

# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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## PREFACE

The 2018 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 2016-2018, 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). Lodging tax information is provided for fiscal years 2007-2018. The data were provided by the Wyoming Department of Revenue, and were compiled for publication by the Economic Analysis Division.

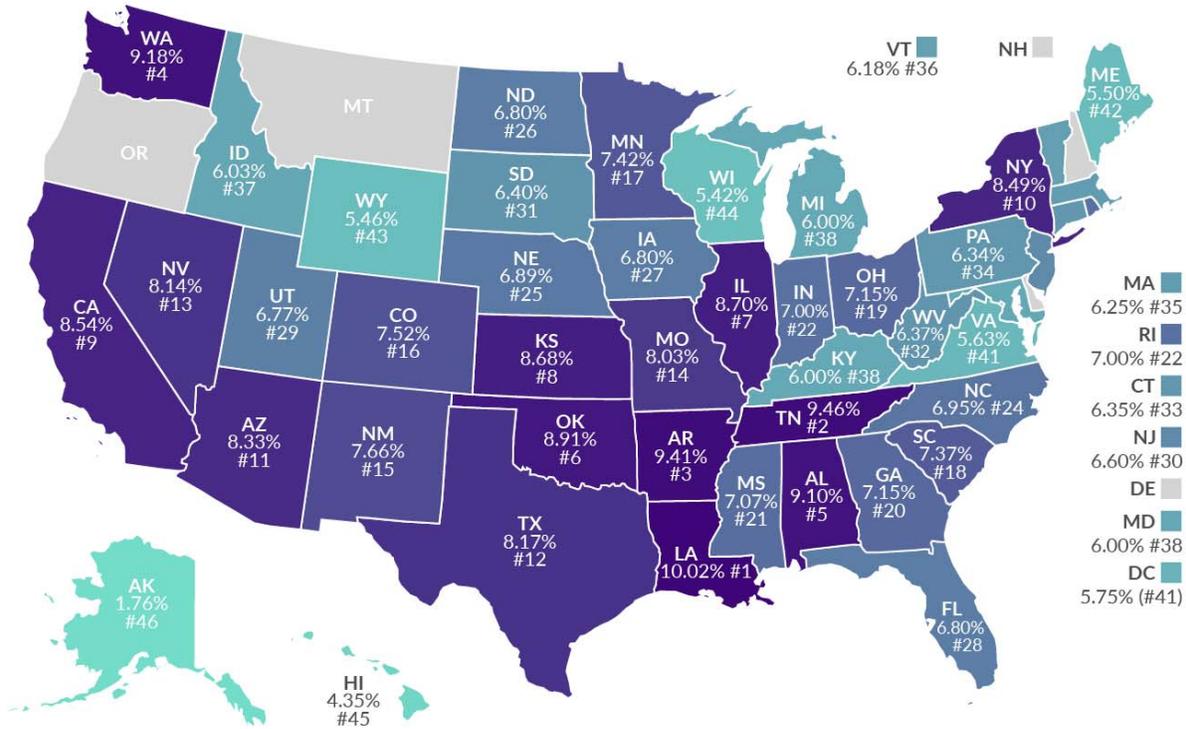
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# Tax Rate Comparison

## How High Are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, Jan. 1 2018



Note: City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate. Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%); we include these in their state sales tax. The sales taxes in Hawaii, New Mexico, North Dakota, and South Dakota have broad bases that include many services. This map does not include sales taxes in local resort areas in Montana. Salem County is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's average local score is represented as a negative.

Source: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department websites



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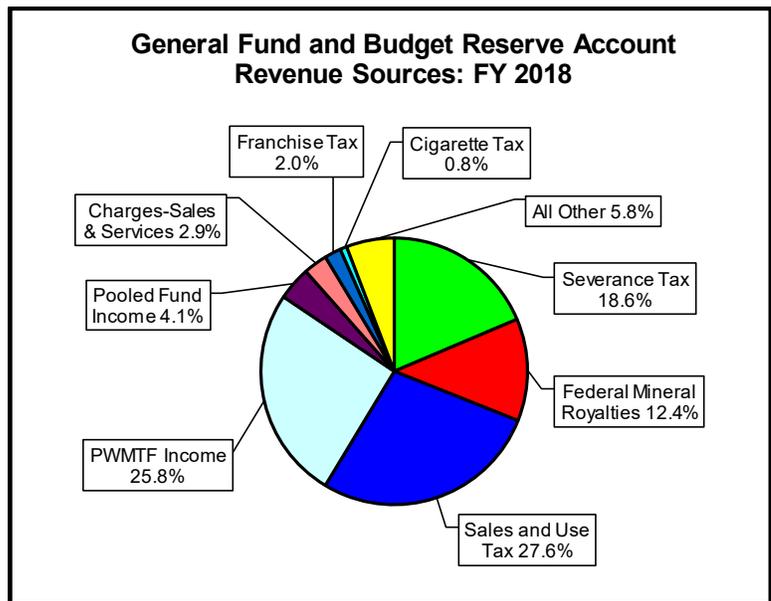
## INTRODUCTION

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 to cities, towns, and counties. This 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 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, 2018, all counties except for Park and Sublette were imposing this optional sales tax for general purpose.

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, 2018, Albany, Carbon, Crook, Hot Springs, Laramie, Park, Platte, Sheridan, Sweetwater, Teton, and Weston 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, 2018, 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 2007 through 2018.

### ***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 2007 through 2018.

### ***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, 2018, Albany, Fremont, Goshen, Hot Springs, Laramie, Natrona, Park, Washakie, and Weston counties, Kemmerer city in Lincoln County, and Sheridan city in Sheridan County, and Pinedale town in Sublette County imposed a 4 percent lodging tax. Converse, Platte, and Sweetwater counties, Greybull town in Big Horn County, Lusk town in Niobrara County, and Evanston city in Uinta County imposed a 3 percent. The rest of the counties, and Lovell town in Big Horn County, Afton, Cokeville, and Diamondville towns in Lincoln County imposed a 2 percent lodging tax.



**STATE OF WYOMING  
GENERAL FUND AND BUDGET RESERVE ACCOUNT REVENUE  
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2018**

REVENUE SOURCE	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	% Change FY17 to FY18
SEVERANCE TAX	\$510,664,511	\$409,198,069	\$296,351,924	\$294,607,743	\$323,421,333	9.8
FEDERAL MINERAL ROYALTIES	\$395,306,057	\$326,149,640	\$188,209,982	\$253,465,265	\$215,632,223	-14.9
SALES AND USE TAX	\$521,102,605	\$544,030,170	\$432,008,556	\$407,315,824	\$480,044,281	17.9
INCOME-PWMTF*	\$395,337,466	\$494,234,268	\$149,823,404	\$298,790,011	\$447,649,918	49.8
INCOME-POOLED FUND	\$86,425,307	\$114,227,416	\$88,843,568	\$85,972,480	\$79,025,043	-8.1
CHARGES-SALES & SERVICES	\$41,169,666	\$43,580,396	\$46,838,913	\$54,609,497	\$50,274,592	-7.9
FRANCHISE TAX	\$36,257,448	\$39,313,515	\$35,441,681	\$34,792,975	\$34,728,071	-0.2
CIGARETTE TAX	\$16,268,903	\$16,284,926	\$15,753,043	\$14,696,365	\$14,144,100	-3.8
PENALTIES & INTEREST	\$11,536,105	\$11,908,349	\$6,260,008	\$4,441,920	\$3,795,537	-14.6
ALL OTHER**	\$39,722,359	\$44,774,802	\$40,806,570	\$105,414,785	\$107,273,005	1.8
<b>TOTAL REVENUE</b>	<b>\$2,053,790,427</b>	<b>\$2,043,701,551</b>	<b>\$1,300,337,649</b>	<b>\$1,554,106,865</b>	<b>\$1,755,988,103</b>	<b>13.0</b>

\* 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, \$209.9 million in FY2015, and \$95.2 million in FY 2018) appropriated to the PWMTF Reserve Account. The fluctuation of income between different years was mainly caused by the amount in realized capital gains.

\*\* ALL OTHER includes miscellaneous tax revenue, license and permit fees, property and money use fees, and non-revenue receipts. The primary reason for the boost in FY2017 and FY 2018 was the \$60.1 million each year temporary diversion of Federal Mineral Rotalties from the Highway Fund.

Source: Wyoming Auditor's Office

**Wyoming Sales, Use, and Lodging Tax Rates by County**  
(effective January 1, 2018)

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*	3%	8%
Campbell	4%	1%			5%	Campbell	2%	7%
Carbon	4%	1%	1%		6%	Carbon	2%	8%
Converse	4%	1%			5%	Converse	3%	8%
Crook	4%	1%	1%		6%	Crook	2%	8%
Fremont	4%	1%			5%	Fremont	4%	9%
Goshen	4%	1%		0.25%	5.25%	Goshen	4%	9.25%
Hot Springs	4%	1%	1%		6%	Hot Springs	4%	10%
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	4%	9%
Niobrara	4%	1%			5%	Lusk only*	3%	8%
Park	4%		1%		5%	Park	4%	9%
Platte	4%	1%	1%		6%	Platte	3%	9%
Sheridan	4%	1%	1%		6%	Sheridan only*	4%	10%
Sublette	4%				4%	Pinedale only*	4%	8%
Sweetwater	4%	1%	1%		6%	Sweetwater	3%	9%
Teton**	4%	1%	1%		6%	Teton**	2%	8%
Uinta	4%	1%			5%	Evanston only*	3%	8%
Washakie	4%	1%			5%	Washakie	4%	9%
Weston	4%	1%	1%		6%	Weston	4%	10%

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

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

Source: Wyoming Department of Revenue

## 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.
5. 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.

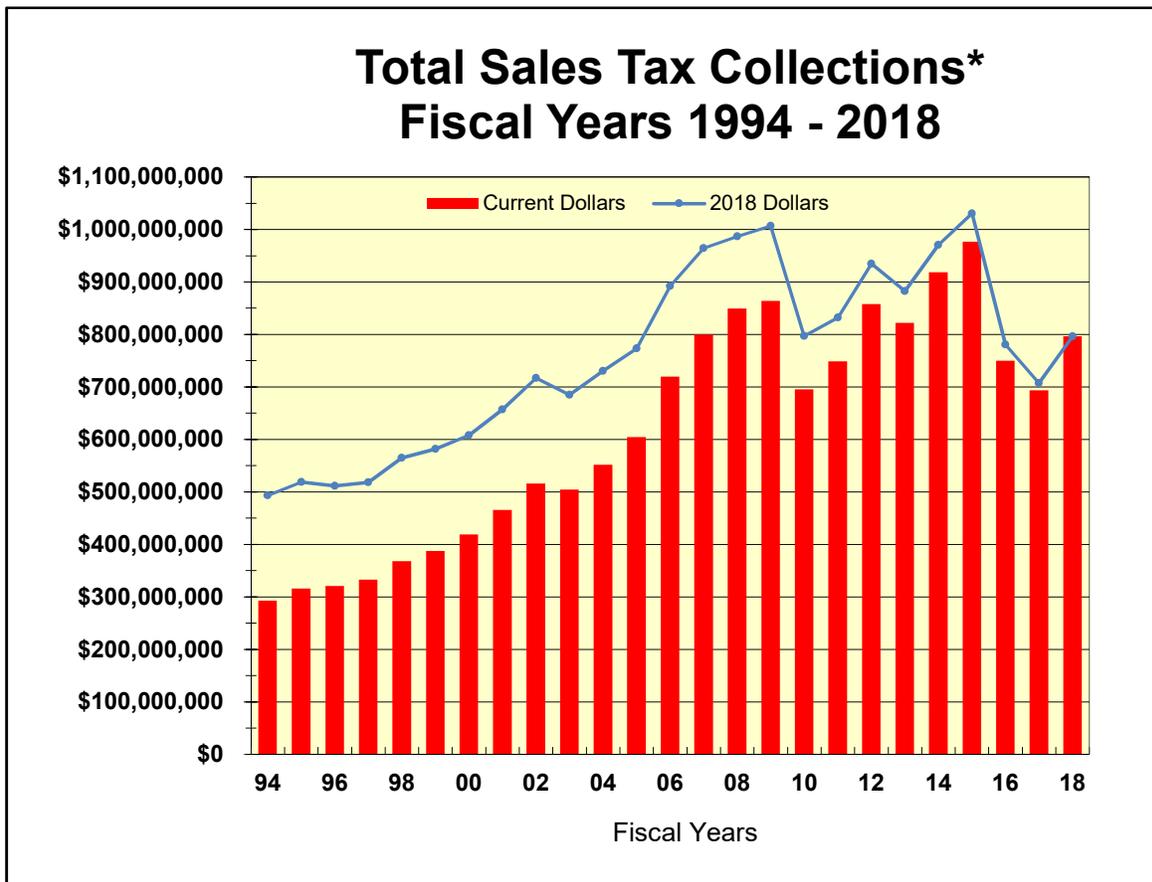
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured, and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.
8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
9. Sales of the services of professional engineers, 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 for domestic home consumption.
24. Admission to, or user fees for county, or municipal owned recreation facilities.
25. Sales of carbon dioxide and other gases used in tertiary production.
26. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
27. Sales of personal property, or services performed for the repair, alteration, or improvement of railroad rolling stock.
28. Lodging services provided by guides or outfitters.
29. Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants.
30. Intrastate transfer of persons services by a government, charitable, or non-profit organization.
31. Sales of fuel for use as boiler fuel in the production of electricity.
32. Sales of water delivered by pipeline or truck.
33. Sales of farm implements.
34. Sales or lease of machinery to be used in the state directly or predominantly in manufacturing tangible property.
35. Sales or lease of any aircraft used in federal aviation administration commercial operation.
36. Sales of equipment used to construct a new coal gasification or coal liquefaction facility.
37. Sales price paid for purchase or rental of computer software, computer equipment, and related utility equipment by a data processing services center.
38. Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery.

# SECTION I

## *SALES TAX COLLECTIONS*



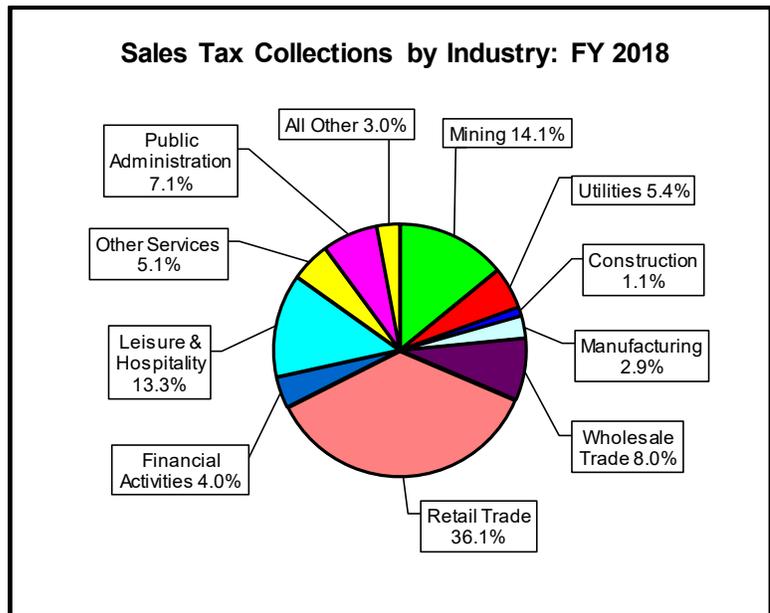
\* Includes state sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue



## SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2018, at \$796.5 million, increased 14.9 percent from the previous year level. The annual growth rate for the state-imposed 4% sales tax collections was 16.8 percent, compared to the -7.1 percent change recorded in fiscal year 2017. Because of two consecutive years of declines in fiscal year 2016 and 2017, the amount of sales taxes for fiscal year 2018 was still 15.4 percent lower than that of fiscal year 2015, before the economic downturn in the state started. 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.



As supply and demand rebalances, both oil and natural gas prices, though still depressed, have rebounded considerably since early 2016. Consequently, activities in mineral exploration gradually picked up, as evidenced by the increase of active drilling rigs in the state from twenty in early 2017 to nearly thirty in 2018. Collections in sales taxes experienced year-over-year increases in every month for fiscal year 2018. Nearly all industrial super sectors experienced growth. Only information and utilities industries showed decreases (see the Glossary on page 69 for an explanation of each sector). The state's pivotal industry - mining (including oil & gas extraction) demonstrated the largest increase, at 58.6 percent,

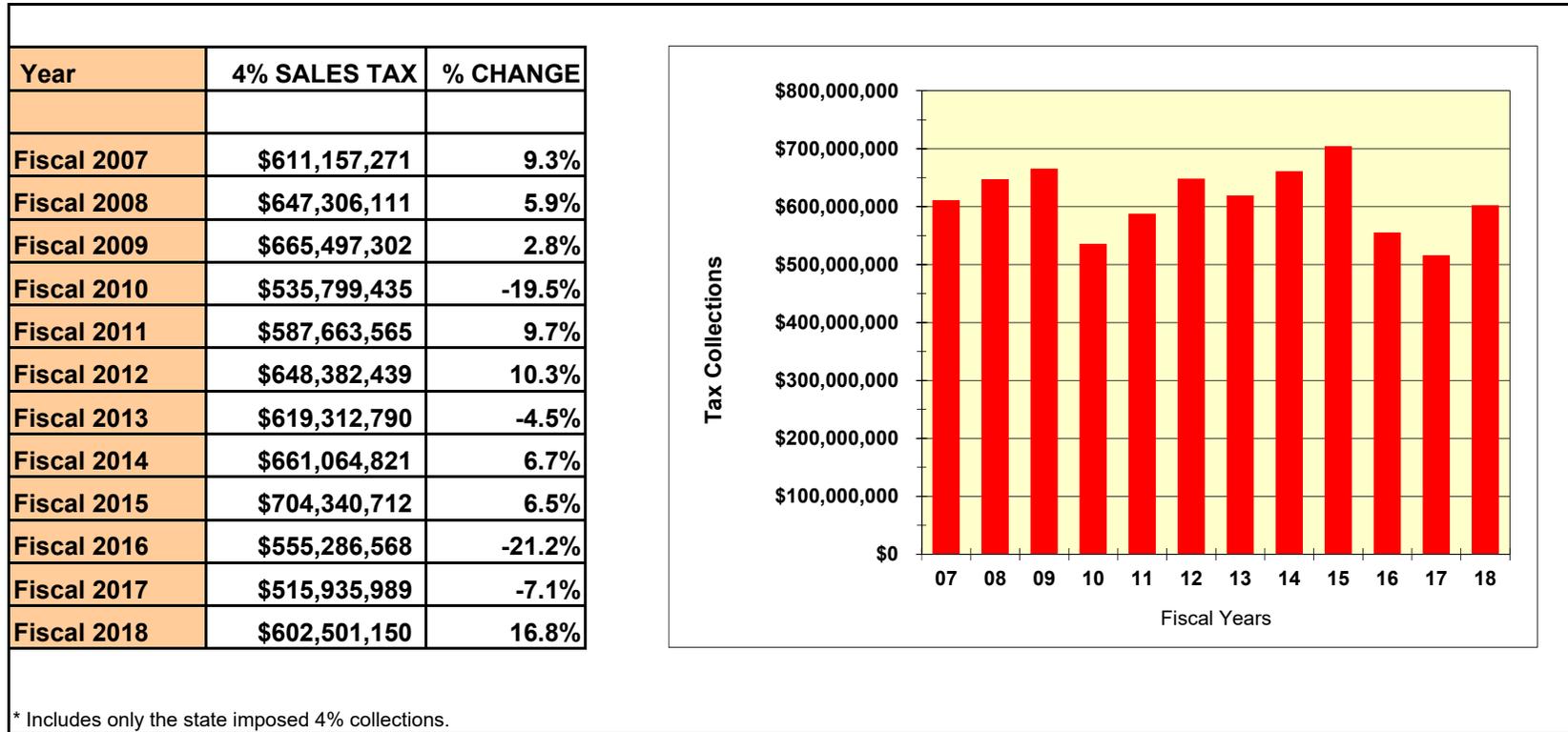
during the year. Other industries that are closely associated with the mining sector, such as manufacturing, transportation & warehousing, and other services including repair & maintenance services also experienced sizable increases of around 30.0 percent, each. The State does not impose a sales tax on the production of minerals, but 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 retail trade industry, the largest in terms of sales tax contribution, also experienced a significant increase of 12.3 percent from a year earlier. The public administration sector, where sales tax collections primarily reflect automobile purchases, grew 8.7 percent.

Annual sales tax collections in twenty-two of Wyoming's twenty-three counties expanded from previous year levels. Converse County recorded the fastest increase of 102.1 percent, followed by Sublette County's 60.9 percent and Niobrara County's 45.2 percent from the fiscal year 2017 level (see map on page 13). Campbell, Big Horn, and Sweetwater counties also showed boost of at least 16.0 percent, respectively. The strong sales tax expansions in these counties were mainly driven by increased oil and/or natural gas drilling activities.

Sales tax collections declined only in Crook County during fiscal year 2018. The shrink of 4.3 percent was mostly caused by tax collection drop in the mining industry. The map on page 13 shows the percent change in state imposed 4 percent sales tax collections by county from fiscal year 2017 to fiscal year 2018.



