WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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48th Edition November 2023 **PREFACE**

The 2023 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

2021-2023, 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 2021-2023. The data were provided by the Wyoming

Department of Revenue, and were compiled for publication by the Economic Analysis Division.

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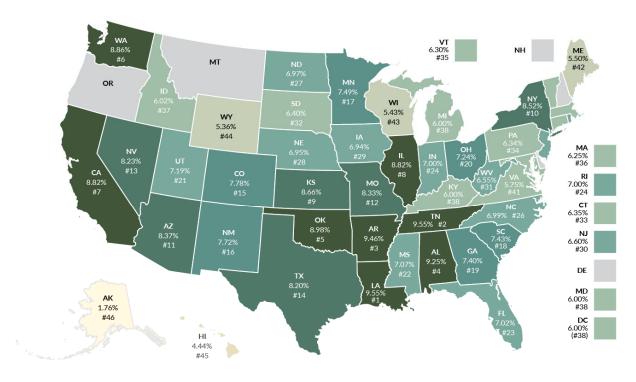
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Tax Rate Comparison

How High are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2023



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



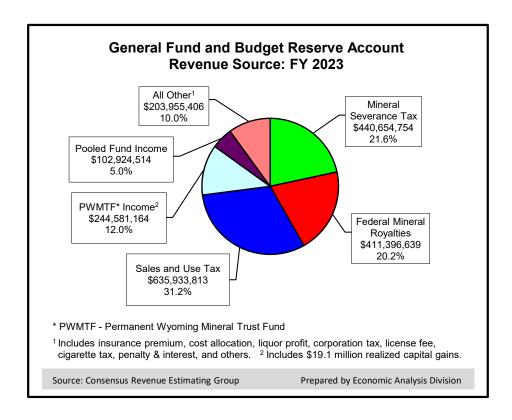
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INTRODUCTION

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 the 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 67.

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 outline 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, 2023, 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, 2023, Albany, Carbon, Crook, Hot Springs, Laramie, Niobrara, Platte, Sheridan, and Teton 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 Fremont and Goshen counties imposed this particular

tax as of January 1, 2023, at 0.50 percent and 0.25 percent, respectively. 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 optional 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 2012 through 2023.

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 2012 through 2023.

LODGING TAX

Effective January 1, 2021, a statewide lodging assessment is imposed on sales of lodging services at the rate of three percent (3%). These collections are distributed to the Wyoming Tourism Account and Wyoming Tourism Reserve Account. Moreover, another two percent (2%) is also imposed statewide (but for local governments) including county areas and towns where there was no local lodging tax as of January 1, 2021. In addition, any county or municipality, through public election, may impose an additional tax of up to two percent for lodging purpose. Accordingly, total tax rate for lodging services in any area of Wyoming cannot exceed 7 percent.

Prior to January 1, 2021, cities, towns, and counties, by voter approval, had the option to 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 for local governments (up to 4%), less a 1 percent state administrative cost 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, 2023, Albany, Campbell, 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 an optional 2 percent lodging tax.

For meaningful comparisons from one year to another, only the state imposed 3 percent lodging tax data should be applied. The map on page 64 displays the change of the state imposed 3% collections.

STATE OF WYOMING GENERAL FUND AND BUDGET RESERVE ACCOUNT REVENUE FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

REVENUE SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% Change FY22 to FY23
MINERAL SEVERANCE TAX1	\$435,740,689	\$314,852,603	\$258,416,398	\$414,687,957	\$440,654,754	6.3
FEDERAL MINERAL ROYALTIES	\$246,624,758	\$184,286,008	\$170,683,739	\$316,865,845	\$411,396,639	29.8
SALES AND USE TAX	\$518,521,625	\$487,232,525	\$493,101,908	\$562,549,589	\$635,933,813	13.0
INCOME-PWMTF ²	\$365,081,260	\$243,286,175	\$489,907,047	\$456,264,279	\$244,581,164	-46.4
INCOME-POOLED FUND	\$86,659,646	\$78,585,082	\$83,868,118	\$89,683,224	\$102,924,514	14.8
CHARGES-SALES & SERVICES	\$51,776,908	\$62,288,592	\$63,009,935	\$68,410,249	\$76,370,493	11.6
FRANCHISE TAX	\$37,470,505	\$39,560,299	\$48,446,992	\$48,971,760	\$53,674,756	9.6
CIGARETTE TAX	\$13,834,653	\$13,325,367	\$13,028,108	\$12,287,440	\$10,998,844	-10.5
PENALTIES & INTEREST ³	\$5,111,037	\$4,570,357	\$4,883,799	\$12,546,900	\$4,000,244	-68.1
ALL OTHER⁴	\$44,460,733	\$51,108,135	\$61,267,808	\$55,119,247	\$58,911,069	6.9
TOTAL REVENUE	\$1,805,281,814	\$1,479,095,143	\$1,686,613,852	\$2,037,386,490	\$2,039,446,290	0.1

¹ Includes taxes from the statutory one percent severance tax directly deposited in the general fund for FY 2019 and FY 2020.

Source: Wyoming Auditor's Office

² PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts (\$101.9 million in FY 2021 and \$47.5 million in FY 2022) appropriated to the PWMTF Reserve Account. The fluctuation of income between different years was mainly caused by the amount in realized capital gains.

 $^{^{3}}$ Starting in January 2023, severance tax penalties are not deposited to general fund.

⁴ ALL OTHER includes franchise tax, cigarette tax, cost allocation, liquor sales profit, license and permit fees, property and money use fees, and miscellaneous tax revenue as well as non-tax receipts.

Wyoming Sales, Use, and Lodging Tax Rates by County

(effective January 1, 2023)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Local Government	Statewide Lodiging Tax	Lodging Tax Rate *	Total Tax Rate
Albany	4%	1%	1%		6%	Albany	3%	4%	13%
Big Horn	4%	1%	1 70		5%	Big Horn	3%	2%	10%
ыў нопі	4 70	1 70			576	Lovell	3%	3%	11%
						Greybull	3%	3%	11%
Campbell	4%	1%			5%	Campbell	3%	4%	12%
Carbon	4%	1%	1%		6%	Carbon	3%	2%	11%
Converse	4%	1%	170		5%	Converse	3%	3%	11%
Crook	4%	1%	1%		6%	Crook	3%	4%	13%
Fremont	4%	1%	170	0.50%	5.50%	Fremont	3%	4%	12.50%
Goshen	4%	1%		0.25%	5.25%	Goshen	3%	4%	12.25%
Hot Springs	4%	1%	1%		6%	Hot Springs	3%	4%	13%
Johnson	4%	1%			5%	Johnson	3%	2%	10%
Laramie	4%	1%	1%		6%	Laramie	3%	4%	13%
Lincoln	4%	1%			5%	Lincoln	3%	2%	10%
						Afton	3%	3%	11%
						Cokeville	3%	2%	10%
						Diamondville	3%	2%	10%
						Kemmerer	3%	4%	12%
Natrona	4%	1%			5%	Natrona	3%	4%	12%
Niobrara	4%	1%	1%		6%	Niobrara	3%	2%	11%
						Lusk	3%	3%	12%
Park	4%				4%	Park	3%	4%	11%
Platte	4%	1%	1%		6%	Platte	3%	3%	12%
Sheridan	4%	1%	1%		6%	Sheridan	3%	4%	13%
Sublette	4%				4%	Sublette	3%	2%	9%
						Pinedale	3%	4%	11%
Sweetwater	4%	1%			5%	Sweetwater	3%	4%	12%
Teton*	4%	1%	1%		6%	Teton	3%	2%	11%
Uinta	4%	1%			5%	Uinta	3%	2%	10%
						Evanston	3%	3%	11%
Washakie	4%	1%			5%	Washakie	3%	4%	12%
Weston	4%	1%			5%	Weston	3%	4%	12%

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

 $^{^{\}star}$ Includes the additional statewide 2% for local governments and local optional lodging tax.

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.

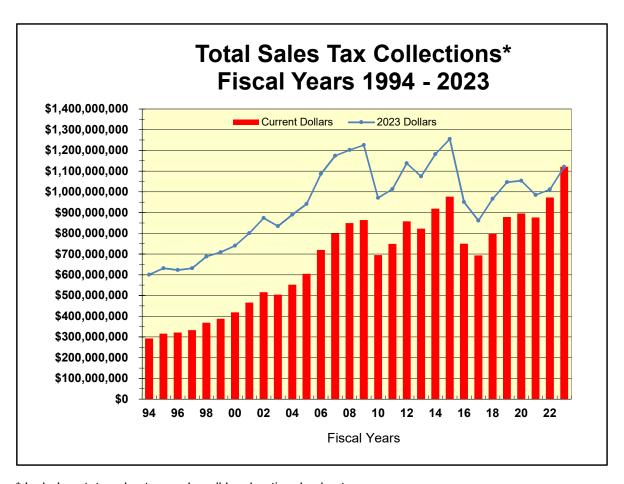
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

- 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. Lodging services provided by guides or outfitters.
- 28. Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants.
- 29. Intrastate transfer of persons services by a government, charitable, or non-profit organization.
- 30. Sales of fuel for use as boiler fuel in the production of electricity.
- 31. Sales of water delivered by pipeline or truck.
- 32. Sales of farm implements.
- 33. Sales or lease of machinery to be used in the state directly or predominantly in manufacturing tangible property.
- 34. Sales or lease of any aircraft used in federal aviation administration commercial operation.
- 35. Sales of equipment used to construct a new coal gasification or coal liquefication facility.
- 36. Sales price paid for purchase or rental of computer software, computer equipment, and related utility equipment by a data processing services center.
- 37. Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery.
- 38. Sales of equipment by telecommunication and internet providers used to provide broadband internet service in an unserved area.

SECTION I

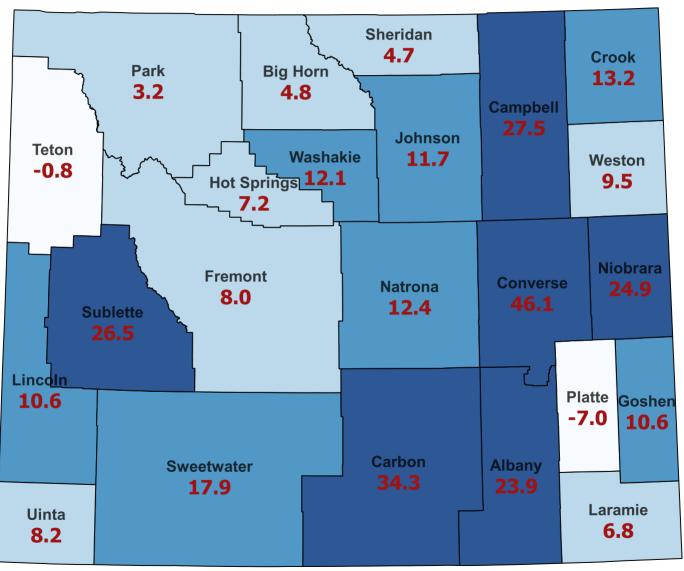
SALES TAX COLLECTIONS



^{*} Includes state sales taxes plus all local optional sales taxes

Percent Change in Sales Tax (4%) Collections: FY2022 - FY2023

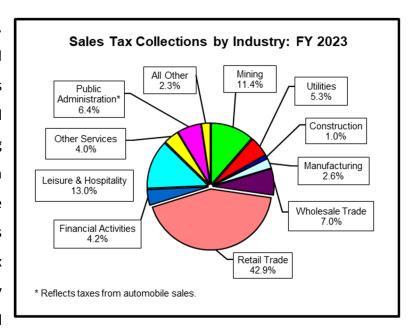
Wyoming = 14.4%



SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2023 (FY 2023), \$1,120.8 million, increased 15.3 percent from the previous year. The annual growth rate for the state-imposed 4% sales tax collections was 14.4 percent, compared to 12.3 percent recorded in fiscal year 2022 (FY 2022).

Prior to the COVID-19 pandemic, the change of Wyoming's total sales and use taxes were always driven by fluctuation in mineral prices and accompanying & exploration production activities. However, since the pandemic started, the state's economy and sales and use tax collections have been largely affected by the virus related



federal and local policies and deployment of health care measures. This included the closing and reopening of the economy, the rounds of federal fiscal stimulus payments to individuals and businesses, and monetary response. Since COVID, there has been robust demand for travel and tourism services, food services, retail goods, and automobiles. It also, subsequently, (starting in the second quarter of 2021) boosted inflation of a wide range of goods and services to the highest level in 40 years. In addition, responding to the increased prices, oil and natural gas activities have also rebounded at a faster pace since the first quarter of 2021.

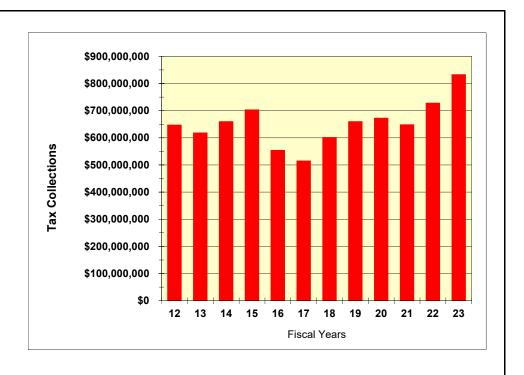
Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only include the state-imposed 4% taxes to reflect changes in taxable sales over time. As the impact from the COVID-19 pandemic faded, Wyoming's economy continued to rally in FY 2023, featured by the continued rebound of oil and gas drilling, healthy payroll job additions, low

unemployment rate, and strong income growth. Compared to FY 2022, nearly every major industrial sector experienced an increase in sales and use tax collections. Retail trade (excluding motor vehicles), the largest industry sector in terms of sales tax collections, increased 8.5 percent. Wholesale trade, transportation & warehousing, and machinery and equipment leasing (a sub-sector of financial activities) and repair industries (a sub-sector of other services) that act in tandem with mineral extraction operations each grew more than 20.0 percent. Wyoming's pivotal industry, mining, demonstrated the largest growth of 61.9 percent due to the continued rebound in exploration activities. However, the amount collected from this industry is still lower than FY 2019, pre-pandemic. As a result of increased activities in wind power projects and general rate increase in utility gas service, collections from the utilities sector grew 34.6 percent. Sales and use taxes from online shopping (a sub-sector of retail trade) increased 17.4 percent. Information (including publications) is the only sector that experienced a decline (-3.9%) during the year.

