

WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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PREFACE

The 2021 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. 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 2019-2021, 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 2010-2021. The data were provided by the Wyoming Department of Revenue, and were compiled for publication by the Economic Analysis Division.

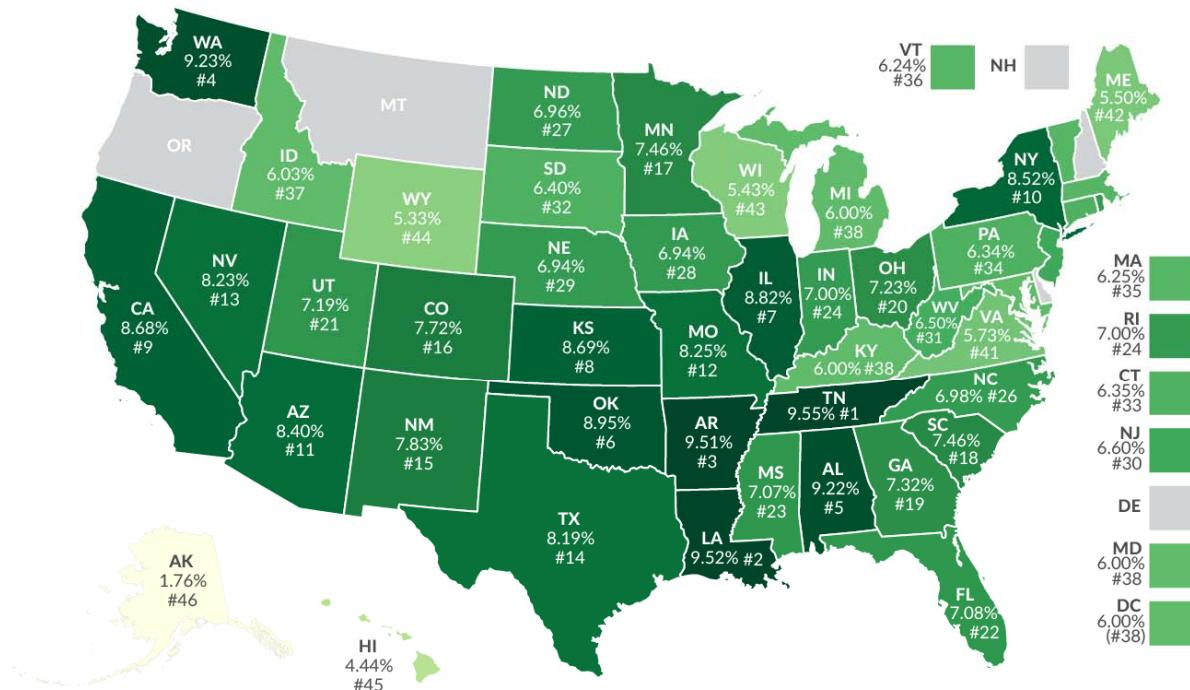
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Tax Rate Comparison

How High are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2021



Notes: City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate. The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Sources: Sales Tax Clearinghouse; Tax Foundation calculations; State Revenue Department websites

Combined State & Average Local Sales Tax Rates



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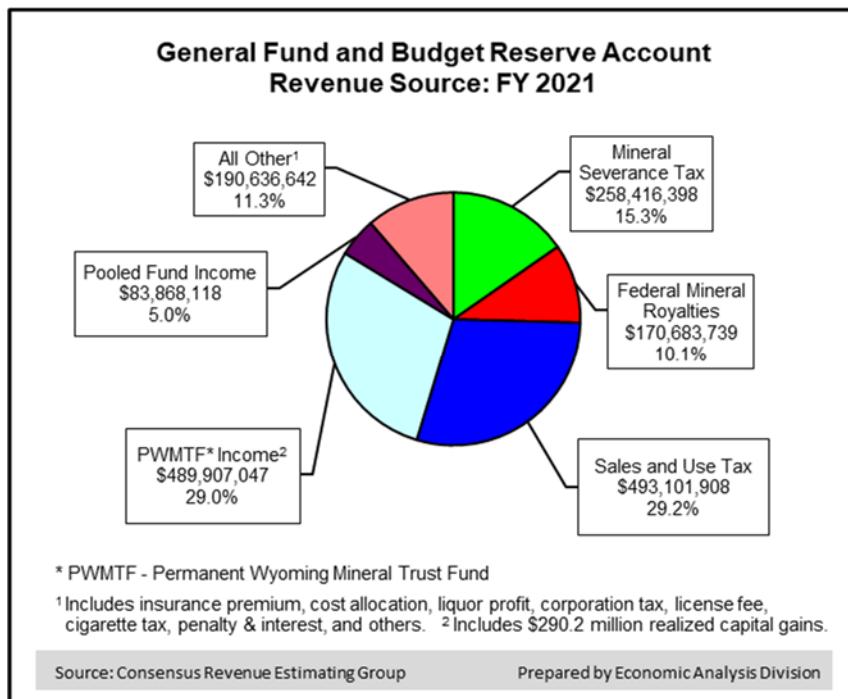
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INTRODUCTION

Sales and use tax collections are the two principal revenue sources for state and local governments in Wyoming. These two revenue sources, when tabulated over time, also provide a valuable indication of economic activity at the state and county levels.



Lodging tax collections provide revenue to State Tourism Office, 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 2017 North American Industry Classification System (NAICS), developed by the Federal Office of Management and Budget. Under this system, a business is classified by its primary activity, which is determined by the principal product, or group of products that are produced, distributed, and/or services rendered. Each NAICS sector classification is briefly described in the glossary on page 70.

SALES TAX

Wyoming has implemented a sales and use tax since 1935. The revenue from this tax is shared between the state and local governments within the county-of-origin. Since the inception of the sales and use tax, the distribution shares to the state and county-of-origin have changed several times. Currently, the state-imposed sales tax rate is 4 percent, and the breakdown of the distribution is 69 percent goes to the state and 31 percent to county-of-origin. This current formula was put in place in fiscal year 2005.

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 the 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, 2021, 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 the decennial census 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 or the specific purpose option. 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, 2021, Albany, Carbon, Hot Springs, Johnson, Laramie, Platte, Sheridan, Teton, and Weston counties imposed a 1 percent specific purpose option 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, 2021, 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 one year to another. 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 2010 through 2021.

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 when 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 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 rate and allocation, as mentioned earlier in the sales tax description, applies for use tax as well. Again, for legitimate comparisons from one year to 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 2010 through 2021.

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. A list of counties and municipalities that levy a lodging tax are on page 9.

As of January 1, 2021, Albany, Crook, Fremont, Goshen, Hot Springs, Laramie, Natrona, Park, Sheridan, Sweetwater, Washakie, and Weston counties, Kemmerer city in Lincoln County, and Pinedale town in Sublette County imposed a 4 percent lodging tax. Converse and Platte counties, Greybull and Lovell towns in Big Horn County, Afton town in Lincoln County, Lusk town in Niobrara County, and Evanston city in Uinta County imposed a 3 percent. The rest of the counties, Big Horn, Campbell, Carbon, Johnson, Lincoln, Niobrara, Sublette, Teton, and Uinta imposed a 2 percent lodging tax.

Effective January 1, 2021, a statewide lodging assessment is imposed on sales of lodging services at the rate of three percent (3%), and the collections are distributed to Wyoming tourism account and Wyoming tourism reserve account. In addition, another two percent (2%) is also imposed at county areas and towns where there were no local lodging tax as of January 1, 2021, and these counties include Big Horn, Lincoln, Niobrara, Sublette, and Uinta. For consistency and comparison purpose, the newly imposed lodging taxes are displayed in a separate table on page 69.

STATE OF WYOMING
GENERAL FUND AND BUDGET RESERVE ACCOUNT REVENUE
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

REVENUE SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY20 to FY21
MINERAL SEVERANCE TAX*	\$294,607,743	\$323,421,333	\$435,740,689	\$314,852,603	\$258,416,398	-17.9
FEDERAL MINERAL ROYALTIES	\$253,465,265	\$215,632,223	\$246,624,758	\$184,286,008	\$170,683,739	-7.4
SALES AND USE TAX	\$407,315,824	\$480,044,281	\$518,521,625	\$487,232,525	\$493,101,908	1.2
INCOME-PWMTF**	\$298,790,011	\$447,649,918	\$365,081,260	\$243,286,175	\$489,907,047	101.4
INCOME-POOLED FUND	\$85,972,480	\$79,025,043	\$86,659,646	\$78,585,082	\$83,868,118	6.7
CHARGES-SALES & SERVICES	\$54,609,497	\$50,274,592	\$51,776,908	\$62,288,592	\$63,009,935	1.2
FRANCHISE TAX	\$34,792,975	\$34,728,071	\$37,470,505	\$39,560,299	\$48,446,992	22.5
CIGARETTE TAX	\$14,696,365	\$14,144,100	\$13,834,653	\$13,325,367	\$13,028,108	-2.2
PENALTIES & INTEREST	\$4,441,920	\$3,795,537	\$5,111,037	\$4,570,357	\$4,883,799	6.9
ALL OTHER***	\$105,414,785	\$107,273,005	\$44,460,733	\$51,108,135	\$61,267,808	19.9
TOTAL REVENUE	\$1,554,106,865	\$1,755,988,103	\$1,805,281,814	\$1,479,095,143	\$1,686,613,852	14.0

* Includes taxes from the 1% of severance tax rate directly deposited in the general fund for part of FY 2016 and for FY 2019 and FY 2020.

** PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts (\$95.2 million in FY 2018 and \$101.9 million in FY 2021) 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 Royalties from the Highway Fund.

Source: Wyoming Auditor's Office

Wyoming Sales, Use, and Lodging Tax Rates by County
 (effective January 1, 2021)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Local Government	Statewide Lodging Tax	Lodging Tax Rate	Total Tax Rate
Albany	4%	1%	1%		6%	Albany	3%	4%	13%
Big Horn	4%	1%			5%	Big Horn	3%	2%	10%
Campbell	4%	1%			5%	Lovell	3%	3%	11%
Carbon	4%	1%	1%		6%	Greybull	3%	3%	11%
Converse	4%	1%			5%	Campbell	3%	2%	10%
Crook	4%	1%			5%	Carbon	3%	2%	11%
Fremont	4%	1%			5%	Converse	3%	3%	11%
Goshen	4%	1%		0.25%	5.25%	Crook	3%	4%	12%
Hot Springs	4%	1%	1%		6%	Fremont	3%	4%	12%
Johnson	4%	1%	1%		6%	Goshen	3%	4%	12.25%
Laramie	4%	1%	1%		6%	Hot Springs	3%	4%	13%
Lincoln	4%	1%			5%	Johnson	3%	2%	11%
Natrona	4%	1%			5%	Laramie	3%	4%	13%
Niobrara	4%	1%			5%	Lincoln	3%	2%	10%
Park	4%				4%	Afton	3%	3%	11%
Platte	4%	1%	1%		6%	Kemmerer	3%	4%	12%
Sheridan	4%	1%	1%			Natrona	3%	4%	12%
Sublette	4%				4%	Niobrara	3%	2%	10%
Sweetwater	4%	1%			5%	Lusk	3%	3%	11%
Teton**	4%	1%	1%		6%	Park	3%	4%	11%
Uinta	4%	1%			5%	Platte	3%	3%	12%
Washakie	4%	1%			5%	Sheridan	3%	4%	13%
Weston	4%	1%	1%		6%	Sublette	3%	2%	9%
						Pinedale	3%	4%	11%
						Sweetwater	3%	4%	12%
						Teton*	3%	2%	11%
						Uinta	3%	2%	10%
						Evanston	3%	3%	11%
						Washakie	3%	4%	12%
						Weston	3%	4%	13%

* 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.

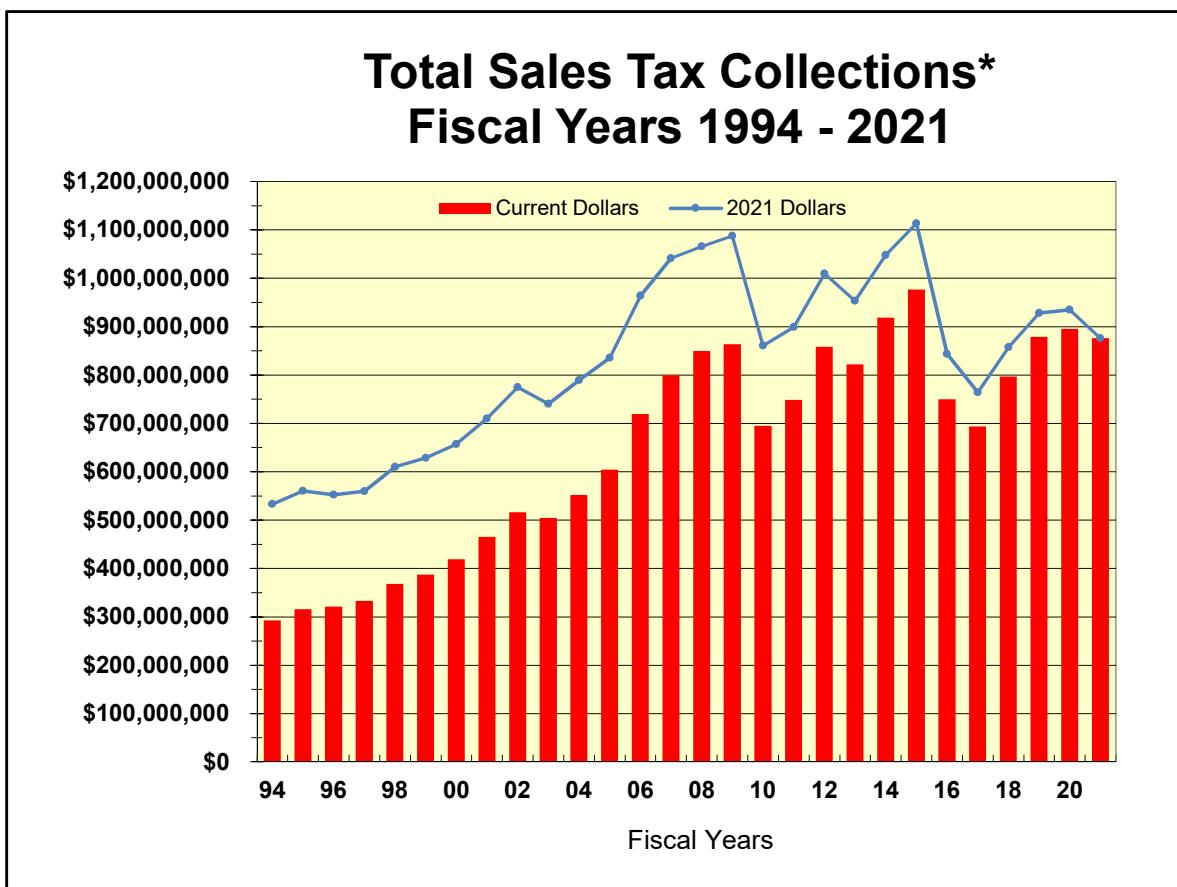
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

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.
39. Sales of equipment by telecommunication and internet providers used to provide broadband internet service in an unserved area.