## **STATE SALES TAX COLLECTIONS\*** **FISCAL YEAR 2007 THROUGH FISCAL YEAR 2018**



Source: Wyoming Department of Revenue

**TOTAL SALES TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2016		FY 2017		FY 2018		% Chge FY17 to FY18	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$29,232,548	\$19,429,255	\$29,449,647	\$19,572,495	\$30,744,754	\$20,431,209	4.4	4.4
<b>BIG HORN</b>	\$6,533,892	\$5,217,266	\$7,022,223	\$5,607,755	\$8,206,990	\$6,553,941	16.9	16.9
<b>CAMPBELL</b>	\$118,708,276	\$94,730,056	\$97,280,382	\$77,628,344	\$114,868,390	\$91,780,098	18.1	18.2
<b>CARBON</b>	\$21,565,579	\$14,337,812	\$19,456,561	\$12,934,353	\$20,921,294	\$13,909,167	7.5	7.5
<b>CONVERSE</b>	\$34,243,252	\$25,002,484	\$24,815,133	\$19,770,798	\$50,018,864	\$39,956,944	101.6	102.1
<b>CROOK</b>	\$6,490,668	\$4,287,956	\$6,561,373	\$4,361,062	\$6,284,750	\$4,175,128	-4.2	-4.3
<b>FREMONT</b>	\$29,171,230	\$23,308,689	\$27,705,743	\$22,135,152	\$29,970,100	\$23,945,751	8.2	8.2
<b>GOSHEN</b>	\$7,444,563	\$5,657,347	\$7,198,170	\$5,469,491	\$7,224,222	\$5,489,771	0.4	0.4
<b>HOT SPRINGS</b>	\$4,306,812	\$3,439,852	\$4,485,508	\$3,478,319	\$5,834,561	\$3,880,160	30.1	11.6
<b>JOHNSON</b>	\$13,125,515	\$8,731,669	\$11,068,373	\$7,817,658	\$10,435,830	\$8,316,853	-5.7	6.4
<b>LARAMIE</b>	\$110,823,486	\$73,666,279	\$105,210,503	\$71,848,245	\$113,622,617	\$80,688,335	8.0	12.3
<b>LINCOLN</b>	\$16,100,811	\$12,859,881	\$15,540,065	\$12,409,920	\$16,462,322	\$13,146,578	5.9	5.9
<b>NATRONA</b>	\$89,313,264	\$71,343,673	\$82,827,078	\$66,158,678	\$89,261,284	\$71,302,726	7.8	7.8
<b>NIORARA</b>	\$2,754,501	\$1,829,490	\$2,832,670	\$1,880,819	\$3,562,224	\$2,731,070	25.8	45.2
<b>PARK</b>	\$24,050,806	\$24,050,785	\$25,886,059	\$25,059,514	\$33,053,567	\$26,416,560	27.7	5.4
<b>PLATTE</b>	\$8,754,715	\$5,816,306	\$8,241,128	\$5,474,680	\$9,255,436	\$6,149,251	12.3	12.3
<b>SHERIDAN</b>	\$30,153,944	\$20,042,013	\$29,339,044	\$19,496,727	\$31,195,630	\$20,731,248	6.3	6.3
<b>SUBLETTE</b>	\$28,011,546	\$28,011,546	\$23,757,493	\$23,757,493	\$38,228,739	\$38,228,739	60.9	60.9
<b>SWEETWATER</b>	\$67,701,963	\$45,025,220	\$62,753,121	\$41,727,696	\$71,200,148	\$48,471,637	13.5	16.2
<b>TETON</b>	\$72,505,287	\$46,449,213	\$75,784,147	\$49,247,950	\$78,694,768	\$55,003,789	3.8	11.7
<b>UINTA</b>	\$15,651,119	\$12,501,263	\$14,745,112	\$11,777,939	\$15,970,774	\$12,757,627	8.3	8.3
<b>WASHAKIE</b>	\$5,860,326	\$4,680,895	\$5,776,607	\$4,613,547	\$5,877,532	\$4,693,135	1.7	1.7
<b>WESTON</b>	\$6,841,809	\$4,867,618	\$5,576,285	\$3,707,353	\$5,630,689	\$3,741,435	1.0	0.9
<b>WYOMING</b>	<b>\$749,345,912</b>	<b>\$555,286,568</b>	<b>\$693,312,423</b>	<b>\$515,935,989</b>	<b>\$796,525,485</b>	<b>\$602,501,150</b>	<b>14.9</b>	<b>16.8</b>

Source: Wyoming Department of Revenue

**WYOMING SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	340,208	252,845	304,712	226,342	289,348	218,670
Mining	87,734,700	69,776,603	71,600,148	57,380,935	112,166,782	90,988,045
Utilities	39,468,094	28,811,082	42,949,035	31,907,487	42,771,483	31,675,120
Construction	11,665,449	8,603,531	8,740,968	6,505,278	9,137,433	6,859,961
Manufacturing	18,667,343	14,149,372	17,248,910	13,286,077	22,746,989	17,808,685
Wholesale Trade	65,223,789	49,379,027	55,074,870	41,983,807	63,506,504	49,197,094
Retail Trade	269,738,926	198,139,447	258,975,446	191,046,017	287,845,487	214,484,729
Transportation & Warehousing	929,606	658,933	927,243	657,625	1,220,958	894,118
Information	18,814,698	13,788,687	16,717,735	12,373,039	15,746,554	11,675,178
Financial Activities	37,668,849	27,688,143	28,618,785	21,083,030	31,745,946	23,923,275
Professional & Business Services	5,949,238	4,344,726	5,708,636	4,166,898	5,689,527	4,225,200
Educational & Health Services	601,745	416,152	633,834	437,517	593,795	412,535
Leisure & Hospitality	102,341,641	72,041,102	101,199,782	71,485,943	105,962,117	76,782,082
Other Services	35,843,932	26,790,135	32,025,081	24,153,004	40,254,322	30,681,785
Public Administration	54,357,692	40,446,783	52,587,239	39,242,989	56,848,240	42,674,674
<b>TOTAL</b>	<b>\$749,345,912</b>	<b>\$555,286,568</b>	<b>\$693,312,423</b>	<b>\$515,935,989</b>	<b>\$796,525,485</b>	<b>\$602,501,150</b>

**ALBANY COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	38,599	25,650	33,424	22,102	35,716	23,707
Mining	292,557	194,723	211,872	140,574	413,229	274,277
Utilities	1,434,297	955,209	1,472,032	980,366	1,387,763	924,122
Construction	480,110	319,214	281,322	186,941	329,129	218,672
Manufacturing	839,526	557,251	517,317	342,906	333,835	221,232
Wholesale Trade	1,583,549	1,051,722	1,371,039	910,663	1,497,521	994,102
Retail Trade	12,760,936	8,481,116	13,400,458	8,906,274	14,229,771	9,457,993
Transportation & Warehousing	37,155	24,615	28,691	19,001	40,354	26,758
Information	844,309	561,819	850,871	565,957	862,664	573,554
Financial Activities	849,912	563,894	751,608	498,751	808,789	536,490
Professional & Business Services	547,996	364,734	710,324	472,946	789,209	525,438
Educational & Health Services	395,408	263,570	427,639	285,059	395,174	263,348
Leisure & Hospitality	5,245,914	3,479,767	5,387,569	3,573,883	5,663,208	3,756,175
Other Services	1,037,994	689,814	1,169,908	776,724	1,111,792	737,654
Public Administration	2,844,285	1,896,155	2,835,573	1,890,347	2,846,601	1,897,687
<b>TOTAL</b>	<b>\$29,232,548</b>	<b>\$19,429,255</b>	<b>\$29,449,647</b>	<b>\$19,572,495</b>	<b>\$30,744,754</b>	<b>\$20,431,209</b>

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

Source: Wyoming Department of Revenue

**BIG HORN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,716	2,962	2,545	2,032	3,069	2,452
Mining	199,732	159,730	253,673	202,800	517,362	413,551
Utilities	733,385	585,701	1,302,309	1,040,826	1,315,266	1,051,159
Construction	85,562	68,307	72,182	57,668	121,493	97,016
Manufacturing	199,261	159,074	164,495	131,252	300,658	240,015
Wholesale Trade	813,511	649,009	766,080	611,092	980,589	782,286
Retail Trade	2,228,986	1,779,360	2,138,834	1,707,414	2,514,354	2,007,485
Transportation & Warehousing	10,773	8,577	10,692	8,514	11,727	9,341
Information	285,655	227,932	265,876	212,130	246,806	196,848
Financial Activities	426,052	339,730	465,621	371,186	499,346	398,177
Professional & Business Services	48,632	38,833	56,269	44,942	52,518	41,915
Educational & Health Services	495	396	269	215	412	328
Leisure & Hospitality	530,962	424,192	527,374	421,229	596,999	476,668
Other Services	215,105	171,821	231,155	184,592	287,820	229,862
Public Administration	752,063	601,642	764,848	611,864	758,572	606,837
<b>TOTAL</b>	<b>\$6,533,892</b>	<b>\$5,217,266</b>	<b>\$7,022,223</b>	<b>\$5,607,755</b>	<b>\$8,206,990</b>	<b>\$6,553,941</b>

**CAMPBELL COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	36,833	29,387	31,977	25,512	30,081	24,009
Mining	32,647,791	26,105,486	23,029,765	18,375,009	29,613,666	23,672,238
Utilities	2,970,317	2,375,002	3,036,287	2,427,777	2,988,658	2,389,783
Construction	1,595,276	1,272,753	982,197	779,918	1,023,528	816,821
Manufacturing	2,805,472	2,238,220	4,446,529	3,554,918	7,769,828	6,212,179
Wholesale Trade	19,961,711	15,941,491	16,580,922	13,243,628	18,532,684	14,803,370
Retail Trade	28,168,792	22,490,065	24,963,367	19,923,964	29,225,828	23,346,854
Transportation & Warehousing	72,045	56,977	49,914	39,196	92,231	73,669
Information	1,319,613	1,052,178	1,227,513	980,865	1,152,181	920,550
Financial Activities	7,806,001	6,142,348	4,447,068	3,519,178	4,335,726	3,461,610
Professional & Business Services	841,020	670,053	630,524	502,809	496,214	395,769
Educational & Health Services	5,967	4,756	6,817	5,435	10,941	8,734
Leisure & Hospitality	6,041,115	4,821,474	5,254,580	4,190,985	5,561,704	4,437,429
Other Services	7,921,031	6,317,655	6,994,628	5,577,856	7,974,625	6,369,874
Public Administration	6,515,293	5,212,213	5,598,293	4,481,293	6,060,493	4,847,209
<b>TOTAL</b>	<b>\$118,708,276</b>	<b>\$94,730,056</b>	<b>\$97,280,382</b>	<b>\$77,628,344</b>	<b>\$114,868,390</b>	<b>\$91,780,098</b>

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

Source: Wyoming Department of Revenue

**CARBON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,860	3,887	4,029	2,662	3,434	2,289
Mining	679,433	449,161	1,823,063	1,212,072	2,655,371	1,765,930
Utilities	1,299,004	864,433	1,307,569	870,166	1,228,494	817,445
Construction	399,572	265,376	197,251	130,967	144,134	95,667
Manufacturing	416,745	277,222	260,302	172,901	212,090	140,986
Wholesale Trade	1,604,789	1,066,664	1,412,458	938,564	1,306,050	867,538
Retail Trade	7,736,735	5,142,781	6,421,509	4,267,235	6,893,994	4,581,690
Transportation & Warehousing	40,170	26,648	27,192	18,082	22,442	14,903
Information	651,507	433,881	497,306	330,886	501,252	333,556
Financial Activities	2,160,393	1,437,279	1,137,692	755,934	990,448	657,879
Professional & Business Services	83,739	55,612	166,086	110,167	161,613	107,194
Educational & Health Services	881	583	1,070	710	1,353	895
Leisure & Hospitality	3,829,286	2,544,196	3,557,055	2,363,274	3,863,547	2,567,272
Other Services	788,528	524,173	844,627	561,218	1,139,768	757,764
Public Administration	1,868,936	1,245,914	1,799,351	1,199,517	1,797,303	1,198,161
<b>TOTAL</b>	<b>\$21,565,579</b>	<b>\$14,337,812</b>	<b>\$19,456,561</b>	<b>\$12,934,353</b>	<b>\$20,921,294</b>	<b>\$13,909,167</b>

**CONVERSE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,036	8,458	11,405	9,082	9,567	7,616
Mining	11,239,750	8,088,467	7,812,863	6,197,111	20,123,382	16,083,864
Utilities	1,158,953	867,320	1,071,817	857,291	1,030,976	824,643
Construction	993,081	724,201	601,864	480,456	779,789	622,688
Manufacturing	1,711,666	1,252,278	1,558,674	1,245,341	1,940,907	1,548,701
Wholesale Trade	4,685,874	3,442,133	3,092,578	2,467,753	7,252,775	5,792,206
Retail Trade	5,951,441	4,377,557	4,945,768	3,947,537	8,271,849	6,600,278
Transportation & Warehousing	25,091	18,633	21,285	16,984	36,461	29,098
Information	403,731	300,390	337,667	269,675	340,610	272,083
Financial Activities	1,855,876	1,351,398	1,053,248	838,695	1,838,241	1,467,161
Professional & Business Services	142,423	103,757	111,438	88,812	192,343	153,281
Educational & Health Services	4,349	3,255	3,033	2,418	3,955	3,153
Leisure & Hospitality	1,378,700	1,002,939	1,083,542	864,123	1,377,827	1,098,906
Other Services	2,843,991	2,097,552	1,745,483	1,393,948	5,005,344	4,001,398
Public Administration	1,836,291	1,364,145	1,364,467	1,091,572	1,814,838	1,451,868
<b>TOTAL</b>	<b>\$34,243,252</b>	<b>\$25,002,484</b>	<b>\$24,815,133</b>	<b>\$19,770,798</b>	<b>\$50,018,864</b>	<b>\$39,956,944</b>

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

Source: Wyoming Department of Revenue

**CROOK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,367	7,507	8,147	5,397	9,566	6,319
Mining	740,139	491,019	776,543	515,451	516,611	342,927
Utilities	435,892	263,794	872,015	580,897	899,489	599,242
Construction	195,629	129,887	104,933	69,585	115,462	76,704
Manufacturing	174,908	116,097	161,003	106,799	136,731	90,725
Wholesale Trade	573,849	380,522	577,287	383,111	501,168	332,464
Retail Trade	2,557,489	1,700,876	2,316,685	1,540,140	2,346,215	1,557,686
Transportation & Warehousing	18,837	12,538	20,864	13,902	17,786	11,848
Information	222,412	147,902	231,676	153,961	193,457	128,479
Financial Activities	108,358	71,884	139,567	92,670	145,518	96,617
Professional & Business Services	47,047	31,326	30,283	19,536	42,109	28,003
Educational & Health Services	565	375	1,270	840	443	295
Leisure & Hospitality	732,111	486,498	681,419	452,373	710,238	471,566
Other Services	257,081	171,072	256,767	171,123	270,119	179,033
Public Administration	414,983	276,660	382,915	255,277	379,839	253,219
<b>TOTAL</b>	<b>\$6,490,668</b>	<b>\$4,287,956</b>	<b>\$6,561,373</b>	<b>\$4,361,062</b>	<b>\$6,284,750</b>	<b>\$4,175,128</b>

**FREMONT COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	23,872	19,011	17,501	13,935	22,738	18,108
Mining	1,475,611	1,178,546	1,229,331	982,069	2,418,062	1,931,376
Utilities	919,377	735,497	910,570	728,453	835,826	668,648
Construction	442,124	354,213	294,048	235,518	287,623	233,407
Manufacturing	348,181	278,035	285,864	228,046	331,560	264,597
Wholesale Trade	1,783,251	1,423,450	1,633,825	1,303,651	1,429,314	1,140,414
Retail Trade	14,484,695	11,575,322	13,927,254	11,129,151	14,692,462	11,739,355
Transportation & Warehousing	26,673	21,262	24,699	19,699	32,184	25,663
Information	1,079,961	863,326	951,252	760,205	879,234	702,527
Financial Activities	872,717	696,908	696,013	555,520	726,149	579,477
Professional & Business Services	189,001	150,901	162,166	129,370	139,774	111,495
Educational & Health Services	35,344	28,222	40,163	32,064	41,290	32,991
Leisure & Hospitality	3,407,099	2,719,212	3,397,360	2,711,256	3,501,164	2,793,510
Other Services	1,247,971	996,504	1,217,407	972,579	1,424,765	1,137,821
Public Administration	2,835,352	2,268,280	2,918,290	2,333,634	3,207,956	2,566,363
<b>TOTAL</b>	<b>\$29,171,230</b>	<b>\$23,308,689</b>	<b>\$27,705,743</b>	<b>\$22,135,152</b>	<b>\$29,970,100</b>	<b>\$23,945,751</b>

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

Source: Wyoming Department of Revenue

**GOSHEN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,217	20,723	27,251	20,724	30,899	23,505
Mining	75,878	57,742	29,488	22,424	30,561	23,230
Utilities	514,494	391,222	533,735	405,837	569,117	432,664
Construction	84,437	64,116	108,207	82,234	55,710	42,348
Manufacturing	154,910	117,586	121,386	92,176	121,912	92,615
Wholesale Trade	542,928	411,911	513,903	389,975	428,560	325,137
Retail Trade	3,423,853	2,602,081	3,404,746	2,587,233	3,466,159	2,634,441
Transportation & Warehousing	7,619	5,795	5,277	4,014	5,143	3,916
Information	341,857	260,145	315,052	239,655	310,947	236,436
Financial Activities	133,744	101,520	135,097	102,555	107,290	81,380
Professional & Business Services	87,333	66,220	66,624	50,480	72,984	55,331
Educational & Health Services	7,036	5,342	6,588	4,998	7,337	5,564
Leisure & Hospitality	755,538	573,402	738,874	560,727	810,745	615,432
Other Services	578,470	439,172	609,277	462,525	567,323	430,512
Public Administration	709,250	540,370	582,666	443,934	639,534	487,261
<b>TOTAL</b>	<b>\$7,444,563</b>	<b>\$5,657,347</b>	<b>\$7,198,170</b>	<b>\$5,469,491</b>	<b>\$7,224,222</b>	<b>\$5,489,771</b>

**HOT SPRINGS COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	1	1	2	1
Mining	404,968	323,580	372,342	287,879	772,304	513,788
Utilities	431,571	345,083	658,672	511,207	792,633	528,116
Construction	71,743	57,278	45,194	35,250	91,165	60,568
Manufacturing	67,610	53,942	84,592	64,401	203,837	135,201
Wholesale Trade	270,191	215,767	219,487	171,707	200,188	133,215
Retail Trade	1,659,195	1,325,084	1,653,804	1,279,408	2,076,622	1,380,875
Transportation & Warehousing	12,976	10,360	22,828	17,764	26,278	17,459
Information	129,465	103,385	128,045	99,199	131,669	87,470
Financial Activities	84,055	67,058	64,112	49,458	89,467	59,392
Professional & Business Services	13,188	10,537	9,481	7,407	14,531	9,702
Educational & Health Services	1,800	1,438	1,764	1,362	1,640	1,082
Leisure & Hospitality	659,909	526,639	682,829	531,226	795,868	528,503
Other Services	130,353	103,871	133,608	103,337	162,240	107,375
Public Administration	369,788	295,830	408,750	318,713	476,118	317,412
<b>TOTAL</b>	<b>\$4,306,812</b>	<b>\$3,439,852</b>	<b>\$4,485,508</b>	<b>\$3,478,319</b>	<b>\$5,834,561</b>	<b>\$3,880,160</b>

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

Source: Wyoming Department of Revenue

**JOHNSON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,380	948	1,483	988	1,592	1,267
Mining	1,844,535	1,227,192	1,832,503	1,297,135	1,782,932	1,408,603
Utilities	1,888,123	1,258,182	1,780,220	1,281,840	1,641,654	1,312,964
Construction	166,599	111,134	117,797	81,073	81,418	64,971
Manufacturing	134,333	89,209	125,818	87,117	126,843	101,306
Wholesale Trade	628,065	417,701	438,139	307,154	420,155	335,408
Retail Trade	3,221,730	2,140,707	3,046,747	2,144,734	2,985,319	2,380,034
Transportation & Warehousing	7,114	4,736	4,612	3,188	4,537	3,623
Information	274,006	182,304	232,054	165,720	183,271	146,376
Financial Activities	1,777,731	1,182,823	467,523	331,303	405,097	323,150
Professional & Business Services	273,539	181,680	312,388	221,924	204,367	163,063
Educational & Health Services	1,605	1,071	3,039	2,128	3,241	2,583
Leisure & Hospitality	1,491,387	991,339	1,417,846	977,667	1,263,725	1,008,753
Other Services	486,751	323,452	432,187	305,360	434,033	346,553
Public Administration	928,617	619,192	856,017	610,326	897,647	718,198
<b>TOTAL</b>	<b>\$13,125,515</b>	<b>\$8,731,669</b>	<b>\$11,068,373</b>	<b>\$7,817,658</b>	<b>\$10,435,830</b>	<b>\$8,316,853</b>

**LARAMIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	48,317	32,134	47,731	32,292	24,170	17,383
Mining	6,342,610	4,219,492	4,922,367	3,374,568	8,007,795	5,740,153
Utilities	8,644,108	5,758,989	9,181,992	6,291,723	9,137,433	6,423,862
Construction	1,605,220	1,065,740	1,365,023	930,286	1,716,429	1,219,792
Manufacturing	1,871,610	1,243,056	1,499,083	1,013,952	2,109,035	1,534,565
Wholesale Trade	6,149,521	4,081,120	5,610,363	3,810,008	5,214,146	3,714,088
Retail Trade	48,403,438	32,170,158	46,319,076	31,644,120	50,183,571	35,545,173
Transportation & Warehousing	83,350	55,382	74,351	50,391	104,144	73,556
Information	3,465,753	2,305,142	2,950,956	2,014,454	2,859,762	2,018,701
Financial Activities	4,622,048	3,066,020	4,433,029	3,023,563	4,927,042	3,459,942
Professional & Business Services	651,385	432,031	605,160	412,307	645,659	455,444
Educational & Health Services	23,458	15,574	24,736	16,564	17,524	12,413
Leisure & Hospitality	14,864,871	9,865,752	14,556,572	9,890,889	14,518,356	10,373,354
Other Services	4,997,450	3,322,467	4,188,900	2,854,548	5,021,871	3,601,505
Public Administration	9,050,345	6,033,222	9,431,164	6,488,581	9,135,680	6,498,404
<b>TOTAL</b>	<b>\$110,823,486</b>	<b>\$73,666,279</b>	<b>\$105,210,503</b>	<b>\$71,848,245</b>	<b>\$113,622,617</b>	<b>\$80,688,335</b>

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

Source: Wyoming Department of Revenue



**LINCOLN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,919	15,895	13,282	10,604	14,366	11,460
Mining	468,628	374,038	660,303	527,254	548,224	437,668
Utilities	1,527,528	1,221,702	1,441,705	1,153,025	1,390,656	1,112,195
Construction	168,009	134,157	139,671	111,545	150,304	120,059
Manufacturing	906,816	724,370	799,125	638,297	821,909	656,705
Wholesale Trade	2,533,976	2,023,478	2,351,357	1,876,871	2,575,874	2,056,166
Retail Trade	5,674,936	4,530,952	5,595,306	4,467,014	6,278,214	5,012,555
Transportation & Warehousing	23,733	18,906	26,659	21,227	25,650	20,430
Information	624,833	498,893	569,365	454,368	490,474	391,458
Financial Activities	1,070,319	854,692	824,475	658,000	903,342	720,762
Professional & Business Services	102,788	81,968	81,681	65,166	93,798	74,836
Educational & Health Services	1,769	1,411	903	720	869	694
Leisure & Hospitality	1,189,174	949,784	1,230,924	982,716	1,333,357	1,064,685
Other Services	672,741	537,121	724,456	578,429	702,766	560,895
Public Administration	1,115,643	892,514	1,080,854	864,682	1,132,520	906,010
<b>TOTAL</b>	<b>\$16,100,811</b>	<b>\$12,859,881</b>	<b>\$15,540,065</b>	<b>\$12,409,920</b>	<b>\$16,462,322</b>	<b>\$13,146,578</b>

