$442,154	\$496,199	\$330,614

#### PARK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,049,956	2,049,956	7,051,068	6,904,629	3,307,293	3,307,293
Utilities	18,391	18,391	41,381	41,381	39,740	39,740
Construction	189,329	189,282	312,558	312,558	657,772	657,772
Manufacturing	14,758	14,758	29,594	29,594	18,309	18,309
Wholesale Trade	113,375	113,375	94,331	94,331	120,682	120,682
Retail Trade	272,220	270,324	256,839	256,838	338,089	338,088
Transportation & Warehousing	3,401	3,401	5,105	5,105	1,192	1,192
Information	12,375	12,375	18,644	18,644	18,826	18,826
Financial Activities	17,624	17,624	15,671	15,671	333,671	333,671
Professional & Business Services	9,979	9,979	8,922	8,921	5,314	5,314
Educational & Health Services	440	440	498	498	549	549
Leisure & Hospitality	77,841	77,841	85,548	85,548	90,713	90,713
Other Services	2,708	2,708	4,045	4,045	6,780	6,780
Public Administration	1,101,937	1,101,937	1,145,068	1,145,068	1,414,723	1,414,723
TOTAL	\$3,884,335	\$3,882,393	\$9,069,270	\$8,922,830	\$6,353,651	\$6,353,651

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,072	1,494	104,049	69,363	1,294,315	862,634
Utilities	1,767,987	1,215,020	2,545,479	1,695,521	2,910,482	1,938,674
Construction	218,215	150,248	242,350	161,561	247,252	161,927
Manufacturing	10,945	7,577	3,431	2,273	13,116	8,684
Wholesale Trade	83,179	57,732	125,784	83,582	121,752	80,971
Retail Trade	48,092	34,100	377,417	251,522	864,107	575,992
Transportation & Warehousing	297,386	203,819	375,295	249,891	384,142	255,581
Information	7,694	5,144	8,758	5,836	11,249	7,497
Financial Activities	3,118	2,097	3,542	2,340	5,082	3,368
Professional & Business Services	10,700	7,496	18,265	12,126	9,340	6,179
Educational & Health Services	16	11	10	6	91	60
Leisure & Hospitality	1,882	1,373	2,860	1,902	2,476	1,643
Other Services	2,874	1,943	1,859	1,232	1,222	810
Public Administration	378,578	262,940	444,193	296,129	529,737	353,158
TOTAL	\$2,832,739	\$1,950,994	\$4,253,291	\$2,833,283	\$6,394,363	\$4,257,181

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,895	1,260	4,166	2,778	7,389	4,884
Mining	274,512	182,202	424,208	281,974	259,358	172,190
Utilities	47,206	31,426	26,286	17,465	62,926	41,896
Construction	500,260	333,039	501,328	333,770	490,766	326,619
Manufacturing	8,759	5,803	24,179	16,010	11,126	7,380
Wholesale Trade	22,145	14,704	30,121	19,994	80,411	53,552
Retail Trade	266,403	177,382	339,950	226,348	316,303	210,442
Transportation & Warehousing	188,730	125,633	383,497	255,307	222,532	148,073
Information	80,223	53,275	108,276	71,991	81,758	54,261
Financial Activities	22,011	14,639	13,990	9,272	191,834	127,809
Professional & Business Services	11,489	7,622	22,816	15,149	14,847	9,841
Educational & Health Services	13,763	9,140	8,017	5,340	15,113	10,037
Leisure & Hospitality	29,077	19,319	20,254	13,450	20,872	13,872
Other Services	8,781	5,835	22,051	14,662	24,070	15,986
Public Administration	1,171,961	781,307	1,424,677	949,784	1,563,014	1,042,009
TOTAL	\$2,647,215	\$1,762,587	\$3,353,816	\$2,233,292	\$3,362,319	\$2,238,852