Across the state, year-over-year statewide sales tax collections increased in 21 counties, led by Converse (46.1 percent) and Carbon (34.3 percent) counties. Albany, Campbell, Niobrara, and Sublette counties each experienced over 20.0 percent increases. These counties benefited either from the rebound in mineral activities or wind power projects in FY 2023. Additionally, persistent and still elevated broad-based inflation across most goods and services played a large role in the overall strong sales and use tax collections. Platte County suffered the largest contraction (-7.0 percent), mainly due to decreased activities in retail and wholesale trade industries. Teton (-0.8 percent) is the only other county that experienced a decline in collections in comparison to FY 2022, mostly attributed to the reduced sales in accommodation and food services. The oldest national park, Yellowstone, was temporarily closed in June 2022 due to flooding, and then reopened with limited admission until December of 2022.

STATE SALES TAX COLLECTIONS* FISCAL YEAR 2012 THROUGH FISCAL YEAR 2023

Year	4% SALES TAX	% CHANGE
Fiscal 2012	\$648,382,439	10.3%
Fiscal 2013	\$619,312,790	-4.5%
Fiscal 2014	\$661,064,821	6.7%
Fiscal 2015	\$704,340,712	6.5%
Fiscal 2016	\$555,286,568	-21.2%
Fiscal 2017	\$515,935,989	-7.1%
Fiscal 2018	\$602,501,150	16.8%
Fiscal 2019	\$660,806,970	9.7%
Fiscal 2020	\$673,706,749	2.0%
Fiscal 2021	\$649,390,212	-3.6%
Fiscal 2022	\$728,970,763	12.3%
Fiscal 2023	\$834,072,281	14.4%



* Includes only the state imposed 4% collections.

TOTAL SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY 2	021	FY 2	2022	FY 2	023	% Chge FY	22 to FY23
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$42,740,049	\$28,415,565	\$41,779,532	\$27,769,742	\$51,747,782	\$34,412,071	23.9	23.9
BIG HORN	\$8,961,157	\$7,155,088	\$10,381,259	\$8,291,133	\$10,878,715	\$8,688,308	4.8	4.8
CAMPBELL	\$96,350,606	\$76,980,689	\$133,068,271	\$106,334,943	\$169,679,989	\$135,611,477	27.5	27.5
CARBON	\$47,850,041	\$31,819,001	\$26,526,793	\$17,641,677	\$35,618,126	\$23,700,258	34.3	34.3
CONVERSE	\$57,983,066	\$46,348,582	\$53,977,482	\$43,131,206	\$78,865,114	\$63,028,692	46.1	46.1
CROOK	\$7,147,530	\$5,537,322	\$9,466,840	\$6,298,926	\$10,725,504	\$7,129,790	13.3	13.2
FREMONT	\$35,614,643	\$28,018,521	\$41,544,766	\$30,145,967	\$44,881,698	\$32,571,943	8.0	8.0
GOSHEN	\$9,427,685	\$7,164,902	\$10,671,479	\$8,111,888	\$11,802,843	\$8,973,062	10.6	10.6
HOT SPRINGS	\$5,754,983	\$3,821,676	\$6,683,882	\$4,441,418	\$7,166,228	\$4,763,024	7.2	7.2
JOHNSON	\$11,767,935	\$7,825,890	\$14,688,207	\$9,766,126	\$13,958,159	\$10,909,199	-5.0	11.7
LARAMIE	\$154,372,076	\$102,651,772	\$154,443,257	\$111,753,158	\$179,413,548	\$119,343,105	16.2	6.8
LINCOLN	\$21,686,720	\$17,318,996	\$23,820,248	\$19,024,250	\$26,330,850	\$21,031,395	10.5	10.6
NATRONA	\$97,600,800	\$77,971,707	\$106,904,896	\$85,393,044	\$120,169,419	\$95,990,501	12.4	12.4
NIOBRARA	\$2,455,987	\$1,759,065	\$2,528,994	\$1,679,590	\$3,155,914	\$2,097,868	24.8	24.9
PARK	\$30,656,648	\$30,650,035	\$35,198,045	\$35,193,423	\$36,315,049	\$36,313,660	3.2	3.2
PLATTE	\$10,301,078	\$6,842,572	\$12,385,515	\$8,231,752	\$11,518,043	\$7,653,949	-7.0	-7.0
SHERIDAN	\$38,897,979	\$25,855,617	\$45,026,935	\$29,927,148	\$47,134,757	\$31,331,684	4.7	4.7
SUBLETTE	\$12,343,560	\$12,343,560	\$14,774,462	\$14,774,462	\$18,687,693	\$18,687,693	26.5	26.5
SWEETWATER	\$52,400,553	\$41,820,285	\$61,816,103	\$49,376,887	\$75,039,627	\$58,224,700	21.4	17.9
TETON	\$98,253,103	\$63,190,279	\$131,086,496	\$84,133,557	\$129,907,298	\$83,493,482	-0.9	-0.8
UINTA	\$19,329,280	\$15,438,937	\$21,212,890	\$16,943,518	\$22,952,008	\$18,333,193	8.2	8.2
WASHAKIE	\$7,303,491	\$5,831,101	\$8,030,692	\$6,413,933	\$9,002,105	\$7,190,160	12.1	12.1
WESTON	\$6,966,404	\$4,629,051	\$6,307,102	\$4,193,012	\$5,822,596	\$4,593,069	-7.7	9.5
WYOMING	\$876,165,374	\$649,390,212	\$972,324,147	\$728,970,763	\$1,120,773,064	\$834,072,281	15.3	14.4

WYOMING SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	317,773	237,141	340,169	251,884	385,409	289,140
Mining	45,284,343	35,685,731	78,520,005	61,955,281	128,162,435	100,285,570
Utilities	43,872,185	32,588,897	42,525,323	32,203,972	59,459,836	43,361,277
Construction	8,692,438	6,468,038	10,415,207	7,920,417	10,754,052	8,123,120
Manufacturing	17,774,083	13,582,710	25,060,877	19,421,180	29,481,094	22,809,299
Wholesale Trade	88,502,055	65,531,902	64,242,382	49,166,373	77,969,546	59,320,391
Retail Trade	384,625,777	285,497,028	438,223,493	328,301,824	480,584,612	356,124,946
Transportation & Warehousing	1,203,020	900,595	2,395,953	1,779,743	2,835,412	2,098,828
Information	15,948,260	11,845,598	14,464,553	10,869,067	14,097,951	10,439,904
Financial Activities*	32,889,182	24,427,062	41,562,834	31,079,315	46,574,074	34,803,829
Professional & Business Services	6,588,627	4,839,163	7,993,904	5,935,328	8,143,591	5,975,337
Educational & Health Services	372,820	269,381	603,630	427,724	678,132	475,286
Leisure & Hospitality	109,390,711	77,357,313	141,979,191	100,453,877	145,552,440	102,202,763
Other Services	53,143,714	39,275,567	39,106,749	29,833,322	44,898,143	33,977,057
Public Administration**	67,560,388	50,884,085	64,889,876	49,371,456	71,196,336	53,785,534
TOTAL	\$876,165,374	\$649,390,212	\$972,324,147	\$728,970,763	\$1,120,773,064	\$834,072,281

ALBANY COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	34,075	22,663	48,338	32,193	43,643	29,047
Mining	352,173	233,619	418,495	278,814	115,484	76,713
Utilities	1,485,547	988,626	1,619,654	1,078,521	10,326,453	6,882,593
Construction	230,623	152,975	292,918	194,428	203,056	134,834
Manufacturing	406,859	269,874	667,183	443,160	444,366	294,831
Wholesale Trade	1,356,169	899,839	1,593,566	1,057,691	1,795,756	1,192,641
Retail Trade	21,722,323	14,442,800	22,393,681	14,889,340	23,776,934	15,807,814
Transportation & Warehousing	37,932	25,100	44,565	29,525	58,631	38,846
Information	827,543	550,388	665,204	442,031	629,980	418,682
Financial Activities*	846,287	561,725	1,024,950	680,721	674,690	447,572
Professional & Business Services	464,788	308,874	597,317	397,154	650,996	432,478
Educational & Health Services	130,355	86,795	324,307	216,004	375,522	249,671
Leisure & Hospitality	5,935,427	3,936,366	7,365,110	4,884,492	7,627,479	5,060,233
Other Services	5,353,358	3,564,890	1,354,682	899,315	1,419,449	942,585
Public Administration**	3,556,591	2,371,030	3,369,561	2,246,354	3,605,341	2,403,530
TOTAL	\$42,740,049	\$28,415,565	\$41,779,532	\$27,769,742	\$51,747,782	\$34,412,071

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

* Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

BIG HORN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,233	2,586	4,316	3,440	8,040	6,422
Mining	224,727	179,536	435,693	348,240	468,538	374,323
Utilities	1,297,496	1,037,016	1,387,368	1,108,978	1,557,782	1,245,132
Construction	115,801	92,434	90,343	72,084	109,704	87,492
Manufacturing	209,655	167,359	222,867	177,913	178,657	142,625
Wholesale Trade	845,144	674,277	1,149,290	917,162	1,121,353	894,917
Retail Trade	3,756,584	2,998,713	4,200,012	3,353,816	4,604,314	3,676,487
Transportation & Warehousing	9,998	7,963	12,382	9,859	16,024	12,774
Information	229,138	182,914	220,801	176,284	218,351	174,311
Financial Activities*	422,220	336,612	455,334	363,197	460,389	367,283
Professional & Business Services	76,844	61,277	91,576	73,078	89,312	71,293
Educational & Health Services	1,672	1,332	962	768	3,463	2,761
Leisure & Hospitality	582,980	465,014	715,884	571,285	687,347	548,643
Other Services	267,302	213,387	322,202	257,262	303,311	242,162
Public Administration**	918,363	734,668	1,072,229	857,768	1,052,130	841,685
TOTAL	\$8,961,157	\$7,155,088	\$10,381,259	\$8,291,133	\$10,878,715	\$8,688,308

CAMPBELL COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	31,674	25,284	29,732	23,733	31,724	25,327
Mining	17,123,386	13,685,731	30,207,975	24,149,421	45,796,704	36,618,200
Utilities	2,518,033	2,013,749	2,729,100	2,182,239	2,886,517	2,308,295
Construction	788,238	629,033	917,631	732,024	1,108,705	885,069
Manufacturing	4,203,532	3,358,852	7,183,706	5,742,278	9,360,181	7,482,984
Wholesale Trade	9,853,862	7,871,346	17,665,552	14,119,277	21,003,169	16,788,623
Retail Trade	34,967,515	27,934,509	41,368,199	33,046,731	50,744,048	40,540,054
Transportation & Warehousing	81,415	65,020	104,544	83,578	72,346	57,826
Information	1,330,804	1,063,122	1,148,593	917,336	1,128,346	901,270
Financial Activities*	5,680,227	4,538,003	7,311,415	5,842,217	8,882,848	7,098,967
Professional & Business Services	630,668	503,304	706,607	563,930	740,628	591,190
Educational & Health Services	7,608	6,065	10,577	8,440	10,990	8,770
Leisure & Hospitality	5,944,639	4,744,289	6,985,903	5,573,876	7,673,051	6,123,854
Other Services	5,544,416	4,427,923	7,438,718	5,942,957	9,494,786	7,585,493
Public Administration**	7,644,587	6,114,459	9,260,019	7,406,905	10,745,946	8,595,557
TOTAL	\$96,350,606	\$76,980,689	\$133,068,271	\$106,334,943	\$169,679,989	\$135,611,477

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

CARBON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,519	4,308	5,683	3,757	8,815	5,845
Mining	857,382	571,043	1,445,231	959,640	4,604,786	3,064,637
Utilities	1,502,999	1,000,643	1,639,788	1,091,403	3,836,561	2,555,789
Construction	423,413	281,485	286,712	190,656	468,495	311,537
Manufacturing	653,184	434,653	330,761	219,871	594,240	395,150
Wholesale Trade	15,820,566	10,543,685	1,853,091	1,232,440	2,640,254	1,755,446
Retail Trade	12,079,392	8,036,333	10,346,369	6,878,302	12,412,999	8,259,202
Transportation & Warehousing	25,232	16,928	19,464	12,920	17,141	11,379
Information	453,374	301,494	471,568	313,543	474,855	315,764
Financial Activities*	332,475	176,064	1,074,136	714,217	1,149,383	764,056
Professional & Business Services	165,362	109,888	341,423	227,160	341,416	226,899
Educational & Health Services	3,269	2,170	2,818	1,865	3,804	2,516
Leisure & Hospitality	4,131,096	2,745,665	5,646,967	3,757,177	5,836,437	3,883,385
Other Services	9,307,689	6,202,602	1,075,619	713,983	1,151,964	764,030
Public Administration**	2,088,091	1,392,042	1,987,162	1,324,741	2,076,976	1,384,623
TOTAL	\$47,850,041	\$31,819,001	\$26,526,793	\$17,641,677	\$35,618,126	\$23,700,258