**NATRONA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	8,567	6,853	7,776	6,199	5,639	4,503
Mining	3,336,058	2,662,373	4,894,815	3,908,874	5,746,537	4,589,606
Utilities	5,004,832	4,003,844	5,075,715	4,060,553	4,707,732	3,766,165
Construction	1,789,439	1,429,036	1,109,671	885,754	1,071,221	855,152
Manufacturing	1,971,831	1,574,139	1,597,548	1,275,384	1,337,380	1,066,892
Wholesale Trade	6,037,284	4,820,434	4,932,029	3,936,455	5,213,021	4,160,753
Retail Trade	40,966,436	32,725,936	37,525,193	29,974,414	40,306,548	32,196,897
Transportation & Warehousing	53,681	42,813	50,587	40,336	64,747	51,685
Information	2,171,263	1,734,817	2,013,350	1,608,394	1,900,290	1,517,835
Financial Activities	4,032,787	3,217,377	3,463,109	2,762,662	3,892,773	3,105,898
Professional & Business Services	646,678	516,048	576,618	460,146	579,224	462,343
Educational & Health Services	50,440	40,231	42,872	34,177	40,701	32,441
Leisure & Hospitality	10,512,078	8,390,171	9,830,641	7,845,767	10,271,397	8,200,279
Other Services	4,205,626	3,358,592	3,989,505	3,185,446	4,880,140	3,897,133
Public Administration	8,526,264	6,821,010	7,717,648	6,174,116	9,243,933	7,395,143
<b>TOTAL</b>	<b>\$89,313,264</b>	<b>\$71,343,673</b>	<b>\$82,827,078</b>	<b>\$66,158,678</b>	<b>\$89,261,284</b>	<b>\$71,302,726</b>

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

Source: Wyoming Department of Revenue

**NIOBRARA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	150	100	90	59	76	55
Mining	620,699	411,975	859,307	570,637	1,607,425	1,245,200
Utilities	167,956	111,254	153,370	101,589	145,487	110,537
Construction	38,813	25,764	35,848	23,802	40,489	31,093
Manufacturing	39,668	26,340	73,042	48,461	71,351	53,559
Wholesale Trade	177,587	118,039	134,937	89,572	141,863	108,975
Retail Trade	690,020	458,284	764,730	507,712	726,661	554,692
Transportation & Warehousing	654	433	584	387	226	158
Information	84,097	55,967	70,588	46,966	67,378	51,543
Financial Activities	161,112	107,245	46,975	31,193	81,460	62,469
Professional & Business Services	16,462	10,913	12,405	8,224	14,183	10,772
Educational & Health Services	396	263	285	189	216	166
Leisure & Hospitality	328,237	217,814	291,405	193,353	256,338	194,951
Other Services	119,501	79,411	138,847	92,247	160,842	118,052
Public Administration	309,148	205,688	250,258	166,426	248,229	188,849
<b>TOTAL</b>	<b>\$2,754,501</b>	<b>\$1,829,490</b>	<b>\$2,832,670</b>	<b>\$1,880,819</b>	<b>\$3,562,224</b>	<b>\$2,731,070</b>

**PARK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17,552	17,552	14,567	13,908	23,337	18,674
Mining	597,828	597,822	910,862	871,429	1,172,971	939,881
Utilities	1,459,009	1,459,009	2,483,006	2,389,321	3,104,783	2,482,127
Construction	237,968	237,968	254,607	245,927	361,707	288,881
Manufacturing	713,089	713,088	576,958	548,408	716,981	572,737
Wholesale Trade	1,055,888	1,055,888	899,179	863,526	994,823	796,462
Retail Trade	10,547,140	10,547,129	10,953,779	10,601,121	14,333,960	11,457,506
Transportation & Warehousing	14,001	14,001	15,030	14,743	27,704	22,182
Information	636,544	636,538	667,696	646,124	696,202	555,942
Financial Activities	605,597	605,597	573,893	553,960	780,490	623,349
Professional & Business Services	183,591	183,600	188,323	182,035	228,756	183,464
Educational & Health Services	1,514	1,514	2,093	2,076	1,944	1,553
Leisure & Hospitality	4,786,723	4,786,717	5,009,608	4,901,797	6,478,091	5,170,767
Other Services	727,780	727,780	802,178	780,738	1,001,682	800,363
Public Administration	2,466,582	2,466,582	2,534,280	2,444,401	3,130,138	2,502,673
<b>TOTAL</b>	<b>\$24,050,806</b>	<b>\$24,050,785</b>	<b>\$25,886,059</b>	<b>\$25,059,514</b>	<b>\$33,053,567</b>	<b>\$26,416,560</b>

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

Source: Wyoming Department of Revenue

**PLATTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,366	7,517	9,446	6,241	7,677	5,079
Mining	206,233	137,112	172,878	114,776	232,460	154,395
Utilities	657,553	435,699	722,648	479,091	709,323	470,198
Construction	188,019	124,725	138,481	91,778	142,713	94,766
Manufacturing	214,491	142,392	149,553	99,182	120,107	79,678
Wholesale Trade	888,222	590,061	687,393	456,413	583,447	387,453
Retail Trade	3,155,739	2,096,002	3,310,535	2,199,382	4,265,437	2,834,837
Transportation & Warehousing	3,988	2,637	2,556	1,690	2,388	1,578
Information	303,661	202,072	262,747	174,794	252,444	167,906
Financial Activities	351,230	233,087	241,706	160,191	307,665	204,043
Professional & Business Services	65,644	43,384	84,072	55,594	86,237	57,023
Educational & Health Services	1,262	836	1,106	733	766	508
Leisure & Hospitality	1,191,580	790,822	1,112,675	738,530	1,299,283	862,312
Other Services	356,086	236,873	307,078	204,118	293,618	194,895
Public Administration	1,159,640	773,087	1,038,252	692,168	951,869	634,579
<b>TOTAL</b>	<b>\$8,754,715</b>	<b>\$5,816,306</b>	<b>\$8,241,128</b>	<b>\$5,474,680</b>	<b>\$9,255,436</b>	<b>\$6,149,251</b>

**SHERIDAN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10,341	6,843	10,838	7,164	11,047	7,301
Mining	138,485	92,146	71,056	47,204	136,300	90,686
Utilities	1,721,645	1,145,881	1,744,360	1,161,043	1,972,759	1,313,260
Construction	318,992	211,826	223,160	148,148	197,036	130,796
Manufacturing	622,544	413,836	660,684	439,258	667,963	444,235
Wholesale Trade	1,475,500	978,543	1,220,309	809,185	1,390,401	922,448
Retail Trade	14,980,269	9,958,943	14,594,536	9,699,719	15,591,725	10,361,594
Transportation & Warehousing	11,045	7,333	12,045	8,000	13,812	9,185
Information	951,464	632,621	887,618	589,944	783,874	520,838
Financial Activities	757,625	502,632	763,146	506,326	806,647	535,479
Professional & Business Services	315,617	209,518	369,076	244,837	369,163	244,512
Educational & Health Services	16,440	10,916	11,041	7,308	8,130	5,384
Leisure & Hospitality	4,647,079	3,082,918	4,610,397	3,058,175	4,761,792	3,159,401
Other Services	1,126,846	748,022	1,104,551	732,933	1,212,026	804,162
Public Administration	3,060,053	2,040,035	3,056,226	2,037,483	3,272,954	2,181,965
<b>TOTAL</b>	<b>\$30,153,944</b>	<b>\$20,042,013</b>	<b>\$29,339,044</b>	<b>\$19,496,727</b>	<b>\$31,195,630</b>	<b>\$20,731,248</b>

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

Source: Wyoming Department of Revenue

**SUBLETTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,177	4,177	2,702	2,702	4,617	4,617
Mining	15,805,047	15,805,047	12,539,491	12,539,491	21,628,076	21,628,076
Utilities	488,769	488,769	595,325	595,325	549,319	549,319
Construction	208,133	208,133	266,833	266,833	250,074	250,074
Manufacturing	1,378,391	1,378,391	1,081,656	1,081,656	1,784,742	1,784,742
Wholesale Trade	2,583,632	2,583,632	2,415,222	2,415,222	3,680,329	3,680,329
Retail Trade	3,143,777	3,143,777	3,109,453	3,109,453	5,142,910	5,142,910
Transportation & Warehousing	28,346	28,346	25,233	25,233	38,216	38,216
Information	314,181	314,181	279,023	279,023	262,155	262,155
Financial Activities	1,396,809	1,396,809	1,051,507	1,051,507	1,709,570	1,709,570
Professional & Business Services	124,115	124,115	118,622	118,622	226,129	226,129
Educational & Health Services	1,262	1,262	1,590	1,590	1,710	1,710
Leisure & Hospitality	662,241	662,241	664,013	664,013	778,200	778,200
Other Services	1,094,129	1,094,129	899,633	899,633	1,121,645	1,121,645
Public Administration	778,536	778,536	707,189	707,189	1,051,048	1,051,048
<b>TOTAL</b>	<b>\$28,011,546</b>	<b>\$28,011,546</b>	<b>\$23,757,493</b>	<b>\$23,757,493</b>	<b>\$38,228,739</b>	<b>\$38,228,739</b>

**SWEETWATER COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,873	1,897	2,133	1,408	2,547	1,796
Mining	8,706,835	5,786,907	7,747,502	5,147,988	12,613,906	8,540,509
Utilities	3,830,502	2,551,465	4,032,936	2,687,159	3,791,527	2,571,955
Construction	1,243,474	826,605	1,147,809	763,848	978,234	657,641
Manufacturing	2,723,413	1,811,673	1,866,742	1,240,081	2,330,998	1,591,041
Wholesale Trade	7,210,564	4,793,015	5,561,233	3,694,459	5,852,305	3,976,366
Retail Trade	22,583,190	15,018,223	22,781,884	15,150,124	24,269,758	16,555,850
Transportation & Warehousing	96,662	64,084	93,941	62,237	125,515	85,286
Information	2,083,817	1,387,075	1,662,464	1,105,735	1,573,342	1,072,110
Financial Activities	2,925,253	1,942,141	2,483,917	1,648,712	2,811,625	1,911,713
Professional & Business Services	451,761	299,604	317,695	210,826	286,327	196,055
Educational & Health Services	36,511	24,218	40,442	26,784	36,119	24,087
Leisure & Hospitality	6,942,112	4,614,841	6,659,054	4,424,680	6,557,243	4,458,128
Other Services	3,780,920	2,514,187	3,048,195	2,025,622	4,216,816	2,869,169
Public Administration	5,084,075	3,389,284	5,307,173	3,538,033	5,753,887	3,959,932
<b>TOTAL</b>	<b>\$67,701,963</b>	<b>\$45,025,220</b>	<b>\$62,753,121</b>	<b>\$41,727,696</b>	<b>\$71,200,148</b>	<b>\$48,471,637</b>

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

Source: Wyoming Department of Revenue

**TETON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	24,487	16,304	22,740	15,261	20,003	15,506
Mining	26,173	17,401	22,647	15,537	101,121	65,192
Utilities	2,213,129	1,473,317	2,292,723	1,562,735	2,318,164	1,609,561
Construction	690,662	458,031	746,454	504,940	735,704	526,521
Manufacturing	643,118	426,206	657,198	442,451	554,396	391,616
Wholesale Trade	2,592,620	1,717,367	3,011,314	2,036,984	3,352,781	2,383,376
Retail Trade	25,802,062	16,810,832	26,705,567	17,663,492	28,322,050	20,040,573
Transportation & Warehousing	335,089	218,506	385,131	253,656	513,690	363,169
Information	1,403,902	932,217	1,208,409	819,963	1,028,899	723,712
Financial Activities	4,305,425	2,740,899	4,612,949	2,972,775	4,664,133	3,209,575
Professional & Business Services	852,134	562,462	857,671	574,661	788,480	565,080
Educational & Health Services	8,671	5,766	11,514	7,791	13,646	9,616
Leisure & Hospitality	30,231,154	18,823,286	31,715,708	19,974,856	32,693,152	22,538,021
Other Services	1,748,690	1,161,307	1,783,658	1,203,826	1,827,251	1,311,921
Public Administration	1,627,968	1,085,311	1,750,464	1,199,023	1,761,301	1,250,352
<b>TOTAL</b>	<b>\$72,505,287</b>	<b>\$46,449,213</b>	<b>\$75,784,147</b>	<b>\$49,247,950</b>	<b>\$78,694,768</b>	<b>\$55,003,789</b>

**UINTA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	18,561	14,829	24,533	19,588	17,324	13,823
Mining	432,980	345,739	380,053	303,386	519,569	414,904
Utilities	914,737	731,439	1,150,659	920,218	1,121,617	897,112
Construction	433,075	345,697	343,933	274,397	281,578	224,747
Manufacturing	273,610	218,549	273,199	218,168	413,694	330,479
Wholesale Trade	929,560	742,175	850,683	678,980	1,069,383	853,708
Retail Trade	7,042,504	5,626,248	6,870,175	5,488,663	7,432,177	5,937,587
Transportation & Warehousing	17,548	14,003	18,311	14,629	12,762	10,191
Information	767,154	613,249	653,774	522,286	611,435	488,574
Financial Activities	953,413	760,582	499,738	398,679	608,006	485,413
Professional & Business Services	135,582	108,139	107,652	85,929	84,403	67,361
Educational & Health Services	3,498	2,793	2,923	2,332	3,542	2,827
Leisure & Hospitality	1,881,957	1,501,499	1,764,666	1,408,236	1,851,993	1,477,398
Other Services	836,169	667,709	801,320	639,653	766,590	612,144
Public Administration	1,010,769	808,613	1,003,495	802,795	1,176,700	941,359
<b>TOTAL</b>	<b>\$15,651,119</b>	<b>\$12,501,263</b>	<b>\$14,745,112</b>	<b>\$11,777,939</b>	<b>\$15,970,774</b>	<b>\$12,757,627</b>

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

Source: Wyoming Department of Revenue

**WASHAKIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,225	4,980	8,143	6,514	9,642	7,714
Mining	161,803	129,783	215,578	172,364	314,933	251,515
Utilities	516,585	412,856	520,896	416,384	497,333	397,428
Construction	69,401	55,421	69,591	55,568	78,888	62,926
Manufacturing	188,747	150,671	176,617	140,916	214,915	171,527
Wholesale Trade	628,210	501,610	452,758	361,578	449,347	358,908
Retail Trade	2,282,979	1,823,397	2,240,325	1,788,502	2,297,089	1,833,689
Transportation & Warehousing	1,866	1,485	2,012	1,601	1,821	1,450
Information	228,149	181,898	228,071	182,148	212,727	169,845
Financial Activities	199,726	159,188	172,238	137,422	222,749	177,749
Professional & Business Services	87,932	70,120	84,949	67,765	77,588	61,861
Educational & Health Services	2,074	1,661	1,864	1,488	2,066	1,651
Leisure & Hospitality	561,627	448,443	561,376	448,232	560,980	447,475
Other Services	344,797	275,218	348,579	278,177	341,777	272,855
Public Administration	580,205	464,164	693,610	554,888	595,679	476,543
<b>TOTAL</b>	<b>\$5,860,326</b>	<b>\$4,680,895</b>	<b>\$5,776,607</b>	<b>\$4,613,547</b>	<b>\$5,877,532</b>	<b>\$4,693,135</b>

**WESTON COUNTY SALES TAX COLLECTIONS**

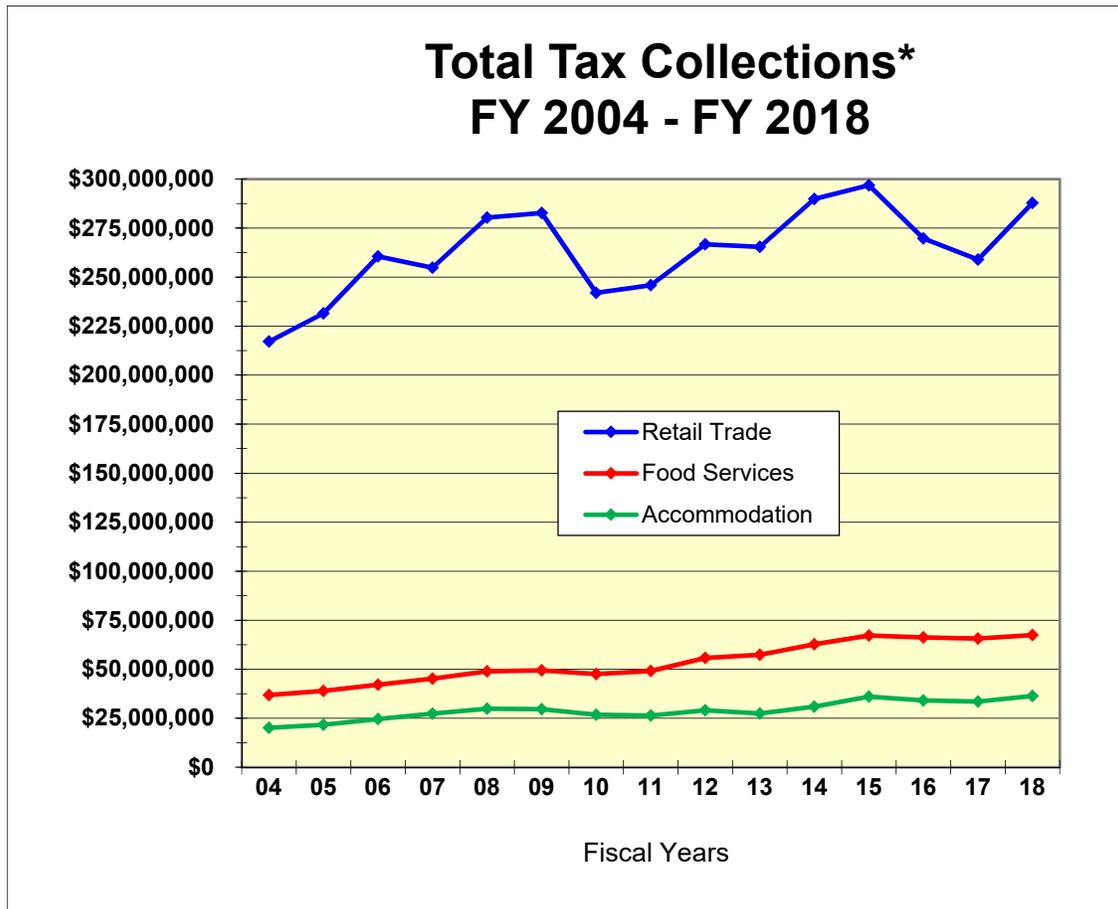
INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,792	5,230	2,969	1,966	2,241	1,488
Mining	1,290,926	921,121	831,848	554,902	693,986	460,478
Utilities	536,326	375,416	608,474	404,662	635,475	422,614
Construction	160,113	113,952	94,891	62,841	103,605	68,651
Manufacturing	267,401	187,747	111,526	74,006	125,318	83,355
Wholesale Trade	513,508	373,294	342,374	227,256	439,781	291,920
Retail Trade	2,272,585	1,614,615	1,985,714	1,319,209	1,992,814	1,324,175
Transportation & Warehousing	1,188	861	4,746	3,151	1,142	755
Information	227,361	160,754	226,363	150,586	205,481	136,679
Financial Activities	212,664	147,031	94,552	62,788	84,375	55,980
Professional & Business Services	41,630	29,170	49,127	32,393	43,918	29,128
Educational & Health Services	998	699	812	538	774	513
Leisure & Hospitality	470,788	337,156	464,297	307,955	456,911	302,900
Other Services	325,922	232,235	253,136	168,372	329,470	219,201
Public Administration	513,607	368,337	505,455	336,727	515,401	343,601
<b>TOTAL</b>	<b>\$6,841,809</b>	<b>\$4,867,618</b>	<b>\$5,576,285</b>	<b>\$3,707,353</b>	<b>\$5,630,689</b>	<b>\$3,741,435</b>

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

Source: Wyoming Department of Revenue

# SECTION II

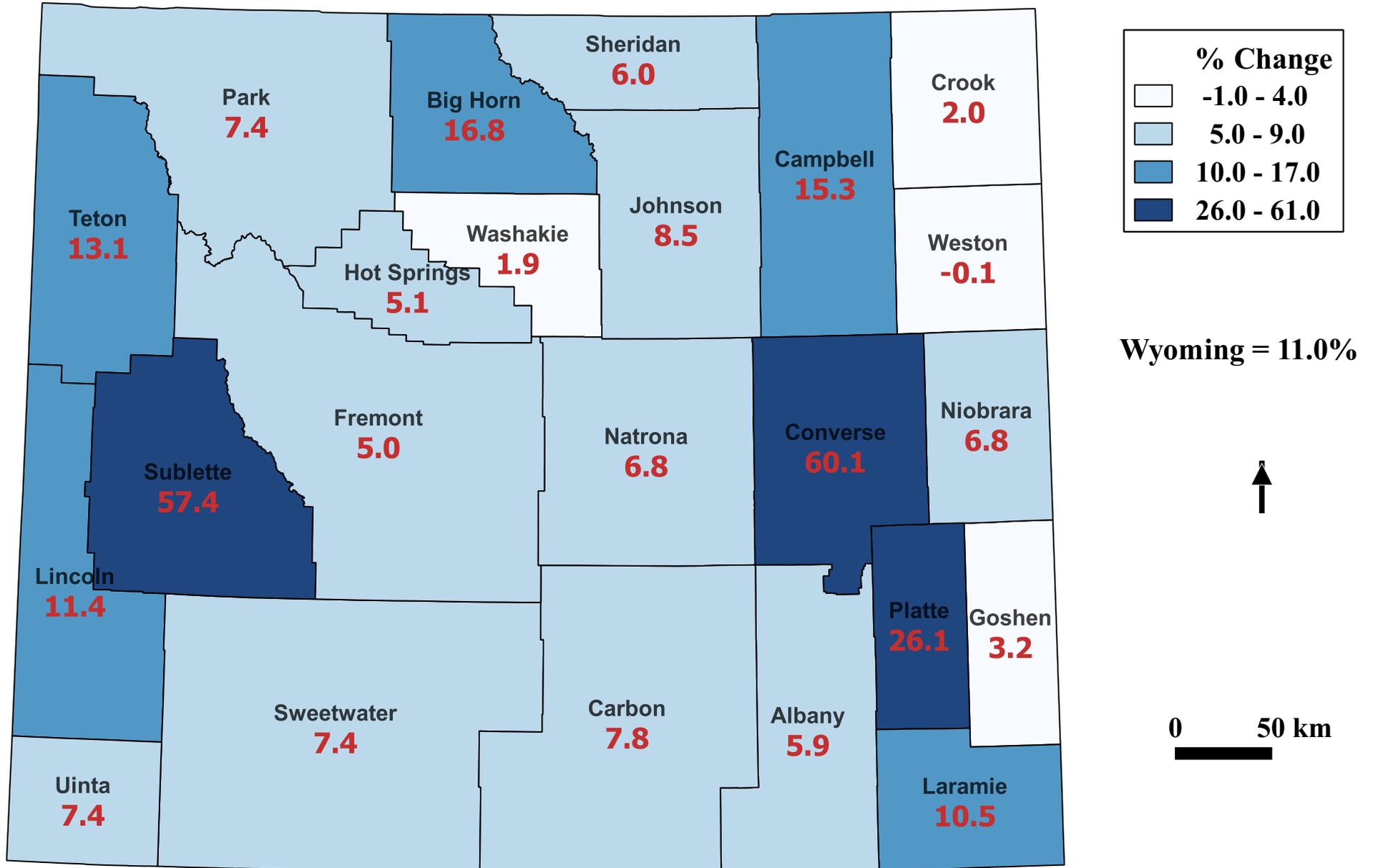
## *RETAIL TRADE, ACCOMMODATION AND FOOD SERVICES SALES TAX COLLECTIONS*



\* Includes state retail sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

# Percent Change in Retail Trade, Accomodation, and Food Services Sales Tax Collections: FY2017 - FY2018



Note: only state imposed 4% sales taxes are included.