SECTION I

SALES TAX COLLECTIONS

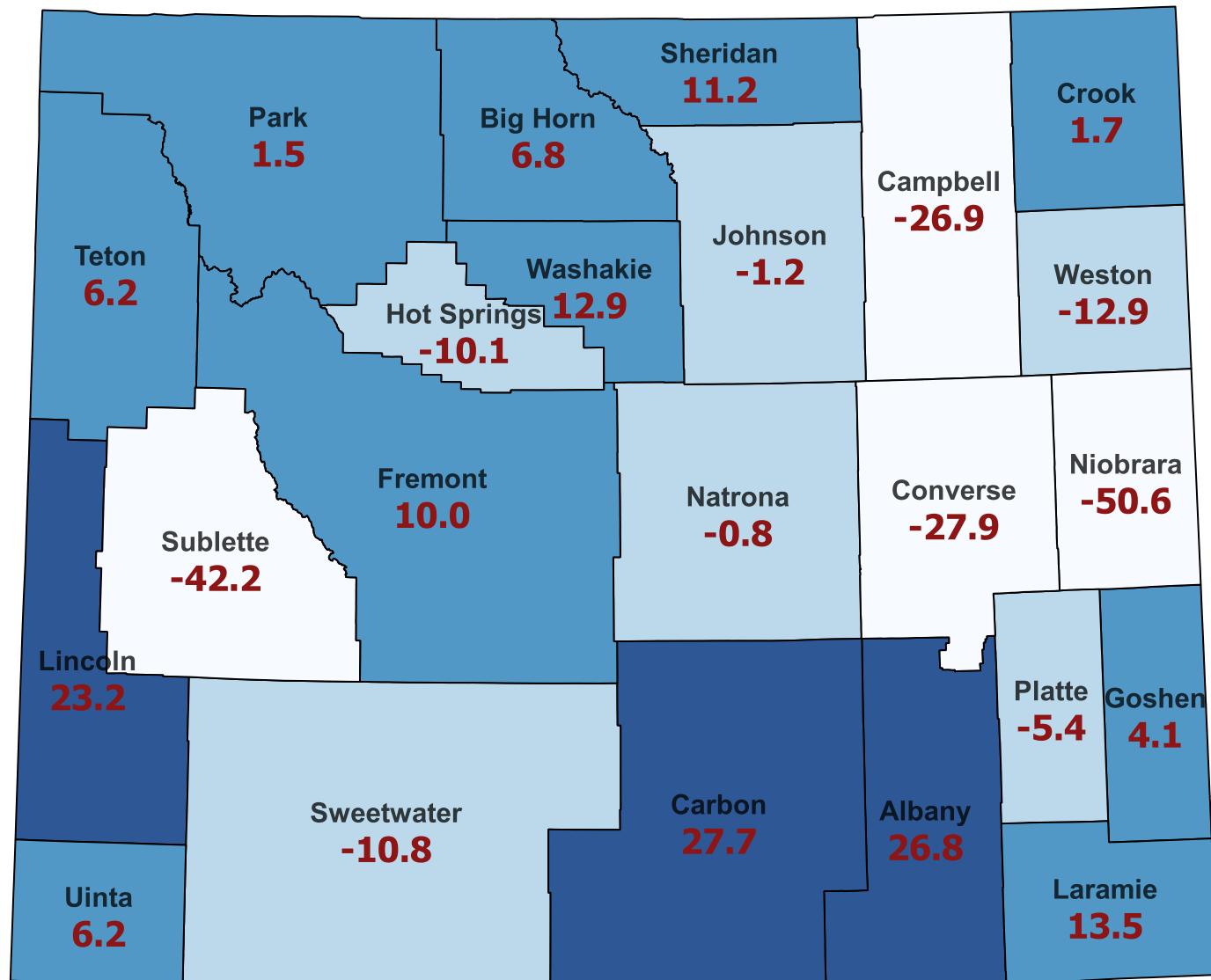


* Includes state sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

Percent Change in Sales Tax Collections: FY2020 - FY2021

Wyoming = -3.6%

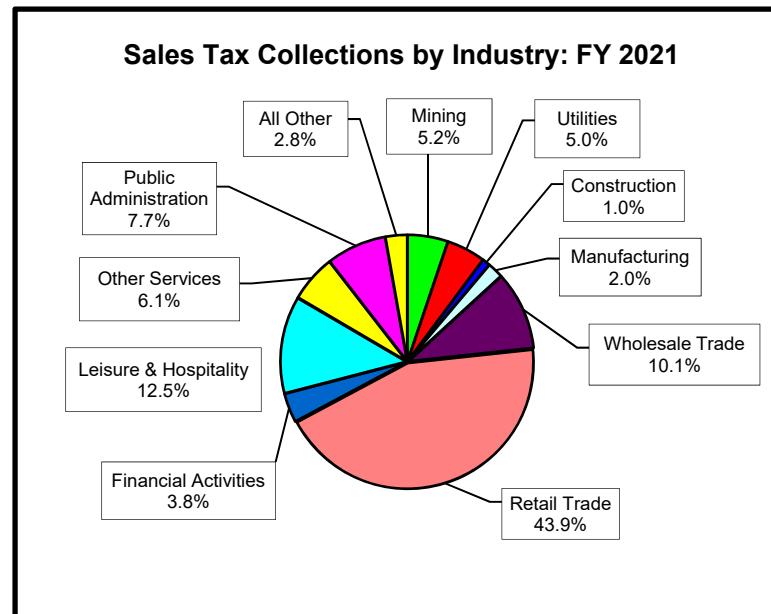


Source: Wyoming Department of Revenue

SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2021 (FY21), \$876.2 million, decreased 2.1 percent from the previous year. The annual growth rate for the state-imposed 4% sales tax collections was -3.6 percent, compared to the 2.0 percent growth recorded in fiscal year 2020 (FY20). The annual decrease in sales tax collections for FY21 was heavily attributed to the Coronavirus pandemic. However, the overall U.S. economic rebound was quicker than anticipated because of federal stimulus, monetary policy, and the success in the deployment of vaccination, and the reopening of the economy caused strong demand for travel and tourism related services and retail goods. In addition, boost in wind power construction projects and inflation factors in many consumption items also aided the sales tax collections.

As a result, the total decline of 3.6 percent was much better than expectation. 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.



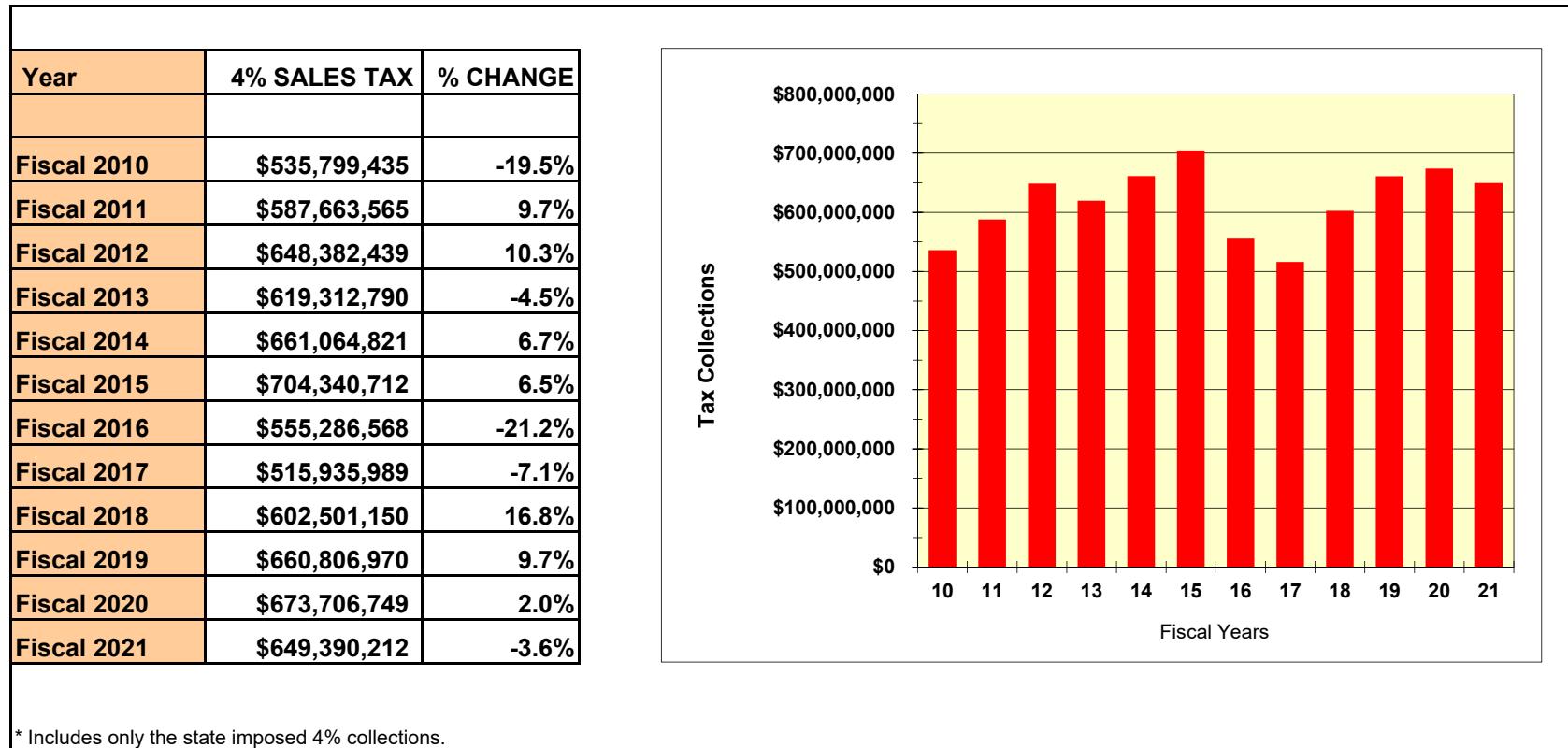
Ten of the major NAICS industrial sectors experienced annual declines in sales tax collections. The mining industry contracted the most, -58.1 percent, due to reduced sales of equipment, supplies, and services from energy exploration and production activities. Other industries that are closely related to energy operation such as construction, manufacturing, transportation, as well as financial activities (mostly from auto/machinery/equipment leasing) also experienced sizable declines, ranging from -12.1 percent to -29.7 percent. 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. The retail trade industry, the largest in terms of sales tax contribution, increased 5.9 percent in a year-over-year comparison. Sales and use taxes from electronic shopping and mail order houses - a sub-sector of retail trade grew 31.0 percent between FY 2020 and FY 2021. Public administration (reflects taxes from automobile sales) demonstrated a strong annual increase of 16.6 percent. Attributing to wind power projects, the wholesale trade and other services sectors experienced growth rate of 26.7 percent and 24.4 percent, respectively.

Across the state, more counties realized increases rather than declines in FY 2021 compared to a year ago. Carbon and Albany counties experienced the largest growth, 27.7 and 26.8 percent, respectively, followed by Lincoln (23.2%), Laramie (13.5%), Washakie (12.9%), Sheridan (11.2%), and Fremont (10.0%). These increases were mainly attributed to either a wind farm development or having a smaller proportion of energy operation in their economies. Sales and use taxes were down substantially in Niobrara (-50.6%), Sublette (-42.2%), Converse (-27.9%) and Campbell (-26.9%) counties because of dwindling mineral drilling and pipeline construction activities.

STATE SALES TAX COLLECTIONS*

FISCAL YEAR 2010 THROUGH FISCAL YEAR 2021



Source: Wyoming Department of Revenue

TOTAL SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY 2019		FY 2020		FY 2021		% Chge FY20 to FY21	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$31,628,826	\$21,019,209	\$33,730,428	\$22,414,395	\$42,740,049	\$28,415,565	26.7	26.8
BIG HORN	\$8,685,175	\$6,935,661	\$8,393,074	\$6,702,302	\$8,961,157	\$7,155,088	6.8	6.8
CAMPBELL	\$127,994,988	\$102,284,868	\$131,780,618	\$105,294,775	\$96,350,606	\$76,980,689	-26.9	-26.9
CARBON	\$22,777,107	\$16,715,092	\$35,096,458	\$24,925,036	\$47,850,041	\$31,819,001	36.3	27.7
CONVERSE	\$71,489,896	\$57,123,027	\$80,484,599	\$64,306,275	\$57,983,066	\$46,348,582	-28.0	-27.9
CROOK	\$6,879,025	\$4,571,988	\$7,755,094	\$5,443,163	\$7,147,530	\$5,537,322	-7.8	1.7
FREMONT	\$30,053,357	\$24,008,269	\$31,893,631	\$25,477,440	\$35,614,643	\$28,018,521	11.7	10.0
GOSHEN	\$7,702,901	\$5,853,367	\$9,052,606	\$6,880,336	\$9,427,685	\$7,164,902	4.1	4.1
HOT SPRINGS	\$5,907,889	\$3,926,337	\$6,397,428	\$4,251,826	\$5,754,983	\$3,821,676	-10.0	-10.1
JOHNSON	\$12,437,265	\$9,706,460	\$11,894,266	\$7,918,018	\$11,767,935	\$7,825,890	-1.1	-1.2
LARAMIE	\$134,992,923	\$89,757,573	\$136,030,501	\$90,431,168	\$154,372,076	\$102,651,772	13.5	13.5
LINCOLN	\$18,265,272	\$14,587,962	\$17,609,071	\$14,062,925	\$21,686,720	\$17,318,996	23.2	23.2
NATRONA	\$100,820,051	\$80,534,728	\$98,393,864	\$78,595,304	\$97,600,800	\$77,971,707	-0.8	-0.8
NIOBKRARA	\$3,737,136	\$2,483,573	\$5,353,408	\$3,558,572	\$2,455,987	\$1,759,065	-54.1	-50.6
PARK	\$33,837,175	\$27,777,860	\$30,194,754	\$30,183,852	\$30,656,648	\$30,650,035	1.5	1.5
PLATTE	\$12,175,628	\$8,090,095	\$10,887,238	\$7,234,484	\$10,301,078	\$6,842,572	-5.4	-5.4
SHERIDAN	\$33,042,932	\$21,961,060	\$34,988,047	\$23,255,713	\$38,897,979	\$25,855,617	11.2	11.2
SUBLETTE	\$31,015,569	\$31,015,569	\$21,362,430	\$21,362,430	\$12,343,560	\$12,343,560	-42.2	-42.2
SWEETWATER	\$64,330,501	\$51,341,957	\$58,714,241	\$46,898,927	\$52,400,553	\$41,820,285	-10.8	-10.8
TETON	\$90,793,592	\$58,200,354	\$92,543,065	\$59,493,272	\$98,253,103	\$63,190,279	6.2	6.2
UINTA	\$17,236,224	\$13,768,000	\$18,197,053	\$14,536,350	\$19,329,280	\$15,438,937	6.2	6.2
WASHAKIE	\$6,102,798	\$4,873,560	\$6,469,175	\$5,166,470	\$7,303,491	\$5,831,101	12.9	12.9
WESTON	\$6,425,046	\$4,270,401	\$7,992,537	\$5,313,716	\$6,966,404	\$4,629,051	-12.8	-12.9
WYOMING	\$878,331,276	\$660,806,970	\$895,213,584	\$673,706,749	\$876,165,374	\$649,390,212	-2.1	-3.6

Source: Wyoming Auditor's Office

WYOMING SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	289,449	215,384	335,094	248,869	317,773	237,141
Mining	125,071,852	100,509,510	111,484,963	89,245,658	45,284,343	35,685,731
Utilities	44,170,868	32,898,697	39,195,998	29,279,558	43,872,185	32,588,897
Construction	10,144,872	7,595,640	9,674,243	7,360,777	8,692,438	6,468,038
Manufacturing	25,886,586	20,274,471	25,271,725	19,321,796	17,774,083	13,582,710
Wholesale Trade	67,688,349	52,442,075	67,847,445	51,712,650	88,502,055	65,531,902
Retail Trade	322,529,122	239,706,946	361,356,368	269,674,598	384,625,777	285,497,028
Transportation & Warehousing	1,689,957	1,220,972	1,496,549	1,088,827	1,203,020	900,595
Information	16,085,689	11,964,830	17,577,214	13,098,393	15,948,260	11,845,598
Financial Activities	39,053,893	29,264,817	44,580,080	33,599,825	32,889,182	24,427,062
Professional & Business Services	6,363,893	4,695,544	6,611,917	4,899,966	6,588,627	4,839,163
Educational & Health Services	565,908	398,604	576,475	405,657	372,820	269,381
Leisure & Hospitality	114,819,696	80,825,094	110,368,984	78,577,195	109,390,711	77,357,313
Other Services	43,544,715	33,232,736	41,214,472	31,563,115	53,143,714	39,275,567
Public Administration	60,426,428	45,561,651	57,622,056	43,629,864	67,560,388	50,884,085
TOTAL	\$878,331,276	\$660,806,970	\$895,213,584	\$673,706,749	\$876,165,374	\$649,390,212