CONVERSE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,948	10,306	16,503	13,149	17,858	14,238
Mining	10,238,984	8,182,791	15,897,671	12,704,118	29,132,142	23,285,052
Utilities	1,221,160	976,741	1,264,552	1,011,424	1,315,051	1,051,823
Construction	589,244	470,129	549,545	438,520	684,350	546,382
Manufacturing	1,759,186	1,405,881	1,891,780	1,511,917	2,997,569	2,395,710
Wholesale Trade	19,103,750	15,278,863	7,802,235	6,236,314	10,006,927	8,000,114
Retail Trade	10,387,495	8,297,936	16,308,892	13,030,885	22,363,015	17,871,842
Transportation & Warehousing	23,682	18,889	27,427	21,902	41,877	33,464
Information	340,844	272,258	282,316	225,424	259,395	207,092
Financial Activities*	2,382,080	1,902,400	3,452,569	2,757,266	4,858,878	3,880,176
Professional & Business Services	150,409	120,103	141,290	112,798	169,198	135,050
Educational & Health Services	4,291	3,426	3,743	2,991	4,619	3,690
Leisure & Hospitality	1,305,037	1,040,731	1,628,009	1,299,140	1,761,207	1,405,743
Other Services	8,578,601	6,859,845	2,815,941	2,249,350	3,014,981	2,407,879
Public Administration**	1,885,356	1,508,282	1,895,012	1,516,008	2,238,048	1,790,437
TOTAL	\$57,983,066	\$46,348,582	\$53,977,482	\$43,131,206	\$78,865,114	\$63,028,692

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

CROOK COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10,132	8,012	13,351	8,900	9,009	6,006
Mining	293,103	228,504	496,678	330,192	899,142	597,388
Utilities	681,627	526,527	925,189	616,313	992,859	661,377
Construction	68,665	53,801	90,940	60,505	126,570	84,051
Manufacturing	261,919	203,561	202,881	135,638	157,641	104,569
Wholesale Trade	408,373	311,140	611,812	406,698	820,148	544,819
Retail Trade	3,177,453	2,460,767	4,345,045	2,891,465	4,912,229	3,263,849
Transportation & Warehousing	23,111	17,987	24,415	16,236	33,938	22,599
Information	161,846	125,353	181,595	120,578	176,084	116,877
Financial Activities*	589,582	457,450	683,665	454,549	671,537	446,512
Professional & Business Services	77,466	59,431	66,585	44,346	84,143	55,964
Educational & Health Services	608	482	1,646	1,091	2,192	1,455
Leisure & Hospitality	687,194	536,221	886,643	588,670	871,376	579,585
Other Services	216,567	167,892	321,063	213,531	380,246	252,479
Public Administration**	489,885	380,196	615,332	410,212	588,390	392,259
TOTAL	\$7,147,530	\$5,537,322	\$9,466,840	\$6,298,926	\$10,725,504	\$7,129,790

FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	21,367	16,598	30,281	21,897	44,836	32,538
Mining	825,125	649,208	1,194,612	851,792	2,347,334	1,702,694
Utilities	878,821	693,077	734,076	533,862	1,327,445	965,213
Construction	355,314	279,785	390,971	284,988	378,408	275,399
Manufacturing	307,889	242,575	528,527	383,803	563,124	408,278
Wholesale Trade	1,799,822	1,415,710	2,155,334	1,561,999	2,283,964	1,654,714
Retail Trade	20,279,354	15,956,126	23,660,913	17,180,010	24,455,497	17,751,622
Transportation & Warehousing	33,400	26,362	41,991	30,411	38,204	27,632
Information	894,916	704,205	956,653	694,754	950,888	690,003
Financial Activities*	816,057	643,125	851,056	617,691	1,093,235	792,896
Professional & Business Services	210,120	165,529	248,468	180,283	285,955	207,240
Educational & Health Services	16,249	12,859	20,797	15,184	31,354	22,731
Leisure & Hospitality	3,843,862	3,018,571	5,062,538	3,669,936	5,011,723	3,630,646
Other Services	1,374,793	1,082,877	1,554,165	1,127,138	1,773,388	1,285,966
Public Administration**	3,957,554	3,111,914	4,114,384	2,992,220	4,296,342	3,124,369
TOTAL	\$35,614,643	\$28,018,521	\$41,544,766	\$30,145,967	\$44,881,698	\$32,571,943

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes. * Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

GOSHEN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	41,615	31,588	44,855	34,041	42,932	32,588
Mining	44,992	34,120	303,066	230,555	365,178	278,082
Utilities	556,317	422,962	570,108	433,392	637,248	484,465
Construction	65,596	49,717	99,058	75,212	117,453	89,186
Manufacturing	98,671	74,871	149,764	113,718	135,184	102,699
Wholesale Trade	563,586	427,744	651,703	494,996	753,661	572,558
Retail Trade	5,075,958	3,858,429	6,056,835	4,605,459	6,625,177	5,038,168
Transportation & Warehousing	2,192	1,651	1,493	1,135	2,364	1,793
Information	291,326	221,301	211,037	160,198	276,157	209,655
Financial Activities*	140,967	107,007	124,644	94,568	170,200	129,221
Professional & Business Services	103,717	78,599	126,110	95,736	129,814	98,519
Educational & Health Services	7,500	5,656	9,087	6,892	9,793	7,421
Leisure & Hospitality	888,346	674,577	978,425	742,774	1,043,367	792,313
Other Services	642,290	487,453	599,105	454,691	671,941	509,824
Public Administration**	904,613	689,228	746,190	568,522	822,375	626,570
TOTAL	\$9,427,685	\$7,164,902	\$10,671,479	\$8,111,888	\$11,802,843	\$8,973,062

HOT SPRINGS COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	117	78	154	102	573	381
Mining	340,246	226,130	638,666	424,653	829,449	551,455
Utilities	708,679	472,201	763,388	508,660	968,453	645,291
Construction	61,880	41,120	99,634	66,121	52,511	34,882
Manufacturing	110,728	73,258	120,072	79,580	113,009	74,833
Wholesale Trade	233,061	154,416	241,508	160,368	212,331	141,243
Retail Trade	2,430,650	1,613,593	2,809,527	1,867,572	2,855,974	1,898,551
Transportation & Warehousing	6,271	4,152	7,786	5,144	9,762	6,447
Information	123,559	82,047	119,741	79,499	126,015	83,739
Financial Activities*	85,258	56,594	109,690	72,740	224,927	149,520
Professional & Business Services	15,293	10,121	21,458	14,240	17,890	11,884
Educational & Health Services	1,132	752	1,379	914	923	610
Leisure & Hospitality	863,248	571,499	1,026,025	679,469	1,033,356	684,453
Other Services	188,282	124,661	197,576	130,839	204,408	135,303
Public Administration**	586,579	391,053	527,276	351,518	516,647	344,431
TOTAL	\$5,754,983	\$3,821,676	\$6,683,882	\$4,441,418	\$7,166,228	\$4,763,024

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

JOHNSON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,287	1,514	6,748	4,459	6,925	5,381
Mining	945,330	633,470	1,713,338	1,139,886	1,989,826	1,554,732
Utilities	1,511,860	1,007,453	1,596,278	1,063,654	1,427,113	1,124,496
Construction	56,014	37,016	90,867	60,283	77,566	60,100
Manufacturing	206,816	137,127	303,456	201,616	309,603	241,582
Wholesale Trade	396,463	263,187	525,716	349,099	823,468	649,477
Retail Trade	4,903,835	3,256,366	6,020,250	3,999,625	5,500,713	4,297,544
Transportation & Warehousing	7,156	4,747	4,286	2,838	4,445	3,404
Information	229,570	152,645	227,582	151,225	182,727	142,741
Financial Activities*	239,316	158,618	425,037	282,868	417,570	326,785
Professional & Business Services	96,023	63,674	104,316	69,210	108,826	84,370
Educational & Health Services	3,397	2,249	989	655	1,589	1,227
Leisure & Hospitality	1,429,859	949,411	1,923,376	1,278,231	1,606,201	1,241,079
Other Services	526,081	349,159	589,236	391,361	469,636	364,436
Public Administration**	1,213,928	809,255	1,156,733	771,117	1,031,950	811,845
TOTAL	\$11,767,935	\$7,825,890	\$14,688,207	\$9,766,126	\$13,958,159	\$10,909,199

LARAMIE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	18,133	12,027	15,382	10,850	35,409	23,444
Mining	3,566,227	2,371,920	9,058,285	6,505,868	15,574,746	10,375,803
Utilities	11,339,033	7,555,142	8,758,335	6,370,837	11,194,127	7,451,012
Construction	2,274,222	1,510,406	2,180,850	1,572,770	2,047,996	1,359,970
Manufacturing	3,075,786	2,043,908	3,692,443	2,662,771	3,076,741	2,053,048
Wholesale Trade	16,039,222	10,678,055	6,561,763	4,745,136	8,731,135	5,809,708
Retail Trade	72,430,227	48,151,968	77,328,222	56,075,619	87,229,128	58,026,215
Transportation & Warehousing	72,613	48,386	118,384	84,012	129,246	86,132
Information	3,615,446	2,404,363	2,750,883	1,996,874	2,730,736	1,814,603
Financial Activities*	5,141,490	3,414,491	6,263,285	4,556,508	6,808,222	4,522,736
Professional & Business Services	1,111,426	737,591	1,210,720	882,041	1,254,271	833,858
Educational & Health Services	41,262	27,376	46,561	34,019	61,805	41,236
Leisure & Hospitality	16,463,708	10,923,235	19,383,584	13,901,369	21,386,333	14,196,729
Other Services	6,082,415	4,039,383	6,353,611	4,592,213	7,374,784	4,896,536
Public Administration**	13,100,866	8,733,522	10,720,947	7,762,272	11,778,869	7,852,075
TOTAL	\$154,372,076	\$102,651,772	\$154,443,257	\$111,753,158	\$179,413,548	\$119,343,105

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

LINCOLN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,844	9,442	12,330	9,818	11,563	9,209
Mining	444,333	354,160	508,717	406,180	657,257	524,922
Utilities	1,482,227	1,185,276	1,119,166	894,890	1,202,323	961,417
Construction	263,054	209,978	312,071	249,240	314,867	251,568
Manufacturing	597,600	477,244	504,959	403,064	487,857	389,616
Wholesale Trade	2,881,790	2,300,786	2,855,983	2,280,576	3,427,592	2,737,645
Retail Trade	10,456,317	8,349,508	12,725,834	10,163,170	13,462,921	10,751,731
Transportation & Warehousing	42,118	33,582	30,918	24,647	22,977	18,326
Information	486,681	388,310	449,088	358,275	419,960	335,056
Financial Activities*	939,309	750,015	1,043,415	832,935	1,630,469	1,302,675
Professional & Business Services	112,231	89,537	164,088	131,017	193,042	154,175
Educational & Health Services	2,911	2,319	2,723	2,172	4,129	3,295
Leisure & Hospitality	1,646,946	1,314,608	1,796,216	1,433,978	1,991,365	1,589,693
Other Services	852,539	680,781	904,174	721,843	987,337	788,316
Public Administration**	1,466,820	1,173,449	1,390,567	1,112,446	1,517,190	1,213,749
TOTAL	\$21,686,720	\$17,318,996	\$23,820,248	\$19,024,250	\$26,330,850	\$21,031,395

NATRONA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	10,009	7,972	17,082	13,606	25,356	20,238
Mining	2,013,806	1,607,138	4,103,909	3,276,447	6,923,732	5,529,867
Utilities	4,831,597	3,865,258	4,953,173	3,962,522	5,347,348	4,277,830
Construction	1,187,561	947,990	2,137,416	1,707,181	1,709,592	1,364,501
Manufacturing	1,365,192	1,089,866	2,013,690	1,607,583	2,518,980	2,011,378
Wholesale Trade	5,777,177	4,613,958	4,640,328	3,703,574	5,651,973	4,511,970
Retail Trade	50,082,467	40,009,544	56,342,732	45,008,312	59,910,009	47,857,568
Transportation & Warehousing	96,252	76,920	103,295	82,450	167,271	133,604
Information	2,027,271	1,619,692	1,727,562	1,379,502	1,485,184	1,185,952
Financial Activities*	3,582,963	2,860,615	4,000,943	3,194,514	4,912,822	3,922,615
Professional & Business Services	652,122	520,369	769,676	614,308	880,037	702,425
Educational & Health Services	46,414	37,039	56,619	45,105	51,588	41,111
Leisure & Hospitality	10,621,225	8,477,304	12,430,058	9,918,597	13,593,931	10,846,971
Other Services	4,539,883	3,624,557	4,765,626	3,805,117	5,613,421	4,481,936
Public Administration**	10,766,860	8,613,484	8,842,788	7,074,225	11,378,177	9,102,535
TOTAL	\$97,600,800	\$77,971,707	\$106,904,896	\$85,393,044	\$120,169,419	\$95,990,501