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

COUNTY	FY 2016		FY 2017		FY 2018		% Chge FY17 to FY18	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$17,964,291	\$11,932,630	\$18,752,793	\$12,456,798	\$19,858,483	\$13,191,220	5.9	5.9
<b>BIG HORN</b>	\$2,750,800	\$2,196,254	\$2,657,280	\$2,121,518	\$3,102,482	\$2,477,066	16.8	16.8
<b>CAMPBELL</b>	\$34,097,348	\$27,221,986	\$30,098,067	\$24,019,355	\$34,666,940	\$27,688,181	15.2	15.3
<b>CARBON</b>	\$11,477,848	\$7,628,497	\$9,913,150	\$6,587,230	\$10,683,625	\$7,100,018	7.8	7.8
<b>CONVERSE</b>	\$7,302,008	\$5,361,123	\$6,009,572	\$4,795,882	\$9,626,230	\$7,680,435	60.2	60.1
<b>CROOK</b>	\$3,259,795	\$2,167,584	\$2,959,012	\$1,966,490	\$3,019,970	\$2,005,080	2.1	2.0
<b>FREMONT</b>	\$17,823,535	\$14,239,992	\$17,266,552	\$13,794,042	\$18,137,510	\$14,488,045	5.0	5.0
<b>GOSHEN</b>	\$4,152,455	\$3,155,046	\$4,120,988	\$3,130,791	\$4,250,283	\$3,229,697	3.1	3.2
<b>HOT SPRINGS</b>	\$2,269,098	\$1,811,845	\$2,282,221	\$1,768,608	\$2,794,982	\$1,858,046	22.5	5.1
<b>JOHNSON</b>	\$4,679,067	\$3,109,345	\$4,431,410	\$3,099,054	\$4,215,150	\$3,361,696	-4.9	8.5
<b>LARAMIE</b>	\$62,800,529	\$41,725,222	\$60,433,555	\$41,234,276	\$64,230,117	\$45,577,211	6.3	10.5
<b>LINCOLN</b>	\$6,843,746	\$5,464,457	\$6,808,617	\$5,435,649	\$7,585,063	\$6,056,066	11.4	11.4
<b>NATRONA</b>	\$51,277,083	\$40,955,494	\$47,175,068	\$37,676,073	\$50,398,576	\$40,254,110	6.8	6.8
<b>NIORARA</b>	\$1,013,169	\$672,715	\$1,051,949	\$698,293	\$978,039	\$745,941	-7.0	6.8
<b>PARK</b>	\$15,144,616	\$15,144,599	\$15,772,858	\$15,315,827	\$20,583,720	\$16,446,144	30.5	7.4
<b>PLATTE</b>	\$4,318,899	\$2,868,002	\$4,391,757	\$2,917,109	\$5,537,817	\$3,679,359	26.1	26.1
<b>SHERIDAN</b>	\$19,560,850	\$12,997,645	\$19,125,749	\$12,705,179	\$20,272,654	\$13,467,211	6.0	6.0
<b>SUBLETTE</b>	\$3,774,807	\$3,774,807	\$3,745,445	\$3,745,445	\$5,893,894	\$5,893,894	57.4	57.4
<b>SWEETWATER</b>	\$29,430,361	\$19,570,197	\$29,334,898	\$19,504,567	\$30,725,982	\$20,945,495	4.7	7.4
<b>TETON</b>	\$55,600,300	\$35,346,463	\$57,925,296	\$37,306,402	\$60,507,126	\$42,200,348	4.5	13.1
<b>UINTA</b>	\$8,899,782	\$7,108,078	\$8,617,103	\$6,882,768	\$9,255,598	\$7,392,213	7.4	7.4
<b>WASHAKIE</b>	\$2,830,394	\$2,260,463	\$2,791,112	\$2,228,285	\$2,843,667	\$2,269,682	1.9	1.9
<b>WESTON</b>	\$2,739,358	\$1,948,838	\$2,444,842	\$1,623,750	\$2,442,951	\$1,622,601	-0.1	-0.1
<b>WYOMING</b>	<b>\$370,010,139</b>	<b>\$268,661,282</b>	<b>\$358,109,293</b>	<b>\$261,013,393</b>	<b>\$391,610,856</b>	<b>\$289,629,756</b>	<b>9.4</b>	<b>11.0</b>

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	28,418,539	21,258,279	27,523,478	20,645,896	29,412,316	22,189,114
Gasoline Stations	19,042,183	13,977,055	17,540,460	12,896,659	18,859,591	14,004,181
Home Furniture and Furnishings	9,329,942	6,737,366	8,767,511	6,361,166	9,082,739	6,671,497
Electronic and Appliance Stores	13,493,590	9,864,100	12,949,832	9,545,423	15,721,381	11,596,207
Building Material and Garden Supplies	62,341,512	45,943,292	58,509,797	43,358,653	69,399,191	52,175,199
Grocery and Food Stores	13,088,634	9,622,741	12,930,309	9,549,466	12,896,402	9,638,125
Liquor Stores	7,165,001	5,195,021	6,940,836	5,069,903	7,097,976	5,262,737
Clothing and Shoe Stores	10,456,261	7,534,631	9,987,729	7,218,698	10,437,587	7,676,956
Department Stores	10,028,476	7,278,825	8,920,491	6,514,099	7,936,163	5,876,316
General Merchandise Stores	43,822,842	32,455,735	42,718,595	31,721,677	44,208,998	32,870,811
Miscellaneous Retail	52,551,948	38,272,403	52,186,408	38,164,378	62,793,141	46,523,585
Accommodation	34,099,018	23,291,101	33,513,019	22,952,224	36,350,142	25,984,473
Food Services and Drinking Places	66,172,194	47,230,733	65,620,829	47,015,153	67,415,228	49,160,554
<b>TOTAL</b>	<b>\$370,010,139</b>	<b>\$268,661,282</b>	<b>\$358,109,293</b>	<b>\$261,013,393</b>	<b>\$391,610,856</b>	<b>\$289,629,756</b>

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,580,898	1,049,119	1,564,802	1,038,377	1,451,584	963,496
Gasoline Stations	1,049,213	697,813	1,028,609	683,998	1,037,328	690,254
Home Furniture and Furnishings	421,624	279,987	341,407	226,555	388,758	257,946
Electronic and Appliance Stores	915,237	608,325	970,363	644,963	943,308	627,019
Building Material and Garden Supplies	1,899,148	1,259,579	1,974,803	1,309,653	2,146,485	1,423,264
Grocery and Food Stores	686,160	456,678	694,206	461,977	677,225	450,429
Liquor Stores	488,442	324,053	488,120	323,751	508,311	337,187
Clothing and Shoe Stores	346,219	229,896	348,338	231,144	402,412	266,785
Department Stores	336,999	224,645	289,614	193,064	318,656	212,417
General Merchandise Stores	3,082,037	2,053,788	3,702,130	2,466,750	3,833,301	2,554,076
Miscellaneous Retail	1,954,959	1,297,232	1,998,067	1,326,044	2,522,402	1,675,120
Accommodation	1,199,794	794,485	1,202,188	796,341	1,320,739	874,924
Food Services and Drinking Places	4,003,562	2,657,029	4,150,147	2,754,182	4,307,973	2,858,304
<b>TOTAL</b>	<b>\$17,964,291</b>	<b>\$11,932,630</b>	<b>\$18,752,793</b>	<b>\$12,456,798</b>	<b>\$19,858,483</b>	<b>\$13,191,220</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	278,601	222,322	260,671	207,984	289,992	231,376
Gasoline Stations	419,326	335,025	377,062	301,278	377,745	301,822
Home Furniture and Furnishings	70,554	56,279	63,703	50,824	55,580	44,316
Electronic and Appliance Stores	70,300	56,113	73,529	58,679	117,742	94,068
Building Material and Garden Supplies	548,348	437,671	513,666	410,006	685,876	547,541
Grocery and Food Stores	239,093	190,643	215,679	171,976	184,745	147,325
Liquor Stores	19,909	15,888	23,500	18,769	20,649	16,482
Clothing and Shoe Stores	22,786	18,161	22,172	17,670	24,781	19,747
Department Stores	95,989	76,742	90,894	72,670	91,668	73,285
General Merchandise Stores	119,421	95,438	134,409	107,346	146,520	117,069
Miscellaneous Retail	344,660	275,077	363,550	290,211	519,056	414,454
Accommodation	188,994	150,985	202,057	161,341	233,945	186,752
Food Services and Drinking Places	332,820	265,909	316,389	252,762	354,182	282,830
<b>TOTAL</b>	<b>\$2,750,800</b>	<b>\$2,196,254</b>	<b>\$2,657,280</b>	<b>\$2,121,518</b>	<b>\$3,102,482</b>	<b>\$2,477,066</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,540,862	4,425,537	5,321,633	4,246,676	5,988,428	4,783,585
Gasoline Stations	1,465,497	1,170,618	1,263,475	1,009,203	1,516,914	1,211,712
Home Furniture and Furnishings	594,170	475,098	436,816	348,530	471,789	376,614
Electronic and Appliance Stores	1,081,777	864,030	1,076,938	858,207	1,208,530	965,018
Building Material and Garden Supplies	7,502,305	5,991,403	6,200,383	4,951,006	8,014,007	6,400,892
Grocery and Food Stores	792,335	633,356	717,507	573,553	740,647	591,839
Liquor Stores	551,079	440,285	482,288	385,174	467,267	373,256
Clothing and Shoe Stores	650,442	518,943	602,982	481,298	659,760	526,617
Department Stores	401,686	321,334	289,970	231,968	296,699	237,347
General Merchandise Stores	4,409,225	3,518,529	3,985,087	3,185,282	4,103,716	3,282,062
Miscellaneous Retail	5,179,414	4,130,932	4,586,291	3,653,068	5,758,073	4,597,912
Accommodation	1,336,787	1,063,999	954,231	761,633	1,056,075	843,152
Food Services and Drinking Places	4,591,769	3,667,921	4,180,470	3,333,758	4,385,036	3,498,174
<b>TOTAL</b>	<b>\$34,097,348</b>	<b>\$27,221,986</b>	<b>\$30,098,067</b>	<b>\$24,019,355</b>	<b>\$34,666,940</b>	<b>\$27,688,181</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	574,890	381,425	552,024	366,404	549,247	364,482
Gasoline Stations	1,048,109	696,190	997,191	662,680	1,034,776	687,970
Home Furniture and Furnishings	174,907	115,885	144,151	95,479	152,400	100,980
Electronic and Appliance Stores	229,914	152,646	207,913	138,058	273,870	182,011
Building Material and Garden Supplies	1,636,955	1,087,681	1,294,972	859,836	1,373,078	911,689
Grocery and Food Stores	471,831	314,070	445,170	296,307	459,294	305,516
Liquor Stores	180,082	119,077	176,103	116,454	173,834	114,957
Clothing and Shoe Stores	101,709	67,415	77,029	51,060	103,323	68,493
Department Stores	115,670	77,032	81,763	54,463	17,404	11,597
General Merchandise Stores	1,979,818	1,319,348	1,323,012	881,436	1,373,454	915,049
Miscellaneous Retail	1,222,850	812,011	1,122,182	745,058	1,383,313	918,946
Accommodation	1,838,946	1,221,286	1,720,176	1,142,495	1,934,922	1,285,384
Food Services and Drinking Places	1,902,167	1,264,430	1,771,464	1,177,500	1,854,709	1,232,944
<b>TOTAL</b>	<b>\$11,477,848</b>	<b>\$7,628,497</b>	<b>\$9,913,150</b>	<b>\$6,587,230</b>	<b>\$10,683,625</b>	<b>\$7,100,018</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	852,454	631,003	602,966	480,462	894,328	714,206
Gasoline Stations	476,035	351,102	491,190	392,637	1,028,690	814,846
Home Furniture and Furnishings	67,655	49,307	46,245	36,866	62,822	50,151
Electronic and Appliance Stores	400,986	304,307	271,186	216,506	809,375	647,083
Building Material and Garden Supplies	1,397,073	1,012,570	1,351,336	1,078,436	2,545,925	2,033,335
Grocery and Food Stores	362,387	270,042	296,093	236,298	335,664	267,689
Liquor Stores	230,262	167,568	161,331	128,914	289,423	230,739
Clothing and Shoe Stores	66,011	49,137	67,734	54,016	71,671	57,182
Department Stores	235,796	175,518	203,594	162,776	212,746	170,080
General Merchandise Stores	630,752	459,013	441,422	352,918	402,881	321,978
Miscellaneous Retail	1,232,031	907,991	1,012,673	807,708	1,618,324	1,292,989
Accommodation	419,379	301,308	314,334	250,522	505,447	402,985
Food Services and Drinking Places	931,188	682,257	749,470	597,823	848,933	677,172
<b>TOTAL</b>	<b>\$7,302,008</b>	<b>\$5,361,123</b>	<b>\$6,009,572</b>	<b>\$4,795,882</b>	<b>\$9,626,230</b>	<b>\$7,680,435</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	162,365	107,912	153,835	102,043	156,325	103,423
Gasoline Stations	346,297	230,463	362,122	240,912	369,091	245,535
Home Furniture and Furnishings	55,932	37,915	42,166	27,974	38,852	25,795
Electronic and Appliance Stores	115,490	76,676	130,139	86,511	124,928	83,027
Building Material and Garden Supplies	993,195	659,775	747,946	497,347	588,126	390,138
Grocery and Food Stores	102,214	67,604	103,726	68,528	105,203	69,513
Liquor Stores	29,395	19,499	29,015	19,246	26,082	17,290
Clothing and Shoe Stores	12,499	8,287	12,313	8,173	14,294	9,467
Department Stores	9,091	6,059	6,150	4,098	8,864	5,907
General Merchandise Stores	123,698	82,512	114,227	76,043	104,002	69,238
Miscellaneous Retail	607,312	404,174	615,046	409,265	810,448	538,353
Accommodation	262,009	173,917	231,522	153,377	248,673	164,850
Food Services and Drinking Places	440,297	292,790	410,805	272,973	425,083	282,543
<b>TOTAL</b>	<b>\$3,259,795</b>	<b>\$2,167,584</b>	<b>\$2,959,012</b>	<b>\$1,966,490</b>	<b>\$3,019,970</b>	<b>\$2,005,080</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,071,222	855,059	999,419	797,815	1,068,206	852,540
Gasoline Stations	1,055,049	843,491	972,424	777,272	1,131,665	904,555
Home Furniture and Furnishings	232,553	185,558	233,756	186,617	241,010	192,352
Electronic and Appliance Stores	513,137	409,924	474,108	378,793	496,182	396,239
Building Material and Garden Supplies	4,268,048	3,411,251	3,842,839	3,071,132	4,082,353	3,262,405
Grocery and Food Stores	883,509	705,777	902,708	721,094	855,298	683,057
Liquor Stores	306,133	244,292	297,660	237,542	316,299	252,403
Clothing and Shoe Stores	351,895	281,495	322,277	257,267	347,072	277,054
Department Stores	380,167	304,065	333,537	266,765	145,995	116,720
General Merchandise Stores	3,388,352	2,710,132	3,382,262	2,705,141	3,531,141	2,824,291
Miscellaneous Retail	2,034,631	1,624,277	2,166,264	1,729,714	2,477,241	1,977,740
Accommodation	928,175	740,131	904,482	720,915	948,609	756,316
Food Services and Drinking Places	2,410,665	1,924,538	2,434,816	1,943,975	2,496,439	1,992,373
<b>TOTAL</b>	<b>\$17,823,535</b>	<b>\$14,239,992</b>	<b>\$17,266,552</b>	<b>\$13,794,042</b>	<b>\$18,137,510</b>	<b>\$14,488,045</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	226,535	171,977	241,173	183,146	287,071	218,032
Gasoline Stations	371,042	282,042	392,381	298,374	400,849	305,005
Home Furniture and Furnishings	103,505	78,669	89,127	67,716	84,903	64,506
Electronic and Appliance Stores	205,763	156,399	196,685	149,476	213,952	162,622
Building Material and Garden Supplies	1,060,496	805,626	984,549	747,746	923,060	701,037
Grocery and Food Stores	173,894	132,113	149,659	113,728	140,476	106,807
Liquor Stores	116,973	88,827	93,874	71,275	90,946	69,054
Clothing and Shoe Stores	69,333	52,650	68,088	51,702	64,505	49,004
Department Stores	203,524	154,939	189,746	144,457	183,126	139,405
General Merchandise Stores	294,714	224,361	316,780	241,125	303,981	231,432
Miscellaneous Retail	598,074	454,478	682,683	518,487	773,291	587,536
Accommodation	145,308	110,237	121,817	92,454	124,071	94,248
Food Services and Drinking Places	583,294	442,728	594,426	451,104	660,053	501,008
<b>TOTAL</b>	<b>\$4,152,455</b>	<b>\$3,155,046</b>	<b>\$4,120,988</b>	<b>\$3,130,791</b>	<b>\$4,250,283</b>	<b>\$3,229,697</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	61,377	48,994	69,432	53,351	80,244	53,302
Gasoline Stations	113,209	90,464	115,441	89,546	131,490	87,479
Home Furniture and Furnishings	15,603	12,451	18,723	14,506	19,913	13,242
Electronic and Appliance Stores	48,906	39,060	52,332	40,916	60,857	40,509
Building Material and Garden Supplies	845,312	675,237	817,749	631,252	1,011,326	672,539
Grocery and Food Stores	101,020	80,499	103,642	79,897	125,112	82,862
Liquor Stores	11,217	8,973	12,174	9,628	12,303	8,198
Clothing and Shoe Stores	30,945	24,684	33,005	25,762	36,786	24,394
Department Stores	128,601	102,811	132,098	102,403	141,132	93,974
General Merchandise Stores	68,958	55,103	74,240	57,606	100,307	66,906
Miscellaneous Retail	234,045	186,808	224,968	174,541	357,153	237,469
Accommodation	244,512	194,855	249,848	194,120	295,334	195,181
Food Services and Drinking Places	365,391	291,906	378,569	295,080	423,027	281,990
<b>TOTAL</b>	<b>\$2,269,098</b>	<b>\$1,811,845</b>	<b>\$2,282,221</b>	<b>\$1,768,608</b>	<b>\$2,794,982</b>	<b>\$1,858,046</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	332,172	220,922	308,006	216,824	316,777	252,989
Gasoline Stations	260,116	172,943	332,554	232,039	257,589	205,732
Home Furniture and Furnishings	68,235	45,392	50,509	35,566	56,500	45,073
Electronic and Appliance Stores	111,920	74,420	163,633	113,594	113,920	91,013
Building Material and Garden Supplies	951,030	630,589	810,704	573,437	846,733	672,862
Grocery and Food Stores	191,707	127,346	168,907	118,447	147,656	117,889
Liquor Stores	193,790	128,808	180,832	126,507	162,023	129,394
Clothing and Shoe Stores	19,510	12,980	17,928	12,532	16,940	13,475
Department Stores	186,423	124,143	168,280	119,088	156,810	125,359
General Merchandise Stores	129,706	86,325	102,115	72,250	133,930	106,242
Miscellaneous Retail	777,121	516,838	743,279	524,451	776,440	620,006
Accommodation	626,514	416,720	580,498	393,753	515,641	411,551
Food Services and Drinking Places	830,822	551,918	804,164	560,567	714,190	570,110
<b>TOTAL</b>	<b>\$4,679,067</b>	<b>\$3,109,345</b>	<b>\$4,431,410</b>	<b>\$3,099,054</b>	<b>\$4,215,150</b>	<b>\$3,361,696</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,656,095	3,089,577	4,691,809	3,195,551	4,907,721	3,480,761
Gasoline Stations	3,547,517	2,360,553	2,963,721	2,026,581	2,887,955	2,048,980
Home Furniture and Furnishings	2,019,574	1,339,456	1,886,505	1,287,560	1,787,998	1,260,835
Electronic and Appliance Stores	2,919,672	1,939,166	2,325,541	1,613,983	4,063,434	2,822,517
Building Material and Garden Supplies	10,744,345	7,143,855	10,499,848	7,191,730	11,796,944	8,434,529
Grocery and Food Stores	1,494,649	994,705	1,404,123	956,561	1,266,650	899,597
Liquor Stores	1,104,304	732,930	1,086,934	740,604	1,073,318	760,553
Clothing and Shoe Stores	2,966,694	1,967,667	2,730,031	1,852,499	2,642,706	1,873,378
Department Stores	2,686,646	1,788,373	2,473,776	1,675,366	2,124,203	1,499,467
General Merchandise Stores	7,998,305	5,328,632	8,000,214	5,474,587	8,155,952	5,762,290
Miscellaneous Retail	8,265,636	5,485,243	8,256,574	5,629,097	9,476,689	6,702,267
Accommodation	3,150,420	2,091,320	3,174,131	2,152,565	3,230,917	2,347,434
Food Services and Drinking Places	11,246,671	7,463,744	10,940,349	7,437,592	10,815,630	7,684,604
<b>TOTAL</b>	<b>\$62,800,529</b>	<b>\$41,725,222</b>	<b>\$60,433,555</b>	<b>\$41,234,276</b>	<b>\$64,230,117</b>	<b>\$45,577,211</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	812,807	648,734	807,664	644,662	842,416	672,187
Gasoline Stations	415,311	331,725	426,211	340,344	408,453	326,189
Home Furniture and Furnishings	245,184	195,606	222,874	177,833	237,458	189,446
Electronic and Appliance Stores	360,460	287,707	267,722	213,661	264,233	210,982
Building Material and Garden Supplies	1,736,578	1,386,869	1,626,451	1,298,637	1,940,139	1,549,189
Grocery and Food Stores	398,809	318,556	423,162	337,993	490,302	391,402
Liquor Stores	60,633	48,341	67,152	53,563	85,022	67,882
Clothing and Shoe Stores	65,554	52,306	66,490	53,065	77,453	61,802
Department Stores	300,623	240,373	299,097	239,100	273,985	219,046
General Merchandise Stores	259,202	207,113	265,733	212,237	282,875	225,940
Miscellaneous Retail	1,019,776	813,620	1,122,750	895,919	1,375,880	1,098,492
Accommodation	322,746	257,552	358,627	285,977	470,301	375,332
Food Services and Drinking Places	846,065	675,953	854,684	682,658	836,548	668,178
<b>TOTAL</b>	<b>\$6,843,746</b>	<b>\$5,464,457</b>	<b>\$6,808,617</b>	<b>\$5,435,649</b>	<b>\$7,585,063</b>	<b>\$6,056,066</b>