ALBANY COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	29,696	19,732	57,034	37,817	34,075	22,663
Mining	598,229	397,737	541,500	359,371	352,173	233,619
Utilities	1,571,337	1,046,495	1,507,097	1,003,717	1,485,547	988,626
Construction	192,703	128,102	233,179	154,858	230,623	152,975
Manufacturing	267,946	177,790	342,284	227,243	406,859	269,874
Wholesale Trade	1,552,053	1,030,591	1,249,472	828,975	1,356,169	899,839
Retail Trade	14,778,142	9,821,592	17,602,906	11,699,764	21,722,323	14,442,800
Transportation & Warehousing	50,986	33,808	50,954	33,777	37,932	25,100
Information	830,811	552,275	873,731	581,083	827,543	550,388
Financial Activities	812,725	538,968	854,195	566,814	846,287	561,725
Professional & Business Services	622,521	414,275	560,212	372,462	464,788	308,874
Educational & Health Services	327,956	218,452	341,247	227,355	130,355	86,795
Leisure & Hospitality	5,805,266	3,850,369	5,517,203	3,658,763	5,935,427	3,936,366
Other Services	1,177,737	781,919	1,299,533	862,504	5,353,358	3,564,890
Public Administration	3,010,717	2,007,105	2,699,880	1,799,892	3,556,591	2,371,030
TOTAL	\$31,628,826	\$21,019,209	\$33,730,428	\$22,414,395	\$42,740,049	\$28,415,565

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,952	2,356	3,233	2,578	3,233	2,586
Mining	526,562	420,837	434,360	347,069	224,727	179,536
Utilities	1,446,087	1,155,721	1,306,740	1,044,326	1,297,496	1,037,016
Construction	166,092	132,684	79,933	63,821	115,801	92,434
Manufacturing	230,247	183,871	167,120	133,422	209,655	167,359
Wholesale Trade	875,468	698,306	818,268	652,716	845,144	674,277
Retail Trade	2,922,735	2,333,534	3,137,140	2,504,818	3,756,584	2,998,713
Transportation & Warehousing	10,796	8,604	11,279	8,982	9,998	7,963
Information	242,921	193,777	258,643	206,515	229,138	182,914
Financial Activities	382,164	304,644	403,386	321,665	422,220	336,612
Professional & Business Services	74,870	59,704	78,884	62,900	76,844	61,277
Educational & Health Services	236	188	1,868	1,490	1,672	1,332
Leisure & Hospitality	608,936	485,891	571,596	456,131	582,980	465,014
Other Services	306,355	244,563	335,372	267,687	267,302	213,387
Public Administration	888,755	710,983	785,253	628,183	918,363	734,668
TOTAL	\$8,685,175	\$6,935,661	\$8,393,074	\$6,702,302	\$8,961,157	\$7,155,088

CAMPBELL COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,154	21,689	26,052	20,796	31,674	25,284
Mining	34,651,342	27,699,640	36,225,701	28,959,528	17,123,386	13,685,731
Utilities	2,837,293	2,268,985	2,687,412	2,149,087	2,518,033	2,013,749
Construction	1,331,481	1,062,706	1,241,757	991,366	788,238	629,033
Manufacturing	7,807,347	6,240,939	6,065,179	4,846,867	4,203,532	3,358,852
Wholesale Trade	19,180,170	15,335,485	15,398,148	12,295,207	9,853,862	7,871,346
Retail Trade	32,320,400	25,817,410	37,299,139	29,796,354	34,967,515	27,934,509
Transportation & Warehousing	216,883	173,368	171,881	137,272	81,415	65,020
Information	1,283,459	1,025,241	1,424,822	1,138,230	1,330,804	1,063,122
Financial Activities	4,758,311	3,799,323	8,361,121	6,681,398	5,680,227	4,538,003
Professional & Business Services	770,043	614,599	779,934	622,184	630,668	503,304
Educational & Health Services	6,493	5,177	9,249	7,378	7,608	6,065
Leisure & Hospitality	6,104,475	4,869,631	6,120,306	4,883,804	5,944,639	4,744,289
Other Services	9,888,880	7,902,049	8,812,650	7,040,698	5,544,416	4,427,923
Public Administration	6,811,257	5,448,627	7,157,268	5,724,607	7,644,587	6,114,459
TOTAL	\$127,994,988	\$102,284,868	\$131,780,618	\$105,294,775	\$96,350,606	\$76,980,689

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,083	2,768	4,163	3,203	6,519	4,308
Mining	2,383,666	1,774,869	1,759,324	1,299,176	857,382	571,043
Utilities	1,197,517	898,357	1,436,230	1,006,899	1,502,999	1,000,643
Construction	203,897	149,306	411,012	296,917	423,413	281,485
Manufacturing	607,399	426,803	802,117	596,360	653,184	434,653
Wholesale Trade	1,766,141	1,289,343	10,694,965	7,370,683	15,820,566	10,543,685
Retail Trade	7,114,403	5,272,776	10,733,896	7,655,262	12,079,392	8,036,333
Transportation & Warehousing	35,289	25,356	40,535	29,822	25,232	16,928
Information	463,477	345,249	503,862	355,778	453,374	301,494
Financial Activities	1,732,828	1,256,726	1,625,164	1,155,374	332,475	176,064
Professional & Business Services	84,891	60,451	94,473	67,697	165,362	109,888
Educational & Health Services	3,228	2,430	3,194	2,273	3,269	2,170
Leisure & Hospitality	4,013,023	2,864,043	3,732,668	2,768,535	4,131,096	2,745,665
Other Services	1,316,605	965,264	1,296,515	921,085	9,307,689	6,202,602
Public Administration	1,850,660	1,381,351	1,958,340	1,395,971	2,088,091	1,392,042
TOTAL	\$22,777,107	\$16,715,092	\$35,096,458	\$24,925,036	\$47,850,041	\$31,819,001

CONVERSE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10,657	8,499	10,724	8,538	12,948	10,306
Mining	30,110,405	24,066,217	36,149,050	28,894,285	10,238,984	8,182,791
Utilities	795,447	636,197	1,221,062	976,658	1,221,160	976,741
Construction	1,315,319	1,050,154	1,269,224	1,013,086	589,244	470,129
Manufacturing	3,649,631	2,916,523	3,309,666	2,644,897	1,759,186	1,405,881
Wholesale Trade	7,096,331	5,669,718	7,445,558	5,949,167	19,103,750	15,278,863
Retail Trade	15,283,541	12,207,597	16,656,524	13,299,185	10,387,495	8,297,936
Transportation & Warehousing	62,103	49,598	49,487	39,483	23,682	18,889
Information	336,974	269,189	370,586	296,058	340,844	272,258
Financial Activities	4,737,215	3,783,450	5,579,373	4,455,973	2,382,080	1,902,400
Professional & Business Services	206,083	164,397	250,991	200,349	150,409	120,103
Educational & Health Services	6,815	5,435	9,131	7,286	4,291	3,426
Leisure & Hospitality	1,760,606	1,404,549	1,774,476	1,415,137	1,305,037	1,040,731
Other Services	4,144,806	3,311,651	4,274,047	3,414,419	8,578,601	6,859,845
Public Administration	1,973,963	1,579,855	2,114,700	1,691,757	1,885,356	1,508,282
TOTAL	\$71,489,896	\$57,123,027	\$80,484,599	\$64,306,275	\$57,983,066	\$46,348,582

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,818	4,503	7,628	5,300	10,132	8,012
Mining	547,921	364,843	485,823	337,826	293,103	228,504
Utilities	813,549	541,990	711,883	509,113	681,627	526,527
Construction	67,295	44,687	64,961	46,786	68,665	53,801
Manufacturing	148,850	98,727	202,845	138,960	261,919	203,561
Wholesale Trade	454,168	301,693	421,420	294,829	408,373	311,140
Retail Trade	2,751,803	1,827,672	3,219,606	2,257,156	3,177,453	2,460,767
Transportation & Warehousing	26,074	17,371	23,567	16,737	23,111	17,987
Information	212,318	141,072	186,520	132,990	161,846	125,353
Financial Activities	194,620	129,120	825,717	583,335	589,582	457,450
Professional & Business Services	52,213	34,743	67,355	47,095	77,466	59,431
Educational & Health Services	229	152	868	619	608	482
Leisure & Hospitality	742,160	492,457	693,885	474,469	687,194	536,221
Other Services	365,536	242,654	353,178	246,897	216,567	167,892
Public Administration	495,469	330,304	489,838	351,051	489,885	380,196
TOTAL	\$6,879,025	\$4,571,988	\$7,755,094	\$5,443,163	\$7,147,530	\$5,537,322

FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	20,576	16,386	25,254	20,113	21,367	16,598
Mining	1,111,484	887,580	1,317,554	1,052,288	825,125	649,208
Utilities	945,439	756,336	859,005	687,195	878,821	693,077
Construction	392,058	313,080	385,386	307,889	355,314	279,785
Manufacturing	531,724	424,577	380,083	303,309	307,889	242,575
Wholesale Trade	1,677,690	1,338,586	1,632,250	1,302,265	1,799,822	1,415,710
Retail Trade	15,655,436	12,508,873	17,414,272	13,913,700	20,279,354	15,956,126
Transportation & Warehousing	28,096	22,405	25,251	20,136	33,400	26,362
Information	879,233	702,467	992,178	792,604	894,916	704,205
Financial Activities	668,558	533,376	793,165	633,225	816,057	643,125
Professional & Business Services	145,967	116,436	177,714	141,759	210,120	165,529
Educational & Health Services	40,228	32,095	29,457	23,546	16,249	12,859
Leisure & Hospitality	3,561,153	2,841,467	3,598,799	2,870,826	3,843,862	3,018,571
Other Services	1,213,090	968,508	1,263,492	1,008,768	1,374,793	1,082,877
Public Administration	3,182,626	2,546,096	2,999,771	2,399,816	3,957,554	3,111,914
TOTAL	\$30,053,357	\$24,008,269	\$31,893,631	\$25,477,440	\$35,614,643	\$28,018,521

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	28,201	21,422	33,133	25,153	41,615	31,588
Mining	39,984	30,370	344,237	261,710	44,992	34,120
Utilities	520,819	395,895	512,888	389,845	556,317	422,962
Construction	61,096	46,373	90,283	68,539	65,596	49,717
Manufacturing	178,108	135,253	132,501	100,576	98,671	74,871
Wholesale Trade	494,340	375,316	590,272	448,204	563,586	427,744
Retail Trade	3,548,000	2,696,684	4,435,272	3,371,625	5,075,958	3,858,429
Transportation & Warehousing	3,995	3,042	6,607	5,024	2,192	1,651
Information	286,708	218,025	315,242	239,656	291,326	221,301
Financial Activities	202,278	153,517	191,551	145,542	140,967	107,007
Professional & Business Services	82,172	62,280	104,217	79,037	103,717	78,599
Educational & Health Services	6,370	4,827	6,380	4,837	7,500	5,656
Leisure & Hospitality	916,840	695,899	877,961	666,557	888,346	674,577
Other Services	633,537	480,787	690,541	524,301	642,290	487,453
Public Administration	700,454	533,677	721,522	549,731	904,613	689,228
TOTAL	\$7,702,901	\$5,853,367	\$9,052,606	\$6,880,336	\$9,427,685	\$7,164,902

HOT SPRINGS COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10	7	111	74	117	78
Mining	617,297	410,640	764,908	508,577	340,246	226,130
Utilities	872,354	581,313	763,206	508,542	708,679	472,201
Construction	78,189	51,940	70,897	47,116	61,880	41,120
Manufacturing	147,262	97,544	136,374	90,361	110,728	73,258
Wholesale Trade	221,606	147,307	316,515	210,196	233,061	154,416
Retail Trade	2,261,246	1,503,341	2,591,320	1,722,555	2,430,650	1,613,593
Transportation & Warehousing	9,356	6,184	14,193	9,414	6,271	4,152
Information	137,438	91,328	142,885	95,073	123,559	82,047
Financial Activities	82,566	53,330	117,838	78,151	85,258	56,594
Professional & Business Services	16,286	10,860	22,060	14,619	15,293	10,121
Educational & Health Services	1,018	674	897	596	1,132	752
Leisure & Hospitality	766,062	507,863	736,351	487,553	863,248	571,499
Other Services	170,118	112,618	197,216	130,558	188,282	124,661
Public Administration	527,080	351,387	522,658	348,439	586,579	391,053
TOTAL	\$5,907,889	\$3,926,337	\$6,397,428	\$4,251,826	\$5,754,983	\$3,821,676

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,140	896	1,740	1,153	2,287	1,514
Mining	2,839,920	2,232,167	1,584,915	1,054,919	945,330	633,470
Utilities	1,480,097	1,148,536	1,595,469	1,063,072	1,511,860	1,007,453
Construction	75,622	57,976	69,805	46,253	56,014	37,016
Manufacturing	133,601	103,841	161,860	107,548	206,816	137,127
Wholesale Trade	334,619	260,292	320,994	213,041	396,463	263,187
Retail Trade	3,910,651	3,044,755	4,513,558	3,005,509	4,903,835	3,256,366
Transportation & Warehousing	9,633	7,619	6,518	4,319	7,156	4,747
Information	204,575	158,328	246,410	163,888	229,570	152,645
Financial Activities	454,087	354,575	269,774	179,449	239,316	158,618
Professional & Business Services	103,699	80,180	143,481	95,009	96,023	63,674
Educational & Health Services	1,989	1,581	2,259	1,496	3,397	2,249
Leisure & Hospitality	1,338,621	1,049,925	1,490,964	991,151	1,429,859	949,411
Other Services	565,904	442,065	487,021	324,904	526,081	349,159
Public Administration	983,106	763,725	999,498	666,307	1,213,928	809,255
TOTAL	\$12,437,265	\$9,706,460	\$11,894,266	\$7,918,018	\$11,767,935	\$7,825,890

LARAMIE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	30,973	20,518	24,778	16,410	18,133	12,027
Mining	12,707,094	8,456,694	6,451,255	4,290,482	3,566,227	2,371,920
Utilities	9,622,850	6,411,088	8,263,625	5,505,055	11,339,033	7,555,142
Construction	2,403,281	1,596,189	1,882,637	1,250,429	2,274,222	1,510,406
Manufacturing	2,519,760	1,672,726	2,639,634	1,753,362	3,075,786	2,043,908
Wholesale Trade	7,267,403	4,827,948	5,785,456	3,836,856	16,039,222	10,678,055
Retail Trade	56,473,246	37,552,724	66,878,955	44,470,659	72,430,227	48,151,968
Transportation & Warehousing	322,297	215,979	156,422	103,889	72,613	48,386
Information	3,122,229	2,075,639	3,845,910	2,557,562	3,615,446	2,404,363
Financial Activities	6,190,223	4,107,735	6,937,747	4,607,800	5,141,490	3,414,491
Professional & Business Services	936,472	621,568	964,145	639,537	1,111,426	737,591
Educational & Health Services	26,393	17,503	31,338	20,775	41,262	27,376
Leisure & Hospitality	16,596,028	11,011,840	16,299,799	10,813,791	16,463,708	10,923,235
Other Services	6,456,032	4,290,698	5,616,877	3,730,399	6,082,415	4,039,383
Public Administration	10,318,642	6,878,724	10,251,922	6,834,164	13,100,866	8,733,522
TOTAL	\$134,992,923	\$89,757,573	\$136,030,501	\$90,431,168	\$154,372,076	\$102,651,772

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,274	9,791	12,355	9,849	11,844	9,442
Mining	699,765	558,618	823,922	657,645	444,333	354,160
Utilities	1,598,320	1,278,334	-211,901	-169,807	1,482,227	1,185,276
Construction	127,723	102,011	149,165	119,151	263,054	209,978
Manufacturing	634,701	506,828	607,123	485,031	597,600	477,244
Wholesale Trade	2,727,383	2,178,323	2,447,674	1,955,177	2,881,790	2,300,786
Retail Trade	7,321,330	5,846,280	8,669,121	6,923,180	10,456,317	8,349,508
Transportation & Warehousing	28,308	22,564	40,945	32,665	42,118	33,582
Information	458,552	365,957	458,990	366,315	486,681	388,310
Financial Activities	1,016,808	811,312	1,029,852	822,059	939,309	750,015
Professional & Business Services	103,577	82,605	104,340	83,275	112,231	89,537
Educational & Health Services	5,055	4,038	1,466	1,169	2,911	2,319
Leisure & Hospitality	1,414,733	1,129,062	1,335,750	1,065,995	1,646,946	1,314,608
Other Services	768,477	613,630	740,992	591,809	852,539	680,781
Public Administration	1,348,267	1,078,608	1,399,277	1,119,413	1,466,820	1,173,449
TOTAL	\$18,265,272	\$14,587,962	\$17,609,071	\$14,062,925	\$21,686,720	\$17,318,996