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

NIOBRARA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	498	344	148	98	918	609
Mining	261,534	189,281	264,213	175,373	531,485	353,403
Utilities	145,977	105,407	146,976	97,411	153,081	101,424
Construction	32,267	23,035	26,474	17,618	74,789	49,689
Manufacturing	34,816	24,564	33,399	22,145	65,535	43,466
Wholesale Trade	113,336	81,288	162,765	108,089	249,678	166,147
Retail Trade	1,044,098	746,204	1,129,127	749,868	1,273,624	846,229
Transportation & Warehousing	2,174	1,450	12	8	203	134
Information	65,833	47,171	57,666	38,273	55,954	37,164
Financial Activities*	79,551	54,237	40,610	26,941	63,997	42,484
Professional & Business Services	11,563	8,177	18,304	12,129	20,644	13,700
Educational & Health Services	313	221	406	269	322	214
Leisure & Hospitality	239,668	169,251	272,903	181,522	281,081	187,519
Other Services	125,733	91,057	81,394	53,910	71,971	47,746
Public Administration**	298,626	217,380	294,598	195,935	312,634	207,942
TOTAL	\$2,455,987	\$1,759,065	\$2,528,994	\$1,679,590	\$3,155,914	\$2,097,868

PARK COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,950	11,950	11,454	11,454	19,858	19,858
Mining	526,380	526,502	883,172	883,090	1,026,478	1,026,394
Utilities	2,040,854	2,040,855	2,290,969	2,290,969	2,477,300	2,477,300
Construction	279,142	279,142	279,462	279,462	315,457	315,457
Manufacturing	723,686	722,976	753,412	753,410	765,691	765,665
Wholesale Trade	914,779	914,162	1,042,483	1,042,324	1,191,762	1,191,762
Retail Trade	16,084,007	16,078,778	17,924,178	17,920,083	18,816,461	18,815,400
Transportation & Warehousing	35,012	34,962	36,108	36,108	38,673	38,673
Information	521,697	521,706	514,189	513,588	522,891	522,799
Financial Activities*	615,854	615,766	709,635	709,635	647,013	647,012
Professional & Business Services	207,446	207,447	258,430	258,430	286,925	286,799
Educational & Health Services	2,542	2,542	3,216	3,216	6,138	6,138
Leisure & Hospitality	4,538,180	4,538,364	6,283,233	6,283,234	5,792,684	5,792,684
Other Services	1,017,032	1,016,796	1,153,420	1,153,738	1,261,231	1,261,231
Public Administration**	3,138,087	3,138,087	3,054,682	3,054,682	3,146,486	3,146,486
TOTAL	\$30,656,648	\$30,650,035	\$35,198,045	\$35,193,423	\$36,315,049	\$36,313,660

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals. ** Reflects taxes from automobile purchases.

PLATTE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	13,050	8,617	7,230	4,775	11,096	7,379
Mining	404,300	268,896	412,198	273,759	371,260	246,512
Utilities	732,584	486,289	753,569	499,825	854,821	566,968
Construction	108,011	71,630	137,923	91,511	92,971	61,680
Manufacturing	116,347	77,172	237,590	157,799	250,052	166,060
Wholesale Trade	563,963	374,175	842,211	559,342	558,644	370,772
Retail Trade	4,901,559	3,254,987	6,480,890	4,308,131	5,945,162	3,951,702
Transportation & Warehousing	8,457	5,603	6,873	4,557	7,582	5,025
Information	260,404	173,099	182,745	121,345	169,866	112,798
Financial Activities*	333,654	221,596	328,971	218,492	331,261	219,901
Professional & Business Services	101,711	67,213	122,024	80,741	119,745	79,225
Educational & Health Services	1,652	1,095	17,216	11,401	1,562	1,039
Leisure & Hospitality	1,159,168	769,350	1,354,562	900,128	1,278,526	848,696
Other Services	356,869	236,635	350,100	232,353	291,210	193,361
Public Administration**	1,239,348	826,215	1,151,415	767,593	1,234,283	822,832
TOTAL	\$10,301,078	\$6,842,572	\$12,385,515	\$8,231,752	\$11,518,043	\$7,653,949

SHERIDAN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	27,317	18,184	19,232	12,729	10,064	6,684
Mining	171,801	114,095	289,185	192,410	59,382	39,445
Utilities	1,980,936	1,318,778	2,218,355	1,477,000	2,451,997	1,632,836
Construction	295,007	195,668	321,665	213,418	242,341	160,757
Manufacturing	621,979	413,170	827,410	549,919	745,299	495,133
Wholesale Trade	1,457,440	967,144	1,819,310	1,207,274	1,815,038	1,204,374
Retail Trade	22,299,298	14,824,814	25,547,435	16,982,913	27,759,970	18,455,251
Transportation & Warehousing	12,868	8,552	17,162	11,386	22,138	14,700
Information	825,931	549,214	859,763	571,077	901,082	598,550
Financial Activities*	720,239	478,085	962,990	639,463	856,234	568,368
Professional & Business Services	468,566	310,676	556,958	369,199	607,749	402,855
Educational & Health Services	17,863	11,819	7,822	5,170	8,328	5,512
Leisure & Hospitality	4,737,743	3,142,163	5,873,275	3,895,661	5,999,293	3,981,251
Other Services	1,319,111	875,338	1,546,558	1,026,335	1,715,313	1,138,967
Public Administration**	3,941,878	2,627,916	4,159,815	2,773,196	3,940,528	2,627,000
TOTAL	\$38,897,979	\$25,855,617	\$45,026,935	\$29,927,148	\$47,134,757	\$31,331,684

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

SUBLETTE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,102	3,102	3,729	3,729	4,677	4,677
Mining	1,938,058	1,938,058	3,489,161	3,489,161	5,681,510	5,681,510
Utilities	862,629	862,629	563,628	563,628	613,318	613,318
Construction	142,197	142,197	183,969	183,969	361,062	361,062
Manufacturing	343,418	343,418	346,352	346,352	484,196	484,196
Wholesale Trade	679,285	679,285	776,931	776,931	1,155,974	1,155,974
Retail Trade	5,162,460	5,162,460	5,675,282	5,675,282	6,191,069	6,191,069
Transportation & Warehousing	108,635	108,635	33,600	33,600	87,748	87,748
Information	193,742	193,742	188,497	188,497	188,674	188,674
Financial Activities*	797,902	797,902	1,007,938	1,007,938	1,302,567	1,302,567
Professional & Business Services	120,409	120,409	160,487	160,487	158,039	158,039
Educational & Health Services	3,326	3,326	2,842	2,842	2,380	2,380
Leisure & Hospitality	732,227	732,227	933,547	933,547	910,915	910,915
Other Services	436,575	436,575	541,688	541,688	658,510	658,510
Public Administration**	819,598	819,598	866,812	866,812	887,055	887,055
TOTAL	\$12,343,560	\$12,343,560	\$14,774,462	\$14,774,462	\$18,687,693	\$18,687,693

SWEETWATER COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,940	1,547	2,577	2,053	4,524	3,543
Mining	3,800,500	3,027,920	5,660,108	4,521,250	9,490,962	7,388,579
Utilities	3,189,359	2,548,587	3,913,753	3,130,830	4,217,626	3,234,508
Construction	447,027	356,949	647,424	516,516	675,981	519,049
Manufacturing	1,324,674	1,058,057	3,600,927	2,877,429	4,673,205	3,634,605
Wholesale Trade	2,972,188	2,368,755	3,498,664	2,792,604	5,017,904	3,882,476
Retail Trade	23,683,964	18,904,050	25,699,796	20,529,096	29,383,264	22,796,153
Transportation & Warehousing	112,790	89,893	356,437	284,618	395,425	311,744
Information	1,203,991	961,878	1,233,845	985,247	1,272,677	985,662
Financial Activities*	2,330,783	1,853,406	2,609,112	2,083,451	3,377,543	2,633,001
Professional & Business Services	481,272	384,190	564,277	450,458	513,486	401,580
Educational & Health Services	56,110	44,723	59,212	47,190	58,946	46,432
Leisure & Hospitality	5,519,453	4,403,715	6,473,621	5,163,512	7,181,701	5,566,116
Other Services	2,717,268	2,169,281	2,917,274	2,329,413	3,675,775	2,862,912
Public Administration**	4,559,234	3,647,334	4,579,075	3,663,221	5,100,609	3,958,339
TOTAL	\$52,400,553	\$41,820,285	\$61,816,103	\$49,376,887	\$75,039,627	\$58,224,700

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

TETON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	24,116	16,060	22,985	15,308	15,681	10,438
Mining	34,473	22,985	21,571	14,372	79,783	53,070
Utilities	2,596,558	1,728,944	2,738,128	1,822,843	3,054,013	2,032,602
Construction	472,777	313,590	721,646	478,324	739,284	490,242
Manufacturing	641,436	426,371	793,676	524,742	878,597	580,403
Wholesale Trade	4,529,929	3,006,947	5,660,483	3,755,002	6,152,977	4,059,829
Retail Trade	41,976,502	27,450,181	53,397,698	34,858,731	53,668,624	35,103,667
Transportation & Warehousing	442,153	288,440	800,813	523,506	1,035,970	680,750
Information	964,333	637,341	1,085,957	718,435	1,015,634	672,336
Financial Activities*	6,053,775	3,855,184	8,340,718	5,347,800	7,278,827	4,633,361
Professional & Business Services	1,049,260	694,466	1,224,616	811,300	1,188,168	786,779
Educational & Health Services	16,166	10,736	21,164	14,047	27,833	18,432
Leisure & Hospitality	34,941,961	21,740,073	51,287,832	31,944,478	50,250,957	31,364,846
Other Services	2,041,302	1,353,434	2,402,085	1,593,263	2,406,761	1,597,269
Public Administration**	2,468,362	1,645,524	2,567,123	1,711,406	2,114,189	1,409,459
TOTAL	\$98,253,103	\$63,190,279	\$131,086,496	\$84,133,557	\$129,907,298	\$83,493,482

UINTA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,046	15,223	16,569	13,214	15,151	12,076
Mining	267,487	213,463	347,110	277,018	393,668	314,228
Utilities	1,137,830	910,211	1,268,262	1,014,500	1,451,190	1,160,680
Construction	233,670	186,707	396,940	317,200	733,889	586,535
Manufacturing	277,871	221,788	282,283	225,328	349,877	279,359
Wholesale Trade	1,308,695	1,044,218	1,253,658	1,000,708	1,244,834	993,651
Retail Trade	10,879,199	8,690,817	11,172,449	8,925,751	11,957,776	9,552,837
Transportation & Warehousing	14,532	11,582	592,975	473,576	628,051	501,544
Information	536,527	428,580	581,910	464,789	585,639	467,718
Financial Activities*	434,175	346,299	412,820	329,237	400,613	319,540
Professional & Business Services	144,831	115,601	329,977	263,668	159,428	127,195
Educational & Health Services	4,471	3,569	6,477	5,165	8,900	7,097
Leisure & Hospitality	2,024,512	1,614,680	2,359,464	1,881,326	2,502,136	1,995,640
Other Services	784,326	626,514	880,939	703,197	1,049,606	838,096
Public Administration**	1,262,109	1,009,686	1,311,058	1,048,842	1,471,251	1,176,998
TOTAL	\$19,329,280	\$15,438,937	\$21,212,890	\$16,943,518	\$22,952,008	\$18,333,193

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

* Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

WASHAKIE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	9,047	7,236	6,898	5,518	13,094	10,475
Mining	167,960	134,026	282,549	225,572	430,114	343,440
Utilities	480,868	384,152	521,632	416,922	642,600	513,646
Construction	64,891	51,769	86,868	69,374	76,126	60,727
Manufacturing	214,859	171,374	246,234	196,471	264,738	211,210
Wholesale Trade	570,558	455,433	565,337	451,379	935,896	747,655
Retail Trade	3,508,396	2,800,694	3,847,833	3,073,235	3,991,093	3,187,167
Transportation & Warehousing	3,522	2,802	3,317	2,641	3,442	2,740
Information	174,521	139,422	161,134	128,656	171,991	137,343
Financial Activities*	197,402	157,300	250,356	199,588	275,750	219,924
Professional & Business Services	87,936	70,107	85,221	67,956	76,510	61,022
Educational & Health Services	2,811	2,236	2,172	1,732	1,422	1,134
Leisure & Hospitality	623,125	497,153	737,959	589,000	734,945	586,910
Other Services	489,639	391,033	552,717	441,518	581,014	464,072
Public Administration**	707,956	566,364	680,467	544,373	803,370	642,695
TOTAL	\$7,303,491	\$5,831,101	\$8,030,692	\$6,413,933	\$9,002,105	\$7,190,160

WESTON COUNTY SALES TAX COLLECTIONS

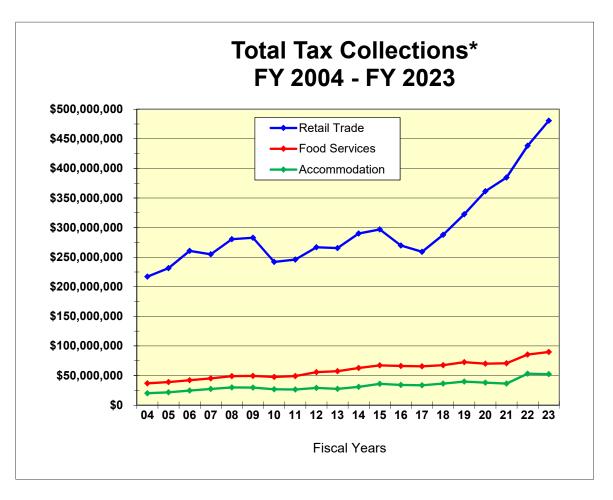
INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,752	2,500	4,591	3,060	3,666	2,737
Mining	442,036	293,134	448,403	297,468	393,476	305,119
Utilities	689,193	458,375	49,874	33,349	524,609	413,264
Construction	137,824	91,484	73,881	49,014	42,877	32,950
Manufacturing	217,980	144,792	127,507	84,673	66,750	51,900
Wholesale Trade	312,898	207,490	312,660	207,392	375,108	293,876
Retail Trade	3,336,724	2,217,452	3,442,295	2,288,430	2,744,611	2,184,825
Transportation & Warehousing	1,504	988	7,706	5,087	1,954	1,543
Information	188,963	125,352	186,223	123,637	154,865	121,115
Financial Activities*	127,617	84,567	79,546	52,781	85,098	66,659
Professional & Business Services	49,163	32,580	83,976	55,660	67,370	52,796
Educational & Health Services	899	596	893	591	530	414
Leisure & Hospitality	531,107	352,847	574,058	382,475	497,030	384,862
Other Services	381,642	253,495	388,856	258,306	327,098	257,948
Public Administration**	545,100	363,400	526,633	351,089	537,552	423,061
TOTAL	\$6,966,404	\$4,629,051	\$6,307,102	\$4,193,012	\$5,822,596	\$4,593,069

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals. ** Reflects taxes from automobile purchases.