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,553,759	3,637,968	4,056,661	3,239,383	4,365,769	3,485,446
Gasoline Stations	1,815,115	1,450,757	1,609,398	1,286,265	1,639,097	1,310,140
Home Furniture and Furnishings	1,738,936	1,388,875	1,548,671	1,236,959	1,576,584	1,259,471
Electronic and Appliance Stores	2,533,271	2,022,708	2,483,772	1,982,925	2,621,000	2,092,678
Building Material and Garden Supplies	8,585,961	6,858,256	7,575,656	6,051,203	8,121,925	6,488,339
Grocery and Food Stores	1,160,342	927,873	1,094,350	875,102	1,101,253	880,162
Liquor Stores	1,000,386	798,371	977,401	779,798	862,783	688,357
Clothing and Shoe Stores	2,045,283	1,631,329	1,853,302	1,478,051	1,941,168	1,548,392
Department Stores	1,639,211	1,310,842	1,397,560	1,117,588	1,384,900	1,107,453
General Merchandise Stores	8,710,251	6,964,701	8,329,606	6,660,226	8,711,341	6,965,504
Miscellaneous Retail	7,183,921	5,734,256	6,598,816	5,266,915	7,980,729	6,370,954
Accommodation	1,939,000	1,546,524	1,824,113	1,455,215	2,015,381	1,608,479
Food Services and Drinking Places	8,371,647	6,683,033	7,825,761	6,246,444	8,076,647	6,448,734
<b>TOTAL</b>	<b>\$51,277,083</b>	<b>\$40,955,494</b>	<b>\$47,175,068</b>	<b>\$37,676,073</b>	<b>\$50,398,576</b>	<b>\$40,254,110</b>

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

Source: Wyoming Department of Revenue



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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	33,577	22,273	41,484	27,567	42,969	32,938
Gasoline Stations	127,671	84,781	134,669	89,465	146,174	111,677
Home Furniture and Furnishings	11,857	7,881	9,312	6,186	5,765	4,379
Electronic and Appliance Stores	28,134	18,718	32,897	21,892	36,728	28,332
Building Material and Garden Supplies	126,394	83,903	142,930	94,659	109,845	83,060
Grocery and Food Stores	42,006	27,845	44,639	29,567	34,757	26,453
Liquor Stores	6,372	4,248	13,396	8,927	12,170	9,227
Clothing and Shoe Stores	4,757	3,153	4,311	2,857	4,137	3,167
Department Stores	3,279	2,185	1,712	1,141	2,394	1,844
General Merchandise Stores	94,001	62,572	89,947	59,873	84,850	64,770
Miscellaneous Retail	211,973	140,727	249,432	165,577	246,873	188,844
Accommodation	122,912	81,341	108,709	71,948	96,421	73,008
Food Services and Drinking Places	200,237	133,090	178,511	118,633	154,957	118,241
<b>TOTAL</b>	<b>\$1,013,169</b>	<b>\$672,715</b>	<b>\$1,051,949</b>	<b>\$698,293</b>	<b>\$978,039</b>	<b>\$745,941</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,012,010	1,012,010	1,032,469	1,002,415	1,287,138	1,029,538
Gasoline Stations	520,969	520,969	455,260	442,437	612,574	489,991
Home Furniture and Furnishings	270,834	270,830	291,345	281,031	333,489	266,467
Electronic and Appliance Stores	408,719	408,719	441,275	426,152	603,175	481,678
Building Material and Garden Supplies	2,147,123	2,147,130	2,168,038	2,073,831	2,883,779	2,302,844
Grocery and Food Stores	486,346	486,346	535,710	520,821	688,396	550,213
Liquor Stores	252,207	252,207	255,277	247,862	323,161	258,014
Clothing and Shoe Stores	381,642	381,632	349,992	341,411	450,876	360,354
Department Stores	336,786	336,786	336,863	328,862	286,472	228,873
General Merchandise Stores	1,847,437	1,847,437	1,929,397	1,854,598	2,370,023	1,896,968
Miscellaneous Retail	2,883,065	2,883,062	3,158,153	3,081,701	4,494,875	3,592,565
Accommodation	1,574,275	1,574,269	1,619,694	1,585,468	2,097,805	1,672,261
Food Services and Drinking Places	3,023,201	3,023,201	3,199,385	3,129,238	4,151,954	3,316,377
<b>TOTAL</b>	<b>\$15,144,616</b>	<b>\$15,144,599</b>	<b>\$15,772,858</b>	<b>\$15,315,827</b>	<b>\$20,583,720</b>	<b>\$16,446,144</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	400,564	265,919	425,134	282,079	421,611	279,480
Gasoline Stations	317,594	210,856	320,413	213,061	353,436	235,050
Home Furniture and Furnishings	71,780	47,690	58,796	39,055	60,747	40,348
Electronic and Appliance Stores	158,561	105,327	199,714	132,891	198,737	132,214
Building Material and Garden Supplies	869,724	577,603	860,893	571,476	1,844,404	1,226,273
Grocery and Food Stores	208,302	138,321	211,760	140,546	201,799	133,921
Liquor Stores	94,060	62,144	94,452	62,459	96,158	63,730
Clothing and Shoe Stores	24,433	16,217	24,017	15,940	26,484	17,578
Department Stores	265,564	176,841	253,709	168,955	267,980	178,436
General Merchandise Stores	256,695	170,818	439,316	292,634	239,679	159,570
Miscellaneous Retail	488,463	324,265	422,331	280,285	554,402	368,235
Accommodation	337,664	224,166	323,371	214,779	452,237	300,044
Food Services and Drinking Places	825,496	547,834	757,850	502,948	820,142	544,479
<b>TOTAL</b>	<b>\$4,318,899</b>	<b>\$2,868,002</b>	<b>\$4,391,757</b>	<b>\$2,917,109</b>	<b>\$5,537,817</b>	<b>\$3,679,359</b>

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

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,448,499	960,660	1,445,803	958,527	1,467,315	972,775
Gasoline Stations	640,265	424,842	618,613	410,362	631,262	418,816
Home Furniture and Furnishings	432,854	287,144	456,103	302,623	472,338	313,542
Electronic and Appliance Stores	730,714	485,726	670,953	445,916	685,622	455,589
Building Material and Garden Supplies	4,025,618	2,677,473	3,800,845	2,526,490	4,108,674	2,730,418
Grocery and Food Stores	345,295	229,507	373,943	248,454	426,540	283,233
Liquor Stores	520,668	344,855	500,460	331,322	492,332	326,013
Clothing and Shoe Stores	351,918	233,832	330,491	219,661	277,864	184,555
Department Stores	360,979	240,637	323,220	215,469	218,428	145,605
General Merchandise Stores	3,682,185	2,452,582	3,579,537	2,384,017	3,856,294	2,567,765
Miscellaneous Retail	2,441,274	1,621,685	2,494,566	1,656,879	2,955,057	1,963,283
Accommodation	1,163,662	770,015	1,115,587	738,216	1,220,031	808,176
Food Services and Drinking Places	3,416,918	2,268,687	3,415,626	2,267,245	3,460,898	2,297,441
<b>TOTAL</b>	<b>\$19,560,850</b>	<b>\$12,997,645</b>	<b>\$19,125,749</b>	<b>\$12,705,179</b>	<b>\$20,272,654</b>	<b>\$13,467,211</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	430,777	430,777	472,513	472,513	483,921	483,921
Gasoline Stations	577,284	577,284	409,459	409,459	367,893	367,893
Home Furniture and Furnishings	41,382	41,382	45,190	45,190	40,757	40,757
Electronic and Appliance Stores	109,391	109,391	117,946	117,946	150,873	150,873
Building Material and Garden Supplies	852,446	852,446	1,049,339	1,049,339	2,677,307	2,677,307
Grocery and Food Stores	328,258	328,258	309,452	309,452	329,013	329,013
Liquor Stores	35,913	35,913	45,042	45,042	63,089	63,089
Clothing and Shoe Stores	64,906	64,906	60,625	60,625	66,914	66,914
Department Stores	9,757	9,757	6,461	6,461	6,713	6,713
General Merchandise Stores	114,028	114,028	99,490	99,490	202,136	202,136
Miscellaneous Retail	579,636	579,636	493,936	493,936	754,295	754,295
Accommodation	259,703	259,703	268,543	268,543	355,001	355,001
Food Services and Drinking Places	371,327	371,327	367,449	367,449	395,983	395,983
<b>TOTAL</b>	<b>\$3,774,807</b>	<b>\$3,774,807</b>	<b>\$3,745,445</b>	<b>\$3,745,445</b>	<b>\$5,893,894</b>	<b>\$5,893,894</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,462,627	1,635,646	2,497,446	1,658,278	2,528,061	1,721,942
Gasoline Stations	2,315,299	1,540,598	2,180,540	1,450,218	2,353,848	1,613,463
Home Furniture and Furnishings	640,928	425,544	616,580	409,230	609,660	415,174
Electronic and Appliance Stores	749,534	498,137	769,257	511,010	875,901	595,472
Building Material and Garden Supplies	5,256,627	3,492,899	5,615,858	3,732,353	6,371,055	4,357,187
Grocery and Food Stores	1,173,876	782,067	1,203,954	802,107	1,132,840	765,623
Liquor Stores	348,735	231,983	336,249	223,592	362,128	249,096
Clothing and Shoe Stores	1,187,791	790,244	1,296,798	862,594	1,372,051	934,685
Department Stores	665,932	443,839	446,874	297,797	365,438	246,370
General Merchandise Stores	3,969,363	2,645,343	3,835,387	2,555,915	3,634,277	2,488,282
Miscellaneous Retail	3,812,478	2,531,924	3,982,941	2,647,029	4,664,499	3,168,556
Accommodation	2,073,663	1,380,927	1,791,394	1,192,625	1,782,711	1,213,844
Food Services and Drinking Places	4,773,508	3,171,048	4,761,619	3,161,818	4,673,512	3,175,801
<b>TOTAL</b>	<b>\$29,430,361</b>	<b>\$19,570,197</b>	<b>\$29,334,898</b>	<b>\$19,504,567</b>	<b>\$30,725,982</b>	<b>\$20,945,495</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	587,859	390,541	626,226	423,187	629,345	441,927
Gasoline Stations	700,322	465,741	712,186	479,137	737,993	519,284
Home Furniture and Furnishings	1,749,150	1,160,356	1,916,723	1,292,772	2,103,601	1,492,544
Electronic and Appliance Stores	1,324,826	872,237	1,589,395	1,057,617	1,346,281	940,403
Building Material and Garden Supplies	5,106,557	3,377,484	5,094,482	3,463,758	5,928,619	4,229,518
Grocery and Food Stores	2,477,646	1,648,102	2,577,859	1,742,890	2,433,160	1,760,910
Liquor Stores	1,126,297	740,891	1,125,996	750,352	1,105,697	790,855
Clothing and Shoe Stores	1,493,169	972,851	1,523,945	1,003,585	1,652,257	1,169,965
Department Stores	1,131,376	753,368	1,072,667	720,575	918,624	672,689
General Merchandise Stores	363,249	236,515	354,392	234,702	352,436	250,247
Miscellaneous Retail	9,741,610	6,192,746	10,111,695	6,494,919	11,114,034	7,772,231
Accommodation	15,192,549	9,331,946	15,744,092	9,774,794	16,737,691	11,466,835
Food Services and Drinking Places	14,605,688	9,203,685	15,475,637	9,868,115	15,447,386	10,692,940
<b>TOTAL</b>	<b>\$55,600,300</b>	<b>\$35,346,463</b>	<b>\$57,925,296</b>	<b>\$37,306,402</b>	<b>\$60,507,126</b>	<b>\$42,200,348</b>

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	803,883	641,622	829,326	661,738	847,766	676,568
Gasoline Stations	970,126	775,276	975,495	779,546	1,035,868	828,079
Home Furniture and Furnishings	175,164	139,688	135,528	108,043	166,308	132,588
Electronic and Appliance Stores	294,200	234,902	240,157	191,568	291,289	232,393
Building Material and Garden Supplies	557,326	445,224	541,826	432,756	558,376	445,889
Grocery and Food Stores	632,321	505,075	597,907	477,699	651,540	520,501
Liquor Stores	416,728	332,632	429,084	342,980	489,990	391,396
Clothing and Shoe Stores	139,383	111,285	120,945	96,564	128,155	102,287
Department Stores	149,515	119,533	142,960	114,296	141,086	112,792
General Merchandise Stores	1,973,363	1,578,331	1,891,094	1,512,491	1,929,009	1,542,814
Miscellaneous Retail	930,496	742,680	965,853	770,982	1,192,790	952,281
Accommodation	511,360	407,393	453,928	361,909	458,947	365,635
Food Services and Drinking Places	1,345,917	1,074,437	1,293,000	1,032,196	1,364,474	1,088,991
<b>TOTAL</b>	<b>\$8,899,782</b>	<b>\$7,108,078</b>	<b>\$8,617,103</b>	<b>\$6,882,768</b>	<b>\$9,255,598</b>	<b>\$7,392,213</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	316,721	252,487	299,635	238,867	292,611	232,948
Gasoline Stations	150,322	120,436	107,101	85,650	104,537	83,588
Home Furniture and Furnishings	64,795	51,784	65,828	52,527	61,818	49,323
Electronic and Appliance Stores	112,417	89,782	110,278	88,108	128,613	102,739
Building Material and Garden Supplies	624,423	498,679	610,234	487,360	568,531	453,928
Grocery and Food Stores	223,069	177,803	227,327	181,243	220,419	175,932
Liquor Stores	28,153	22,509	25,050	20,023	18,103	14,461
Clothing and Shoe Stores	39,025	31,161	35,392	28,263	33,541	26,783
Department Stores	179,500	143,503	177,571	141,965	169,776	135,724
General Merchandise Stores	123,592	98,603	121,947	97,291	140,396	112,023
Miscellaneous Retail	420,962	336,650	459,963	367,204	558,745	446,240
Accommodation	135,822	108,099	136,253	108,415	137,611	109,423
Food Services and Drinking Places	411,593	328,966	414,534	331,368	408,967	326,570
<b>TOTAL</b>	<b>\$2,830,394</b>	<b>\$2,260,463</b>	<b>\$2,791,112</b>	<b>\$2,228,285</b>	<b>\$2,843,667</b>	<b>\$2,269,682</b>

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

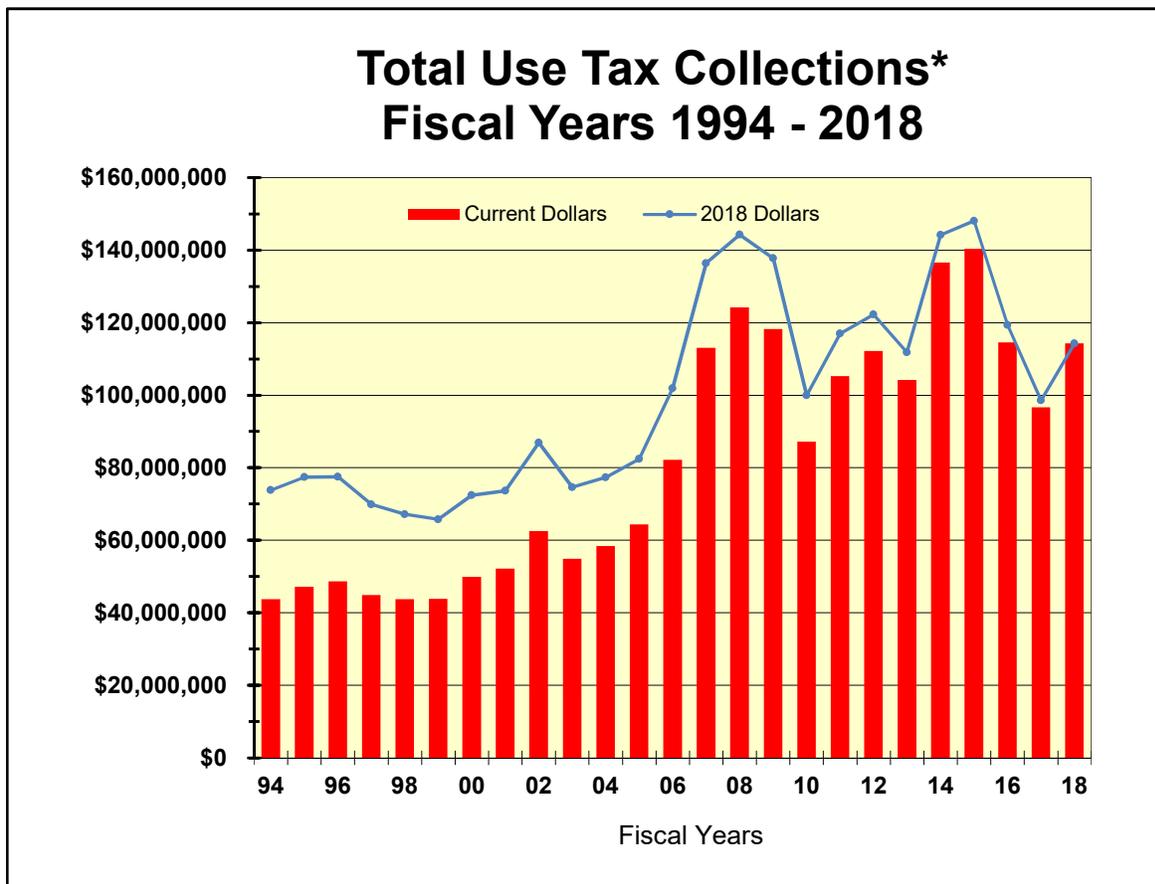
INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	217,986	155,793	223,348	148,045	213,471	141,251
Gasoline Stations	340,493	243,085	294,945	196,198	294,364	196,121
Home Furniture and Furnishings	62,767	44,588	47,454	31,524	53,691	35,649
Electronic and Appliance Stores	70,259	49,678	84,100	56,051	92,833	61,727
Building Material and Garden Supplies	606,481	430,089	384,449	255,211	272,625	181,018
Grocery and Food Stores	113,566	80,154	128,828	85,226	148,415	98,239
Liquor Stores	43,264	30,726	39,449	26,118	46,887	31,105
Clothing and Shoe Stores	20,357	14,401	19,524	12,958	22,438	14,880
Department Stores	205,363	145,499	202,374	134,773	203,063	135,212
General Merchandise Stores	204,490	144,512	206,850	137,718	216,496	144,155
Miscellaneous Retail	387,561	276,090	354,394	235,387	428,532	284,816
Accommodation	124,822	89,921	113,423	74,817	111,633	73,659
Food Services and Drinking Places	341,952	244,301	345,705	229,724	338,505	224,767
<b>TOTAL</b>	<b>\$2,739,358</b>	<b>\$1,948,838</b>	<b>\$2,444,842</b>	<b>\$1,623,750</b>	<b>\$2,442,951</b>	<b>\$1,622,601</b>

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

Source: Wyoming Department of Revenue

# SECTION III

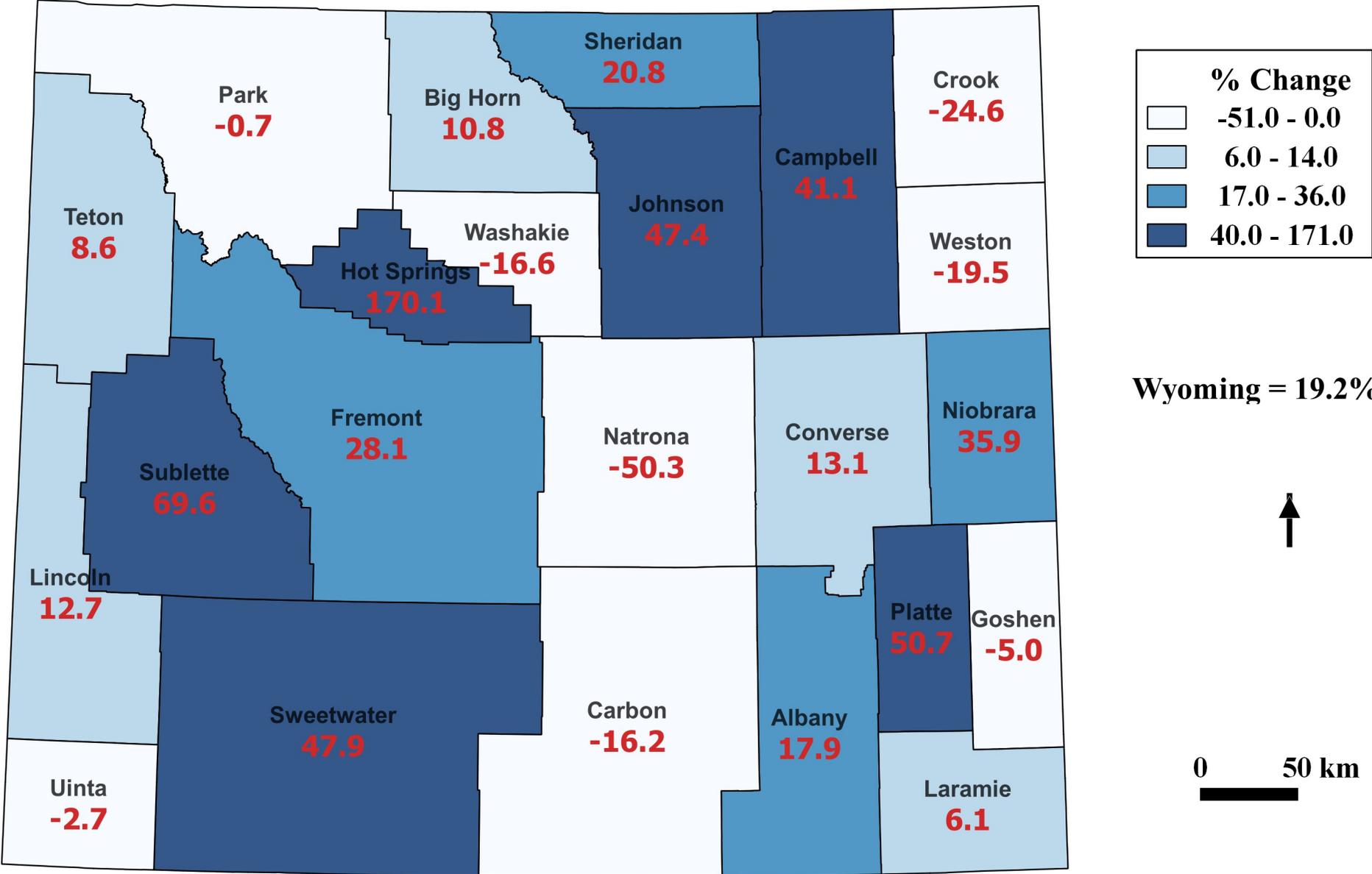
## *USE TAX COLLECTIONS*



\* Includes state use taxes plus all local optional use taxes

Source: Wyoming Department of Revenue

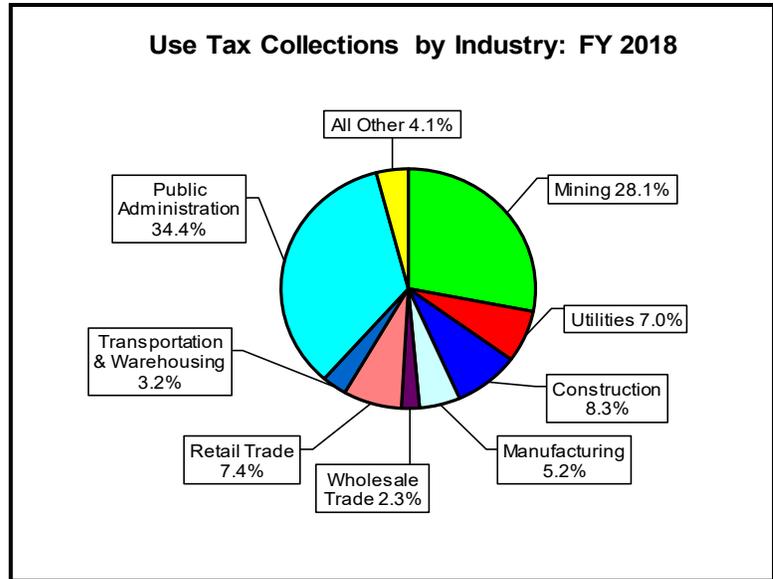
# Percent Change in Use Tax Collections: FY2017 - FY2018



Note: only state imposed 4% use taxes are included.

## SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$114.2 million during fiscal year 2018, an increase of 18.2 percent from the previous year. The annual rate of growth for the state-imposed 4% use tax collections was 19.2 percent, compared to a decline of 15.6 percent between fiscal year 2016 and 2017. 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.

Eight of the fifteen NAICS super sectors realized increases from fiscal year 2017 levels. Use tax collections usually fluctuate considerably from one year to another 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, 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 mining (including oil & gas extraction) industry increased \$8.1 million, or 52.0 percent, between fiscal year 2017 and 2018. Financial activities, where taxes are



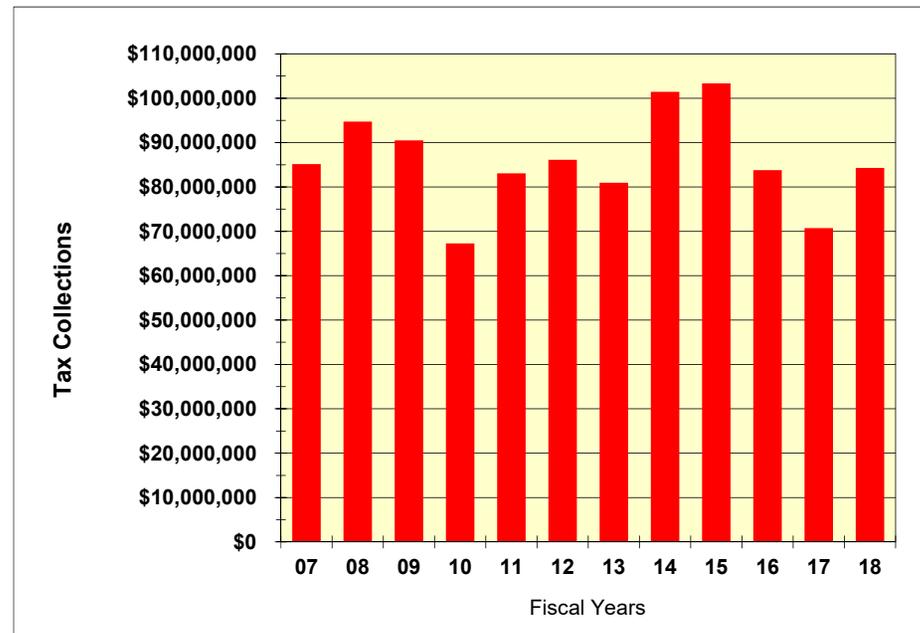
mainly from rental and leasing services, increased 190.8 percent. Utilities, wholesale trade, transportation & warehousing, and other services also showed significant increases of at least 30.0 percent, each. However, it was the mining and public administration sectors that recorded the largest growths in terms of absolute amount, and together, contributed over 90 percent of total use tax boost.

Total use tax collections for fifteen of Wyoming's counties in fiscal year 2018 increased from the previous year's levels. The most substantial growth was in Hot Springs County, at 170.1 percent. Sublette, Platte, Sweetwater, Johnson, and Campbell counties also experienced growth rate of 40.0 percent or over, each, during the fiscal year.

Use tax collections decreased in eight counties. The most substantial declines occurred in Natrona (-50.3%), Crook (-24.6%), and Weston (-19.5%) counties. The hefty reduction in Natrona was mostly due to the deduction of tax distribution from Natrona County, which was allotted to Sweetwater County. A Sweetwater County vendor mistakenly reported its taxes in the Natrona County, leading to the error, which occurred from October 2013 to December 2015. 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 2017 and 2018.

## STATE USE TAX COLLECTIONS\* FISCAL YEAR 2007 THROUGH FISCAL YEAR 2018

Year	USE TAX	% CHANGE
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%
Fiscal 2016	\$83,782,039	-18.9%
Fiscal 2017	\$70,719,058	-15.6%
Fiscal 2018	\$84,265,072	19.2%



\* Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

### TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2016		FY 2017		FY 2018		% Chge FY17 to FY18	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$2,999,798	\$1,998,319	\$2,957,736	\$1,969,760	\$3,487,129	\$2,322,273	17.9	17.9
<b>BIG HORN</b>	\$2,362,309	\$1,888,464	\$1,243,974	\$993,994	\$1,378,386	\$1,101,740	10.8	10.8
<b>CAMPBELL</b>	\$11,125,438	\$8,912,794	\$7,728,019	\$6,200,703	\$10,942,106	\$8,748,473	41.6	41.1
<b>CARBON</b>	\$2,655,647	\$1,770,216	\$2,702,342	\$1,800,444	\$2,264,020	\$1,508,454	-16.2	-16.2
<b>CONVERSE</b>	\$6,241,387	\$4,463,599	\$5,842,338	\$4,667,364	\$6,582,779	\$5,278,159	12.7	13.1
<b>CROOK</b>	\$1,591,467	\$1,067,528	\$1,820,367	\$1,214,601	\$1,374,913	\$916,007	-24.5	-24.6
<b>FREMONT</b>	\$4,413,640	\$3,528,236	\$3,552,165	\$2,788,805	\$4,468,995	\$3,573,131	25.8	28.1
<b>GOSHEN</b>	\$1,422,539	\$1,083,590	\$1,427,820	\$1,087,425	\$1,356,039	\$1,032,888	-5.0	-5.0
<b>HOT SPRINGS</b>	\$713,785	\$570,819	\$122,612	\$88,323	\$357,983	\$238,536	192.0	170.1
<b>JOHNSON</b>	\$965,261	\$679,038	\$1,145,659	\$842,042	\$1,553,184	\$1,241,434	35.6	47.4
<b>LARAMIE</b>	\$13,099,908	\$8,729,472	\$12,213,990	\$8,365,968	\$12,409,789	\$8,875,597	1.6	6.1
<b>LINCOLN</b>	\$3,817,898	\$3,053,447	\$3,795,522	\$3,035,421	\$4,280,316	\$3,422,040	12.8	12.7
<b>NATRONA</b>	\$8,546,240	\$6,833,079	\$6,116,602	\$4,889,304	\$3,042,433	\$2,429,380	-50.3	-50.3
<b>NIORARA</b>	\$525,162	\$350,017	\$339,039	\$225,868	\$401,336	\$306,851	18.4	35.9
<b>PARK</b>	\$4,629,519	\$4,629,519	\$2,678,401	\$2,576,280	\$3,173,435	\$2,558,635	18.5	-0.7
<b>PLATTE</b>	\$4,259,050	\$2,836,867	\$4,255,963	\$2,834,138	\$6,412,235	\$4,271,935	50.7	50.7
<b>SHERIDAN</b>	\$3,742,112	\$2,492,986	\$2,530,737	\$1,685,306	\$3,058,445	\$2,036,482	20.9	20.8
<b>SUBLETTE</b>	\$2,711,567	\$2,711,567	\$2,669,286	\$2,669,286	\$4,526,632	\$4,526,632	69.6	69.6
<b>SWEETWATER</b>	\$25,821,319	\$17,093,515	\$22,126,852	\$14,753,902	\$32,052,711	\$21,825,114	44.9	47.9
<b>TETON</b>	\$6,554,689	\$4,250,600	\$6,456,766	\$4,267,968	\$6,659,900	\$4,634,310	3.1	8.6
<b>UINTA</b>	\$2,807,864	\$2,245,161	\$2,729,206	\$2,182,612	\$2,654,184	\$2,122,753	-2.7	-2.7
<b>WASHAKIE</b>	\$796,941	\$637,275	\$971,176	\$778,399	\$811,745	\$649,131	-16.4	-16.6
<b>WESTON</b>	\$2,736,559	\$1,955,931	\$1,201,556	\$801,150	\$967,976	\$645,119	-19.4	-19.5
<b>WYOMING</b>	<b>\$114,540,100</b>	<b>\$83,782,039</b>	<b>\$96,628,129</b>	<b>\$70,719,058</b>	<b>\$114,216,672</b>	<b>\$84,265,072</b>	<b>18.2</b>	<b>19.2</b>

Source: Wyoming Department of Revenue

**WYOMING USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,080	5,171	1,933	1,676	1,239	991
Mining	27,737,595	20,891,503	21,359,208	15,558,532	32,041,308	23,653,529
Utilities	8,772,663	6,191,772	6,165,684	4,342,078	8,012,940	5,609,495
Construction	15,123,041	10,759,471	9,501,878	6,791,742	9,523,695	6,741,164
Manufacturing	7,849,946	5,450,641	5,852,049	4,079,803	5,913,604	3,873,876
Wholesale Trade	2,124,422	1,582,057	2,022,637	1,520,507	2,622,101	1,978,467
Retail Trade	9,405,865	6,784,375	10,254,553	7,617,482	8,492,475	6,303,105
Transportation & Warehousing	3,661,887	2,603,179	2,647,507	1,908,609	3,615,013	2,639,992
Information	778,247	562,674	1,041,964	768,860	730,432	541,581
Financial Activities	1,828,992	1,377,403	229,764	217,693	863,018	632,965
Professional & Business Services	274,117	201,988	530,925	374,722	447,261	324,623
Educational & Health Services	87,309	61,102	60,489	43,693	118,744	83,269
Leisure & Hospitality	1,585,976	1,067,327	1,651,424	1,118,895	1,394,973	943,999
Other Services	621,082	463,979	558,769	416,370	1,095,036	784,923
Public Administration	34,681,878	25,779,399	34,749,346	25,958,397	39,344,833	30,153,094
<b>TOTAL</b>	<b>\$114,540,100</b>	<b>\$83,782,039</b>	<b>\$96,628,129</b>	<b>\$70,719,058</b>	<b>\$114,216,672</b>	<b>\$84,265,072</b>

**ALBANY COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	163	108	0	0	0	0
Mining	34,441	22,952	66,107	43,950	65,312	43,342
Utilities	27,186	18,124	27,505	18,336	30,029	20,019
Construction	701,200	467,410	604,287	402,697	533,200	355,337
Manufacturing	89,527	59,375	86,876	57,480	236,488	157,185
Wholesale Trade	12,482	8,277	34,567	22,942	121,215	80,509
Retail Trade	402,695	267,640	376,093	250,013	663,171	441,000
Transportation & Warehousing	201,733	134,481	135,851	90,499	215,914	143,942
Information	35,218	23,431	90,733	60,248	22,522	14,989
Financial Activities	26,627	17,673	-9,798	-6,589	10,899	7,208
Professional & Business Services	19,959	13,268	51,728	34,449	8,807	5,841
Educational & Health Services	184	122	379	251	154	102
Leisure & Hospitality	28,140	18,679	25,338	16,817	28,153	18,670
Other Services	24,635	16,377	19,666	13,064	22,407	14,890
Public Administration	1,395,608	930,405	1,448,405	965,603	1,528,858	1,019,239
<b>TOTAL</b>	<b>\$2,999,798</b>	<b>\$1,998,319</b>	<b>\$2,957,736</b>	<b>\$1,969,760</b>	<b>\$3,487,129</b>	<b>\$2,322,273</b>

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

Source: Wyoming Department of Revenue

**BIG HORN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	895,704	716,137	67,797	54,023	65,372	52,256
Utilities	6,604	5,274	4,308	3,437	3,763	3,004
Construction	121,217	96,963	69,310	55,441	160,163	128,125
Manufacturing	423,480	338,195	290,749	231,949	221,958	177,123
Wholesale Trade	57,355	45,695	63,896	50,952	85,995	68,527
Retail Trade	76,212	60,880	75,270	60,177	82,134	65,600
Transportation & Warehousing	52,259	41,767	35,675	28,490	63,495	50,732
Information	5,093	4,063	16,360	13,058	9,192	7,339
Financial Activities	11,897	9,504	-7,423	-5,950	11,113	8,884
Professional & Business Services	4,848	3,878	3,500	2,799	4,348	3,476
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	2,711	2,167	3,281	2,623	648	517
Other Services	5,692	4,553	12,448	9,950	7,874	6,291
Public Administration	699,236	559,389	608,805	487,044	662,330	529,864
<b>TOTAL</b>	<b>\$2,362,309</b>	<b>\$1,888,464</b>	<b>\$1,243,974</b>	<b>\$993,994</b>	<b>\$1,378,386</b>	<b>\$1,101,740</b>

**CAMPBELL COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	1,067	854
Mining	4,570,902	3,659,836	2,599,315	2,096,184	5,228,001	4,179,072
Utilities	1,302,256	1,041,100	770,828	616,073	697,871	557,819
Construction	907,127	742,080	399,230	314,326	314,104	250,786
Manufacturing	84,343	67,418	43,954	35,100	40,935	32,697
Wholesale Trade	239,371	186,995	126,648	100,703	163,945	130,569
Retail Trade	778,693	627,865	883,329	668,163	860,489	688,426
Transportation & Warehousing	368,089	294,266	320,775	256,331	280,254	224,025
Information	40,948	32,749	70,208	56,141	65,739	52,695
Financial Activities	48,961	39,066	-70,895	-8,911	22,790	18,197
Professional & Business Services	35,886	28,596	19,197	15,302	11,394	9,076
Educational & Health Services	598	469	727	579	7,003	5,602
Leisure & Hospitality	90,801	70,846	29,889	22,950	17,332	13,795
Other Services	125,573	95,996	62,643	50,026	69,343	55,392
Public Administration	2,531,891	2,025,513	2,472,169	1,977,736	3,161,837	2,529,469
<b>TOTAL</b>	<b>\$11,125,438</b>	<b>\$8,912,794</b>	<b>\$7,728,019</b>	<b>\$6,200,703</b>	<b>\$10,942,106</b>	<b>\$8,748,473</b>

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

Source: Wyoming Department of Revenue

**CARBON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	185,033	123,123	113,549	75,535	26,313	17,427
Utilities	196,418	130,660	162,554	107,983	133,680	88,955
Construction	283,071	188,972	235,461	156,913	206,735	137,781
Manufacturing	225,552	150,325	278,442	185,622	225,054	150,005
Wholesale Trade	19,679	13,042	24,849	16,534	12,287	8,171
Retail Trade	222,757	148,925	519,721	346,276	175,044	116,571
Transportation & Warehousing	182,974	121,981	122,247	81,450	196,635	131,066
Information	18,739	12,478	21,817	14,510	19,692	13,113
Financial Activities	63,551	42,356	-44,472	-29,666	12,674	8,434
Professional & Business Services	3,481	2,310	24,082	16,042	22,139	14,635
Educational & Health Services	586	387	488	322	657	434
Leisure & Hospitality	160,291	106,656	137,333	91,455	252,183	167,992
Other Services	8,000	5,324	16,956	11,259	19,547	12,951
Public Administration	1,085,514	723,676	1,089,313	726,209	961,379	640,920
<b>TOTAL</b>	<b>\$2,655,647</b>	<b>\$1,770,216</b>	<b>\$2,702,342</b>	<b>\$1,800,444</b>	<b>\$2,264,020</b>	<b>\$1,508,454</b>

**CONVERSE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,431,728	1,057,402	1,355,710	1,081,231	4,644,395	3,712,817
Utilities	2,451,378	1,674,154	396,761	317,222	181,517	164,041
Construction	586,583	429,523	371,726	297,251	138,276	110,500
Manufacturing	6,312	4,631	5,191	4,134	3,251	2,588
Wholesale Trade	150,089	110,382	63,214	50,478	207,136	165,630
Retail Trade	189,320	136,976	2,724,551	2,179,290	194,827	155,193
Transportation & Warehousing	405,474	302,948	200,830	160,478	305,775	244,474
Information	20,724	14,398	11,179	8,939	7,093	5,788
Financial Activities	145,306	97,134	20,047	13,874	30,483	21,160
Professional & Business Services	24,727	18,147	16,387	13,087	20,596	16,472
Educational & Health Services	97	74	196	156	58	46
Leisure & Hospitality	3,401	2,504	5,342	4,266	2,588	2,063
Other Services	2,641	1,914	1,670	1,332	11,123	8,859
Public Administration	823,607	613,414	669,532	535,626	835,660	668,528
<b>TOTAL</b>	<b>\$6,241,387</b>	<b>\$4,463,599</b>	<b>\$5,842,338</b>	<b>\$4,667,364</b>	<b>\$6,582,779</b>	<b>\$5,278,159</b>

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

Source: Wyoming Department of Revenue

**CROOK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	64,137	42,708	27,734	18,479	12,648	8,428
Utilities	26,977	17,976	4,877	3,250	4,415	2,942
Construction	225,154	157,400	508,494	338,813	77,750	51,830
Manufacturing	74,088	49,058	83,178	55,069	39,107	25,846
Wholesale Trade	14,368	9,541	6,302	4,192	2,354	1,566
Retail Trade	179,247	119,251	142,867	96,915	138,950	92,365
Transportation & Warehousing	46,987	31,273	21,810	14,512	35,331	23,511
Information	6,954	4,625	15,163	10,089	10,024	6,589
Financial Activities	390	257	460	306	250	165
Professional & Business Services	1,236	823	4,554	3,033	1,363	909
Educational & Health Services	6	4	0	0	1	0
Leisure & Hospitality	1,067	708	1,013	672	522	344
Other Services	36	24	2,531	1,682	3,611	2,453
Public Administration	950,820	633,880	1,001,382	667,588	1,048,587	699,058
<b>TOTAL</b>	<b>\$1,591,467</b>	<b>\$1,067,528</b>	<b>\$1,820,367</b>	<b>\$1,214,601</b>	<b>\$1,374,913</b>	<b>\$916,007</b>

**FREMONT COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,290,354	1,830,259	1,474,477	1,125,928	2,456,703	1,963,953
Utilities	8,293	6,635	3,347	2,678	4,019	3,215
Construction	193,980	155,200	295,362	236,536	133,421	106,816
Manufacturing	41,913	33,489	26,579	21,236	94,638	75,551
Wholesale Trade	46,886	37,441	26,968	21,509	38,698	30,863
Retail Trade	255,675	204,142	259,011	206,932	282,293	225,582
Transportation & Warehousing	9,579	7,643	17,105	13,664	26,674	21,286
Information	21,714	17,352	26,818	21,410	21,757	17,370
Financial Activities	351,755	281,354	150,832	120,543	85,804	68,556
Professional & Business Services	21,432	17,123	8,558	6,834	5,388	4,305
Educational & Health Services	920	734	886	707	431	343
Leisure & Hospitality	6,976	5,540	8,095	6,449	5,805	4,629
Other Services	2,822	2,251	28,240	23,668	18,587	14,840
Public Administration	1,161,341	929,073	1,225,887	980,709	1,294,777	1,035,821
<b>TOTAL</b>	<b>\$4,413,640</b>	<b>\$3,528,236</b>	<b>\$3,552,165</b>	<b>\$2,788,805</b>	<b>\$4,468,995</b>	<b>\$3,573,131</b>

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

Source: Wyoming Department of Revenue

**GOSHEN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	345	263	395	300	0	0
Mining	7,887	6,008	160,820	122,518	4,237	3,228
Utilities	8,364	6,353	19,912	15,112	12,551	9,545
Construction	112,561	85,744	70,494	53,653	70,595	53,757
Manufacturing	30,321	22,999	18,859	14,282	35,357	26,832
Wholesale Trade	4,379	3,324	6,047	4,591	9,678	7,332
Retail Trade	83,559	63,605	115,664	87,987	72,387	55,098
Transportation & Warehousing	119,198	90,805	84,562	64,386	130,813	99,651
Information	9,051	6,891	6,240	4,752	9,047	6,892
Financial Activities	846	644	1,460	1,109	563	427
Professional & Business Services	3,222	2,446	269	204	207	158
Educational & Health Services	681	516	686	519	589	446
Leisure & Hospitality	1,585	1,203	708	537	1,575	1,194
Other Services	3,117	2,374	6,803	5,169	2,810	2,135
Public Administration	1,037,422	790,417	934,902	712,306	1,005,630	766,194
<b>TOTAL</b>	<b>\$1,422,539</b>	<b>\$1,083,590</b>	<b>\$1,427,820</b>	<b>\$1,087,425</b>	<b>\$1,356,039</b>	<b>\$1,032,888</b>

**HOT SPRINGS COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	378,105	302,339	-196,543	-157,339	3,136	2,076
Utilities	2,407	1,922	5,362	4,232	1,475	974
Construction	61,127	48,898	61,618	46,211	38,636	25,702
Manufacturing	296	237	512	408	336	223
Wholesale Trade	14,546	11,616	16,478	12,842	29,279	19,404
Retail Trade	9,994	7,987	11,801	9,227	30,267	20,389
Transportation & Warehousing	7,492	5,987	9,430	7,474	22,382	14,875
Information	573	458	4,243	3,355	2,513	1,653
Financial Activities	104	83	848	604	161	107
Professional & Business Services	813	650	395	316	880	585
Educational & Health Services	0	0	1	1	0	0
Leisure & Hospitality	910	725	1,872	1,439	970	639
Other Services	5,349	4,263	7,225	5,558	9,585	6,337
Public Administration	232,070	185,656	199,369	153,994	218,360	145,573
<b>TOTAL</b>	<b>\$713,785</b>	<b>\$570,819</b>	<b>\$122,612</b>	<b>\$88,323</b>	<b>\$357,983</b>	<b>\$238,536</b>