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

#### **SUBLETTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,235,991	1,235,991	1,832,901	1,832,901	1,501,808	1,501,808
Utilities	124,654	124,654	20,432	20,432	7,873	7,873
Construction	132,160	132,160	61,647	61,647	212,409	212,409
Manufacturing	336,862	336,862	116,412	116,412	311,776	311,776
Wholesale Trade	80,278	80,278	48,626	48,626	34,284	34,284
Retail Trade	91,220	91,220	154,242	154,242	278,150	278,150
Transportation & Warehousing	4,626	4,626	4,301	4,301	2,806	2,806
Information	25,995	25,995	9,643	9,643	4,174	4,174
Financial Activities	36,417	36,417	24,932	24,932	-86,163	-86,163
Professional & Business Services	3,875	3,875	3,880	3,880	2,474	2,474
Educational & Health Services	177	177	205	205	200	200
Leisure & Hospitality	562	562	1,984	1,984	964	964
Other Services	2,193	2,193	2,250	2,250	2,409	2,409
Public Administration	1,860,984	1,860,984	2,436,300	2,436,300	2,726,273	2,726,273
TOTAL	\$3,935,995	\$3,935,995	\$4,717,755	\$4,717,755	\$4,999,437	\$4,999,437

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	6,548,112	5,106,759	13,387,717	9,046,850	10,768,609	7,175,326
Utilities	1,503,409	1,172,334	1,088,275	724,328	960,021	638,605
Construction	1,272,162	999,693	1,117,927	750,000	2,662,330	1,775,180
Manufacturing	3,649,650	2,870,623	6,259,055	4,294,705	4,313,025	2,872,216
Wholesale Trade	517,456	408,685	470,060	312,001	1,072,822	755,243
Retail Trade	1,153,727	907,886	1,276,144	867,893	996,773	666,207
Transportation & Warehousing	352,405	277,440	535,449	356,620	480,213	319,768
Information	84,319	65,705	79,403	52,853	90,590	60,312
Financial Activities	53,750	42,538	69,483	46,190	107,424	71,331
Professional & Business Services	38,005	29,791	69,007	45,928	55,350	36,802
Educational & Health Services	575	454	406	269	5,924	3,913
Leisure & Hospitality	43,597	33,498	31,291	20,943	28,378	18,883
Other Services	124,565	97,414	241,810	161,043	178,079	118,966
Public Administration	3,179,867	2,511,029	3,360,591	2,236,864	3,293,589	2,194,365
TOTAL	\$18,521,599	\$14,523,848	\$27,986,617	\$18,916,486	\$25,013,128	\$16,707,118

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	702	468	1,198	799	0	0
Utilities	22,953	15,281	89,843	59,710	13,455	8,936
Construction	798,581	528,378	926,683	613,589	900,929	598,601
Manufacturing	8,277	5,504	17,749	11,745	10,694	7,052
Wholesale Trade	93,971	62,461	39,623	26,072	20,178	13,217
Retail Trade	726,447	473,263	941,881	598,759	1,228,186	798,050
Transportation & Warehousing	3,419	2,273	6,039	4,020	3,916	2,595
Information	27,048	17,931	62,126	41,294	54,517	36,279
Financial Activities	148,055	87,650	133,513	75,737	181,465	106,219
Professional & Business Services	63,281	42,093	77,885	51,663	75,606	50,185
Educational & Health Services	312	208	287	191	5,681	3,786
Leisure & Hospitality	749,668	449,146	657,009	389,791	863,947	519,128
Other Services	8,573	5,696	10,423	6,919	7,023	4,678
Public Administration	2,140,697	1,427,131	2,352,929	1,568,619	3,047,413	2,031,608
TOTAL	\$4,791,985	\$3,117,484	\$5,317,189	\$3,448,908	\$6,413,010	\$4,180,335

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	94	75	93	74	199	158
Mining	217,573	173,842	179,887	143,668	179,098	142,947
Utilities	165,865	132,633	102,162	81,690	34,083	27,251
Construction	229,913	183,926	121,530	97,201	176,976	141,571
Manufacturing	11,730	9,380	8,621	6,889	27,041	21,594
Wholesale Trade	159,367	127,123	108,421	86,575	414,639	331,532
Retail Trade	104,977	83,947	105,975	84,723	279,478	223,568
Transportation & Warehousing	138,587	110,856	144,096	115,261	138,887	111,023
Information	168,880	135,096	145,166	116,128	151,558	121,207
Financial Activities	18,673	14,904	17,773	14,191	23,200	18,493
Professional & Business Services	13,210	10,527	11,075	8,830	9,971	7,952
Educational & Health Services	132	106	183	146	452	360
Leisure & Hospitality	34,580	27,584	27,798	22,185	23,056	18,401
Other Services	129,687	103,563	56,123	44,835	109,741	87,631
Public Administration	1,921,258	1,537,006	1,861,049	1,488,839	1,910,993	1,528,795
TOTAL	\$3,314,527	\$2,650,568	\$2,889,953	\$2,311,235	\$3,479,372	\$2,782,483