NATRONA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,943	6,351	7,892	6,286	10,009	7,972
Mining	7,565,038	6,042,880	5,196,319	4,148,853	2,013,806	1,607,138
Utilities	5,424,518	4,339,600	4,816,603	3,853,266	4,831,597	3,865,258
Construction	1,100,468	878,586	1,168,259	932,377	1,187,561	947,990
Manufacturing	2,308,768	1,843,733	1,775,037	1,417,191	1,365,192	1,089,866
Wholesale Trade	6,707,027	5,354,549	5,059,830	4,038,404	5,777,177	4,613,958
Retail Trade	44,524,691	35,565,340	48,488,324	38,735,004	50,082,467	40,009,544
Transportation & Warehousing	123,507	98,629	60,806	48,554	96,252	76,920
Information	1,963,079	1,568,054	2,261,325	1,806,608	2,027,271	1,619,692
Financial Activities	4,231,050	3,375,518	4,472,878	3,570,129	3,582,963	2,860,615
Professional & Business Services	658,871	525,789	731,172	583,639	652,122	520,369
Educational & Health Services	43,453	34,629	40,037	31,927	46,414	37,039
Leisure & Hospitality	11,026,040	8,800,943	10,789,560	8,610,539	10,621,225	8,477,304
Other Services	5,387,600	4,301,736	5,216,001	4,164,677	4,539,883	3,624,557
Public Administration	9,747,997	7,798,392	8,309,820	6,647,850	10,766,860	8,613,484
TOTAL	\$100,820,051	\$80,534,728	\$98,393,864	\$78,595,304	\$97,600,800	\$77,971,707

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	570	380	548	365	498	344
Mining	1,383,009	919,795	464,939	307,719	261,534	189,281
Utilities	172,814	114,484	169,834	112,528	145,977	105,407
Construction	44,840	29,790	31,534	20,969	32,267	23,035
Manufacturing	64,178	42,608	2,308,190	1,537,603	34,816	24,564
Wholesale Trade	170,233	113,367	212,055	140,541	113,336	81,288
Retail Trade	983,980	653,723	1,059,983	704,261	1,044,098	746,204
Transportation & Warehousing	1,700	1,123	1,483	980	2,174	1,450
Information	69,776	46,410	74,986	49,876	65,833	47,171
Financial Activities	124,560	82,655	276,579	183,878	79,551	54,237
Professional & Business Services	13,634	9,067	13,974	9,265	11,563	8,177
Educational & Health Services	281	187	281	186	313	221
Leisure & Hospitality	293,336	194,617	303,862	201,157	239,668	169,251
Other Services	153,308	101,887	174,704	116,080	125,733	91,057
Public Administration	260,920	173,479	260,454	173,164	298,626	217,380
TOTAL	\$3,737,136	\$2,483,573	\$5,353,408	\$3,558,572	\$2,455,987	\$1,759,065

PARK COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17,409	14,453	18,224	18,163	11,950	11,950
Mining	1,098,785	892,246	999,264	1,001,189	526,380	526,502
Utilities	3,301,451	2,722,530	2,340,918	2,340,918	2,040,854	2,040,855
Construction	253,777	208,038	247,212	247,068	279,142	279,142
Manufacturing	777,663	643,561	696,032	695,149	723,686	722,976
Wholesale Trade	1,181,035	972,127	980,936	980,091	914,779	914,162
Retail Trade	14,662,580	12,045,337	14,533,860	14,525,700	16,084,007	16,078,778
Transportation & Warehousing	28,380	23,064	36,913	36,912	35,012	34,962
Information	663,762	547,615	596,317	595,582	521,697	521,706
Financial Activities	701,501	573,672	625,090	624,909	615,854	615,766
Professional & Business Services	206,445	169,214	195,648	195,279	207,446	207,447
Educational & Health Services	1,919	1,536	1,610	1,600	2,542	2,542
Leisure & Hospitality	6,667,235	5,418,588	5,397,666	5,396,839	4,538,180	4,538,364
Other Services	1,046,094	857,322	908,797	908,184	1,017,032	1,016,796
Public Administration	3,229,139	2,688,557	2,616,266	2,616,266	3,138,087	3,138,087
TOTAL	\$33,837,175	\$27,777,860	\$30,194,754	\$30,183,852	\$30,656,648	\$30,650,035

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,217	3,448	8,657	5,727	13,050	8,617
Mining	522,541	347,322	838,053	557,935	404,300	268,896
Utilities	714,418	473,507	677,522	449,141	732,584	486,289
Construction	141,385	93,791	101,917	67,598	108,011	71,630
Manufacturing	603,392	401,180	111,977	74,297	116,347	77,172
Wholesale Trade	766,198	508,538	631,100	418,876	563,963	374,175
Retail Trade	5,705,713	3,792,255	4,962,193	3,297,035	4,901,559	3,254,987
Transportation & Warehousing	3,312	2,190	2,453	1,621	8,457	5,603
Information	249,253	165,783	272,034	180,939	260,404	173,099
Financial Activities	520,510	345,363	411,042	273,013	333,654	221,596
Professional & Business Services	104,021	68,772	110,145	72,838	101,711	67,213
Educational & Health Services	1,593	1,055	875	580	1,652	1,095
Leisure & Hospitality	1,299,377	862,138	1,247,654	828,064	1,159,168	769,350
Other Services	343,909	228,238	311,588	206,803	356,869	236,635
Public Administration	1,194,790	796,516	1,200,028	800,018	1,239,348	826,215
TOTAL	\$12,175,628	\$8,090,095	\$10,887,238	\$7,234,484	\$10,301,078	\$6,842,572

SHERIDAN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	15,284	10,138	37,061	24,590	27,317	18,184
Mining	120,243	80,007	104,300	69,308	171,801	114,095
Utilities	1,937,064	1,289,451	1,756,633	1,169,206	1,980,936	1,318,778
Construction	225,616	149,740	258,141	171,297	295,007	195,668
Manufacturing	632,049	420,429	534,188	355,051	621,979	413,170
Wholesale Trade	1,550,771	1,028,940	1,273,395	844,899	1,457,440	967,144
Retail Trade	16,853,429	11,200,986	19,566,759	13,007,373	22,299,298	14,824,814
Transportation & Warehousing	14,037	9,328	15,337	10,198	12,868	8,552
Information	831,415	552,281	897,465	596,433	825,931	549,214
Financial Activities	801,453	531,439	767,862	509,505	720,239	478,085
Professional & Business Services	387,044	256,393	475,788	315,302	468,566	310,676
Educational & Health Services	26,816	17,747	19,298	12,757	17,863	11,819
Leisure & Hospitality	4,851,263	3,220,214	4,649,485	3,085,385	4,737,743	3,142,163
Other Services	1,267,902	841,615	1,301,273	863,707	1,319,111	875,338
Public Administration	3,528,547	2,352,352	3,331,062	2,220,701	3,941,878	2,627,916
TOTAL	\$33,042,932	\$21,961,060	\$34,988,047	\$23,255,713	\$38,897,979	\$25,855,617

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10,475	8,380	7,466	5,973	9,047	7,236
Mining	177,317	141,613	262,530	209,594	167,960	134,026
Utilities	519,121	414,886	474,302	379,024	480,868	384,152
Construction	98,627	78,717	68,739	54,873	64,891	51,769
Manufacturing	219,109	174,876	173,802	138,756	214,859	171,374
Wholesale Trade	455,014	363,333	504,633	402,959	570,558	455,433
Retail Trade	2,502,500	1,998,022	2,908,734	2,322,551	3,508,396	2,800,694
Transportation & Warehousing	2,523	2,010	2,214	1,763	3,522	2,802
Information	210,019	167,707	201,060	160,662	174,521	139,422
Financial Activities	170,893	136,248	169,200	134,939	197,402	157,300
Professional & Business Services	81,677	65,158	84,663	67,479	87,936	70,107
Educational & Health Services	3,485	2,780	3,118	2,485	2,811	2,236
Leisure & Hospitality	552,369	440,621	557,097	444,593	623,125	497,153
Other Services	403,809	322,524	429,808	343,373	489,639	391,033
Public Administration	695,859	556,686	621,809	497,446	707,956	566,364
TOTAL	\$6,102,798	\$4,873,560	\$6,469,175	\$5,166,470	\$7,303,491	\$5,831,101

WESTON COUNTY SALES TAX COLLECTIONS

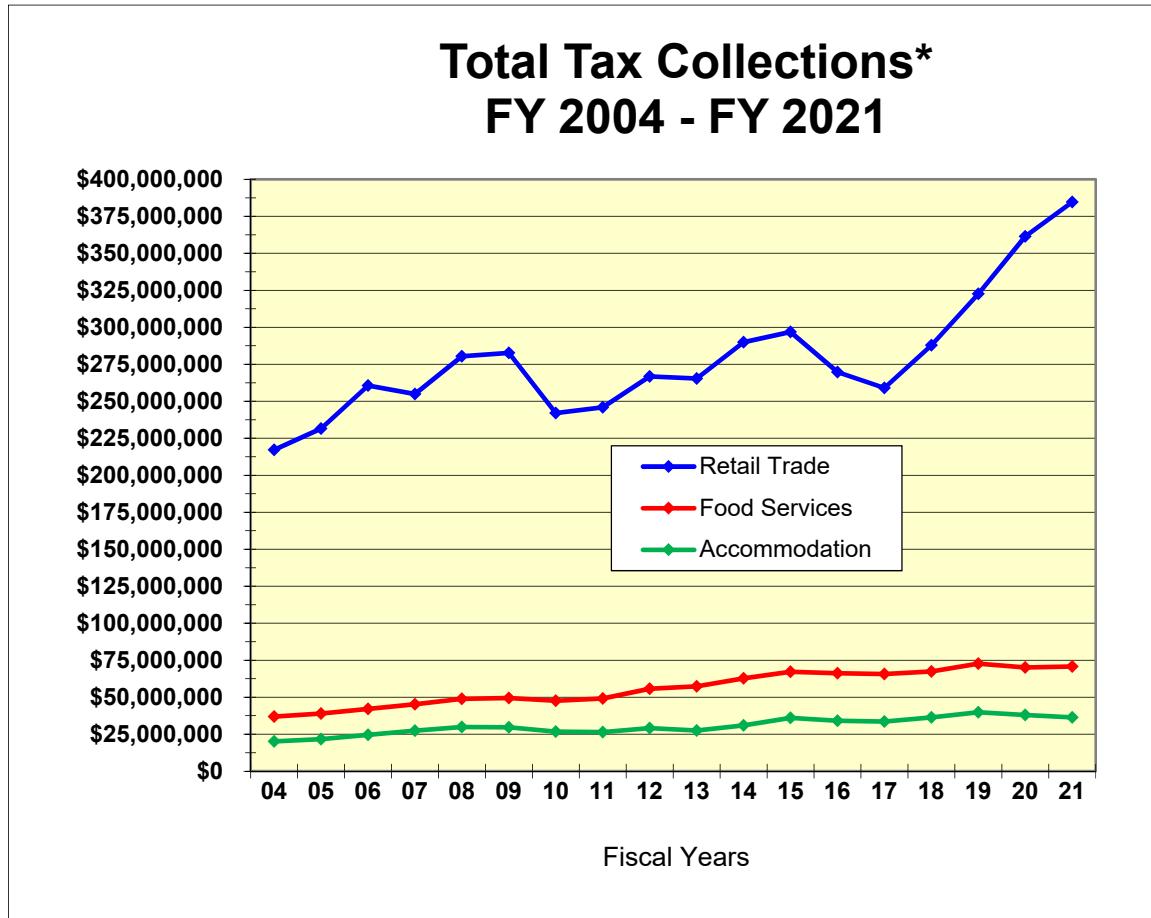
INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,669	2,422	5,383	3,558	3,752	2,500
Mining	894,292	594,199	540,858	358,927	442,036	293,134
Utilities	634,447	422,087	849,936	565,288	689,193	458,375
Construction	107,955	71,578	100,406	66,552	137,824	91,484
Manufacturing	109,936	72,902	1,265,896	843,339	217,980	144,792
Wholesale Trade	362,898	240,771	383,797	254,711	312,898	207,490
Retail Trade	2,494,616	1,657,537	2,993,390	1,989,353	3,336,724	2,217,452
Transportation & Warehousing	960	634	1,192	790	1,504	988
Information	220,950	146,987	207,303	137,883	188,963	125,352
Financial Activities	142,583	94,648	156,779	104,056	127,617	84,567
Professional & Business Services	48,932	32,459	52,358	34,651	49,163	32,580
Educational & Health Services	439	291	1,278	846	899	596
Leisure & Hospitality	523,391	347,739	559,816	371,594	531,107	352,847
Other Services	390,252	259,664	421,808	280,610	381,642	253,495
Public Administration	489,727	326,484	452,337	301,557	545,100	363,400
TOTAL	\$6,425,046	\$4,270,401	\$7,992,537	\$5,313,716	\$6,966,404	\$4,629,051

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

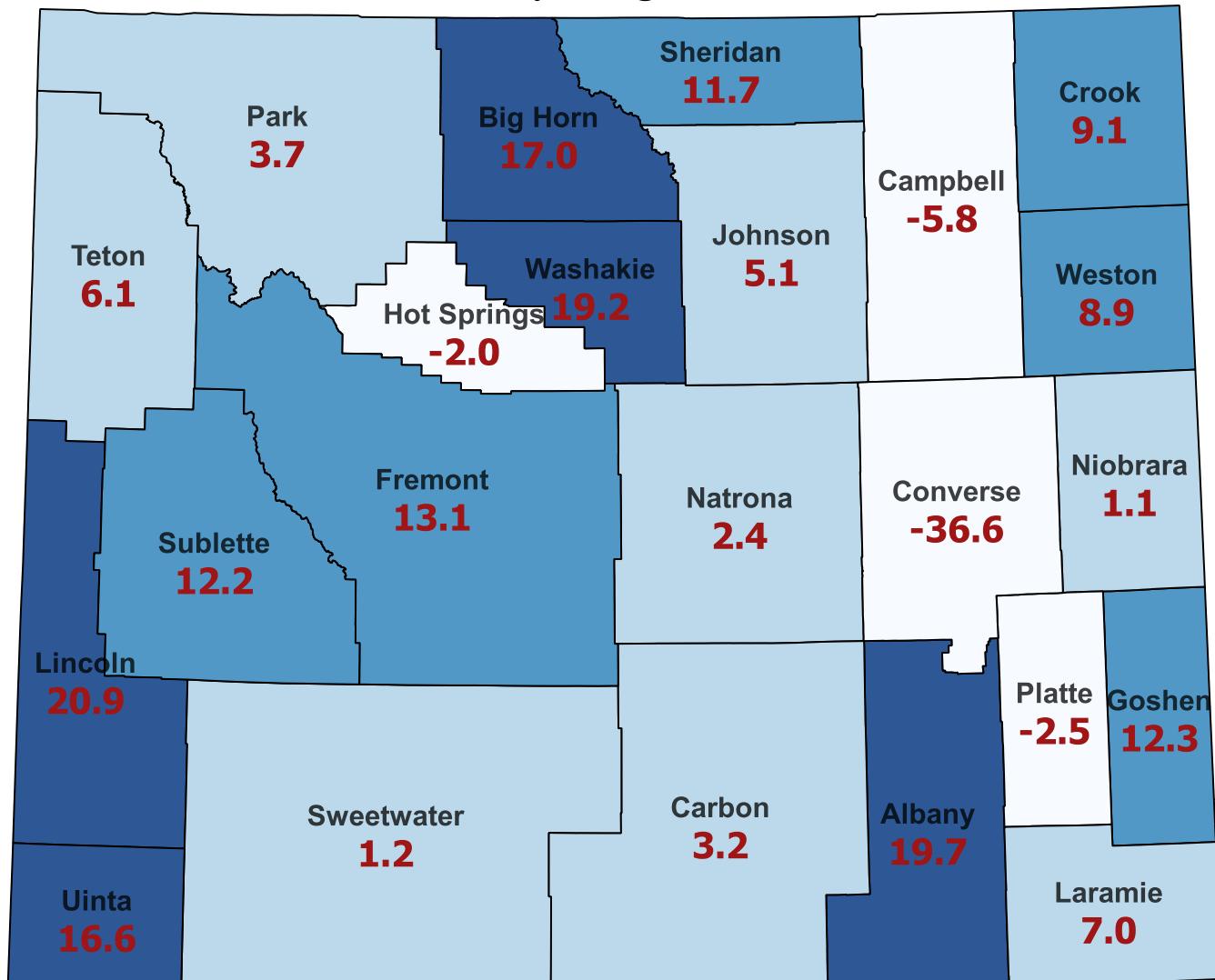


* Includes state retail sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

Percent Change in Retail Trade, Accommodation, and Food Services Tax Collections: FY2020 - FY2021