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

Source: Wyoming Department of Revenue



**JOHNSON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	4,906	3,255	50,548	36,693	126,791	101,308
Utilities	5,613	3,742	3,621	2,431	323	258
Construction	313,509	242,113	231,218	171,946	3,611	2,882
Manufacturing	796	530	7,154	4,778	6,005	4,803
Wholesale Trade	13,816	9,143	153,373	116,766	374,907	299,559
Retail Trade	95,809	66,420	219,164	164,830	566,558	451,937
Transportation & Warehousing	0	0	104	78	39	31
Information	10,261	6,835	19,150	13,587	4,357	3,838
Financial Activities	6,852	4,549	7,651	5,616	11,399	9,106
Professional & Business Services	7,084	4,717	14,817	11,017	13,876	11,087
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	2,266	1,504	2,054	1,413	1,738	1,387
Other Services	336	223	1,137	833	4,173	3,326
Public Administration	504,014	336,009	435,668	312,054	439,409	351,913
<b>TOTAL</b>	<b>\$965,261</b>	<b>\$679,038</b>	<b>\$1,145,659</b>	<b>\$842,042</b>	<b>\$1,553,184</b>	<b>\$1,241,434</b>

**LARAMIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	739	490	-10	-6	0	0
Mining	235,348	156,655	415,150	292,901	714,418	524,039
Utilities	165,776	110,403	265,171	180,715	195,422	135,736
Construction	3,031,033	2,024,935	1,766,298	1,195,319	1,599,813	1,136,531
Manufacturing	295,789	195,939	241,006	164,809	258,625	181,651
Wholesale Trade	557,071	369,145	623,244	433,475	782,950	551,492
Retail Trade	1,709,738	1,137,773	1,326,901	900,062	1,683,439	1,198,251
Transportation & Warehousing	587,213	391,072	424,036	290,811	444,111	320,980
Information	161,589	107,625	153,896	106,104	111,808	77,689
Financial Activities	156,083	103,724	-205,774	-146,355	54,614	39,015
Professional & Business Services	-42,000	-28,568	180,593	121,132	146,087	104,041
Educational & Health Services	32,815	21,701	27,025	18,096	22,024	15,786
Leisure & Hospitality	170,546	113,241	267,434	182,930	178,951	126,753
Other Services	83,922	55,840	74,712	52,260	232,454	165,222
Public Administration	5,954,245	3,969,497	6,654,307	4,573,715	5,985,071	4,298,413
<b>TOTAL</b>	<b>\$13,099,908</b>	<b>\$8,729,472</b>	<b>\$12,213,990</b>	<b>\$8,365,968</b>	<b>\$12,409,789</b>	<b>\$8,875,597</b>

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

Source: Wyoming Department of Revenue

**LINCOLN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,116,199	892,809	947,656	757,764	1,077,561	860,804
Utilities	520,028	415,726	402,180	321,577	358,969	287,068
Construction	207,544	165,889	165,068	131,900	210,463	168,155
Manufacturing	12,707	10,162	10,668	8,530	27,584	22,036
Wholesale Trade	25,428	20,316	9,716	7,761	19,142	15,296
Retail Trade	135,184	108,072	284,957	227,833	371,055	296,541
Transportation & Warehousing	145,997	116,651	102,282	81,685	136,959	109,478
Information	3,496	2,794	7,660	6,113	48,877	38,957
Financial Activities	6,929	5,526	11,727	9,380	38,927	31,094
Professional & Business Services	1,748	1,397	893	713	789	631
Educational & Health Services	1	1	0	0	183	146
Leisure & Hospitality	5,781	4,624	2,529	2,022	6,377	5,094
Other Services	1,517	1,209	3,088	2,463	3,750	2,998
Public Administration	1,635,340	1,308,272	1,847,098	1,477,678	1,979,677	1,583,742
<b>TOTAL</b>	<b>\$3,817,898</b>	<b>\$3,053,447</b>	<b>\$3,795,522</b>	<b>\$3,035,421</b>	<b>\$4,280,316</b>	<b>\$3,422,040</b>

**NATRONA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,280	2,618	11	9	18	14
Mining	2,402,736	1,920,534	1,236,782	987,621	453,150	360,178
Utilities	271,110	216,888	62,215	49,772	58,502	46,802
Construction	1,052,823	842,026	858,186	686,373	496,397	396,834
Manufacturing	186,080	148,712	94,590	75,593	-2,248,670	-1,799,035
Wholesale Trade	274,189	219,056	203,106	162,215	233,166	186,202
Retail Trade	1,068,403	853,962	722,126	576,967	685,153	547,523
Transportation & Warehousing	122,138	97,591	117,523	93,882	131,064	104,642
Information	81,169	64,888	91,076	72,799	55,628	44,462
Financial Activities	257,830	206,042	144,558	115,336	195,829	156,341
Professional & Business Services	40,914	32,642	47,579	37,989	30,456	24,295
Educational & Health Services	18,682	14,882	12,036	9,593	14,173	11,298
Leisure & Hospitality	70,169	55,984	89,711	71,606	36,887	29,439
Other Services	135,463	108,251	87,989	70,259	126,243	100,834
Public Administration	2,561,255	2,049,004	2,349,111	1,879,289	2,774,438	2,219,551
<b>TOTAL</b>	<b>\$8,546,240</b>	<b>\$6,833,079</b>	<b>\$6,116,602</b>	<b>\$4,889,304</b>	<b>\$3,042,433</b>	<b>\$2,429,380</b>

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

Source: Wyoming Department of Revenue

**NIOBRARA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1	0	0	0	0	0
Mining	12,896	8,578	54,756	36,440	25,824	17,824
Utilities	2,251	1,491	1,697	1,124	1,506	1,136
Construction	146,475	97,648	5,695	3,796	27,380	21,547
Manufacturing	17	11	45	30	13	10
Wholesale Trade	1,363	905	1,236	819	1,349	1,031
Retail Trade	13,128	8,703	8,845	5,886	4,470	3,468
Transportation & Warehousing	90,600	60,399	62,781	41,828	89,327	67,063
Information	3,338	2,225	2,730	1,820	1,463	1,150
Financial Activities	143	94	21	14	3	2
Professional & Business Services	190	126	3	2	22	17
Educational & Health Services	101	67	138	91	149	114
Leisure & Hospitality	1,373	912	732	484	407	289
Other Services	6	4	5,648	3,728	167	133
Public Administration	253,281	168,854	194,710	129,807	249,256	193,066
<b>TOTAL</b>	<b>\$525,162</b>	<b>\$350,017</b>	<b>\$339,039</b>	<b>\$225,868</b>	<b>\$401,336</b>	<b>\$306,851</b>

**PARK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,846,876	1,846,876	234,681	227,180	100,591	80,404
Utilities	26,807	26,807	6,608	6,524	13,510	10,792
Construction	589,046	589,046	342,427	331,152	324,741	270,930
Manufacturing	16,476	16,476	23,772	22,976	66,447	53,464
Wholesale Trade	115,607	115,607	147,798	140,973	177,129	141,222
Retail Trade	369,875	369,875	322,523	310,482	444,637	358,333
Transportation & Warehousing	6,868	6,868	25,367	24,688	37,851	30,259
Information	10,474	10,474	22,515	22,181	24,034	18,898
Financial Activities	217,799	217,799	47,840	47,184	47,208	44,629
Professional & Business Services	4,437	4,437	5,853	5,376	3,913	3,125
Educational & Health Services	938	938	4,085	4,081	98	79
Leisure & Hospitality	130,939	130,939	133,771	126,921	136,592	109,172
Other Services	3,833	3,833	20,195	19,503	11,511	9,189
Public Administration	1,289,545	1,289,545	1,340,966	1,287,059	1,785,172	1,428,138
<b>TOTAL</b>	<b>\$4,629,519</b>	<b>\$4,629,519</b>	<b>\$2,678,401</b>	<b>\$2,576,280</b>	<b>\$3,173,435</b>	<b>\$2,558,635</b>

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

Source: Wyoming Department of Revenue

**PLATTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,335	881	0	0	0	0
Mining	69,028	46,003	265,237	176,543	1,363,481	908,657
Utilities	2,416,486	1,609,508	2,671,181	1,779,120	3,879,739	2,584,769
Construction	475,152	316,734	146,473	97,586	141,522	94,269
Manufacturing	14,805	9,797	58,107	38,616	1,548	1,025
Wholesale Trade	67,095	44,522	134,324	89,207	45,976	30,537
Retail Trade	247,087	164,615	240,209	160,010	98,799	65,806
Transportation & Warehousing	452,288	301,044	255,191	169,665	374,024	248,834
Information	28,478	18,980	15,278	10,179	11,594	7,725
Financial Activities	5,232	3,484	-6,859	-4,605	1,055	700
Professional & Business Services	10,106	6,672	3,590	2,372	3,023	1,997
Educational & Health Services	24	16	3	2	46	31
Leisure & Hospitality	6,292	4,184	3,470	2,299	6,607	4,386
Other Services	1,109	739	7,969	5,284	3,940	2,611
Public Administration	464,532	309,688	461,790	307,860	480,882	320,588
<b>TOTAL</b>	<b>\$4,259,050</b>	<b>\$2,836,867</b>	<b>\$4,255,963</b>	<b>\$2,834,138</b>	<b>\$6,412,235</b>	<b>\$4,271,935</b>

**SHERIDAN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016		FY 2017		FY 2018	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	857	568	0	0	0	0
Mining	-18,742	-12,575	1,869	1,243	3,215	2,134
Utilities	12,863	8,561	69,829	46,481	29,261	19,481
Construction	456,882	304,121	404,992	269,567	359,360	239,051
Manufacturing	35,300	23,398	27,741	18,420	44,158	29,267
Wholesale Trade	20,028	13,284	17,351	11,521	10,964	7,265
Retail Trade	1,370,989	913,626	367,168	244,210	483,374	321,508
Transportation & Warehousing	141,595	94,214	104,267	69,340	305,622	203,401
Information	64,345	42,713	103,593	68,803	69,104	45,829
Financial Activities	140,334	93,478	40,209	26,752	32,846	21,861
Professional & Business Services	14,103	9,356	40,922	27,237	9,486	6,289
Educational & Health Services	21,627	14,356	11,966	7,943	3,279	2,171
Leisure & Hospitality	17,460	11,601	27,003	17,942	26,896	17,873
Other Services	11,784	7,825	33,296	22,162	243,037	161,791
Public Administration	1,452,688	968,458	1,280,529	853,686	1,437,843	958,562
<b>TOTAL</b>	<b>\$3,742,112</b>	<b>\$2,492,986</b>	<b>\$2,530,737</b>	<b>\$1,685,306</b>	<b>\$3,058,445</b>	<b>\$2,036,482</b>

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

Source: Wyoming Department of Revenue

**SUBLETTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	737	737	0	0
Mining	521,151	521,151	691,791	691,791	452,469	452,469
Utilities	18,712	18,712	5,147	5,147	18,804	18,804
Construction	37,766	37,766	96,320	96,320	51,269	51,269
Manufacturing	324,502	324,502	198,529	198,529	255,616	255,616
Wholesale Trade	37,021	37,021	22,415	22,415	25,561	25,561
Retail Trade	144,172	144,172	26,220	26,220	62,681	62,681
Transportation & Warehousing	504	504	7,196	7,196	13,853	13,853
Information	7,068	7,068	4,280	4,280	3,080	3,080
Financial Activities	5,166	5,166	1,759	1,759	2,035	2,035
Professional & Business Services	4,411	4,411	2,727	2,727	10,573	10,573
Educational & Health Services	178	178	215	215	116	116
Leisure & Hospitality	1,864	1,864	2,452	2,452	1,986	1,986
Other Services	5,422	5,422	4,121	4,121	3,652	3,652
Public Administration	1,603,630	1,603,630	1,605,376	1,605,376	3,624,938	3,624,938
<b>TOTAL</b>	<b>\$2,711,567</b>	<b>\$2,711,567</b>	<b>\$2,669,286</b>	<b>\$2,669,286</b>	<b>\$4,526,632</b>	<b>\$4,526,632</b>

**SWEETWATER COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	11,514,911	7,610,108	11,610,901	7,747,922	15,047,394	10,229,794
Utilities	1,208,401	810,397	1,187,865	790,331	2,324,641	1,604,660
Construction	4,326,486	2,883,389	1,444,475	962,332	3,416,613	2,287,611
Manufacturing	4,314,225	2,807,064	3,713,515	2,473,979	6,473,863	4,381,063
Wholesale Trade	236,645	156,884	116,143	77,074	143,500	101,828
Retail Trade	714,230	489,057	650,532	436,055	489,407	348,603
Transportation & Warehousing	470,022	312,945	431,697	287,071	551,284	391,718
Information	82,660	55,026	62,883	41,842	61,018	41,348
Financial Activities	74,242	49,239	3,246	663	39,071	26,408
Professional & Business Services	45,186	30,001	35,807	23,790	56,116	38,019
Educational & Health Services	2,061	1,361	729	482	68,912	45,944
Leisure & Hospitality	47,458	31,587	57,799	38,333	31,404	21,291
Other Services	60,200	40,061	82,679	54,973	238,577	163,673
Public Administration	2,724,594	1,816,396	2,728,581	1,819,054	3,110,911	2,143,154
<b>TOTAL</b>	<b>\$25,821,319</b>	<b>\$17,093,515</b>	<b>\$22,126,852</b>	<b>\$14,753,902</b>	<b>\$32,052,711</b>	<b>\$21,825,114</b>

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

Source: Wyoming Department of Revenue

**TETON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	23	15	0	0
Mining	819	545	0	0	3,543	2,615
Utilities	14,127	9,389	8,626	5,884	11,548	8,359
Construction	967,419	627,989	1,188,668	759,874	1,093,977	754,911
Manufacturing	16,319	10,775	19,109	12,783	22,782	15,972
Wholesale Trade	23,365	15,430	41,717	27,783	23,983	17,885
Retail Trade	1,157,415	747,315	803,488	524,402	877,473	612,883
Transportation & Warehousing	4,617	3,070	9,039	6,007	7,135	5,260
Information	38,048	25,213	57,132	38,748	46,885	34,053
Financial Activities	213,511	124,298	164,267	91,651	230,544	140,921
Professional & Business Services	60,809	40,416	41,158	27,746	83,750	57,955
Educational & Health Services	6,666	4,442	168	115	263	184
Leisure & Hospitality	806,333	478,258	822,448	501,612	642,428	404,591
Other Services	29,668	19,746	34,041	22,788	24,810	17,702
Public Administration	3,215,572	2,143,715	3,266,883	2,248,560	3,590,780	2,561,018
<b>TOTAL</b>	<b>\$6,554,689</b>	<b>\$4,250,600</b>	<b>\$6,456,766</b>	<b>\$4,267,968</b>	<b>\$6,659,900</b>	<b>\$4,634,310</b>

**UINTA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	33	26	776	620	154	123
Mining	79,881	63,756	112,048	89,463	80,206	64,123
Utilities	18,221	14,575	46,259	36,998	50,196	40,144
Construction	89,323	71,455	128,106	102,446	27,737	22,140
Manufacturing	13,937	11,110	28,548	22,832	20,394	16,302
Wholesale Trade	146,714	117,041	75,219	59,994	52,840	42,129
Retail Trade	91,293	72,992	91,707	73,322	113,678	90,908
Transportation & Warehousing	129,817	103,808	91,700	73,287	180,863	144,525
Information	107,817	86,217	198,095	158,413	95,867	76,674
Financial Activities	71,382	56,941	-22,138	-17,732	9,626	7,677
Professional & Business Services	7,764	6,184	15,393	12,280	12,127	9,659
Educational & Health Services	203	162	156	124	178	142
Leisure & Hospitality	25,942	20,670	23,448	18,712	11,225	8,950
Other Services	106,139	84,703	42,987	34,331	29,827	23,846
Public Administration	1,919,398	1,535,519	1,896,902	1,517,522	1,969,266	1,575,413
<b>TOTAL</b>	<b>\$2,807,864</b>	<b>\$2,245,161</b>	<b>\$2,729,206</b>	<b>\$2,182,612</b>	<b>\$2,654,184</b>	<b>\$2,122,753</b>

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

Source: Wyoming Department of Revenue

**WASHAKIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	21,152	16,864	44,022	35,467	67,114	53,658
Utilities	4,754	3,803	8,903	7,123	1,301	1,041
Construction	93,586	75,055	69,984	55,983	68,431	54,728
Manufacturing	60,316	48,052	273,684	218,655	37,564	29,969
Wholesale Trade	44,634	35,645	103,614	82,838	44,813	35,772
Retail Trade	66,724	53,496	53,908	43,126	71,915	57,594
Transportation & Warehousing	9,127	7,290	3,875	3,095	20,530	16,403
Information	18,286	14,619	31,738	25,378	15,445	12,341
Financial Activities	22,984	18,152	1,217	2,059	25,080	20,006
Professional & Business Services	2,201	1,763	11,906	9,600	1,533	1,223
Educational & Health Services	341	272	122	97	21	17
Leisure & Hospitality	3,639	2,909	5,560	4,866	3,683	2,937
Other Services	3,783	3,023	1,119	894	3,677	2,933
Public Administration	445,414	356,331	361,524	289,219	450,637	360,509
<b>TOTAL</b>	<b>\$796,941</b>	<b>\$637,275</b>	<b>\$971,176</b>	<b>\$778,399</b>	<b>\$811,745</b>	<b>\$649,131</b>

**WESTON COUNTY USE TAX COLLECTIONS**

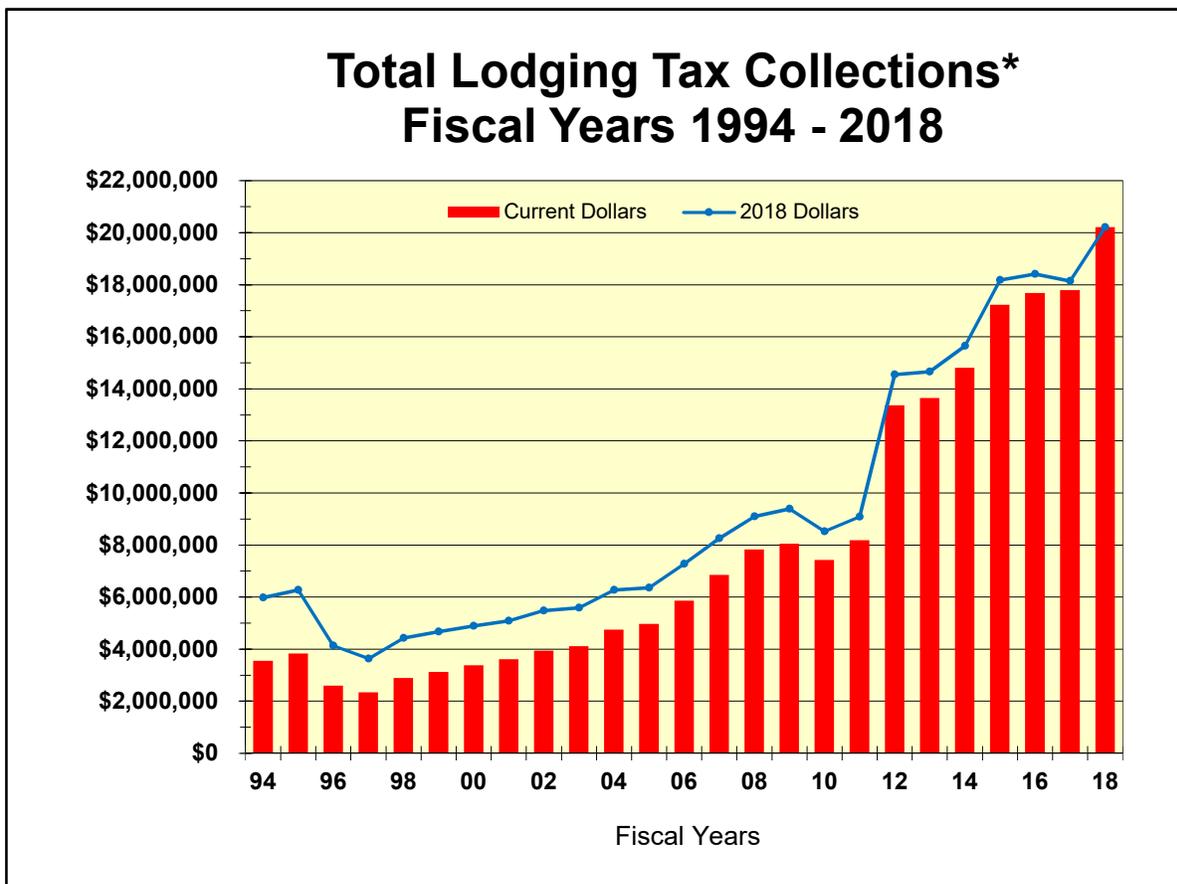
INDUSTRY (NAICS)	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	327	216	0	0	0	0
Mining	72,145	56,183	24,799	16,994	19,437	12,922
Utilities	57,630	39,572	30,926	20,527	-103	-69
Construction	143,977	109,115	37,987	25,308	29,500	19,673
Manufacturing	1,582,845	1,118,387	321,239	213,994	50,548	33,684
Wholesale Trade	2,292	1,745	4,412	2,923	15,235	10,117
Retail Trade	23,669	17,027	28,497	19,097	40,275	26,848
Transportation & Warehousing	107,317	76,572	64,164	42,692	45,076	29,982
Information	2,203	1,552	9,176	6,110	13,692	9,110
Financial Activities	1,070	843	981	652	46	30
Professional & Business Services	1,559	1,192	1,013	674	388	256
Educational & Health Services	598	419	482	318	407	269
Leisure & Hospitality	32	22	142	94	15	10
Other Services	36	26	1,604	1,064	4,327	2,864
Public Administration	740,861	533,061	676,136	450,703	749,135	499,423
<b>TOTAL</b>	<b>\$2,736,559</b>	<b>\$1,955,931</b>	<b>\$1,201,556</b>	<b>\$801,150</b>	<b>\$967,976</b>	<b>\$645,119</b>

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

Source: Wyoming Department of Revenue

# SECTION IV

## *LODGING TAX COLLECTIONS*

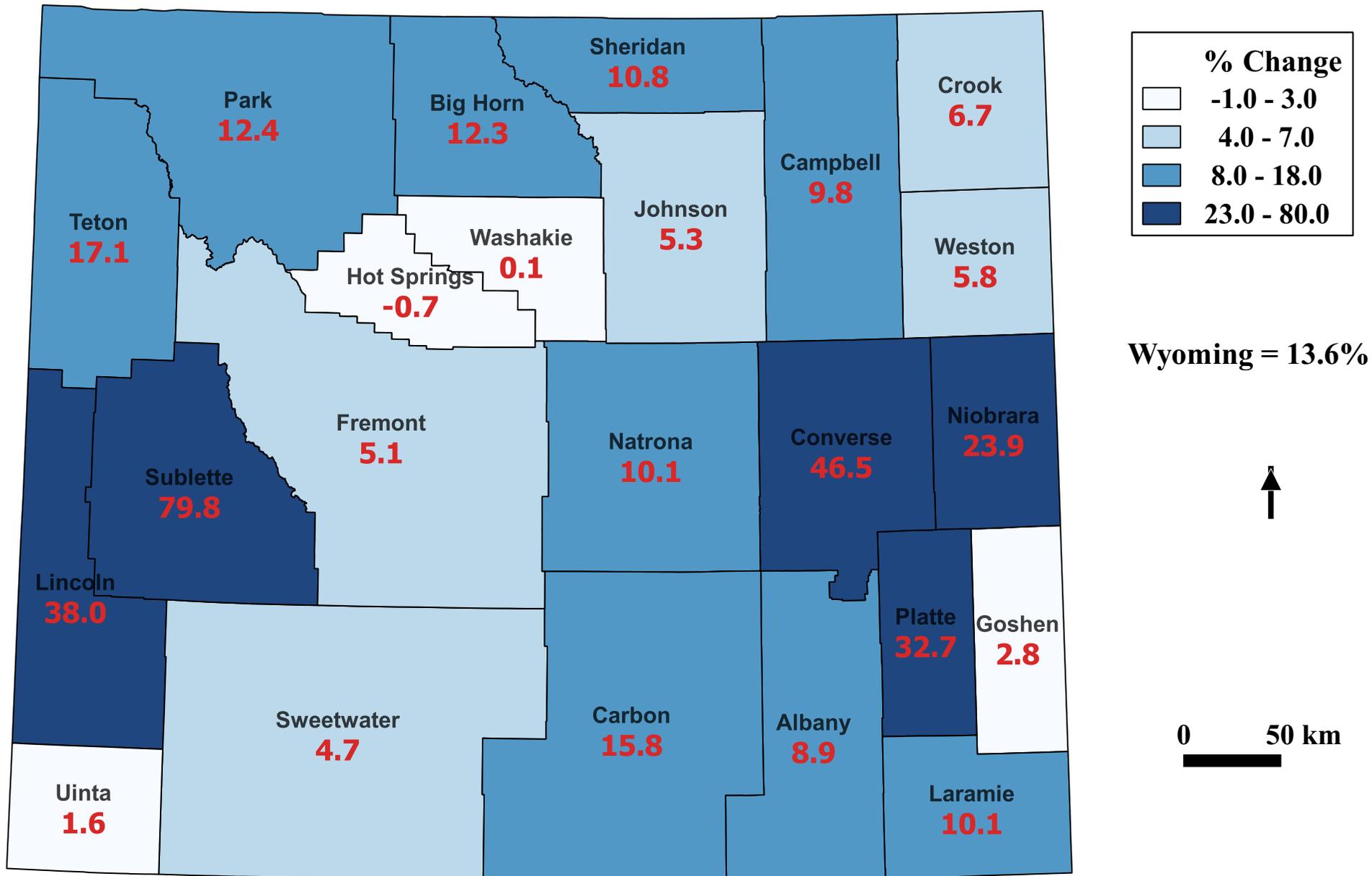


\* Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011.