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

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

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	55,689	37,051	103,295	82,268	39,228	31,585
Utilities	10,991	7,327	49,945	39,636	10,108	8,582
Construction	72,505	48,284	102,240	78,430	67,358	58,185
Manufacturing	56,475	37,328	67,236	52,838	52,222	44,163
Wholesale Trade	18,420	12,229	58,343	46,045	46,474	38,782
Retail Trade	39,092	26,029	44,779	35,219	66,186	56,508
Transportation & Warehousing	5,566	3,707	9,156	7,141	1,061	875
Information	28,210	18,801	18,050	14,164	24,399	19,796
Financial Activities	10,405	6,929	36,001	28,133	16,374	13,647
Professional & Business Services	3,152	2,088	1,917	1,522	2,365	1,993
Educational & Health Services	424	283	573	422	186	157
Leisure & Hospitality	4,510	2,997	5,339	4,136	3,093	2,794
Other Services	14,998	9,994	8,591	6,853	14,152	11,771
Public Administration	430,534	286,989	369,487	290,360	428,551	360,528
TOTAL	\$750,970	\$500,037	\$874,953	\$687,168	\$771,758	\$649,365

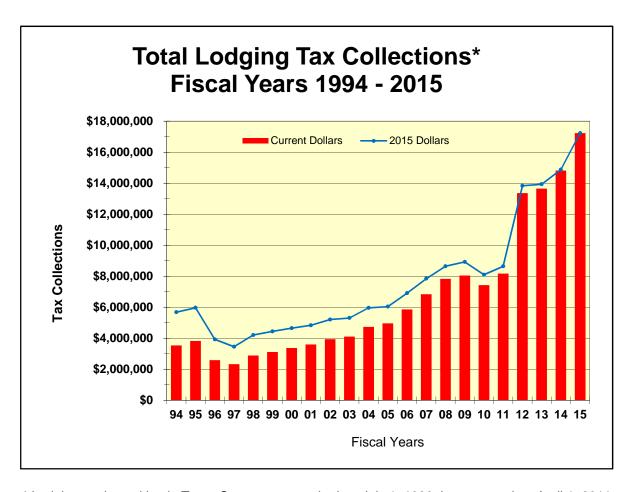
#### **WESTON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2013	FY 2013	FY 2014	FY 2014	FY 2015	FY 2015
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	69,710	55,715	57,207	45,705	14,697	11,728
Utilities	5,464	4,366	15,481	12,355	66,159	52,841
Construction	26,737	21,386	39,746	31,794	29,366	23,490
Manufacturing	325,159	260,084	484,555	387,579	526,399	420,972
Wholesale Trade	3,025	2,418	7,703	6,145	16,710	13,324
Retail Trade	29,639	23,679	32,793	26,162	20,536	16,403
Transportation & Warehousing	119,975	95,901	93,436	74,714	30,382	24,298
Information	-30	-28	3,531	2,824	4,218	3,373
Financial Activities	1,756	1,401	108	86	201	161
Professional & Business Services	625	498	1,606	1,282	392	312
Educational & Health Services	615	491	845	673	1,359	1,082
Leisure & Hospitality	77	62	773	618	203	162
Other Services	153	122	176	141	32	26
Public Administration	593,305	474,644	588,169	470,535	761,244	608,995
TOTAL	\$1,176,210	\$940,738	\$1,326,129	\$1,060,613	\$1,471,898	\$1,177,167