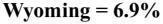
SECTION II

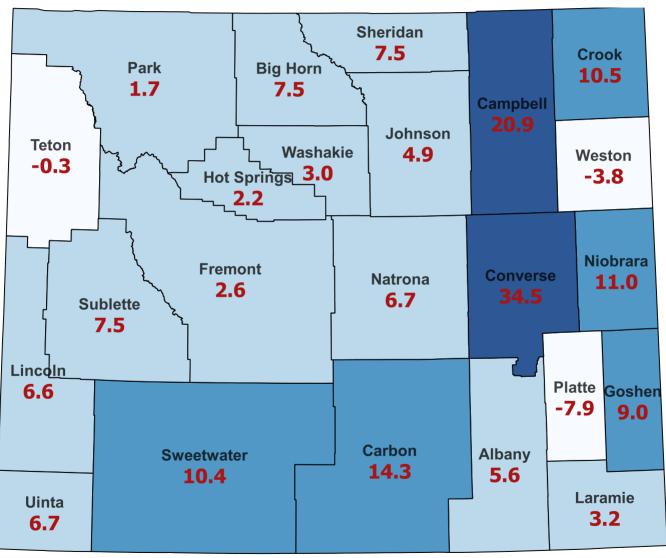
RETAIL TRADE, ACCOMMODATION AND FOOD SERVICES SALES TAX COLLECTIONS



^{*} Includes state retail sales taxes plus all local optional sales taxes

Percent Change in Retail Trade, Accommodation, and Food Services Tax (4%) Collections: FY2022 - FY2023





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

COUNTY	FY 2	2021	FY 2	2022	FY 2	023	% Chge FY	22 to FY23
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$27,625,716	\$18,357,890	\$29,687,883	\$19,726,721	\$31,349,340	\$20,831,499	5.6	5.6
BIG HORN	\$4,331,675	\$3,457,420	\$4,903,389	\$3,915,134	\$5,269,888	\$4,207,728	7.5	7.5
CAMPBELL	\$40,815,020	\$32,601,371	\$48,227,506	\$38,519,668	\$58,298,272	\$46,569,216	20.9	20.9
CARBON	\$16,085,885	\$10,699,282	\$15,871,433	\$10,554,542	\$18,138,765	\$12,069,089	14.3	14.3
CONVERSE	\$11,663,864	\$9,315,762	\$17,907,042	\$14,306,168	\$24,081,597	\$19,243,549	34.5	34.5
CROOK	\$3,852,126	\$2,987,130	\$5,219,048	\$3,471,717	\$5,772,011	\$3,835,726	10.6	10.5
FREMONT	\$24,064,043	\$18,928,319	\$28,626,272	\$20,779,521	\$29,374,036	\$21,314,723	2.6	2.6
GOSHEN	\$5,943,170	\$4,516,995	\$7,004,923	\$5,325,241	\$7,636,109	\$5,805,880	9.0	9.0
HOT SPRINGS	\$3,196,377	\$2,120,598	\$3,695,237	\$2,454,077	\$3,775,042	\$2,507,395	2.2	2.2
JOHNSON	\$6,293,582	\$4,179,094	\$7,909,347	\$5,255,162	\$7,073,765	\$5,513,071	-10.6	4.9
LARAMIE	\$88,420,066	\$58,760,262	\$95,664,204	\$69,236,734	\$107,445,405	\$71,444,707	12.3	3.2
LINCOLN	\$12,058,697	\$9,628,580	\$14,471,635	\$11,556,933	\$15,424,219	\$12,317,421	6.6	6.6
NATRONA	\$60,538,909	\$48,355,326	\$68,586,858	\$54,778,556	\$73,157,623	\$58,427,995	6.7	6.7
NIOBRARA	\$1,277,986	\$911,364	\$1,396,506	\$927,737	\$1,549,411	\$1,030,247	10.9	11.0
PARK	\$20,478,287	\$20,473,243	\$23,985,841	\$23,981,747	\$24,398,979	\$24,397,918	1.7	1.7
PLATTE	\$6,042,439	\$4,012,248	\$7,817,655	\$5,196,496	\$7,203,699	\$4,787,199	-7.9	-7.9
SHERIDAN	\$26,961,705	\$17,916,908	\$31,289,398	\$20,791,255	\$33,618,502	\$22,343,120	7.4	7.5
SUBLETTE	\$5,875,829	\$5,875,829	\$6,586,814	\$6,586,814	\$7,080,274	\$7,080,274	7.5	7.5
SWEETWATER	\$29,096,770	\$23,222,761	\$32,078,446	\$25,616,781	\$36,460,164	\$28,280,842	13.7	10.4
TETON	\$76,294,508	\$48,775,310	\$103,819,387	\$66,226,843	\$103,245,220	\$66,019,486	-0.6	-0.3
UINTA	\$12,849,523	\$10,262,336	\$13,470,734	\$10,758,352	\$14,373,904	\$11,479,904	6.7	6.7
WASHAKIE	\$4,117,229	\$3,286,435	\$4,570,879	\$3,650,357	\$4,709,475	\$3,760,872	3.0	3.0
WESTON	\$3,857,057	\$2,563,148	\$4,007,296	\$2,664,898	\$3,233,836	\$2,563,623	-19.3	-3.8
WYOMING	\$491,740,462	\$361,207,608	\$576,797,734	\$426,281,454	\$622,669,534	\$455,831,485	8.0	6.9

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	31,007,026	23,473,548	33,875,984	25,834,919	39,504,040	29,806,682
Gasoline Stations	23,191,478	17,308,309	28,435,825	21,412,198	33,478,056	25,129,190
Home Furniture and Furnishings	11,456,126	8,322,328	12,472,202	9,164,289	11,736,281	8,488,283
Electronic and Appliance Stores	18,828,106	13,852,544	17,663,195	13,258,784	18,690,846	13,665,606
Building Material and Garden Supplies	87,642,508	65,193,121	105,371,793	78,936,303	113,906,713	84,613,967
Grocery and Food Stores	12,933,133	9,689,316	13,541,110	10,190,226	14,484,347	10,859,808
Liquor Stores	9,663,294	7,055,582	9,572,341	7,038,685	9,685,344	7,064,947
Clothing and Shoe Stores	13,206,150	9,635,151	15,286,989	11,288,037	15,588,707	11,337,547
Department Stores	3,889,581	2,798,528	3,977,222	2,985,955	5,402,055	3,804,644
General Merchandise Stores	45,114,834	33,901,889	47,853,987	36,335,387	50,240,646	37,414,707
Electronic Shopping	62,709,120	46,487,552	72,925,406	54,701,492	86,259,551	63,990,441
Miscellaneous Retail	64,984,421	47,779,159	77,247,177	57,155,373	81,608,026	59,949,124
Accommodation	36,389,351	24,833,920	53,115,525	36,188,326	52,269,371	35,452,668
Food Services and Drinking Places	70,725,334	50,876,661	85,458,978	61,791,479	89,815,550	64,253,870
TOTAL	\$491,740,462	\$361,207,608	\$576,797,734	\$426,281,454	\$622,669,534	\$455,831,485

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,670,332	1,107,859	1,946,453	1,291,955	2,149,485	1,427,493
Gasoline Stations	1,620,650	1,077,541	1,697,855	1,129,311	1,752,315	1,165,710
Home Furniture and Furnishings	470,194	311,964	501,962	333,053	472,357	313,217
Electronic and Appliance Stores	1,746,098	1,162,549	1,111,090	738,590	987,235	656,271
Building Material and Garden Supplies	3,103,068	2,060,151	3,288,953	2,183,867	3,626,584	2,407,413
Grocery and Food Stores	787,007	523,815	817,176	543,890	937,489	624,169
Liquor Stores	574,234	381,369	602,829	400,503	653,503	433,495
Clothing and Shoe Stores	488,962	323,850	657,226	436,061	601,635	398,803
Department Stores	59,437	39,584	55,475	36,945	51,627	34,385
General Merchandise Stores	3,943,553	2,628,025	4,107,824	2,737,290	4,267,998	2,844,024
Electronic Shopping	4,225,457	2,810,958	4,464,562	2,969,362	4,815,080	3,202,181
Miscellaneous Retail	3,033,330	2,015,136	3,142,276	2,088,512	3,461,625	2,300,654
Accommodation	1,298,900	859,577	1,812,083	1,199,188	1,917,016	1,270,223
Food Services and Drinking Places	4,604,493	3,055,512	5,482,119	3,638,193	5,655,389	3,753,462
TOTAL	\$27,625,716	\$18,357,890	\$29,687,883	\$19,726,721	\$31,349,340	\$20,831,499

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	305,995	244,154	328,642	262,269	314,357	250,880
Gasoline Stations	500,414	399,793	611,813	488,679	653,049	521,582
Home Furniture and Furnishings	104,847	83,648	101,034	80,651	85,863	68,526
Electronic and Appliance Stores	106,337	84,859	109,845	87,697	111,898	89,324
Building Material and Garden Supplies	767,515	612,081	990,370	790,321	1,099,145	877,100
Grocery and Food Stores	146,528	116,848	123,618	98,563	179,511	143,261
Liquor Stores	32,829	26,192	33,927	27,060	33,437	26,667
Clothing and Shoe Stores	45,848	36,563	49,918	39,796	52,147	41,591
Department Stores	10,337	8,263	9,820	7,850	10,856	8,680
General Merchandise Stores	224,961	179,877	215,925	172,647	238,266	190,396
Electronic Shopping	1,134,045	905,831	1,234,017	986,061	1,409,697	1,126,378
Miscellaneous Retail	376,927	300,604	391,084	312,222	416,088	332,102
Accommodation	204,164	162,621	285,557	227,748	283,359	226,004
Food Services and Drinking Places	370,927	296,086	417,820	333,570	382,215	305,237
TOTAL	\$4,331,675	\$3,457,420	\$4,903,389	\$3,915,134	\$5,269,888	\$4,207,728

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,582,603	3,659,063	5,830,753	4,655,456	7,488,614	5,979,836
Gasoline Stations	1,763,093	1,408,499	2,651,290	2,118,205	3,938,210	3,147,637
Home Furniture and Furnishings	585,008	466,966	643,921	514,005	603,906	482,095
Electronic and Appliance Stores	1,231,558	983,621	1,322,075	1,055,638	1,348,950	1,077,175
Building Material and Garden Supplies	9,265,477	7,402,440	10,441,700	8,341,356	12,876,090	10,287,059
Grocery and Food Stores	827,649	661,385	896,220	716,241	967,686	773,113
Liquor Stores	637,598	509,194	621,118	496,042	647,071	516,753
Clothing and Shoe Stores	1,119,351	893,426	1,290,304	1,029,895	1,384,569	1,105,328
Department Stores	44,390	35,483	38,866	31,070	39,848	31,858
General Merchandise Stores	3,425,000	2,739,548	3,641,819	2,912,840	3,988,389	3,189,742
Electronic Shopping	4,108,480	3,282,240	5,440,178	4,345,963	8,285,298	6,620,534
Miscellaneous Retail	7,377,309	5,892,645	8,549,954	6,830,019	9,175,417	7,328,923
Accommodation	840,845	670,979	1,211,441	966,006	1,324,340	1,056,528
Food Services and Drinking Places	5,006,660	3,995,883	5,647,865	4,506,931	6,229,884	4,972,633
TOTAL	\$40,815,020	\$32,601,371	\$48,227,506	\$38,519,668	\$58,298,272	\$46,569,216

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	633,277	420,114	689,126	457,489	721,490	478,906
Gasoline Stations	1,220,075	811,620	1,284,940	854,788	1,960,199	1,305,391
Home Furniture and Furnishings	193,732	128,321	204,766	135,640	198,058	131,149
Electronic and Appliance Stores	2,358,011	1,571,384	299,191	198,964	390,641	259,593
Building Material and Garden Supplies	1,994,668	1,324,462	2,014,246	1,337,201	2,587,245	1,718,341
Grocery and Food Stores	328,415	217,729	291,549	193,380	322,838	214,114
Liquor Stores	253,009	167,446	254,037	168,099	290,703	192,437
Clothing and Shoe Stores	162,266	107,701	164,088	108,929	161,561	107,275
Department Stores	17,684	11,774	17,318	11,534	15,410	10,264
General Merchandise Stores	1,159,449	772,522	1,200,572	800,104	1,403,562	935,358
Electronic Shopping	2,118,391	1,409,324	2,161,558	1,438,536	2,289,591	1,523,228
Miscellaneous Retail	1,640,416	1,093,936	1,764,979	1,173,637	2,071,700	1,383,145
Accommodation	1,874,015	1,244,369	2,715,376	1,807,172	2,913,939	1,939,883
Food Services and Drinking Places	2,132,478	1,418,580	2,809,688	1,869,068	2,811,827	1,870,004
TOTAL	\$16,085,885	\$10,699,282	\$15,871,433	\$10,554,542	\$18,138,765	\$12,069,089