Wyoming = 4.2%



Source: Wyoming Department of Revenue

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

COUNTY	FY 2019		FY 2020		FY 2021		% Chge FY20 to FY21	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$20,545,651	\$13,646,848	\$23,089,271	\$15,338,028	\$27,625,716	\$18,357,890	19.6	19.7
BIG HORN	\$3,523,970	\$2,813,270	\$3,701,371	\$2,955,062	\$4,331,675	\$3,457,420	17.0	17.0
CAMPBELL	\$38,304,252	\$30,590,899	\$43,306,959	\$34,590,500	\$40,815,020	\$32,601,371	-5.8	-5.8
CARBON	\$11,032,234	\$8,069,740	\$14,384,646	\$10,363,079	\$16,085,885	\$10,699,282	11.8	3.2
CONVERSE	\$17,011,345	\$13,585,974	\$18,390,732	\$14,682,155	\$11,663,864	\$9,315,762	-36.6	-36.6
CROOK	\$3,459,211	\$2,297,096	\$3,922,472	\$2,737,130	\$3,852,126	\$2,987,130	-1.8	9.1
FREMONT	\$19,163,486	\$15,307,923	\$20,960,634	\$16,742,636	\$24,064,043	\$18,928,319	14.8	13.1
GOSHEN	\$4,439,828	\$3,373,635	\$5,291,167	\$4,021,444	\$5,943,170	\$4,516,995	12.3	12.3
HOT SPRINGS	\$2,951,041	\$1,960,760	\$3,259,092	\$2,164,698	\$3,196,377	\$2,120,598	-1.9	-2.0
JOHNSON	\$5,216,290	\$4,068,987	\$5,973,158	\$3,975,772	\$6,293,582	\$4,179,094	5.4	5.1
LARAMIE	\$72,501,695	\$48,187,550	\$82,651,323	\$54,933,812	\$88,420,066	\$58,760,262	7.0	7.0
LINCOLN	\$8,707,400	\$6,952,445	\$9,975,435	\$7,965,654	\$12,058,697	\$9,628,580	20.9	20.9
NATRONA	\$55,415,222	\$44,258,172	\$59,145,117	\$47,239,608	\$60,538,909	\$48,355,326	2.4	2.4
NIOBKRARA	\$1,273,162	\$845,599	\$1,358,208	\$901,696	\$1,277,986	\$911,364	-5.9	1.1
PARK	\$21,103,536	\$17,281,206	\$19,751,083	\$19,742,194	\$20,478,287	\$20,473,243	3.7	3.7
PLATTE	\$6,982,303	\$4,639,334	\$6,194,875	\$4,115,195	\$6,042,439	\$4,012,248	-2.5	-2.5
SHERIDAN	\$21,626,230	\$14,369,042	\$24,136,912	\$16,040,005	\$26,961,705	\$17,916,908	11.7	11.7
SUBLETTE	\$5,683,339	\$5,683,339	\$5,239,008	\$5,239,008	\$5,875,829	\$5,875,829	12.2	12.2
SWEETWATER	\$29,923,131	\$23,879,821	\$28,726,647	\$22,937,149	\$29,096,770	\$23,222,761	1.3	1.2
TETON	\$70,077,598	\$44,624,050	\$71,969,220	\$45,985,872	\$76,294,508	\$48,775,310	6.0	6.1
UINTA	\$9,960,868	\$7,954,511	\$11,016,946	\$8,799,508	\$12,849,523	\$10,262,336	16.6	16.6
WASHAKIE	\$3,040,382	\$2,427,102	\$3,453,627	\$2,757,416	\$4,117,229	\$3,286,435	19.2	19.2
WESTON	\$3,011,233	\$2,000,779	\$3,542,275	\$2,353,687	\$3,857,057	\$2,563,148	8.9	8.9
WYOMING	\$434,953,408	\$318,818,082	\$469,440,176	\$346,581,310	\$491,740,462	\$361,207,608	4.8	4.2

Source: Wyoming Auditor's Office

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

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	461,883	306,167	527,364	349,992	538,835	356,983
Gasoline Stations	457,023	303,943	454,239	302,169	417,962	277,666
Home Furniture and Furnishings	68,693	45,626	112,596	74,684	73,730	48,889
Electronic and Appliance Stores	192,115	127,770	198,513	131,919	141,111	93,737
Building Material and Garden Supplies	2,701,307	1,796,216	1,531,134	1,016,494	1,475,784	979,511
Grocery and Food Stores	245,479	162,945	265,202	176,048	266,232	176,722
Liquor Stores	112,332	74,276	107,131	70,990	108,945	72,203
Clothing and Shoe Stores	36,274	24,075	53,763	35,705	67,765	45,025
Department Stores	257,221	171,322	31,427	20,936	12,391	8,251
General Merchandise Stores	263,612	175,579	271,538	180,968	156,488	104,242
Miscellaneous Retail	909,774	604,336	1,409,287	937,130	1,642,316	1,091,757
Accommodation	445,906	295,595	435,170	288,541	338,502	224,442
Food Services and Drinking Places	830,684	551,484	797,512	529,619	802,378	532,819
TOTAL	\$6,982,303	\$4,639,334	\$6,194,875	\$4,115,195	\$6,042,439	\$4,012,248

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

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,535,502	1,018,193	1,573,887	1,043,395	1,800,243	1,193,757
Gasoline Stations	768,301	509,918	948,507	629,682	882,697	585,719
Home Furniture and Furnishings	454,355	301,471	480,399	318,525	601,579	399,114
Electronic and Appliance Stores	724,688	481,622	675,061	448,538	725,145	481,665
Building Material and Garden Supplies	4,633,798	3,080,990	5,465,588	3,635,025	6,204,569	4,127,862
Grocery and Food Stores	445,812	295,945	447,249	297,052	503,151	333,819
Liquor Stores	447,655	296,480	464,687	307,921	537,127	356,122
Clothing and Shoe Stores	330,405	219,336	378,909	251,511	422,116	280,115
Department Stores	41,143	27,418	42,917	28,566	44,560	29,668
General Merchandise Stores	4,074,571	2,712,550	4,243,901	2,826,005	4,474,526	2,979,518
Miscellaneous Retail	3,397,200	2,257,064	4,845,654	3,221,155	6,103,585	4,057,455
Accommodation	1,268,767	841,147	1,129,365	748,479	1,031,416	682,348
Food Services and Drinking Places	3,504,034	2,326,910	3,440,788	2,284,152	3,630,991	2,409,746
TOTAL	\$21,626,230	\$14,369,042	\$24,136,912	\$16,040,005	\$26,961,705	\$17,916,908

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	501,301	501,301	541,933	541,933	815,048	815,048
Gasoline Stations	493,752	493,752	392,212	392,212	373,386	373,386
Home Furniture and Furnishings	36,040	36,040	39,797	39,797	59,546	59,546
Electronic and Appliance Stores	121,055	121,055	104,507	104,507	97,806	97,806
Building Material and Garden Supplies	2,296,185	2,296,185	1,721,523	1,721,523	1,428,028	1,428,028
Grocery and Food Stores	318,489	318,489	278,403	278,403	302,632	302,632
Liquor Stores	61,452	61,452	61,464	61,464	66,228	66,228
Clothing and Shoe Stores	76,933	76,933	71,499	71,499	83,922	83,922
Department Stores	7,300	7,300	7,373	7,373	8,236	8,236
General Merchandise Stores	158,299	158,299	94,541	94,541	173,815	173,815
Miscellaneous Retail	866,894	866,894	1,276,771	1,276,771	1,753,812	1,753,812
Accommodation	345,055	345,055	298,857	298,857	332,833	332,833
Food Services and Drinking Places	400,584	400,584	350,129	350,129	380,536	380,536
TOTAL	\$5,683,339	\$5,683,339	\$5,239,008	\$5,239,008	\$5,875,829	\$5,875,829

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

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,279,602	1,817,291	2,217,900	1,768,705	2,088,915	1,665,639
Gasoline Stations	2,607,700	2,084,285	2,437,788	1,948,788	2,455,398	1,962,194
Home Furniture and Furnishings	533,493	425,558	537,386	428,601	569,570	454,593
Electronic and Appliance Stores	785,830	626,521	697,711	557,058	645,270	515,272
Building Material and Garden Supplies	5,646,513	4,507,761	5,849,760	4,672,798	5,187,602	4,144,061
Grocery and Food Stores	572,523	457,372	615,879	492,364	635,045	507,715
Liquor Stores	427,081	341,291	440,025	351,628	471,227	376,584
Clothing and Shoe Stores	1,035,487	825,944	931,187	743,110	1,023,535	816,991
Department Stores	168,891	135,040	37,295	29,576	34,580	27,644
General Merchandise Stores	3,501,058	2,799,783	3,773,254	3,014,982	3,605,129	2,883,639
Miscellaneous Retail	6,600,720	5,263,507	5,983,811	4,778,357	6,967,693	5,549,717
Accommodation	1,584,970	1,263,102	1,284,191	1,023,316	1,190,088	948,301
Food Services and Drinking Places	4,179,263	3,332,366	3,920,459	3,127,865	4,222,719	3,370,410
TOTAL	\$29,923,131	\$23,879,821	\$28,726,647	\$22,937,149	\$29,096,770	\$23,222,761

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	909,674	604,228	782,140	519,123	1,045,763	694,273
Gasoline Stations	1,153,066	756,004	1,183,298	777,757	1,378,596	902,910
Home Furniture and Furnishings	2,541,310	1,685,250	2,204,088	1,456,427	2,976,741	1,971,752
Electronic and Appliance Stores	1,520,977	1,003,464	1,737,623	1,146,293	1,776,058	1,177,141
Building Material and Garden Supplies	6,452,613	4,279,811	6,847,191	4,538,922	8,144,655	5,404,329
Grocery and Food Stores	2,252,603	1,498,395	2,393,120	1,591,990	2,508,871	1,668,899
Liquor Stores	1,479,252	970,932	1,512,759	994,250	1,839,208	1,210,565
Clothing and Shoe Stores	2,104,621	1,371,353	2,148,960	1,400,392	2,843,449	1,858,055
Department Stores	772,955	513,678	663,341	441,279	178,925	118,473
General Merchandise Stores	422,427	276,277	408,793	267,877	374,019	246,572
Miscellaneous Retail	13,667,472	8,718,754	16,528,327	10,637,270	18,910,217	12,197,213
Accommodation	19,142,645	11,858,161	18,749,684	11,645,237	19,472,287	12,122,740
Food Services and Drinking Places	17,657,984	11,087,743	16,809,894	10,569,055	14,845,719	9,202,388
TOTAL	\$70,077,598	\$44,624,050	\$71,969,220	\$45,985,872	\$76,294,508	\$48,775,310

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

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	839,799	670,416	907,098	724,465	942,952	752,736
Gasoline Stations	1,193,140	953,821	1,207,977	965,517	1,301,833	1,040,818
Home Furniture and Furnishings	151,433	120,760	172,176	137,276	152,400	121,681
Electronic and Appliance Stores	343,335	273,878	410,636	327,633	653,939	521,673
Building Material and Garden Supplies	905,940	723,154	833,509	665,453	1,033,513	824,496
Grocery and Food Stores	469,156	374,793	560,429	447,771	739,832	591,102
Liquor Stores	529,038	422,324	571,264	455,988	686,519	547,598
Clothing and Shoe Stores	140,426	112,033	139,058	110,955	159,058	126,868
Department Stores	138,825	110,999	17,521	14,004	16,585	13,257
General Merchandise Stores	2,024,586	1,619,298	2,174,129	1,738,997	2,398,682	1,918,607
Miscellaneous Retail	1,351,436	1,078,832	2,175,958	1,737,925	2,793,886	2,231,980
Accommodation	513,188	408,605	496,513	395,546	462,077	367,982
Food Services and Drinking Places	1,360,566	1,085,598	1,350,676	1,077,980	1,508,247	1,203,537
TOTAL	\$9,960,868	\$7,954,511	\$11,016,946	\$8,799,508	\$12,849,523	\$10,262,336

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	320,078	255,212	331,538	264,403	369,962	294,949
Gasoline Stations	126,779	101,383	151,657	121,221	169,702	135,704
Home Furniture and Furnishings	91,081	72,701	87,250	69,624	105,435	84,173
Electronic and Appliance Stores	153,512	122,637	119,304	95,306	160,670	128,283
Building Material and Garden Supplies	625,732	499,712	834,423	666,464	952,827	760,869
Grocery and Food Stores	218,542	174,228	225,229	179,659	217,122	173,229
Liquor Stores	18,742	14,970	24,272	19,380	27,467	21,919
Clothing and Shoe Stores	46,620	37,217	53,551	42,742	66,949	53,421
Department Stores	162,209	129,693	10,955	8,757	9,028	7,216
General Merchandise Stores	150,689	120,282	170,392	136,003	206,620	164,917
Miscellaneous Retail	588,517	469,986	900,162	718,990	1,222,616	976,013
Accommodation	131,059	104,189	115,971	92,204	141,095	112,209
Food Services and Drinking Places	406,823	324,891	428,922	342,662	467,737	373,532
TOTAL	\$3,040,382	\$2,427,102	\$3,453,627	\$2,757,416	\$4,117,229	\$3,286,435

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

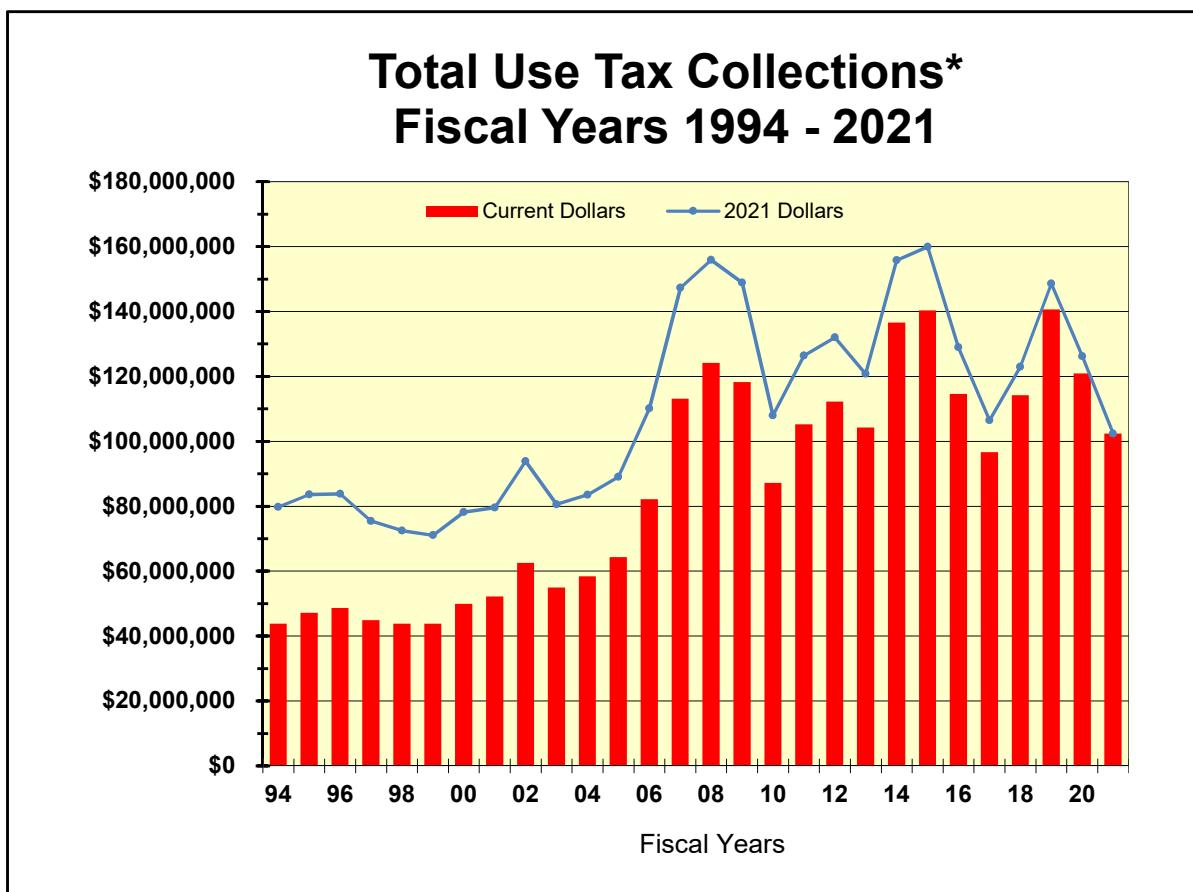
INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	238,808	157,966	258,081	171,009	271,260	179,855
Gasoline Stations	377,239	251,021	334,088	221,944	404,467	269,078
Home Furniture and Furnishings	60,138	39,968	57,782	38,417	62,468	41,429
Electronic and Appliance Stores	83,778	55,671	79,212	52,613	93,634	62,077
Building Material and Garden Supplies	511,300	339,784	715,383	475,960	722,356	480,425
Grocery and Food Stores	150,904	99,814	174,274	115,248	212,865	141,007
Liquor Stores	42,850	28,434	47,495	31,428	45,214	30,048
Clothing and Shoe Stores	28,357	18,801	47,232	31,356	65,224	43,215
Department Stores	199,816	133,085	24,857	16,577	7,784	5,181
General Merchandise Stores	230,355	153,537	131,053	87,324	116,782	77,798
Miscellaneous Retail	571,072	379,457	1,123,933	747,478	1,334,671	887,339
Accommodation	133,184	88,360	151,735	100,483	126,651	84,087
Food Services and Drinking Places	383,433	254,882	397,150	263,851	393,681	261,609
TOTAL	\$3,011,233	\$2,000,779	\$3,542,275	\$2,353,687	\$3,857,057	\$2,563,148