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

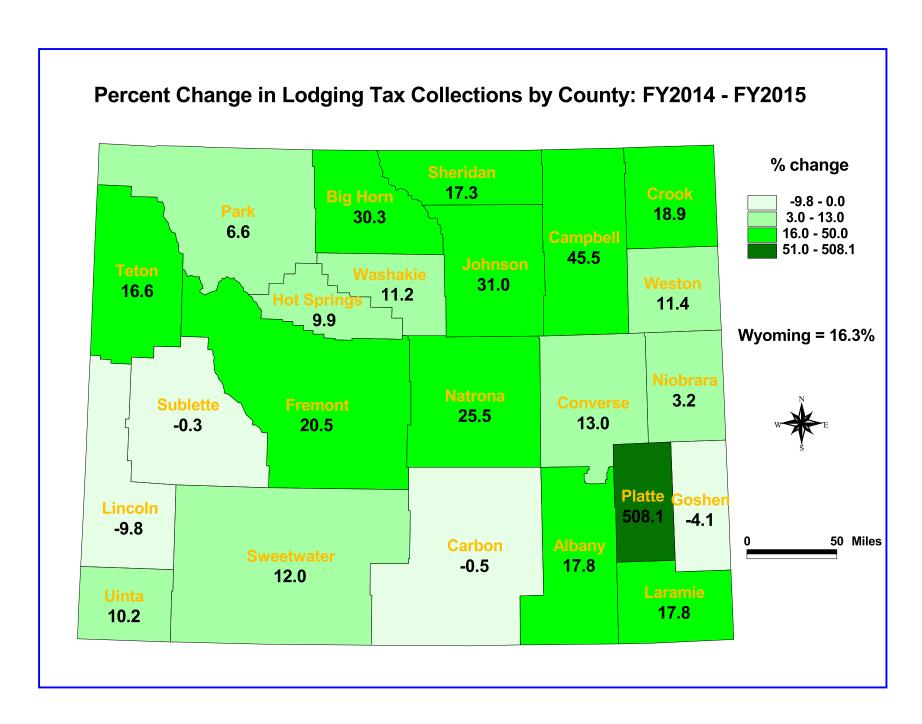
## **SECTION IV**

### LODGING TAX COLLECTIONS



<sup>\*</sup> Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011.

Source: State of Wyoming, Department of Revenue



#### **SUMMARY OF LODGING TAX COLLECTIONS**

Total lodging tax collections, at \$17.2 million for fiscal year 2015, were up substantially from the \$14.8 million collected in the previous year, or by 16.3 percent. However, part of the increases was attributed to one-time lodging tax payment resulting from an audit for eight year period on online travel businesses. As a result of lodging tax rate change from 2 percent in Guernsey town to 3 percent countywide on January 1, 2015, the collections in Platte County for fiscal year 2015 was six times as much as the amount in prior year. For all other counties, Big Horn, Campbell, and Johnson counties showed at least 30.0 percent growth rates, respectively, in fiscal year 2015.

After fifteen years of suspension, the lodging tax (2%) in Teton County resumed on April 1, 2011. Lodging tax collections in this tourism oriented county, the highest in the state, grew 16.6 percent from fiscal year 2014 to fiscal year 2015.

Four counties experienced declines, with Lincoln and Goshen recorded the most at -9.8 and -4.1 percent, each, in lodging tax collections from fiscal year 2014 to fiscal year 2015.

The map in page 64 shows the percent change in lodging tax collections by county between fiscal years 2014 and 2015.