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	816,029	651,193	1,083,755	865,216	1,187,556	948,382
Gasoline Stations	764,921	611,356	2,612,817	2,089,140	4,073,334	3,257,902
Home Furniture and Furnishings	80,393	64,232	71,246	56,897	75,620	60,403
Electronic and Appliance Stores	1,979,671	1,583,272	388,502	310,331	471,813	376,740
Building Material and Garden Supplies	2,458,302	1,962,762	4,573,929	3,652,926	6,137,991	4,903,588
Grocery and Food Stores	333,519	265,907	345,749	276,102	380,908	304,017
Liquor Stores	206,268	164,804	171,372	136,952	173,722	138,736
Clothing and Shoe Stores	140,556	112,191	181,550	144,852	201,692	160,956
Department Stores	14,325	11,452	13,165	10,525	13,514	10,805
General Merchandise Stores	173,193	138,459	1,454,607	1,163,518	1,174,132	939,034
Electronic Shopping	1,370,634	1,094,954	2,165,253	1,730,010	4,317,624	3,450,795
Miscellaneous Retail	2,049,687	1,637,355	3,246,946	2,594,416	4,155,109	3,320,484
Accommodation	349,046	277,719	497,223	396,103	597,008	476,081
Food Services and Drinking Places	927,323	740,106	1,100,928	879,180	1,121,573	895,626
TOTAL	\$11,663,864	\$9,315,762	\$17,907,042	\$14,306,168	\$24,081,597	\$19,243,549

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	169,225	131,277	234,208	155,209	261,576	173,182
Gasoline Stations	361,213	281,211	601,580	402,532	652,967	434,268
Home Furniture and Furnishings	50,114	38,667	56,902	37,812	57,988	38,495
Electronic and Appliance Stores	86,560	66,994	121,234	80,530	132,690	88,128
Building Material and Garden Supplies	848,060	656,284	1,158,207	770,133	1,339,073	889,422
Grocery and Food Stores	100,128	77,910	110,857	73,542	121,136	80,326
Liquor Stores	21,390	16,566	21,449	14,204	24,446	16,161
Clothing and Shoe Stores	25,336	19,610	30,444	20,254	36,294	24,084
Department Stores	8,041	6,279	7,432	4,949	6,644	4,426
General Merchandise Stores	145,633	114,348	142,105	94,636	117,219	78,035
Electronic Shopping	627,049	485,344	876,817	583,537	1,155,735	768,279
Miscellaneous Retail	734,702	566,277	983,810	654,125	1,006,461	669,045
Accommodation	226,947	176,994	309,799	205,168	274,298	183,159
Food Services and Drinking Places	447,726	349,369	564,203	375,084	585,484	388,718
TOTAL	\$3,852,126	\$2,987,130	\$5,219,048	\$3,471,717	\$5,772,011	\$3,835,726

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,445,580	1,138,491	1,464,353	1,061,334	1,683,227	1,219,586
Gasoline Stations	1,387,262	1,093,368	1,621,934	1,177,377	1,758,372	1,276,501
Home Furniture and Furnishings	336,059	264,594	412,902	299,403	371,304	269,332
Electronic and Appliance Stores	606,777	477,676	783,546	568,538	705,199	511,693
Building Material and Garden Supplies	5,008,827	3,936,909	6,213,257	4,510,586	6,160,117	4,471,943
Grocery and Food Stores	818,064	643,720	875,419	634,814	976,131	707,918
Liquor Stores	510,498	401,304	527,811	382,379	522,954	378,728
Clothing and Shoe Stores	380,942	300,071	411,953	298,740	421,112	305,220
Department Stores	31,585	24,969	30,768	22,358	30,162	21,921
General Merchandise Stores	3,813,297	2,999,920	4,132,876	3,005,031	4,207,134	3,058,809
Electronic Shopping	3,156,874	2,483,059	3,760,027	2,732,122	3,897,227	2,829,277
Miscellaneous Retail	2,783,590	2,192,045	3,426,068	2,487,327	3,722,558	2,700,694
Accommodation	960,453	754,584	1,379,243	998,292	1,283,240	928,485
Food Services and Drinking Places	2,824,236	2,217,609	3,586,116	2,601,219	3,635,299	2,634,616
TOTAL	\$24,064,043	\$18,928,319	\$28,626,272	\$20,779,521	\$29,374,036	\$21,314,723

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	378,467	287,340	424,629	322,416	497,538	377,869
Gasoline Stations	452,926	344,806	494,598	376,484	487,961	371,120
Home Furniture and Furnishings	107,446	81,658	124,356	94,486	109,048	82,872
Electronic and Appliance Stores	215,180	163,273	282,248	214,525	304,429	231,382
Building Material and Garden Supplies	1,515,685	1,151,799	2,004,651	1,524,070	2,131,250	1,620,721
Grocery and Food Stores	151,426	115,028	173,387	131,818	226,181	172,124
Liquor Stores	71,100	53,905	74,165	56,226	78,663	59,624
Clothing and Shoe Stores	114,881	87,207	128,775	97,827	128,026	97,325
Department Stores	17,604	13,401	14,490	11,031	15,783	12,016
General Merchandise Stores	159,551	121,515	222,523	169,472	162,478	123,642
Electronic Shopping	1,014,714	771,789	1,118,894	851,194	1,237,337	941,352
Miscellaneous Retail	876,979	666,707	994,119	755,909	1,246,483	948,122
Accommodation	99,326	75,271	128,683	97,386	126,165	95,818
Food Services and Drinking Places	767,887	583,295	819,405	622,396	884,767	671,894
TOTAL	\$5,943,170	\$4,516,995	\$7,004,923	\$5,325,241	\$7,636,109	\$5,805,880

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	123,556	81,936	133,070	88,370	150,623	100,056
Gasoline Stations	195,141	129,621	206,233	136,993	210,974	140,331
Home Furniture and Furnishings	19,305	12,740	22,905	15,234	18,460	12,259
Electronic and Appliance Stores	76,381	50,747	71,885	47,856	95,714	63,586
Building Material and Garden Supplies	882,039	586,055	1,114,091	740,789	1,071,417	712,464
Grocery and Food Stores	85,795	56,697	95,379	63,136	86,168	56,976
Liquor Stores	22,034	14,681	14,645	9,748	7,032	4,669
Clothing and Shoe Stores	59,737	39,420	66,488	44,128	55,816	37,026
Department Stores	5,163	3,438	4,663	3,105	5,545	3,692
General Merchandise Stores	155,048	103,106	140,254	93,281	168,286	111,859
Electronic Shopping	529,522	351,594	592,499	394,124	616,365	410,092
Miscellaneous Retail	276,931	183,558	347,414	230,808	369,574	245,539
Accommodation	316,083	209,180	375,198	248,366	384,513	254,617
Food Services and Drinking Places	449,644	297,824	510,511	338,139	534,554	354,227
TOTAL	\$3,196,377	\$2,120,598	\$3,695,237	\$2,454,077	\$3,775,042	\$2,507,395

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	403,250	267,374	478,149	317,489	461,496	361,965
Gasoline Stations	321,494	213,443	449,753	299,002	461,537	362,417
Home Furniture and Furnishings	93,713	62,058	104,513	69,330	87,130	68,037
Electronic and Appliance Stores	125,974	83,815	149,190	99,254	122,671	95,116
Building Material and Garden Supplies	1,488,572	987,280	1,972,077	1,309,200	1,738,340	1,356,868
Grocery and Food Stores	129,770	86,239	132,687	88,115	114,742	89,387
Liquor Stores	271,542	180,373	270,766	179,654	239,419	187,463
Clothing and Shoe Stores	56,606	37,513	71,318	47,328	70,482	54,949
Department Stores	12,471	8,304	11,965	7,969	9,760	7,655
General Merchandise Stores	157,447	104,869	155,924	103,849	180,986	142,022
Electronic Shopping	1,050,563	698,514	1,273,510	846,798	1,188,548	931,635
Miscellaneous Retail	792,431	526,583	950,396	631,638	825,603	640,029
Accommodation	528,255	350,626	826,801	550,395	689,566	529,546
Food Services and Drinking Places	861,493	572,102	1,062,296	705,142	883,485	685,981
TOTAL	\$6,293,582	\$4,179,094	\$7,909,347	\$5,255,162	\$7,073,765	\$5,513,071

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,841,185	3,876,151	5,702,923	4,116,581	6,551,547	4,348,572
Gasoline Stations	3,714,109	2,471,928	4,284,158	3,098,823	4,948,778	3,293,617
Home Furniture and Furnishings	2,139,245	1,420,777	2,083,190	1,513,272	1,999,110	1,327,739
Electronic and Appliance Stores	2,533,578	1,664,253	3,848,048	2,811,015	4,921,674	3,272,731
Building Material and Garden Supplies	17,783,849	11,832,526	19,678,157	14,198,844	20,650,965	13,739,769
Grocery and Food Stores	1,240,959	824,837	1,232,127	900,370	1,353,754	899,810
Liquor Stores	1,550,706	1,029,835	1,418,997	1,026,877	1,625,265	1,078,394
Clothing and Shoe Stores	3,079,886	2,044,222	3,369,051	2,433,702	3,602,658	2,391,673
Department Stores	2,119,776	1,411,162	2,018,113	1,473,862	2,201,886	1,467,618
General Merchandise Stores	9,398,464	6,262,981	9,080,083	6,590,564	10,348,492	6,895,390
Electronic Shopping	11,489,405	7,642,167	12,463,677	9,080,960	15,272,771	10,163,849
Miscellaneous Retail	11,539,064	7,671,128	12,149,699	8,830,750	13,752,227	9,147,053
Accommodation	2,798,461	1,855,470	4,179,778	2,959,061	4,331,601	2,876,402
Food Services and Drinking Places	13,191,378	8,752,824	14,156,204	10,202,054	15,884,676	10,542,090
TOTAL	\$88,420,066	\$58,760,262	\$95,664,204	\$69,236,734	\$107,445,405	\$71,444,707

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,098,738	876,956	1,266,766	1,011,389	1,386,450	1,106,612
Gasoline Stations	570,110	455,244	826,486	660,363	840,197	671,223
Home Furniture and Furnishings	381,510	304,559	465,823	372,031	415,834	332,093
Electronic and Appliance Stores	376,108	300,291	446,404	356,429	506,697	404,534
Building Material and Garden Supplies	2,977,907	2,377,092	3,782,144	3,020,088	3,935,096	3,142,588
Grocery and Food Stores	743,678	594,037	1,009,825	806,761	1,080,789	863,373
Liquor Stores	185,702	148,392	208,855	166,725	239,923	191,421
Clothing and Shoe Stores	141,722	113,120	176,936	141,235	219,620	175,289
Department Stores	40,580	32,437	31,603	25,266	29,924	23,925
General Merchandise Stores	386,814	309,085	379,909	303,550	392,295	313,400
Electronic Shopping	2,367,167	1,891,440	2,751,975	2,198,693	3,027,086	2,418,499
Miscellaneous Retail	1,186,281	946,854	1,379,108	1,100,639	1,389,010	1,108,775
Accommodation	608,959	486,006	717,691	572,991	700,513	559,050
Food Services and Drinking Places	993,421	793,066	1,028,110	820,772	1,260,785	1,006,640
TOTAL	\$12,058,697	\$9,628,580	\$14,471,635	\$11,556,933	\$15,424,219	\$12,317,421

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,312,549	3,441,691	4,933,757	3,937,573	5,702,474	4,551,712
Gasoline Stations	2,162,458	1,728,524	2,130,306	1,702,870	2,303,790	1,841,534
Home Furniture and Furnishings	1,943,375	1,552,991	2,017,739	1,612,050	1,867,053	1,491,688
Electronic and Appliance Stores	2,500,990	1,996,296	3,434,996	2,742,697	3,484,141	2,781,883
Building Material and Garden Supplies	10,828,292	8,651,667	12,246,481	9,784,236	13,156,909	10,511,412
Grocery and Food Stores	1,167,866	933,623	1,332,028	1,064,950	1,435,039	1,147,260
Liquor Stores	1,281,027	1,022,190	1,262,164	1,006,769	1,245,106	993,128
Clothing and Shoe Stores	2,193,048	1,749,750	2,443,562	1,949,584	2,480,677	1,979,307
Department Stores	1,104,164	882,841	1,116,206	892,530	1,087,481	869,655
General Merchandise Stores	7,728,506	6,180,675	8,132,311	6,503,327	8,473,401	6,775,888
Electronic Shopping	6,578,067	5,255,218	7,887,278	6,299,980	8,772,018	7,006,085
Miscellaneous Retail	8,282,125	6,614,079	9,405,905	7,511,747	9,901,922	7,908,015
Accommodation	1,602,797	1,275,876	2,212,081	1,760,518	2,425,501	1,931,697
Food Services and Drinking Places	8,853,644	7,069,906	10,032,046	8,009,726	10,822,113	8,638,730
TOTAL	\$60,538,909	\$48,355,326	\$68,586,858	\$54,778,556	\$73,157,623	\$58,427,995