Source: Wyoming Department of Revenue



# Percent Change in Lodging Tax Collections: FY2017 - FY2018



## SUMMARY OF LODGING TAX COLLECTIONS

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

Hot Springs was the only county that experienced decline (-0.7%) during the period.

The map in page 64 shows the percent change in lodging tax collections by county between fiscal years 2017 and 2018.

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

Area	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Albany County	\$62,661	\$66,378	\$60,768	\$54,702	\$58,087	\$63,280	\$53,662	\$73,975	\$68,535	\$81,511	\$75,168	\$77,286
Laramie	\$524,036	\$567,553	\$618,058	\$600,606	\$587,477	\$640,645	\$662,918	\$670,097	\$807,653	\$780,155	\$789,363	\$864,270
Rock River	\$223	\$711	\$544	\$526	\$461	\$357	\$427	\$212	\$221	\$387	\$479	\$278
TOTAL	\$586,921	\$634,643	\$679,370	\$655,833	\$646,025	\$704,281	\$717,006	\$744,284	\$876,409	\$862,053	\$865,009	\$941,833
Big Horn County	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Greybull	\$18,375	\$18,785	\$19,279	\$16,739	\$20,595	\$23,769	\$19,238	\$17,402	\$24,494	\$33,148	\$32,267	\$35,164
Lovell	\$6,709	\$4,985	\$7,483	\$6,708	\$7,115	\$7,743	\$7,305	\$7,796	\$8,339	\$8,343	\$6,990	\$8,917
TOTAL	\$25,084	\$23,770	\$26,762	\$23,447	\$27,710	\$31,512	\$26,543	\$25,198	\$32,833	\$41,492	\$39,257	\$44,081
Campbell County	NA	NA	-\$1,010	\$27,009	\$42,669	\$40,237	\$7,238	\$8,466	\$8,312	\$7,603	\$14,454	\$13,962
Gillette	NA	NA	\$125,202	\$364,672	\$391,632	\$366,710	\$364,803	\$430,708	\$651,048	\$472,872	\$329,551	\$353,363
Wright	NA	NA	\$6,835	\$23,675	\$33,816	\$57,195	\$59,721	\$66,586	\$76,349	\$52,654	\$40,576	\$54,815
TOTAL	NA	NA	\$131,027	\$415,355	\$468,117	\$464,142	\$431,762	\$505,759	\$735,708	\$533,130	\$384,580	\$422,140
Carbon County	\$48,184	\$51,389	\$63,782	\$64,634	\$76,678	\$74,755	\$77,980	\$78,511	\$164,037	\$255,032	\$276,081	\$309,463
Baggs	\$8,998	\$11,758	\$9,259	\$4,493	\$272	\$447	\$1,471	\$8,452	\$4,820	\$5,343	\$4,224	\$5,376
Elk Mountain	\$1,888	\$2,543	\$2,169	\$2,195	\$1,563	\$2,068	\$1,836	\$1,817	\$1,628	\$2,651	\$2,217	\$2,072
Dixon	\$0	\$0	\$3,055	\$2,281	\$1,982	\$3,163	\$2,816	\$3,426	\$1,919	\$2,398	\$1,657	\$1,713
Encampment	\$954	\$1,235	\$863	\$723	\$669	\$617	\$745	\$545	\$667	\$706	\$514	\$1,002
Medicine Bow	\$1,504	\$1,380	\$1,317	\$1,378	\$915	\$703	\$605	\$632	\$599	\$538	\$447	\$603
Rawlins	\$305,047	\$361,824	\$317,942	\$277,559	\$275,532	\$299,016	\$318,268	\$323,500	\$318,774	\$318,418	\$265,450	\$317,746
Riverside	\$1,515	\$1,712	\$1,688	\$1,765	\$2,068	\$2,236	\$2,254	\$2,793	\$2,788	\$3,232	\$3,003	\$3,130
Saratoga	\$36,993	\$40,333	\$31,986	\$22,206	\$20,456	\$43,011	\$65,072	\$100,079	\$21,770	\$23,227	\$25,498	\$29,551
Sinclair	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$405,084	\$472,174	\$432,059	\$377,234	\$380,133	\$426,017	\$471,047	\$519,755	\$517,003	\$611,546	\$579,091	\$670,657
Converse County	\$4,484	\$7,697	\$13,701	\$8,024	\$8,887	\$15,240	\$17,063	\$26,479	\$45,451	\$18,693	\$13,240	\$18,892
Douglas	\$159,723	\$197,526	\$184,532	\$141,266	\$153,744	\$253,168	\$271,060	\$297,341	\$320,419	\$212,049	\$159,144	\$236,352
Glenrock	\$3,878	\$3,530	\$6,300	\$6,072	\$4,063	\$4,940	\$5,020	\$4,955	\$5,777	\$4,077	\$4,375	\$3,763
TOTAL	\$168,085	\$208,753	\$204,533	\$155,361	\$166,694	\$273,349	\$293,143	\$328,774	\$371,647	\$234,819	\$176,759	\$259,007
Crook County	\$8,336	\$9,275	\$8,717	\$9,340	\$10,261	\$10,910	\$10,876	\$12,881	\$15,345	\$21,172	\$22,965	\$25,738
Moorcroft	\$6,603	\$6,984	\$7,919	\$5,059	\$5,371	\$4,436	\$4,322	\$5,202	\$7,259	\$7,866	\$5,891	\$4,922
Sundance	\$30,872	\$33,052	\$30,236	\$30,344	\$28,566	\$28,133	\$27,727	\$26,732	\$34,150	\$39,165	\$33,335	\$36,486
Hulett	\$4,491	\$8,446	\$11,262	\$12,915	\$12,535	\$13,312	\$14,411	\$18,336	\$18,141	\$19,922	\$18,362	\$18,744
Pine Haven	\$120	\$141	\$172	\$178	\$546	\$425	\$297	\$339	\$596	\$724	\$563	\$639
TOTAL	\$50,422	\$57,899	\$58,306	\$57,836	\$57,279	\$57,217	\$57,633	\$63,491	\$75,492	\$88,848	\$81,115	\$86,530
Fremont County	\$46,193	\$51,934	\$39,304	\$27,528	\$36,125	\$81,014	\$74,433	\$81,390	\$159,828	\$133,782	\$137,917	\$140,525
Dubois	\$30,832	\$34,020	\$33,913	\$33,081	\$32,080	\$61,520	\$58,661	\$63,188	\$68,446	\$86,149	\$109,538	\$143,280
Lander	\$58,079	\$71,691	\$71,285	\$73,822	\$82,619	\$163,001	\$169,523	\$167,075	\$173,737	\$184,739	\$173,423	\$179,830
Pavillion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$45
Shoshoni	\$2,839	\$3,157	\$4,261	\$2,740	\$4,479	\$8,243	\$7,250	\$4,834	\$5,874	\$3,441	\$5,093	\$3,612
Riverton	\$126,793	\$143,647	\$155,385	\$146,027	\$170,419	\$357,215	\$314,444	\$323,914	\$363,561	\$299,579	\$273,392	\$267,662
TOTAL	\$264,736	\$304,449	\$304,147	\$283,199	\$325,722	\$670,993	\$624,311	\$640,400	\$771,447	\$707,691	\$699,363	\$734,955

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

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

Area	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Goshen County	\$3,673	\$4,187	\$6,267	\$6,765	\$6,064	\$5,923	\$4,933	\$5,882	\$5,275	\$4,824	\$3,359	\$6,264
Fort Laramie	\$21	\$103	\$72	\$180	\$186	\$164	\$201	\$360	\$280	\$306	\$852	\$468
Lingle	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$30
Torrington	\$49,166	\$50,615	\$62,743	\$92,210	\$96,179	\$104,718	\$109,774	\$118,929	\$114,449	\$108,163	\$90,013	\$90,084
TOTAL	\$52,860	\$54,905	\$69,082	\$99,154	\$102,428	\$110,805	\$114,908	\$125,171	\$120,004	\$113,293	\$94,223	\$96,845
Hot Springs County	\$38,584	\$38,815	\$38,703	\$19,779	\$38,547	\$42,265	\$37,893	\$34,309	\$30,857	\$35,845	\$42,227	\$38,909
East Thermopolis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,991
Kirby	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$73
Thermopolis	\$122,153	\$132,407	\$134,552	\$62,491	\$129,075	\$131,887	\$127,038	\$124,699	\$143,971	\$142,730	\$139,991	\$135,945
TOTAL	\$160,737	\$171,222	\$173,255	\$82,269	\$167,622	\$174,151	\$164,931	\$159,008	\$174,827	\$178,576	\$182,218	\$180,918
Johnson County	\$34,826	\$28,609	\$27,863	\$43,719	\$46,537	\$52,773	\$48,004	\$71,467	\$89,945	\$88,819	\$76,894	\$66,054
Buffalo	\$91,733	\$106,190	\$98,859	\$93,799	\$103,800	\$121,616	\$112,506	\$101,670	\$137,056	\$115,591	\$116,009	\$136,283
Kaycee	\$2,253	\$2,343	\$2,403	\$2,185	\$2,406	\$1,975	\$2,089	\$1,262	\$1,444	\$1,284	\$1,289	\$2,241
TOTAL	\$128,812	\$137,142	\$129,125	\$139,703	\$152,743	\$176,363	\$162,599	\$174,398	\$228,446	\$205,694	\$194,192	\$204,579
Laramie County	\$54,626	\$80,627	\$59,457	\$72,853	\$84,749	\$76,872	\$182,204	\$238,588	\$335,773	\$309,869	\$244,128	\$273,797
Cheyenne	\$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	\$1,404,330	\$1,526,977	\$1,678,040
Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pine Bluffs	\$5,215	\$5,861	\$5,507	\$5,231	\$5,787	\$5,959	\$4,051	\$6,209	\$6,785	\$3,812	\$3,482	\$2,818
TOTAL	\$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	\$1,718,011	\$1,774,587	\$1,954,655
Lincoln County	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Afton	\$13,385	\$13,648	\$12,556	\$10,653	\$10,460	\$11,572	\$12,458	\$13,813	\$20,175	\$33,011	\$42,300	\$43,876
Cokeville	\$2,770	\$4,204	\$3,433	\$2,719	\$3,126	\$2,473	\$2,134	\$2,452	\$2,170	\$2,110	\$1,941	\$2,560
Diamondville	\$18,390	\$15,296	\$18,038	\$10,697	\$11,237	\$14,702	\$7,772	\$7,133	\$6,796	\$4,997	\$11,044	\$7,888
Kemmerer	\$11,358	\$23,881	\$27,370	\$69,524	\$96,476	\$95,462	\$58,218	\$86,388	\$69,848	\$69,005	\$60,472	\$105,379
TOTAL	\$45,902	\$57,029	\$61,397	\$93,593	\$121,299	\$124,208	\$80,582	\$109,786	\$98,989	\$109,123	\$115,757	\$159,702
Natrona County	\$98,071	\$118,348	\$96,924	\$53,938	\$81,593	\$104,236	\$98,192	\$81,629	\$28,467	\$74,797	\$33,090	\$43,461
Bar Nunn	\$2,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5
Casper	\$562,380	\$635,505	\$827,616	\$701,870	\$733,443	\$884,955	\$950,617	\$1,027,105	\$1,354,591	\$1,311,340	\$1,234,884	\$1,344,670
Edgerton	\$3,812	\$3,818	\$3,245	\$1,025	\$1,612	\$2,145	\$1,964	\$2,655	\$1,448	\$1,128	\$1,991	\$1,115
Evansville	\$181,317	\$251,286	\$245,033	\$186,192	\$188,403	\$213,550	\$237,853	\$237,884	\$308,957	\$263,587	\$222,855	\$253,609
Mills	\$8,027	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$31	\$41	\$47	\$123
TOTAL	\$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	\$1,650,893	\$1,492,867	\$1,642,983
Niobrara County	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lusk	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060	\$40,895	\$44,081	\$54,602
TOTAL	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060	\$40,895	\$44,081	\$54,602
Park County	\$483,065	\$528,024	\$587,071	\$620,301	\$627,199	\$680,975	\$771,753	\$820,792	\$810,235	\$946,829	\$1,162,925	\$1,492,862
Cody	\$730,539	\$808,075	\$842,096	\$811,991	\$924,486	\$959,711	\$956,904	\$1,038,842	\$1,174,012	\$1,263,851	\$1,288,648	\$1,298,130
Meeteetse	\$288	\$352	\$579	\$636	\$3,373	\$3,858	\$4,308	\$2,422	\$5,247	\$2,699	\$2,991	\$3,868
Powell	\$47,356	\$46,857	\$56,150	\$48,890	\$58,767	\$79,474	\$61,242	\$63,759	\$62,800	\$61,765	\$57,182	\$28,769
TOTAL	\$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	\$2,275,144	\$2,511,746	\$2,823,628

Note: NA = Not Applicable

Source: Wyoming Department of Revenue

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

<b>Area</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Platte County	NA	NA	NA	NA	NA	NA	NA	NA	\$406	\$4,163	\$2,321	\$6,640
Chugwater	NA	NA	NA	NA	NA	NA	NA	NA	\$1,339	\$3,453	\$2,267	\$2,452
Guernsey	\$6,147	\$6,637	\$8,545	\$3,288	\$7,307	\$9,756	\$9,075	\$10,556	\$18,788	\$16,331	\$14,285	\$29,620
Wheatland	NA	NA	NA	NA	NA	NA	NA	NA	\$42,785	\$116,284	\$114,160	\$134,601
Glendo	NA	NA	NA	NA	NA	NA	NA	NA	\$870	\$6,052	\$184	\$1,782
Hartville	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,672
<b>TOTAL</b>	<b>\$6,147</b>	<b>\$6,637</b>	<b>\$8,545</b>	<b>\$3,288</b>	<b>\$7,307</b>	<b>\$9,756</b>	<b>\$9,075</b>	<b>\$10,556</b>	<b>\$64,188</b>	<b>\$146,283</b>	<b>\$133,217</b>	<b>\$176,767</b>
Sheridan County	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sheridan	\$552,138	\$592,804	\$558,886	\$519,447	\$484,797	\$502,316	\$540,502	\$577,191	\$676,771	\$635,747	\$576,592	\$638,757
<b>TOTAL</b>	<b>\$552,138</b>	<b>\$592,804</b>	<b>\$558,886</b>	<b>\$519,447</b>	<b>\$484,797</b>	<b>\$502,316</b>	<b>\$540,502</b>	<b>\$577,191</b>	<b>\$676,771</b>	<b>\$635,747</b>	<b>\$576,592</b>	<b>\$638,757</b>
Sublette County	\$31,136	\$28,206	\$26,918	\$3,757	\$298	NA	NA	NA	NA	NA	NA	NA
Big Piney	\$9,455	\$8,396	\$9,149	\$224	NA	NA	NA	NA	NA	NA	NA	NA
Marbleton	\$19,244	\$19,028	\$12,516	\$1,157	NA	NA	NA	NA	NA	NA	NA	NA
Pinedale	\$196,489	\$213,774	\$214,222	\$24,623	\$69,759	\$199,267	\$143,377	\$169,394	\$168,867	\$153,793	\$170,609	\$306,765
<b>TOTAL</b>	<b>\$256,324</b>	<b>\$269,404</b>	<b>\$262,806</b>	<b>\$29,761</b>	<b>\$70,056</b>	<b>\$199,267</b>	<b>\$143,377</b>	<b>\$169,394</b>	<b>\$168,867</b>	<b>\$153,793</b>	<b>\$170,609</b>	<b>\$306,765</b>
Sweetwater County	\$58,535	\$66,381	\$59,926	\$29,751	\$33,503	\$48,821	\$39,390	\$42,835	\$41,681	\$60,706	\$44,164	\$56,947
Granger	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9
Green River	\$46,786	\$57,052	\$68,126	\$60,608	\$65,484	\$75,378	\$75,498	\$80,739	\$101,744	\$129,270	\$119,513	\$123,017
Rock Springs	\$581,963	\$615,355	\$572,909	\$422,411	\$419,386	\$523,078	\$510,018	\$500,880	\$554,965	\$768,924	\$685,492	\$706,517
Wamsutter	\$3,853	\$3,414	\$3,270	\$3,281	\$2,213	\$2,788	\$1,597	\$2,017	\$3,003	\$2,107	\$2,000	\$4,805
<b>TOTAL</b>	<b>\$691,137</b>	<b>\$742,202</b>	<b>\$704,231</b>	<b>\$516,051</b>	<b>\$520,586</b>	<b>\$650,065</b>	<b>\$626,502</b>	<b>\$626,472</b>	<b>\$701,393</b>	<b>\$961,007</b>	<b>\$851,169</b>	<b>\$891,296</b>
Teton County	NA	NA	NA	NA	\$16,671	\$1,737,181	\$1,801,149	\$1,942,656	\$2,177,646	\$2,356,573	\$2,529,814	\$2,927,126
Jackson	NA	NA	NA	NA	\$18,822	\$1,321,701	\$1,397,407	\$1,553,479	\$1,888,708	\$2,105,553	\$2,318,575	\$2,739,737
Teton Village	NA	NA	NA	NA	\$0	\$913,370	\$1,029,343	\$1,115,953	\$1,307,857	\$1,426,838	\$1,502,690	\$1,765,282
Grand Targhee	NA	NA	NA	NA	NA	NA	NA	NA	\$3,526	\$46,075	\$44,514	\$56,721
<b>TOTAL</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>\$35,493</b>	<b>\$3,972,252</b>	<b>\$4,227,899</b>	<b>\$4,612,088</b>	<b>\$5,377,737</b>	<b>\$5,935,040</b>	<b>\$6,395,594</b>	<b>\$7,488,866</b>
Uinta County	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Evanston	\$282,145	\$336,814	\$292,917	\$231,595	\$232,240	\$283,877	\$248,731	\$254,171	\$280,010	\$287,462	\$255,529	\$259,738
<b>TOTAL</b>	<b>\$282,145</b>	<b>\$336,814</b>	<b>\$292,917</b>	<b>\$231,595</b>	<b>\$232,240</b>	<b>\$283,877</b>	<b>\$248,731</b>	<b>\$254,171</b>	<b>\$280,010</b>	<b>\$287,462</b>	<b>\$255,529</b>	<b>\$259,738</b>
Washakie County	\$647	\$2,540	\$6,129	\$5,515	\$9,399	\$9,272	\$7,910	\$13,467	\$18,758	\$14,117	\$15,299	\$18,602
Ten Sleep	\$2,312	\$4,670	\$4,254	\$5,403	\$5,981	\$7,294	\$8,944	\$9,620	\$11,064	\$8,556	\$9,122	\$10,248
Worland	\$38,574	\$74,783	\$76,913	\$74,820	\$75,383	\$97,119	\$75,954	\$83,841	\$89,116	\$81,114	\$77,797	\$73,504
<b>TOTAL</b>	<b>\$41,533</b>	<b>\$81,993</b>	<b>\$87,296</b>	<b>\$85,738</b>	<b>\$90,763</b>	<b>\$113,685</b>	<b>\$92,809</b>	<b>\$106,928</b>	<b>\$118,937</b>	<b>\$103,787</b>	<b>\$102,218</b>	<b>\$102,354</b>
Weston County	\$36,124	\$36,964	\$35,601	\$33,512	\$32,559	\$34,111	\$34,861	\$32,817	\$41,329	\$38,290	\$29,030	\$29,485
Newcastle	\$24,347	\$28,906	\$27,041	\$25,489	\$26,749	\$28,195	\$30,369	\$32,290	\$31,933	\$35,192	\$32,015	\$36,164
Upton	\$4,087	\$4,814	\$8,631	\$5,734	\$2,366	\$2,967	\$3,138	\$2,593	\$2,157	\$5,021	\$1,548	\$581
<b>TOTAL</b>	<b>\$64,559</b>	<b>\$70,684</b>	<b>\$71,274</b>	<b>\$64,735</b>	<b>\$61,674</b>	<b>\$65,273</b>	<b>\$68,368</b>	<b>\$67,700</b>	<b>\$75,419</b>	<b>\$78,503</b>	<b>\$62,594</b>	<b>\$66,229</b>
<b>GRAND TOTAL</b>	<b>\$6,843,052</b>	<b>\$7,825,924</b>	<b>\$8,050,481</b>	<b>\$7,426,857</b>	<b>\$8,174,127</b>	<b>\$13,358,561</b>	<b>\$13,649,585</b>	<b>\$14,810,570</b>	<b>\$17,225,839</b>	<b>\$17,672,829</b>	<b>\$17,782,368</b>	<b>\$20,207,888</b>

Note: NA = Not Applicable  
 Source: 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/>