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

Area	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Albany County	\$44,100	\$61,014	\$64,837	\$62,661	\$66,378	\$60,768	\$54,702	\$58,087	\$63,280	\$53,662	\$73,975	\$68,535
Laramie	\$356,934	\$349,187	\$414,426	\$524,036	\$567,553	\$618,058	\$600,606	\$587,477	\$640,645	\$662,918	\$670,097	\$807,653
Rock River	\$314	\$490	\$416	\$223	\$711	\$544	\$526	\$461	\$357	\$427	\$212	\$221
TOTAL	\$401,348	\$410,691	\$479,679	\$586,921	\$634,643	\$679,370	\$655,833	\$646,025	\$704,281	\$717,006	\$744,284	\$876,409
Big Horn County	NA											
Greybull	\$12,135	\$12,591	\$14,234	\$18,375	\$18,785	\$19,279	\$16,739	\$20,595	\$23,769	\$19,238	\$17,402	\$24,494
Lovell	\$7,104	\$6,058	\$6,774	\$6,709	\$4,985	\$7,483	\$6,708	\$7,115	\$7,743	\$7,305	\$7,796	\$8,339
TOTAL	\$19,239	\$18,648	\$21,008	\$25,084	\$23,770	\$26,762	\$23,447	\$27,710	\$31,512	\$26,543	\$25,198	\$32,833
Campbell County	NA	NA	NA	NA	NA	-\$1,010	\$27,009	\$42,669	\$40,237	\$7,238	\$8,466	\$8,312
Gillette	\$230,215	\$251,211	\$51,226	NA	NA	\$125,202	\$364,672	\$391,632	\$366,710	\$364,803	\$430,708	\$651,048
Wright	\$0	\$0	\$0	NA	NA	\$6,835	\$23,675	\$33,816	\$57,195	\$59,721	\$66,586	\$76,349
TOTAL	\$230,215	\$251,211	\$51,226	NA	NA	\$131,027	\$415,355	\$468,117	\$464,142	\$431,762	\$505,759	\$735,708
Carbon County	\$50,634	\$38,557	\$42,897	\$48,184	\$51,389	\$63,782	\$64,634	\$76,678	\$74,755	\$77,980	\$78,511	\$164,037
Baggs	\$7,522	\$7,638	\$8,959	\$8,998	\$11,758	\$9,259	\$4,493	\$272	\$447	\$1,471	\$8,452	\$4,820
Elk Mountain	\$1,401	\$1,303	\$1,828	\$1,888	\$2,543	\$2,169	\$2,195	\$1,563	\$2,068	\$1,836	\$1,817	\$1,628
Dixon	\$0	\$0	\$0	\$0	\$0	\$3,055	\$2,281	\$1,982	\$3,163	\$2,816	\$3,426	\$1,919
Encampment	\$863	\$791	\$967	\$954	\$1,235	\$863	\$723	\$669	\$617	\$745	\$545	\$667
Hanna	\$428	\$207	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medicine Bow	\$447	\$989	\$1,268	\$1,504	\$1,380	\$1,317	\$1,378	\$915	\$703	\$605	\$632	\$599
Rawlins	\$128,144	\$165,741	\$215,840	\$305,047	\$361,824	\$317,942	\$277,559	\$275,532	\$299,016	\$318,268	\$323,500	\$318,774