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	45,583	32,704	50,945	33,698	65,181	43,139
Gasoline Stations	141,333	101,641	154,052	102,112	145,500	96,534
Home Furniture and Furnishings	5,387	3,745	7,090	4,691	7,301	4,850
Electronic and Appliance Stores	19,150	13,955	36,080	24,054	38,878	25,847
Building Material and Garden Supplies	243,270	174,448	275,525	182,966	276,847	184,045
Grocery and Food Stores	36,874	26,721	38,701	25,615	38,268	25,346
Liquor Stores	18,655	13,296	21,541	14,254	23,380	15,465
Clothing and Shoe Stores	5,289	3,227	7,804	5,100	8,731	5,790
Department Stores	2,042	1,321	2,002	1,332	2,022	1,347
General Merchandise Stores	128,786	88,781	54,125	36,047	59,130	39,351
Electronic Shopping	205,386	146,152	239,903	159,645	291,149	193,661
Miscellaneous Retail	192,343	140,213	241,358	160,354	317,236	210,854
Accommodation	87,971	61,525	103,778	68,854	101,690	68,046
Food Services and Drinking Places	145,917	103,636	163,601	109,016	174,097	115,972
TOTAL	\$1,277,986	\$911,364	\$1,396,506	\$927,737	\$1,549,411	\$1,030,247

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,307,681	1,304,005	1,254,762	1,251,529	1,423,937	1,423,937
Gasoline Stations	632,238	632,238	608,549	608,549	693,766	693,766
Home Furniture and Furnishings	344,327	344,231	407,364	407,364	380,537	380,537
Electronic and Appliance Stores	572,098	571,906	545,375	545,372	529,408	529,408
Building Material and Garden Supplies	3,327,643	3,327,584	3,667,388	3,667,388	4,059,014	4,059,014
Grocery and Food Stores	649,707	649,696	708,980	708,980	798,237	798,237
Liquor Stores	244,766	244,766	263,611	263,330	262,041	262,041
Clothing and Shoe Stores	459,702	459,669	550,762	550,764	536,640	536,640
Department Stores	89,893	89,893	100,314	100,314	101,927	101,927
General Merchandise Stores	2,609,070	2,609,070	2,747,731	2,747,729	2,749,143	2,749,103
Electronic Shopping	2,871,918	2,871,437	3,289,758	3,289,204	3,383,968	3,383,150
Miscellaneous Retail	2,974,963	2,974,284	3,779,583	3,779,560	3,897,844	3,897,642
Accommodation	1,498,180	1,498,180	2,219,180	2,219,180	1,874,694	1,874,694
Food Services and Drinking Places	2,896,101	2,896,285	3,842,484	3,842,485	3,707,823	3,707,823
TOTAL	\$20,478,287	\$20,473,243	\$23,985,841	\$23,981,747	\$24,398,979	\$24,397,918

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	538,835	356,983	576,592	382,833	644,918	428,275
Gasoline Stations	417,962	277,666	543,531	361,475	483,539	321,636
Home Furniture and Furnishings	73,730	48,889	80,719	53,650	74,381	49,406
Electronic and Appliance Stores	141,111	93,737	246,796	164,162	221,067	147,050
Building Material and Garden Supplies	1,475,784	979,511	2,106,175	1,399,192	1,698,596	1,128,511
Grocery and Food Stores	266,232	176,722	281,203	186,720	299,590	198,963
Liquor Stores	108,945	72,203	93,426	61,878	92,999	61,627
Clothing and Shoe Stores	67,765	45,025	73,298	48,715	75,954	50,500
Department Stores	12,391	8,251	12,198	8,121	12,936	8,616
General Merchandise Stores	156,488	104,242	163,052	108,640	178,543	118,838
Electronic Shopping	1,025,199	681,672	1,165,979	775,492	1,356,374	902,154
Miscellaneous Retail	617,117	410,086	1,137,921	757,251	806,266	536,125
Accommodation	338,502	224,442	445,185	296,049	374,586	248,370
Food Services and Drinking Places	802,378	532,819	891,580	592,316	883,951	587,127
TOTAL	\$6,042,439	\$4,012,248	\$7,817,655	\$5,196,496	\$7,203,699	\$4,787,199

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,800,243	1,193,757	1,898,595	1,258,620	2,321,847	1,540,997
Gasoline Stations	882,697	585,719	898,507	596,585	960,760	638,234
Home Furniture and Furnishings	601,579	399,114	734,712	487,603	687,826	456,163
Electronic and Appliance Stores	725,145	481,665	784,250	521,249	802,415	533,161
Building Material and Garden Supplies	6,204,569	4,127,862	7,687,302	5,113,392	8,779,781	5,840,789
Grocery and Food Stores	503,151	333,819	532,097	353,306	655,723	435,200
Liquor Stores	537,127	356,122	549,563	364,297	550,275	364,692
Clothing and Shoe Stores	422,116	280,115	490,293	325,335	464,876	308,579
Department Stores	44,560	29,668	42,148	28,063	42,701	28,433
General Merchandise Stores	4,474,526	2,979,518	4,802,506	3,197,894	4,823,737	3,212,446
Electronic Shopping	3,360,407	2,234,999	3,964,515	2,635,972	4,423,707	2,940,859
Miscellaneous Retail	2,743,177	1,822,456	3,162,946	2,100,597	3,246,322	2,155,697
Accommodation	1,031,416	682,348	1,557,539	1,030,679	1,477,087	978,963
Food Services and Drinking Places	3,630,991	2,409,746	4,184,424	2,777,664	4,381,446	2,908,907
TOTAL	\$26,961,705	\$17,916,908	\$31,289,398	\$20,791,255	\$33,618,502	\$22,343,120

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	815,048	815,048	571,815	571,815	671,355	671,355
Gasoline Stations	373,386	373,386	427,951	427,951	597,989	597,989
Home Furniture and Furnishings	59,546	59,546	69,214	69,214	64,728	64,728
Electronic and Appliance Stores	97,806	97,806	124,430	124,430	112,063	112,063
Building Material and Garden Supplies	1,428,028	1,428,028	1,930,019	1,930,019	1,984,914	1,984,914
Grocery and Food Stores	302,632	302,632	306,479	306,479	339,063	339,063
Liquor Stores	66,228	66,228	66,019	66,019	70,045	70,045
Clothing and Shoe Stores	83,922	83,922	90,838	90,838	98,674	98,674
Department Stores	8,236	8,236	7,878	7,878	7,718	7,718
General Merchandise Stores	173,815	173,815	98,925	98,925	91,685	91,685
Electronic Shopping	1,202,314	1,202,314	1,350,929	1,350,929	1,372,088	1,372,088
Miscellaneous Retail	551,498	551,498	630,785	630,785	780,745	780,745
Accommodation	332,833	332,833	450,599	450,599	417,585	417,585
Food Services and Drinking Places	380,536	380,536	460,933	460,933	471,619	471,619
TOTAL	\$5,875,829	\$5,875,829	\$6,586,814	\$6,586,814	\$7,080,274	\$7,080,274

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,088,915	1,665,639	2,235,849	1,782,626	2,657,772	2,047,388
Gasoline Stations	2,455,398	1,962,194	2,828,545	2,260,591	3,339,556	2,597,086
Home Furniture and Furnishings	569,570	454,593	594,506	474,550	548,854	426,955
Electronic and Appliance Stores	645,270	515,272	670,238	535,294	743,248	579,343
Building Material and Garden Supplies	5,187,602	4,144,061	5,689,146	4,544,000	6,468,173	4,992,687
Grocery and Food Stores	635,045	507,715	646,971	517,206	727,067	564,763
Liquor Stores	471,227	376,584	465,291	371,747	500,244	388,443
Clothing and Shoe Stores	1,023,535	816,991	1,067,821	852,409	1,188,091	921,244
Department Stores	34,580	27,644	29,375	23,482	27,090	21,178
General Merchandise Stores	3,605,129	2,883,639	3,654,393	2,922,851	3,903,785	3,027,420
Electronic Shopping	3,721,645	2,973,602	4,473,153	3,573,628	5,565,412	4,341,800
Miscellaneous Retail	3,246,047	2,576,115	3,344,507	2,670,711	3,713,972	2,887,845
Accommodation	1,190,088	948,301	1,630,139	1,299,075	1,734,153	1,343,814
Food Services and Drinking Places	4,222,719	3,370,410	4,748,511	3,788,610	5,342,747	4,140,875
TOTAL	\$29,096,770	\$23,222,761	\$32,078,446	\$25,616,781	\$36,460,164	\$28,280,842

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,045,763	694,273	1,186,793	787,358	1,438,454	954,791
Gasoline Stations	1,378,596	902,910	1,524,272	1,000,158	1,160,216	759,172
Home Furniture and Furnishings	2,976,741	1,971,752	3,441,920	2,282,096	3,310,710	2,189,169
Electronic and Appliance Stores	1,776,058	1,177,141	1,881,416	1,240,434	2,045,895	1,341,983
Building Material and Garden Supplies	8,144,655	5,404,329	11,645,978	7,722,888	11,189,747	7,405,715
Grocery and Food Stores	2,508,871	1,668,899	2,570,069	1,708,936	2,435,888	1,620,085
Liquor Stores	1,839,208	1,210,565	1,906,458	1,252,721	1,658,060	1,089,831
Clothing and Shoe Stores	2,843,449	1,858,055	3,645,449	2,377,165	3,483,725	2,286,236
Department Stores	178,925	118,473	382,629	254,213	1,660,947	1,105,996
General Merchandise Stores	374,019	246,572	524,365	344,522	479,699	314,642
Electronic Shopping	7,380,603	4,855,896	8,582,855	5,639,200	9,766,467	6,426,126
Miscellaneous Retail	11,529,614	7,341,317	16,105,232	10,248,865	15,038,815	9,609,921
Accommodation	19,472,287	12,122,740	29,087,362	18,083,694	28,132,754	17,475,188
Food Services and Drinking Places	14,845,719	9,202,388	21,334,588	13,284,593	21,443,842	13,440,632
TOTAL	\$76,294,508	\$48,775,310	\$103,819,387	\$66,226,843	\$103,245,220	\$66,019,486

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	942,952	752,736	894,243	713,931	1,005,435	802,824
Gasoline Stations	1,301,833	1,040,818	1,296,949	1,036,985	1,381,215	1,104,415
Home Furniture and Furnishings	152,400	121,681	144,535	115,369	146,594	116,910
Electronic and Appliance Stores	653,939	521,673	758,073	605,384	395,546	315,610
Building Material and Garden Supplies	1,033,513	824,496	1,089,772	869,661	1,475,959	1,178,144
Grocery and Food Stores	739,832	591,102	641,957	512,921	667,472	533,295
Liquor Stores	686,519	547,598	662,302	528,232	665,593	530,921
Clothing and Shoe Stores	159,058	126,868	173,681	138,613	173,794	138,700
Department Stores	16,585	13,257	15,011	12,000	14,136	11,300
General Merchandise Stores	2,398,682	1,918,607	2,492,595	1,993,682	2,556,917	2,045,118
Electronic Shopping	1,676,822	1,339,802	1,977,405	1,579,959	2,182,101	1,743,255
Miscellaneous Retail	1,117,064	892,178	1,025,925	819,015	1,293,014	1,032,344
Accommodation	462,077	367,982	627,182	499,129	615,181	489,728
Food Services and Drinking Places	1,508,247	1,203,537	1,671,103	1,333,471	1,800,947	1,437,339
TOTAL	\$12,849,523	\$10,262,336	\$13,470,734	\$10,758,352	\$14,373,904	\$11,479,904

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

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

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	369,962	294,949	389,828	310,888	426,804	340,630
Gasoline Stations	169,702	135,704	231,137	184,761	243,386	194,587
Home Furniture and Furnishings	105,435	84,173	117,192	93,590	93,878	74,980
Electronic and Appliance Stores	160,670	128,283	159,163	127,130	143,228	114,399
Building Material and Garden Supplies	952,827	760,869	1,079,667	862,356	1,173,183	937,013
Grocery and Food Stores	217,122	173,229	205,244	163,699	183,449	146,249
Liquor Stores	27,467	21,919	27,793	22,190	47,154	37,594
Clothing and Shoe Stores	66,949	53,421	75,697	60,456	77,217	61,674
Department Stores	9,028	7,216	7,857	6,281	8,533	6,822
General Merchandise Stores	206,620	164,917	217,804	173,846	211,800	169,002
Electronic Shopping	790,479	631,247	862,984	689,486	933,225	745,601
Miscellaneous Retail	432,137	344,766	473,467	378,553	449,239	358,616
Accommodation	141,095	112,209	180,124	143,560	150,818	120,354
Food Services and Drinking Places	467,737	373,532	542,923	433,562	567,564	453,350
TOTAL	\$4,117,229	\$3,286,435	\$4,570,879	\$3,650,357	\$4,709,475	\$3,760,872