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

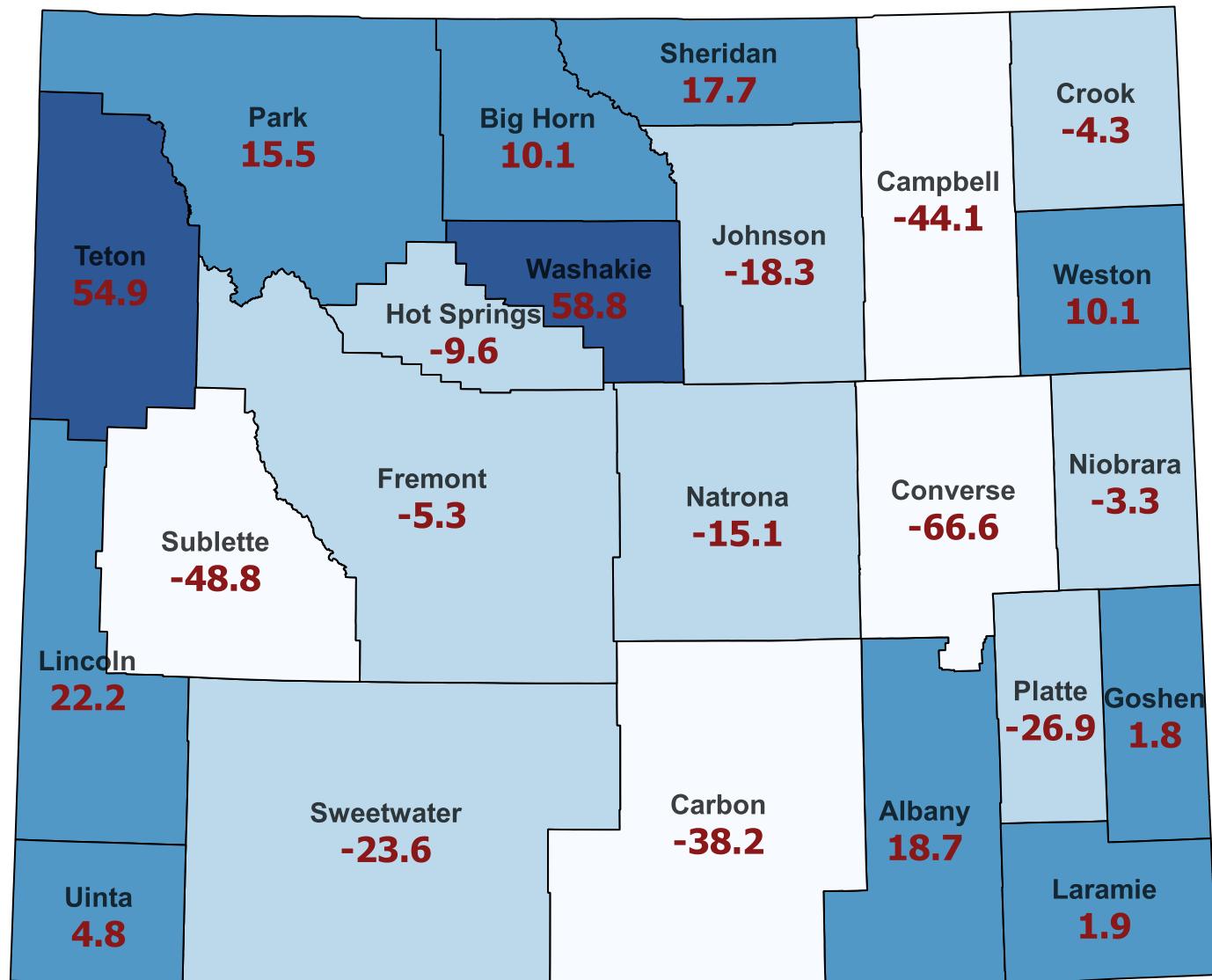


* Includes state use taxes plus all local optional use taxes

Source: Wyoming Department of Revenue

Percent Change in Use Tax Collections: FY2020 - FY2021

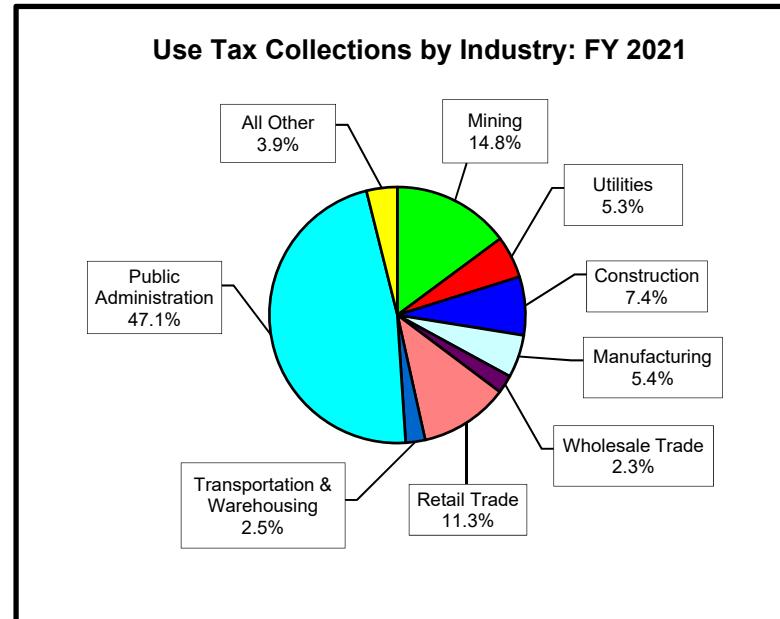
Wyoming = **-16.9%**



Source: Wyoming Department of Revenue

SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$102.3 million during FY21, a decrease of 15.4 percent from the previous year. State-imposed 4% use tax collections also decreased 16.9 percent from FY20 to FY21. This decline comes after an annual decrease of 14.0% the year before (FY20). 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.



For FY21, the majority of the NAICS super sectors experienced decreases in use tax collection from FY20 levels. Only two of the major sectors reported an increase in use tax collections over the year – public administration (25.3%) and information (13.5%). 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 are primarily comprised of taxes generated through automobile purchases made out of the state.

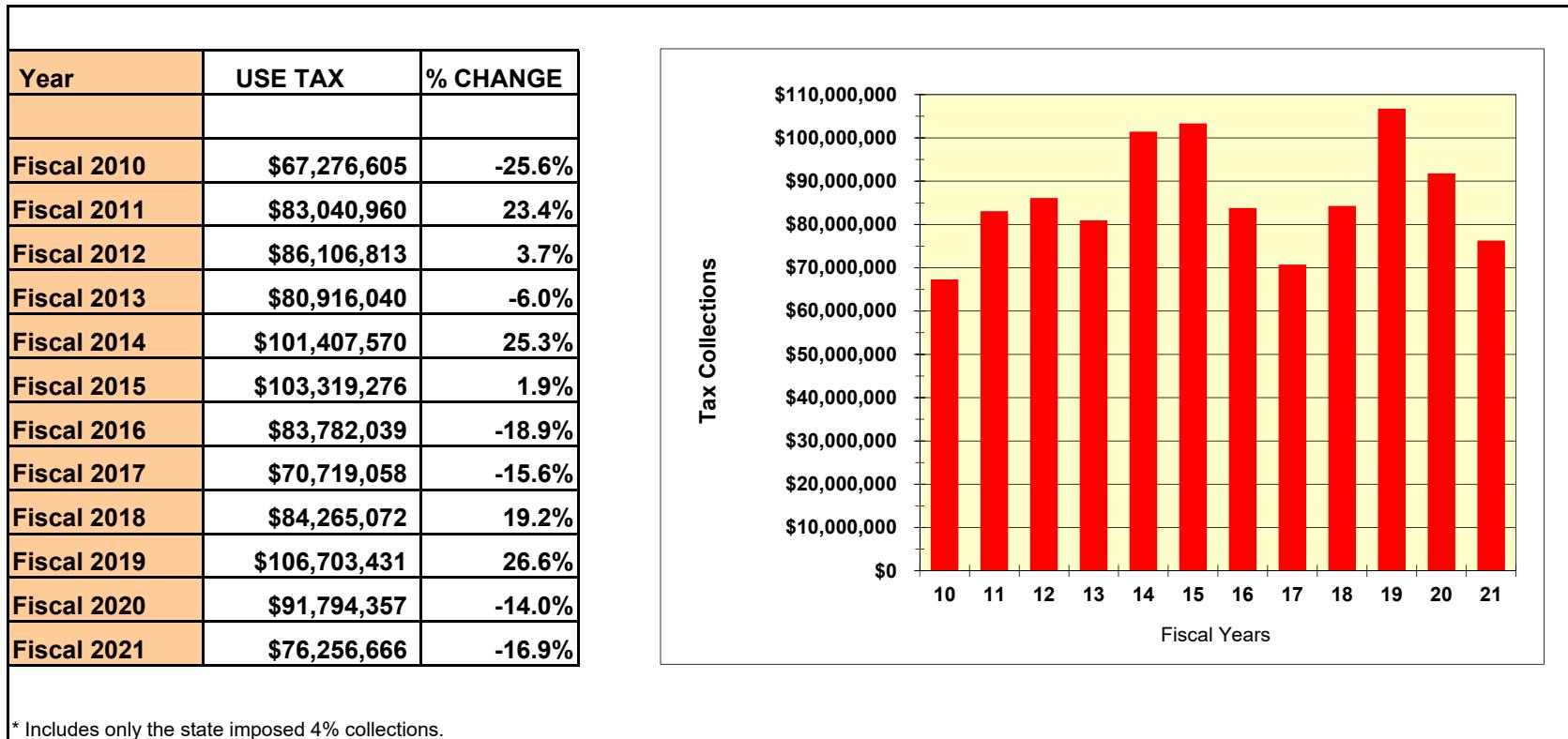
Use tax collections in the mining sector (including oil & gas extraction) experienced the largest decline in dollar amount, -\$12.3 million, or -50.9 percent, between FY20 and FY21. Utilities, construction, transportation, leisure & hospitality, and other services also suffered decreases of more than 30.0 percent, each.

Eleven of Wyoming's counties saw an annual increase in use tax collections in FY21. The increase in Washakie County from FY20 to FY21 was 58.8 percent, just slightly larger than the next highest county, Teton at 54.9 percent. Albany, Lincoln, and Sheridan experienced expansions of around 20.0 percent, respectively. These counties all contain minimum proportion of mineral extraction in their economies, and the large year-over-year increase can be mostly attributed to increased automobile sales and prices.

Converse County had the largest percentage contraction in use tax collections from FY20 to FY21, -66.6 percent, followed by Sublette (-48.8%) and Campbell (44.1%). Decline in mineral exploration activities contributed to the year-over-year reductions. The rate of change in statewide 4% use tax collections over the past twelve years (FY10 to FY21) is on page 49. The map on page 46 shows the percent change in the state imposed 4% use tax collections by county between FY20 and FY21.

STATE USE TAX COLLECTIONS*

FISCAL YEAR 2010 THROUGH FISCAL YEAR 2021



Source: State of Wyoming, Department of Revenue

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2019		FY 2020		FY 2021		% Chge FY20 to FY21	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$3,519,700	\$2,344,456	\$3,221,457	\$2,145,863	\$3,840,248	\$2,547,749	19.2	18.7
BIG HORN	\$1,328,156	\$1,061,708	\$1,466,043	\$1,172,073	\$1,614,941	\$1,290,989	10.2	10.1
CAMPBELL	\$15,226,713	\$12,177,147	\$11,255,334	\$8,950,564	\$6,294,771	\$5,002,268	-44.1	-44.1
CARBON	\$3,228,400	\$2,393,505	\$6,275,146	\$4,390,702	\$4,141,732	\$2,714,962	-34.0	-38.2
CONVERSE	\$15,357,025	\$12,268,230	\$14,267,261	\$11,401,469	\$4,766,793	\$3,806,750	-66.6	-66.6
CROOK	\$2,531,061	\$1,686,562	\$1,544,284	\$1,098,468	\$1,351,070	\$1,050,758	-12.5	-4.3
FREMONT	\$4,000,403	\$3,198,097	\$4,941,028	\$3,950,648	\$4,746,926	\$3,742,286	-3.9	-5.3
GOSHEN	\$2,602,476	\$1,982,412	\$1,650,650	\$1,257,295	\$1,684,660	\$1,279,832	2.1	1.8
HOT SPRINGS	\$379,167	\$252,538	\$500,057	\$332,871	\$451,999	\$300,903	-9.6	-9.6
JOHNSON	\$1,092,615	\$852,248	\$1,125,536	\$789,540	\$951,580	\$645,017	-15.5	-18.3
LARAMIE	\$19,267,732	\$12,842,428	\$15,750,153	\$10,496,157	\$16,080,017	\$10,693,724	2.1	1.9
LINCOLN	\$5,226,818	\$4,178,568	\$3,807,171	\$3,044,456	\$4,668,447	\$3,721,815	22.6	22.2
NATRONA	\$8,978,364	\$7,177,775	\$9,340,339	\$7,468,377	\$7,940,194	\$6,343,396	-15.0	-15.1
NIOBKRARA	\$1,422,583	\$948,395	\$593,368	\$395,485	\$534,116	\$382,432	-10.0	-3.3
PARK	\$3,629,314	\$3,020,636	\$2,604,788	\$2,595,762	\$3,001,903	\$2,998,231	15.2	15.5
PLATTE	\$7,923,563	\$5,279,364	\$4,624,693	\$3,079,713	\$3,407,398	\$2,252,568	-26.3	-26.9
SHERIDAN	\$2,920,723	\$1,945,227	\$2,762,122	\$1,839,612	\$3,261,627	\$2,165,520	18.1	17.7
SUBLETTE	\$4,354,654	\$4,354,654	\$2,356,823	\$2,356,823	\$1,206,644	\$1,206,644	-48.8	-48.8
SWEETWATER	\$24,633,973	\$19,697,031	\$20,996,671	\$16,749,808	\$16,056,113	\$12,799,192	-23.5	-23.6
TETON	\$7,219,684	\$4,712,740	\$7,036,685	\$4,602,978	\$10,866,978	\$7,127,959	54.4	54.9
UINTA	\$2,971,213	\$2,376,548	\$2,998,128	\$2,397,980	\$3,145,516	\$2,512,886	4.9	4.8
WASHAKIE	\$795,355	\$635,957	\$678,762	\$542,761	\$1,078,539	\$861,935	58.9	58.8
WESTON	\$1,975,765	\$1,317,207	\$1,103,152	\$734,950	\$1,218,679	\$808,847	10.5	10.1
WYOMING	\$140,585,458	\$106,703,431	\$120,899,652	\$91,794,357	\$102,310,891	\$76,256,666	-15.4	-16.9