Riverside	\$880	\$1,279	\$1,244	\$1,515	\$1,712	\$1,688	\$1,765	\$2,068	\$2,236	\$2,254	\$2,793	\$2,788
Saratoga	\$34,665	\$33,050	\$34,440	\$36,993	\$40,333	\$31,986	\$22,206	\$20,456	\$43,011	\$65,072	\$100,079	\$21,770
Sinclair	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$224,985	\$249,555	\$307,844	\$405,084	\$472,174	\$432,059	\$377,234	\$380,133	\$426,017	\$471,047	\$519,755	\$517,003
Converse County	\$4,603	\$4,179	\$4,553	\$4,484	\$7,697	\$13,701	\$8,024	\$8,887	\$15,240	\$17,063	\$26,479	\$45,451
Douglas	\$84,436	\$104,480	\$130,936	\$159,723	\$197,526	\$184,532	\$141,266	\$153,744	\$253,168	\$271,060	\$297,341	\$320,419
Glenrock	\$3,865	\$3,763	\$2,670	\$3,878	\$3,530	\$6,300	\$6,072	\$4,063	\$4,940	\$5,020	\$4,955	\$5,777
TOTAL	\$92,904	\$112,421	\$138,158	\$168,085	\$208,753	\$204,533	\$155,361	\$166,694	\$273,349	\$293,143	\$328,774	\$371,647
Crook County	\$6,676	\$6,720	\$7,059	\$8,336	\$9,275	\$8,717	\$9,340	\$10,261	\$10,910	\$10,876	\$12,881	\$15,345
Moorcroft	\$4,877	\$4,120	\$5,752	\$6,603	\$6,984	\$7,919	\$5,059	\$5,371	\$4,436	\$4,322	\$5,202	\$7,259
Sundance	\$25,113	\$24,571	\$25,761	\$30,872	\$33,052	\$30,236	\$30,344	\$28,566	\$28,133	\$27,727	\$26,732	\$34,150
Hulett	\$3,502	\$4,303	\$4,121	\$4,491	\$8,446	\$11,262	\$12,915	\$12,535	\$13,312	\$14,411	\$18,336	\$18,141
Pine Haven	\$0	\$0	\$49	\$120	\$141	\$172	\$178	\$546	\$425	\$297	\$339	\$596
TOTAL	\$40,168	\$39,714	\$42,741	\$50,422	\$57,899	\$58,306	\$57,836	\$57,279	\$57,217	\$57,633	\$63,491	\$75,492
Fremont County	\$39,530	\$42,470	\$43,274	\$46,193	\$51,934	\$39,304	\$27,528	\$36,125	\$81,014	\$74,433	\$81,390	\$159,828
Dubois	\$26,297	\$26,257	\$27,126	\$30,832	\$34,020	\$33,913	\$33,081	\$32,080	\$61,520	\$58,661	\$63,188	\$68,446
Lander	\$50,136	\$52,706	\$55,002	\$58,079	\$71,691	\$71,285	\$73,822	\$82,619	\$163,001	\$169,523	\$167,075	\$173,737
Shoshoni	\$4,283	\$3,964	\$2,923	\$2,839	\$3,157	\$4,261	\$2,740	\$4,479	\$8,243	\$7,250	\$4,834	\$5,874
Riverton	\$82,890	\$82,452	\$101,567	\$126,793	\$143,647	\$155,385	\$146,027	\$170,419	\$357,215	\$314,444	\$323,914	\$363,561
TOTAL	\$203,136	\$207,848	\$229,892	\$264,736	\$304,449	\$304,147	\$283,199	\$325,722	\$670,993	\$624,311	\$640,400	\$771,447

Note: NA = Not Applicable Source: State of Wyoming, Department of Revenue

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

Area	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Goshen County	\$2,587	\$2,958	\$3,676	\$3,673	\$4,187	\$6,267	\$6,765	\$6,064	\$5,923	\$4,933	\$5,882	\$5,275
Fort Laramie	\$15	\$15	\$7	\$21	\$103	\$72	\$180	\$186	\$164	\$201	\$360	\$280
Torrington	\$38,733	\$41,532	\$43,334	\$49,166	\$50,615	\$62,743	\$92,210	\$96,179	\$104,718	\$109,774	\$118,929	\$114,449
TOTAL	\$41,335	\$44,505	\$47,017	\$52,860	\$54,905	\$69,082	\$99,154	\$102,428	\$110,805	\$114,908	\$125,171	\$120,004
Hot Springs County	\$9,905	\$10,556	\$31,481	\$38,584	\$38,815	\$38,703	\$19,779	\$38,547	\$42,265	\$37,893	\$34,309	\$30,857
East Thermopolis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thermopolis	\$48,539	\$53,325	\$113,029	\$122,153	\$132,407	\$134,552	\$62,491	\$129,075	\$131,887	\$127,038	\$124,699	\$143,971
TOTAL	\$58,444	\$63,881	\$144,510	\$160,737	\$171,222	\$173,255	\$82,269	\$167,622	\$174,151	\$164,931	\$159,008	\$174,827
Johnson County	\$33,258	\$31,557	\$34,242	\$34,826	\$28,609	\$27,863	\$43,719	\$46,537	\$52,773	\$48,004	\$71,467	\$89,945
Buffalo	\$64,807	\$64,216	\$75,908	\$91,733	\$106,190	\$98,859	\$93,799	\$103,800	\$121,616	\$112,506	\$101,670	\$137,056
Kaycee	\$1,436	\$1,841	\$1,983	\$2,253	\$2,343	\$2,403	\$2,185	\$2,406	\$1,975	\$2,089	\$1,262	\$1,444
TOTAL	\$99,501	\$97,614	\$112,133	\$128,812	\$137,142	\$129,125	\$139,703	\$152,743	\$176,363	\$162,599	\$174,398	\$228,446
Laramie County	\$164,458	\$159,754	\$162,943	\$54,626	\$80,627	\$59,457	\$72,853	\$84,749	\$76,872	\$182,204	\$238,588	\$335,773
Cheyenne	\$485,896	\$501,793	\$600,112	\$855,710	\$1,090,759	\$1,037,264	\$1,059,130	\$1,312,247	\$1,296,904	\$1,239,184	\$1,424,555	\$1,624,305
Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pine Bluffs	\$4,702	\$4,216	\$4,295	\$5,215	\$5,861	\$5,507	\$5,231	\$5,787	\$5,959	\$4,051	\$6,209	\$6,785
TOTAL	\$655,057	\$665,764	\$767,350	\$915,552	\$1,177,246	\$1,102,227	\$1,137,215	\$1,402,783	\$1,379,734	\$1,425,438	\$1,669,352	\$1,966,864
Lincoln County	NA											
Afton	\$14,649	\$12,301	\$11,338	\$13,385	\$13,648	\$12,556	\$10,653	\$10,460	\$11,572	\$12,458	\$13,813	\$20,175
Cokeville	\$2,893	\$1,858	\$1,641	\$2,770	\$4,204	\$3,433	\$2,719	\$3,126	\$2,473	\$2,134	\$2,452	\$2,170
Diamondville	\$16,402	\$11,962	\$15,232	\$18,390	\$15,296	\$18,038	\$10,697	\$11,237	\$14,702	\$7,772	\$7,133	\$6,796
Kemmerer	\$12,036	\$6,734	\$8,845	\$11,358	\$23,881	\$27,370	\$69,524	\$96,476	\$95,462	\$58,218	\$86,388	\$69,848
TOTAL	\$45,981	\$32,855	\$37,058	\$45,902	\$57,029	\$61,397	\$93,593	\$121,299	\$124,208	\$80,582	\$109,786	\$98,989
Natrona County	\$16,494	\$18,955	\$10,575	\$98,071	\$118,348	\$96,924	\$53,938	\$81,593	\$104,236	\$98,192	\$81,629	\$28,467
Bar Nunn	\$1,786	\$3,000	\$2,740	\$2,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Casper	\$495,972	\$515,190	\$609,841	\$562,380	\$635,505	\$827,616	\$701,870	\$733,443	\$884,955	\$950,617	\$1,027,105	\$1,354,591
Edgerton	\$3,312	\$3,718	\$4,730	\$3,812	\$3,818	\$3,245	\$1,025	\$1,612	\$2,145	\$1,964	\$2,655	\$1,448
Evansville	\$59,380	\$80,629	\$100,098	\$181,317	\$251,286	\$245,033	\$186,192	\$188,403	\$213,550	\$237,853	\$237,884	\$308,957
Mills	\$989	\$1,986	\$2,181	\$8,027	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$31
TOTAL	\$577,933	\$623,478	\$730,165	\$856,247	\$1,008,958	\$1,172,819	\$943,285	\$1,005,051	\$1,204,887	\$1,288,626	\$1,349,272	\$1,693,494
Niobrara County	NA											
Lusk	\$22,714	\$19,719	\$26,907	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060
TOTAL	\$22,714	\$19,719	\$26,907	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060
Park County	\$446,807	\$464,086	\$508,327	\$483,065	\$528,024	\$587,071	\$620,301	\$627,199	\$680,975	\$771,753	\$820,792	\$810,235
Cody	\$557,945	\$558,232	\$618,018	\$730,539	\$808,075	\$842,096	\$811,991	\$924,486	\$959,711	\$956,904	\$1,038,842	\$1,174,012
Meeteetse	\$939	\$833	\$1,001	\$288	\$352	\$579	\$636	\$3,373	\$3,858	\$4,308	\$2,422	\$5,247
Powell	\$40,761	\$41,633	\$45,669	\$47,356	\$46,857	\$56,150	\$48,890	\$58,767	\$79,474	\$61,242	\$63,759	\$62,800
TOTAL	\$1,046,451	\$1,064,785	\$1,173,014	\$1,261,247	\$1,383,307	\$1,485,896	\$1,481,819	\$1,613,825	\$1,724,017	\$1,794,207	\$1,925,815	\$2,052,294