Source: Wyoming Auditor's Office

WYOMING USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	-783	-631	411	329	17	17
Mining	46,764,241	36,467,318	30,426,457	24,230,643	15,185,933	11,899,926
Utilities	10,790,541	8,034,632	8,780,730	6,511,121	5,445,155	4,047,768
Construction	9,807,669	7,155,434	11,030,095	8,150,053	7,548,678	5,436,181
Manufacturing	5,625,949	4,490,915	5,430,124	4,353,027	5,534,652	4,206,887
Wholesale Trade	2,842,441	2,102,559	2,671,884	1,966,426	2,355,407	1,693,886
Retail Trade	13,604,017	9,837,232	14,929,300	11,231,255	11,516,481	8,390,602
Transportation & Warehousing	3,915,581	2,890,275	4,096,642	3,031,321	2,511,227	1,820,619
Information	919,529	682,930	1,029,915	769,747	1,144,736	873,556
Financial Activities	850,617	619,441	975,025	696,415	912,251	625,835
Professional & Business Services	395,733	279,766	459,999	321,113	423,267	294,603
Educational & Health Services	89,936	68,548	64,607	48,178	34,105	24,823
Leisure & Hospitality	1,663,526	1,144,613	1,432,383	995,595	992,679	649,077
Other Services	1,148,582	868,202	1,088,720	802,886	475,574	343,406
Public Administration	42,167,878	32,062,198	38,483,361	28,686,247	48,230,730	35,949,480
TOTAL	\$140,585,458	\$106,703,431	\$120,899,652	\$91,794,357	\$102,310,891	\$76,256,666

ALBANY COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	50,177	33,339	35,568	23,628	52,079	34,620
Utilities	10,198	6,798	17,080	11,385	16,260	10,825
Construction	636,746	424,380	506,821	337,593	813,909	542,292
Manufacturing	26,557	17,601	16,524	10,993	10,682	7,104
Wholesale Trade	48,313	32,067	44,000	29,163	63,817	38,578
Retail Trade	623,784	414,639	352,654	234,191	414,128	274,938
Transportation & Warehousing	300,496	200,328	238,611	158,996	156,148	97,577
Information	33,672	22,424	44,971	29,952	50,785	33,818
Financial Activities	6,633	4,405	7,663	5,073	4,370	2,879
Professional & Business Services	52,682	34,971	12,465	8,268	14,135	9,239
Educational & Health Services	187	124	258	171	152	101
Leisure & Hospitality	27,687	18,392	20,569	13,662	20,607	13,708
Other Services	25,756	17,113	26,009	17,280	19,241	12,780
Public Administration	1,676,813	1,117,875	1,898,262	1,265,508	2,203,936	1,469,291
TOTAL	\$3,519,700	\$2,344,456	\$3,221,457	\$2,145,863	\$3,840,248	\$2,547,749

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	102,617	81,978	106,955	85,420	86,048	68,686
Utilities	2,152	1,716	12,500	9,997	7,712	6,160
Construction	40,898	32,721	108,097	86,475	44,492	35,474
Manufacturing	200,552	160,229	247,578	197,955	288,596	230,661
Wholesale Trade	91,044	72,519	89,126	71,034	55,925	44,567
Retail Trade	57,360	45,841	182,865	146,175	108,713	86,898
Transportation & Warehousing	48,428	38,674	67,151	53,659	64,001	51,114
Information	13,301	10,620	10,686	8,526	13,416	10,721
Financial Activities	13,253	10,576	4,278	3,409	10,643	8,455
Professional & Business Services	4,644	3,712	3,980	3,178	41,146	32,865
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	625	498	-47	-39	291	231
Other Services	6,571	5,256	10,408	8,311	14,217	11,362
Public Administration	746,711	597,369	622,466	497,973	879,743	703,794
TOTAL	\$1,328,156	\$1,061,708	\$1,466,043	\$1,172,073	\$1,614,941	\$1,290,989

CAMPBELL COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	-1,067	-854	0	0	0	0
Mining	8,564,113	6,847,888	3,969,746	3,172,675	1,379,722	1,077,069
Utilities	948,389	757,998	721,152	576,356	673,241	537,925
Construction	391,189	312,777	302,525	241,922	366,344	292,948
Manufacturing	31,765	25,365	23,867	19,040	23,438	18,715
Wholesale Trade	178,840	142,840	93,975	75,009	58,340	46,236
Retail Trade	711,048	568,298	1,290,381	983,179	682,550	544,699
Transportation & Warehousing	355,160	283,894	461,540	368,959	235,111	184,999
Information	43,768	34,992	47,820	38,216	40,992	32,752
Financial Activities	82,573	65,956	112,418	89,900	117,916	93,424
Professional & Business Services	10,519	8,387	7,984	6,361	12,643	10,073
Educational & Health Services	872	696	369	295	242	193
Leisure & Hospitality	24,031	19,180	22,578	18,018	22,731	18,140
Other Services	94,246	75,256	123,694	98,805	58,180	46,439
Public Administration	3,791,268	3,034,472	4,077,286	3,261,829	2,623,323	2,098,658
TOTAL	\$15,226,713	\$12,177,147	\$11,255,334	\$8,950,564	\$6,294,771	\$5,002,268

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 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	32,782	24,102	38,335	26,899	28,856	19,190
Utilities	727,231	529,354	1,632,676	1,121,883	406,492	270,866
Construction	210,646	152,787	1,264,819	874,391	710,663	474,242
Manufacturing	287,013	208,211	299,218	211,840	1,017,246	641,456
Wholesale Trade	7,080	5,424	14,960	11,120	12,557	8,348
Retail Trade	200,001	149,309	1,258,217	869,261	448,708	295,421
Transportation & Warehousing	258,143	183,083	214,222	154,351	158,201	99,614
Information	32,577	24,588	29,911	20,897	47,628	31,690
Financial Activities	6,598	4,512	6,265	4,253	19,376	12,785
Professional & Business Services	3,280	2,438	1,877	1,392	4,207	2,785
Educational & Health Services	437	322	459	321	230	153
Leisure & Hospitality	314,043	245,599	329,096	244,112	26,926	18,030
Other Services	11,296	8,518	17,669	12,433	23,776	15,805
Public Administration	1,137,271	855,257	1,167,421	837,547	1,236,865	824,577
TOTAL	\$3,228,400	\$2,393,505	\$6,275,146	\$4,390,702	\$4,141,732	\$2,714,962

CONVERSE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	8,614,963	6,889,216	8,068,958	6,453,143	2,198,521	1,757,031
Utilities	2,500,794	1,999,525	1,502,938	1,202,216	147,463	117,948
Construction	828,630	662,763	612,332	489,604	111,275	88,937
Manufacturing	9,990	7,950	17,647	14,106	6,347	5,058
Wholesale Trade	242,242	193,749	398,871	319,072	61,093	48,862
Retail Trade	1,578,292	1,250,788	2,003,687	1,593,537	808,140	646,206
Transportation & Warehousing	339,573	271,536	448,514	358,545	292,937	230,060
Information	8,165	6,529	11,415	9,128	22,453	17,948
Financial Activities	56,866	43,757	35,093	28,057	10,897	8,633
Professional & Business Services	25,601	20,463	54,483	43,513	9,915	7,913
Educational & Health Services	93	74	209	167	121	97
Leisure & Hospitality	2,538	2,025	6,934	5,522	3,294	2,625
Other Services	10,097	8,028	34,726	27,696	17,815	14,215
Public Administration	1,139,182	911,825	1,071,454	857,163	1,076,521	861,216
TOTAL	\$15,357,025	\$12,268,230	\$14,267,261	\$11,401,469	\$4,766,793	\$3,806,750

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 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	870,748	580,493	59,415	41,828	32,377	25,834
Utilities	7,812	5,205	1,979	1,462	3,614	2,836
Construction	104,114	69,400	285,788	201,018	85,169	67,047
Manufacturing	32,359	21,368	20,496	14,310	7,349	5,633
Wholesale Trade	4,115	2,734	6,038	4,087	2,045	1,601
Retail Trade	223,758	148,663	154,485	109,402	93,259	73,564
Transportation & Warehousing	28,054	18,658	28,789	20,512	8,961	7,006
Information	5,125	3,409	6,400	4,728	20,686	16,213
Financial Activities	115	76	3,277	2,188	220	173
Professional & Business Services	1,271	847	1,543	1,079	1,379	1,093
Educational & Health Services	0	0	59	47	22	15
Leisure & Hospitality	750	499	1,986	1,401	1,422	1,070
Other Services	1,084	717	508	359	1,362	1,057
Public Administration	1,251,757	834,492	973,523	696,047	1,093,204	847,616
TOTAL	\$2,531,061	\$1,686,562	\$1,544,284	\$1,098,468	\$1,351,070	\$1,050,758

FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	7	6	0	0
Mining	1,926,758	1,540,091	2,911,043	2,327,382	2,426,387	1,919,248
Utilities	3,495	2,793	706	565	10,992	8,572
Construction	161,114	128,719	280,564	224,325	211,139	167,848
Manufacturing	23,851	19,061	6,810	5,439	23,033	18,297
Wholesale Trade	40,281	32,116	39,082	31,151	23,583	18,177
Retail Trade	320,278	255,860	281,169	224,583	258,089	202,550
Transportation & Warehousing	14,134	11,279	11,484	9,179	3,630	2,849
Information	27,264	21,757	31,950	25,520	70,852	55,310
Financial Activities	79,893	63,811	33,317	26,613	82,302	65,267
Professional & Business Services	7,073	5,651	2,836	2,264	5,443	4,326
Educational & Health Services	534	426	642	512	304	242
Leisure & Hospitality	7,271	5,806	7,298	5,829	3,877	3,058
Other Services	48,864	39,052	11,362	9,074	8,533	6,636
Public Administration	1,339,594	1,071,676	1,322,760	1,058,208	1,618,762	1,269,907
TOTAL	\$4,000,403	\$3,198,097	\$4,941,028	\$3,950,648	\$4,746,926	\$3,742,286

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,016,593	774,547	44,839	34,163	4,777	3,640
Utilities	7,981	6,070	21,397	16,249	24,269	18,445
Construction	216,537	164,911	87,116	66,326	91,413	69,552
Manufacturing	52,748	40,050	2,726	2,064	6,149	4,682
Wholesale Trade	10,716	8,126	5,270	4,004	4,264	3,239
Retail Trade	118,464	90,175	195,118	148,511	164,525	125,095
Transportation & Warehousing	206,443	157,226	141,839	108,026	131,442	97,089
Information	6,941	5,285	6,856	5,217	5,813	4,413
Financial Activities	270	205	31,393	23,917	1,036	780
Professional & Business Services	304	231	210	160	1,914	1,281
Educational & Health Services	506	383	519	393	338	256
Leisure & Hospitality	1,332	1,009	2,065	1,566	18,321	13,940
Other Services	4,349	3,303	4,781	3,637	8,650	6,565
Public Administration	959,293	730,890	1,106,522	843,064	1,221,747	930,855
TOTAL	\$2,602,476	\$1,982,412	\$1,650,650	\$1,257,295	\$1,684,660	\$1,279,832

HOT SPRINGS COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,592	1,054	2,310	1,530	8,692	5,742
Utilities	783	518	15,980	10,648	3,711	2,389
Construction	29,784	19,767	62,965	41,947	16,109	10,727
Manufacturing	285	193	4,675	3,090	548	362
Wholesale Trade	33,842	22,507	73,117	48,389	40,901	27,126
Retail Trade	23,773	15,833	26,277	17,499	16,136	10,725
Transportation & Warehousing	10,688	7,095	11,480	7,638	9,388	6,201
Information	1,921	1,276	7,841	5,221	8,279	5,513
Financial Activities	3,222	2,136	244	162	19	13
Professional & Business Services	705	469	790	523	890	593
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	617	406	1,038	684	783	516
Other Services	5,356	3,550	4,076	2,696	5,826	3,852
Public Administration	266,601	177,734	289,265	192,843	340,716	227,144
TOTAL	\$379,167	\$252,538	\$500,057	\$332,871	\$451,999	\$300,903

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 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	163,650	127,229	65,438	43,518	89,678	63,557
Utilities	29,127	23,299	80	54	636	424
Construction	25,626	20,144	40,851	29,380	28,099	18,705
Manufacturing	397	307	335	221	260	173
Wholesale Trade	138,279	110,223	25,142	16,815	35,813	26,674
Retail Trade	257,858	202,459	376,897	288,366	141,500	98,474
Transportation & Warehousing	50	40	0	0	65	43
Information	12,578	9,694	8,406	5,598	6,942	4,620
Financial Activities	2,068	1,597	4,773	3,152	1,998	1,328
Professional & Business Services	562	444	185	123	447	295
Educational & Health Services	0	0	1	1	0	0
Leisure & Hospitality	5,585	4,232	1,864	1,261	2,047	1,355
Other Services	501	394	717	489	5,665	3,750
Public Administration	456,335	352,185	600,846	400,564	638,430	425,620
TOTAL	\$1,092,615	\$852,248	\$1,125,536	\$789,540	\$951,580	\$645,017

LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019	FY 2019	FY 2020	FY 2020	FY 2021	FY 2021
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	24	16	0	0	0	0
Mining	2,585,028	1,721,725	1,383,969	921,983	429,165	278,132
Utilities	248,877	165,588	358,902	238,943	488,852	325,369
Construction	2,603,011	1,732,376	2,040,141	1,365,056	1,693,362	1,128,221
Manufacturing	361,643	239,830	249,062	164,967	195,765	129,475
Wholesale Trade	1,051,657	695,514	1,157,649	769,548	1,264,508	845,960
Retail Trade	4,267,049	2,855,921	2,644,634	1,760,749	2,566,331	1,703,096
Transportation & Warehousing	562,134	374,456	479,859	319,611	245,848	155,286
Information	179,916	119,789	168,456	112,129	162,487	107,850
Financial Activities	77,668	51,582	110,340	73,207	133,041	88,203
Professional & Business Services	179,879	119,141	234,740	155,596	181,312	120,127
Educational & Health Services	17,705	11,747	18,690	12,384	14,947	9,837
Leisure & Hospitality	218,172	144,890	114,240	75,853	70,811	46,979
Other Services	221,795	147,741	364,163	242,594	183,261	121,700
Public Administration	6,693,173	4,462,112	6,425,307	4,283,537	8,450,326	5,633,487
TOTAL	\$19,267,732	\$12,842,428	\$15,750,153	\$10,496,157	\$16,080,017	\$10,693,724

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 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,530,711	1,223,192	673,245	538,294	667,614	525,078
Utilities	283,248	226,544	210,942	168,648	273,236	218,362
Construction	199,094	159,143	135,363	108,158	171,806	137,186
Manufacturing	11,029	8,814	10,437	8,347	-2,989	-8,013
Wholesale Trade	267,001	213,304	95,018	75,916	21,045	22,950
Retail Trade	558,217	445,914	330,330	263,937	211,153	168,638
Transportation & Warehousing	218,656	174,727	193,856	154,872	115,898	89,165
Information	32,373	25,800	27,591	21,996	29,045	23,211
Financial Activities	22,149	17,671	6,205	4,959	2,440	1,943
Professional & Business Services	1,729	1,382	2,944	2,346	857	671
Educational & Health Services	133	106	269	214	200	156
Leisure & Hospitality	3,668	2,926	8,623	6,892	17,743	14,153
Other Services	3,646	2,914	5,416	4,330	11,418	9,128
Public Administration	2,095,165	1,676,132	2,106,934	1,685,548	3,148,983	2,519,186
TOTAL	\$5,226,818	\$4,178,568	\$3,807,171	\$3,044,456	\$4,668,447	\$3,721,815