Note: NA = Not Applicable Source: State of Wyoming, Department of Revenue

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

Area	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
Platte County	NA	NA	NA	\$406								
Chugwater	NA	NA	NA	\$1,339								
Guernsey	\$3,944	\$4,854	\$5,438	\$6,147	\$6,637	\$8,545	\$3,288	\$7,307	\$9,756	\$9,075	\$10,556	\$18,788
Wheatland	NA	NA	NA	\$42,785								
Glendo	NA	NA	NA	\$870								
TOTAL	\$3,944	\$4,854	\$5,438	\$6,147	\$6,637	\$8,545	\$3,288	\$7,307	\$9,756	\$9,075	\$10,556	\$64,188
Sheridan County	NA	NA	NA	NA								
Sheridan	\$191,495	\$214,636	\$450,132	\$552,138	\$592,804	\$558,886	\$519,447	\$484,797	\$502,316	\$540,502	\$577,191	\$676,771
TOTAL	\$191,495	\$214,636	\$450,132	\$552,138	\$592,804	\$558,886	\$519,447	\$484,797	\$502,316	\$540,502	\$577,191	\$676,771
Sublette County	\$21,856	\$23,151	\$25,357	\$31,136	\$28,206	\$26,918	\$3,757	\$298	NA	NA	NA	NA
Big Piney	\$4,969	\$5,204	\$7,450	\$9,455	\$8,396	\$9,149	\$224	NA	NA	NA	NA	NA
Marbleton	\$17,395	\$18,197	\$20,682	\$19,244	\$19,028	\$12,516	\$1,157	NA	NA	NA	NA	NA
Pinedale	\$97,699	\$120,104	\$181,990	\$196,489	\$213,774	\$214,222	\$24,623	\$69,759	\$199,267	\$143,377	\$169,394	\$168,867
TOTAL	\$141,918	\$166,656	\$235,479	\$256,324	\$269,404	\$262,806	\$29,761	\$70,056	\$199,267	\$143,377	\$169,394	\$168,867
Sweetwater County	\$46,443	\$39,528	\$44,028	\$58,535	\$66,381	\$59,926	\$29,751	\$33,503	\$48,821	\$39,390	\$42,835	\$41,681
Green River	\$33,193	\$34,590	\$38,299	\$46,786	\$57,052	\$68,126	\$60,608	\$65,484	\$75,378	\$75,498	\$80,739	\$101,744
Rock Springs	\$310,402	\$362,543	\$465,365	\$581,963	\$615,355	\$572,909	\$422,411	\$419,386	\$523,078	\$510,018	\$500,880	\$554,965
Wamsutter	\$3,526	\$3,947	\$3,517	\$3,853	\$3,414	\$3,270	\$3,281	\$2,213	\$2,788	\$1,597	\$2,017	\$3,003
TOTAL	\$393,564	\$440,609	\$551,210	\$691,137	\$742,202	\$704,231	\$516,051	\$520,586	\$650,065	\$626,502	\$626,472	\$701,393
Teton County	NA	\$16,671	\$1,737,181	\$1,801,149	\$1,942,656	\$2,177,646						
Jackson	NA	\$18,822	\$1,321,701	\$1,397,407	\$1,553,479	\$1,888,708						
Teton Village	NA	\$0	\$913,370	\$1,029,343	\$1,115,953	\$1,307,857						
Grand Targhee	NA	NA	NA	\$3,526								
TOTAL	NA	\$35,493	\$3,972,252	\$4,227,899	\$4,612,088	\$5,377,737						
Uinta County	NA	NA	NA	NA								
Evanston	\$194,029	\$174,290	\$224,118	\$282,145	\$336,814	\$292,917	\$231,595	\$232,240	\$283,877	\$248,731	\$254,171	\$280,010
TOTAL	\$194,029	\$174,290	\$224,118	\$282,145	\$336,814	\$292,917	\$231,595	\$232,240	\$283,877	\$248,731	\$254,171	\$280,010
Washakie County	\$377	\$367	\$464	\$647	\$2,540	\$6,129	\$5,515	\$9,399	\$9,272	\$7,910	\$13,467	\$18,758
Ten Sleep	\$3,131	\$2,498	\$2,312	\$2,312	\$4,670	\$4,254	\$5,403	\$5,981	\$7,294	\$8,944	\$9,620	\$11,064
Worland	\$27,527	\$28,241	\$30,349	\$38,574	\$74,783	\$76,913	\$74,820	\$75,383	\$97,119	\$75,954	\$83,841	\$89,116
TOTAL	\$31,035	\$31,106	\$33,125	\$41,533	\$81,993	\$87,296	\$85,738	\$90,763	\$113,685	\$92,809	\$106,928	\$118,937
Weston County	\$14,268	\$15,028	\$30,120	\$36,124	\$36,964	\$35,601	\$33,512	\$32,559	\$34,111	\$34,861	\$32,817	\$41,329
Newcastle	\$7,345	\$9,731	\$18,797	\$24,347	\$28,906	\$27,041	\$25,489	\$26,749	\$28,195	\$30,369	\$32,290	\$31,933
Upton	\$1,182	\$1,222	\$2,741	\$4,087	\$4,814	\$8,631	\$5,734	\$2,366	\$2,967	\$3,138	\$2,593	\$2,157
TOTAL	\$22,795	\$25,982	\$51,659	\$64,559	\$70,684	\$71,274	\$64,735	\$61,674	\$65,273	\$68,368	\$67,700	\$75,419
GRAND TOTAL	\$4,738,192	\$4,960,822	\$5,859,863	\$6,843,052	\$7,825,924	\$8,050,481	\$7,426,857	\$8,174,127	\$13,358,561	\$13,649,585	\$14,810,570	\$17,225,839

Note: NA = Not Applicable Source: State of Wyoming, Department of Revenue

#### **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, Quarrying, and Oil and Gas Extraction:** 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 2012 NAICS codes (with links to definitions) may be accessed from the U.S. Census Bureau's website at: http://www.census.gov/