NATRONA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11	9	4	3	0	0
Mining	3,367,014	2,690,759	1,752,941	1,400,641	566,704	450,819
Utilities	131,195	104,956	1,179,919	943,935	1,232,540	986,032
Construction	450,137	359,998	475,876	380,514	280,592	224,153
Manufacturing	104,584	83,540	75,120	60,037	177,833	141,958
Wholesale Trade	255,883	204,405	204,837	163,524	161,708	128,624
Retail Trade	866,554	692,538	1,694,918	1,355,233	850,995	679,163
Transportation & Warehousing	94,793	75,685	183,960	146,791	142,326	113,452
Information	88,171	70,474	111,285	88,961	149,660	119,620
Financial Activities	170,898	136,431	209,177	167,137	125,131	97,814
Professional & Business Services	19,061	15,208	9,417	7,518	8,984	7,153
Educational & Health Services	14,774	11,769	7,055	5,625	10,040	8,008
Leisure & Hospitality	51,483	41,097	74,268	59,299	38,720	30,893
Other Services	141,155	112,785	117,476	93,888	75,537	60,166
Public Administration	3,222,651	2,578,120	3,244,087	2,595,270	4,119,425	3,295,540
TOTAL	\$8,978,364	\$7,177,775	\$9,340,339	\$7,468,377	\$7,940,194	\$6,343,396

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 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,005,726	670,468	132,347	88,206	45,793	32,042
Utilities	1,733	1,148	3,101	2,054	1,625	1,205
Construction	2,690	1,795	29,236	19,489	86,130	62,791
Manufacturing	91	60	50	33	180	122
Wholesale Trade	238	157	1,151	763	172	123
Retail Trade	36,072	24,085	14,912	9,932	16,343	12,359
Transportation & Warehousing	139,913	93,273	109,810	73,174	61,443	40,132
Information	3,500	2,332	5,585	3,721	1,521	1,123
Financial Activities	148	98	63,869	42,579	64,634	44,363
Professional & Business Services	3	2	19	13	113	87
Educational & Health Services	109	72	100	66	52	38
Leisure & Hospitality	566	374	41	27	141	103
Other Services	104	69	477	316	369	256
Public Administration	231,692	154,461	232,669	155,113	255,601	187,686
TOTAL	\$1,422,583	\$948,395	\$593,368	\$395,485	\$534,116	\$382,432

PARK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	120,795	101,360	33,731	33,158	31,710	31,318
Utilities	10,101	8,330	19,643	19,643	34,178	34,178
Construction	445,995	373,447	245,856	238,719	204,216	204,220
Manufacturing	47,382	38,747	35,638	35,633	36,232	36,211
Wholesale Trade	152,161	125,409	150,530	150,522	116,476	116,476
Retail Trade	498,755	411,121	401,260	400,174	398,853	395,407
Transportation & Warehousing	21,788	18,035	21,811	21,811	14,917	14,917
Information	66,423	53,587	36,172	36,171	62,606	62,606
Financial Activities	44,098	39,221	6,260	6,260	4,501	4,501
Professional & Business Services	2,580	2,102	1,091	1,090	2,079	2,083
Educational & Health Services	170	145	451	451	160	160
Leisure & Hospitality	157,444	137,519	134,675	134,612	95,388	95,388
Other Services	26,488	21,729	12,025	11,875	21,718	21,702
Public Administration	2,035,135	1,689,883	1,505,643	1,505,643	1,978,870	1,979,065
TOTAL	\$3,629,314	\$3,020,636	\$2,604,788	\$2,595,762	\$3,001,903	\$2,998,231

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 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,382,897	1,588,188	878,103	584,980	536,069	341,107
Utilities	3,632,039	2,419,714	2,010,686	1,338,868	1,356,868	903,295
Construction	549,237	366,125	200,534	133,672	115,981	77,276
Manufacturing	8,289	5,488	6,157	4,095	103,351	68,822
Wholesale Trade	43,918	29,128	71,448	47,414	163,496	108,566
Retail Trade	426,568	284,296	292,237	194,532	265,149	176,686
Transportation & Warehousing	311,938	207,331	442,103	294,162	169,862	112,899
Information	7,023	4,679	12,902	8,596	12,388	8,249
Financial Activities	1,091	725	91,833	61,030	16,219	10,742
Professional & Business Services	2,342	1,549	3,454	2,281	3,336	2,206
Educational & Health Services	7	5	7	4	10	7
Leisure & Hospitality	1,289	856	3,542	2,354	387	-131
Other Services	4,901	3,264	13,057	8,638	1,748	1,156
Public Administration	552,026	368,017	598,630	399,087	662,534	441,689
TOTAL	\$7,923,563	\$5,279,364	\$4,624,693	\$3,079,713	\$3,407,398	\$2,252,568

SHERIDAN COUNTY USE TAX COLLECTIONS

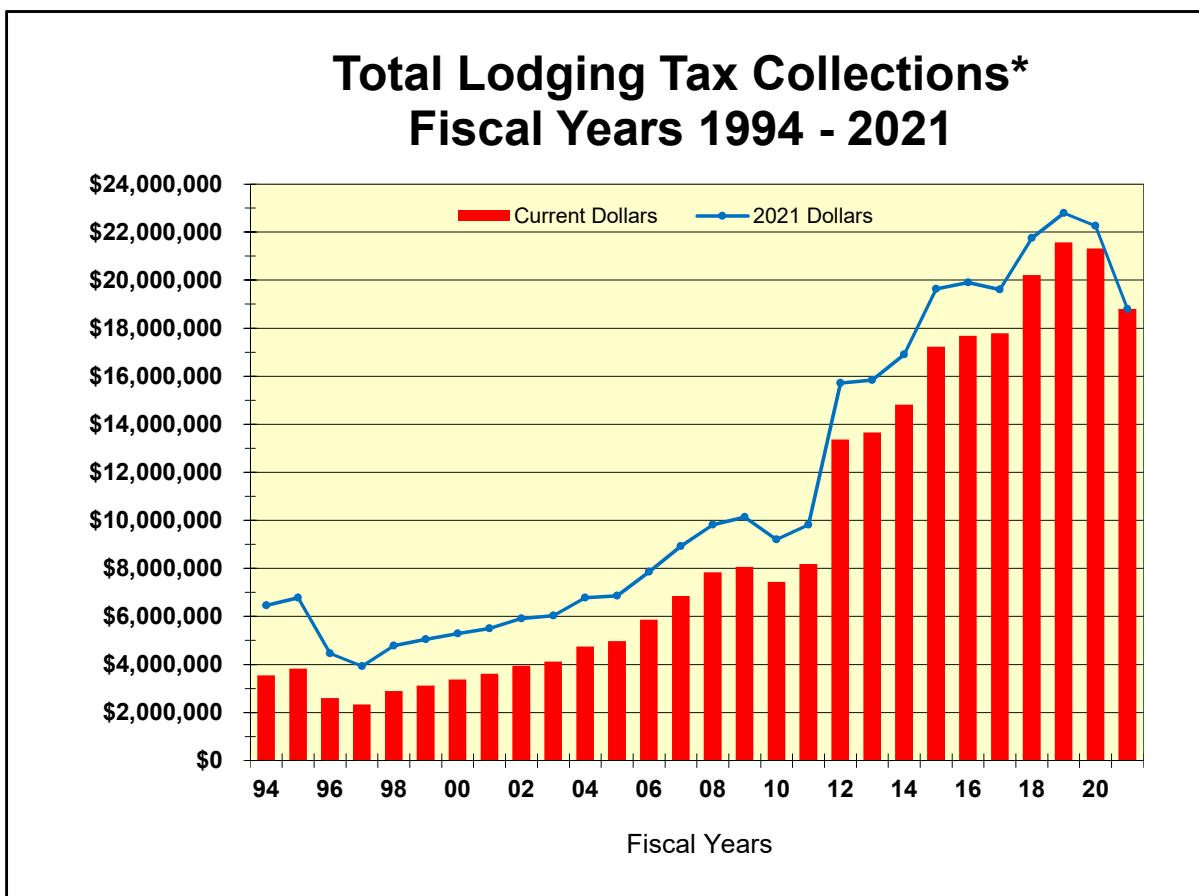
INDUSTRY (NAICS)	FY 2019		FY 2020		FY 2021	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12	8	0	0	0	0
Mining	2,975	1,978	5,829	3,877	2,483	1,647
Utilities	54,559	36,344	10,784	7,174	6,383	4,250
Construction	359,931	239,461	314,471	209,241	352,548	227,727
Manufacturing	62,194	41,231	40,206	26,737	18,303	12,371
Wholesale Trade	15,052	9,993	26,082	17,296	17,234	11,430
Retail Trade	437,112	290,987	326,809	217,443	356,104	236,590
Transportation & Warehousing	119,608	79,526	155,834	103,666	81,408	54,111
Information	89,700	59,546	88,878	58,943	47,038	31,253
Financial Activities	33,387	22,212	11,365	7,531	10,800	7,158
Professional & Business Services	11,064	7,351	21,629	14,332	35,259	23,359
Educational & Health Services	6,103	4,034	6,460	4,271	1,904	1,232
Leisure & Hospitality	28,476	18,932	19,587	13,022	14,030	9,108
Other Services	88,180	58,710	82,416	54,898	52,694	34,992
Public Administration	1,612,369	1,074,913	1,651,772	1,101,182	2,265,439	1,510,293
TOTAL	\$2,920,723	\$1,945,227	\$2,762,122	\$1,839,612	\$3,261,627	\$2,165,520

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

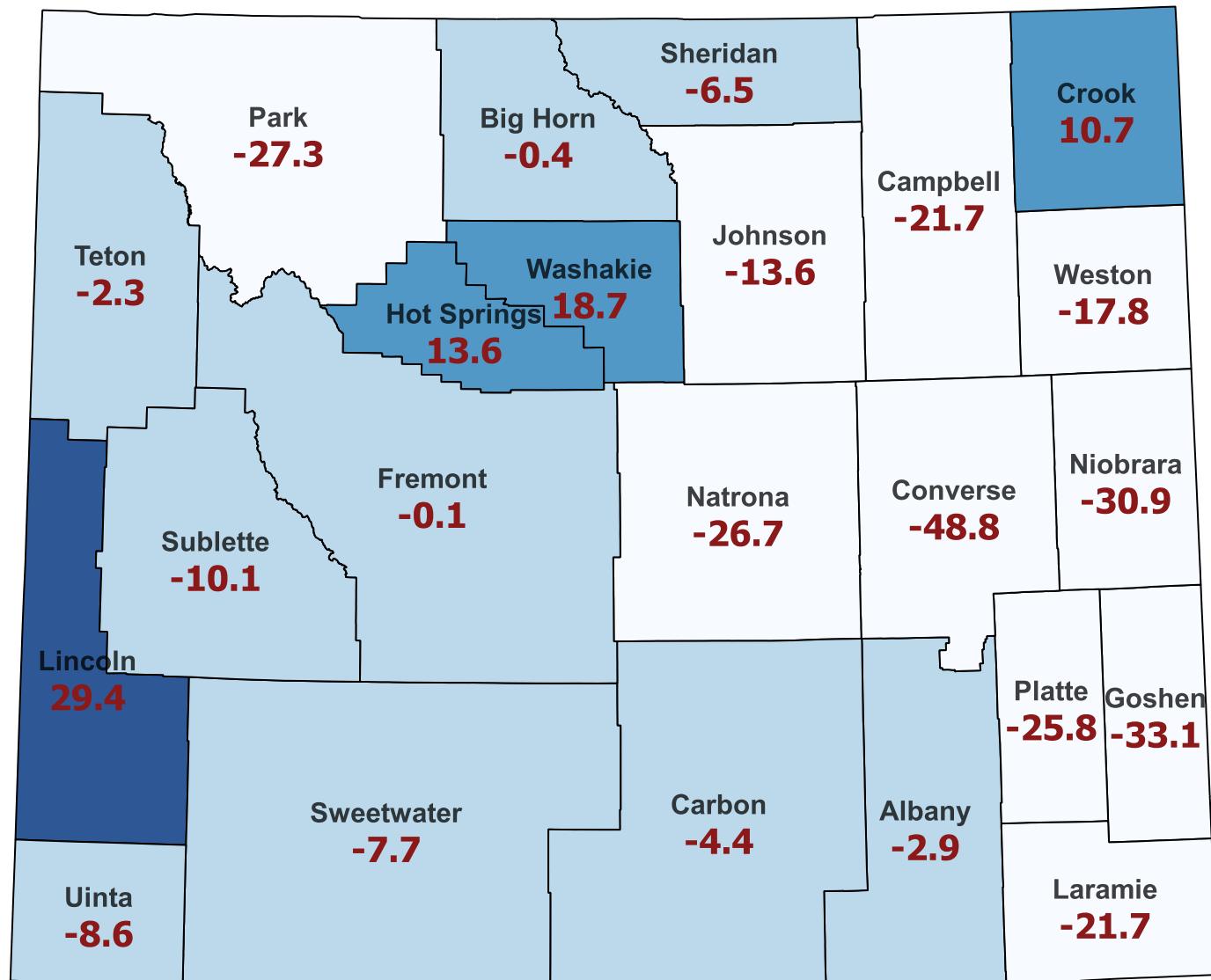


* Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011.

Source: Wyoming Department of Revenue

Percent Change in Lodging Tax Collections: FY2020 - FY2021

Wyoming = -11.8%



Source: Wyoming Department of Revenue

SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections (excluding the newly imposed statewide lodging taxes), \$18.8 million for fiscal year 2021, were down from the \$21.3 million collected in the previous year, or -11.8 percent. Most counties experienced declines in lodging tax collections. Converse County had the largest percentage decline from FY20 to FY21, -48.8 percent, followed by Goshen County, -33.1 percent.

Lincoln County had the fastest growth, at 29.4 percent, followed by Washakie (18.7%), Hot Springs (13.6%), and Crook (10.7%) counties. Teton County, which collects the largest amount of lodging tax collections (over \$7 million) due to its geographical inclusion of national parks, Yellowstone and Grand Teton, saw a decline of 2.3 percent in collections from FY20 to FY21.

The map on page 64 shows the percent change in lodging tax collections by county between fiscal years 2020 and 2021.

The collections from newly imposed statewide (3%) lodging assessment for Fiscal Year 2021 were \$6.5 million. In addition, collections (2%) from areas that did not have a local lodging tax before January 2020 amounted to \$0.06 million Fiscal Year 2021.

Statewide (3%) Lodging Tax Collections by County: FY 2021

ALBANY	\$239,809
BIG HORN	\$17,032
CAMPBELL	\$165,259
CARBON	\$288,948
CONVERSE	\$69,532
CROOK	\$22,660
FREMONT	\$165,876
GOSHEN	\$19,167
HOT SPRINGS	\$49,476
JOHNSON	\$43,769
LARAMIE	\$412,313
LINCOLN	\$113,825
NATRONA	\$388,565
NIOBRARA	\$10,614
PARK	\$305,803
PLATTE	\$42,961
SHERIDAN	\$144,232
SUBLETTE	\$54,161
SWEETWATER	\$243,375
TETON	\$3,594,129
UINTA	\$86,880
WASHAKIE	\$26,927
WESTON	\$14,820
WYOMING	\$6,520,132

A statewide lodging tax assessment was imposed on January 1, 2021.

Additional (2%) Lodging Tax Collections*: FY 2021

BIG HORN	\$5,514
BASIN	\$194
BYRON	\$283
COWLEY	\$204
Sub Totals	\$6,194
LINCOLN	\$12,021
THAYNE	\$3,566
ALPINE	\$16,307
LA BARGE	\$552
STAR VALLEY RANCH	\$5,821
Sub Totals	\$38,266
NIOBRARA	\$98
Sub Totals	\$98
UINTA	\$1,831
LYMAN	\$834
MOUNTAIN VIEW	\$227
BEAR RIVER	\$168
Sub Totals	\$3,060
SUBLETTE	\$7,928
BIG PINEY	\$145
MARBLETON	\$1,423
Sub Totals	\$9,496
TOTAL	\$57,115

* For areas that did not have a countywide local lodging tax imposition on January 1, 2021 .

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 non-store 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 2017 NAICS codes (with links to definitions) may be accessed from the U.S. Census Bureau's website at: <http://www.census.gov/>