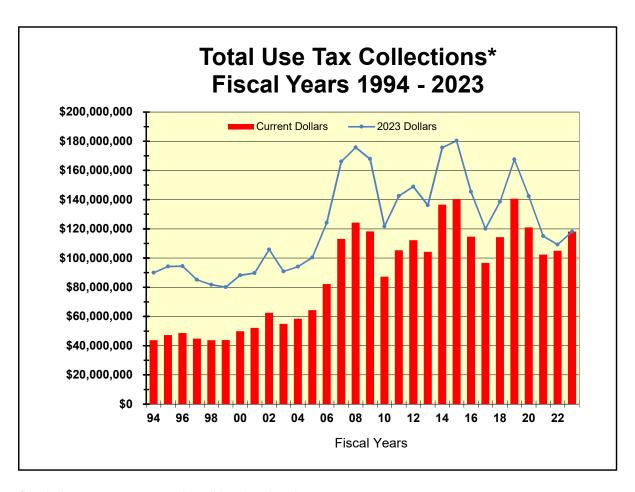
WESTON COUNTY RETAIL TRADE, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	271,260	179,855	299,978	198,876	291,906	228,295
Gasoline Stations	404,467	269,078	448,567	298,464	430,447	336,538
Home Furniture and Furnishings	62,468	41,429	63,693	42,297	59,742	46,681
Electronic and Appliance Stores	93,634	62,077	89,120	59,209	75,346	58,586
Building Material and Garden Supplies	722,356	480,425	722,557	480,824	290,277	264,446
Grocery and Food Stores	212,865	141,007	173,387	114,684	157,217	122,757
Liquor Stores	45,214	30,048	34,200	22,779	34,309	26,611
Clothing and Shoe Stores	65,224	43,215	69,733	46,309	64,717	50,682
Department Stores	7,784	5,181	7,927	5,278	5,606	4,408
General Merchandise Stores	116,782	77,798	91,758	61,140	63,567	49,502
Electronic Shopping	703,981	468,001	827,682	550,638	700,682	549,563
Miscellaneous Retail	630,690	419,338	613,693	407,933	570,794	446,755
Accommodation	126,651	84,087	163,482	109,113	139,763	108,432
Food Services and Drinking Places	393,681	261,609	401,519	267,355	349,462	270,366
TOTAL	\$3,857,057	\$2,563,148	\$4,007,296	\$2,664,898	\$3,233,836	\$2,563,623

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

SECTION III

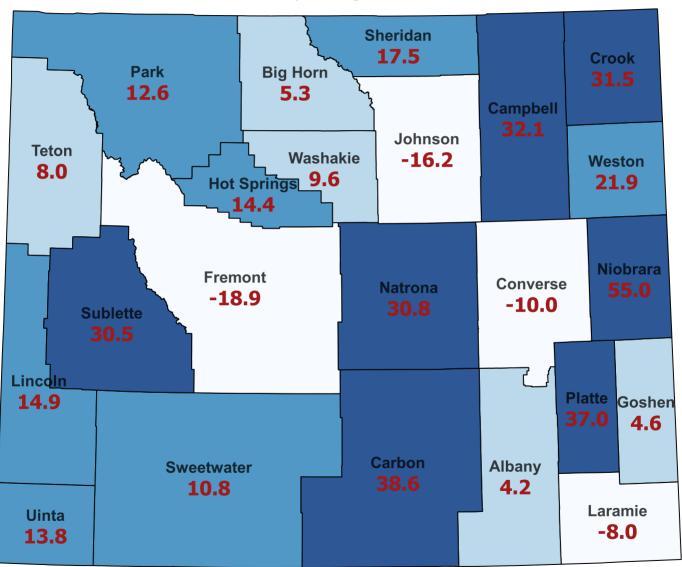
USE TAX COLLECTIONS



^{*} Includes state use taxes plus all local optional use taxes

Percent Change in Use Tax (4%) Collections: FY2022 - FY2023

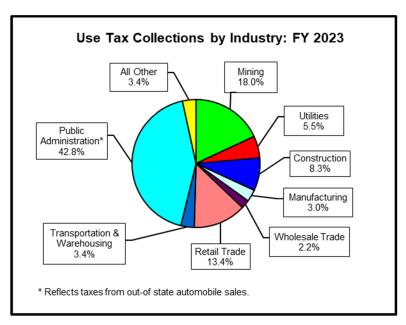
Wyoming = 11.3%



SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$118.1 million during FY 2023, an increase of 12.5 percent from the previous year. State-imposed 4% use tax collections also increased 11.3 percent from FY 2022 to FY 2023. This expansion comes after an annual increase of 3.0% the year before (FY 2022). 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.

In FY 2023, the majority of the NAICS super sectors experienced increases in use tax collection from FΥ 2022 levels, led bν transportation & warehousing (73.0%).The mining (26.8%), wholesale trade (21.0%), and construction (20.8%) industries also showed robust expansions. Manufacturing and information were the only sectors



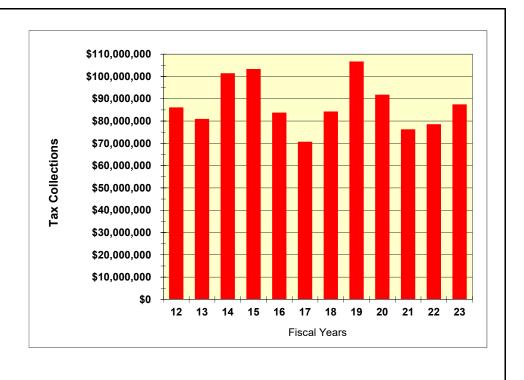
experienced a double-digit decline in use tax collections over the year, -31.6 and -25.3 percent, respectively. Use tax collections usually fluctuate considerably from one year to another in many sectors. A single large mining or construction project may make a big difference in use tax collections. Unlike collections for sales taxes, which are usually dominated by the retail trade and leisure & hospitality sectors, it is the public administration sector and goods-producing industries, such as mining and construction 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.

Nineteen of Wyoming's counties saw an annual increase in use tax collections in FY 2023. The increase in Niobrara County from FY 2022 to FY 2023 was 55.0 percent, followed by the next highest county, Carbon, 38.6 percent. Campbell, Crook, Natrona, Platte and Sublette also experienced expansions of over 30.0 percent, respectively. Increases in mining activities and related services were mostly responsible for the large year-over-year growth in these counties.

Fremont County had the largest percentage contraction in use tax collections from FY 2022 to FY 2023, -18.9 percent, followed by Johnson (-16.2%), Converse (-10.0%), and Laramie (-8.0%). The rate of change in statewide 4% use tax collections over the past twelve years (FY 2012 to FY 2023) is shown on page 49. The map on page 46 shows the percent change in the state imposed 4% use tax collections by county from FY 2022 to FY 2023.

STATE USE TAX COLLECTIONS* FISCAL YEAR 2012 THROUGH FISCAL YEAR 2023

Year	4% USE TAX	% CHANGE
Fiscal 2012	\$86,106,813	3.7%
Fiscal 2013	\$80,916,040	-6.0%
Fiscal 2014	\$101,407,570	25.3%
Fiscal 2015	\$103,319,276	1.9%
Fiscal 2016	\$83,782,039	-18.9%
Fiscal 2017	\$70,719,058	-15.6%
Fiscal 2018	\$84,265,072	19.2%
Fiscal 2019	\$106,703,431	26.6%
Fiscal 2020	\$91,794,357	-14.0%
Fiscal 2021	\$76,256,666	-16.9%
Fiscal 2022	\$78,562,416	3.0%
Fiscal 2023	\$87,449,260	11.3%



* Includes only the state imposed 4% collections.

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2	021	FY 2	022	FY 2	023	% Chge FY	22 to FY23
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$3,840,248	\$2,547,749	\$3,578,430	\$2,384,022	\$3,727,305	\$2,483,273	4.2	4.2
BIG HORN	\$1,614,941	\$1,290,989	\$1,992,095	\$1,592,321	\$2,097,493	\$1,676,890	5.3	5.3
CAMPBELL	\$6,294,771	\$5,002,268	\$6,947,769	\$5,552,362	\$9,177,692	\$7,336,030	32.1	32.1
CARBON	\$4,141,732	\$2,714,962	\$3,923,757	\$2,614,729	\$5,437,712	\$3,624,366	38.6	38.6
CONVERSE	\$4,766,793	\$3,806,750	\$3,653,772	\$2,919,931	\$3,289,898	\$2,628,913	-10.0	-10.0
CROOK	\$1,351,070	\$1,050,758	\$1,649,675	\$1,099,168	\$2,169,184	\$1,444,981	31.5	31.5
FREMONT	\$4,746,926	\$3,742,286	\$4,049,492	\$2,935,743	\$3,277,696	\$2,380,047	-19.1	-18.9
GOSHEN	\$1,684,660	\$1,279,832	\$1,541,859	\$1,174,428	\$1,612,242	\$1,228,131	4.6	4.6
HOT SPRINGS	\$451,999	\$300,903	\$360,472	\$240,195	\$412,415	\$274,687	14.4	14.4
JOHNSON	\$951,580	\$645,017	\$1,114,771	\$742,576	\$791,480	\$622,637	-29.0	-16.2
LARAMIE	\$16,080,017	\$10,693,724	\$18,977,954	\$13,571,886	\$18,693,530	\$12,480,245	-1.5	-8.0
LINCOLN	\$4,668,447	\$3,721,815	\$5,213,962	\$4,170,051	\$5,988,564	\$4,789,601	14.9	14.9
NATRONA	\$7,940,194	\$6,343,396	\$6,870,164	\$5,492,340	\$8,983,465	\$7,183,264	30.8	30.8
NIOBRARA	\$534,116	\$382,432	\$348,769	\$232,370	\$540,339	\$360,132	54.9	55.0
PARK	\$3,001,903	\$2,998,231	\$3,026,145	\$3,024,345	\$3,404,539	\$3,404,094	12.5	12.6
PLATTE	\$3,407,398	\$2,252,568	\$5,477,892	\$3,648,025	\$7,501,401	\$4,997,127	36.9	37.0
SHERIDAN	\$3,261,627	\$2,165,520	\$3,644,821	\$2,427,887	\$4,282,335	\$2,852,625	17.5	17.5
SUBLETTE	\$1,206,644	\$1,206,644	\$1,712,201	\$1,712,201	\$2,234,733	\$2,234,733	30.5	30.5
SWEETWATER	\$16,056,113	\$12,799,192	\$15,657,787	\$12,517,858	\$17,896,711	\$13,864,379	14.3	10.8
TETON	\$10,866,978	\$7,127,959	\$10,325,922	\$6,773,077	\$11,178,845	\$7,312,322	8.3	8.0
UINTA	\$3,145,516	\$2,512,886	\$2,973,487	\$2,378,378	\$3,384,934	\$2,707,627	13.8	13.8
WASHAKIE	\$1,078,539	\$861,935	\$943,883	\$754,626	\$1,034,188	\$826,819	9.6	9.6
WESTON	\$1,218,679	\$808,847	\$906,300	\$603,897	\$933,745	\$736,338	3.0	21.9
WYOMING	\$102,310,891	\$76,256,666	\$104,891,376	\$78,562,416	\$118,050,445	\$87,449,260	12.5	11.3

WYOMING USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17	17	265	211	26	21
Mining	15,185,933	11,899,926	16,742,511	12,984,406	21,293,240	16,468,562
Utilities	5,445,155	4,047,768	5,529,764	4,064,726	6,538,011	4,752,394
Construction	7,548,678	5,436,181	7,773,861	5,702,183	9,807,086	6,888,421
Manufacturing	5,534,652	4,206,887	4,786,796	3,637,098	3,583,581	2,717,030
Wholesale Trade	2,355,407	1,693,886	2,016,140	1,548,081	2,564,020	1,886,105
Retail Trade	11,516,481	8,390,602	13,337,150	9,725,052	15,765,722	11,348,412
Transportation & Warehousing	2,511,227	1,820,619	2,305,455	1,709,617	3,990,600	2,958,197
Information	1,144,736	873,556	1,070,579	808,969	754,773	553,629
Financial Activities*	912,251	625,835	833,985	596,074	888,809	630,833
Professional & Business Services	423,267	294,603	384,922	285,311	401,240	277,553
Educational & Health Services	34,105	24,823	28,174	21,094	27,401	19,250
Leisure & Hospitality	992,679	649,077	1,413,978	947,324	1,372,449	900,862
Other Services	475,574	343,406	514,378	387,452	586,465	446,636
Public Administration**	48,230,730	35,949,480	48,153,418	36,144,819	50,477,019	37,601,356
TOTAL	\$102,310,891	\$76,256,666	\$104,891,376	\$78,562,416	\$118,050,445	\$87,449,260

ALBANY COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	52,079	34,620	70,259	46,693	35,238	23,454
Utilities	16,260	10,825	8,088	5,382	3,980	2,653
Construction	813,909	542,292	459,344	305,936	486,661	324,254
Manufacturing	10,682	7,104	10,451	6,954	12,326	8,201
Wholesale Trade	63,817	38,578	33,226	22,048	28,654	19,007
Retail Trade	414,128	274,938	442,758	294,569	586,137	389,681
Transportation & Warehousing	156,148	97,577	116,458	77,511	233,971	155,979
Information	50,785	33,818	27,765	18,477	34,079	22,660
Financial Activities*	4,370	2,879	16,771	11,081	12,957	8,579
Professional & Business Services	14,135	9,239	14,145	9,382	4,253	2,823
Educational & Health Services	152	101	148	98	161	106
Leisure & Hospitality	20,607	13,708	16,236	10,789	16,879	11,225
Other Services	19,241	12,780	34,287	22,771	32,739	21,804
Public Administration**	2,203,936	1,469,291	2,328,494	1,552,329	2,239,269	1,492,846
TOTAL	\$3,840,248	\$2,547,749	\$3,578,430	\$2,384,022	\$3,727,305	\$2,483,273

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

* Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

BIG HORN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	86,048	68,686	181,261	144,702	146,842	117,189
Utilities	7,712	6,160	3,749	2,991	2,108	1,682
Construction	44,492	35,474	56,349	45,071	32,735	26,181
Manufacturing	288,596	230,661	246,002	196,550	416,085	332,766
Wholesale Trade	55,925	44,567	75,091	59,826	93,620	74,570
Retail Trade	108,713	86,898	245,857	196,587	173,793	138,909
Transportation & Warehousing	64,001	51,114	57,050	45,544	94,254	75,294
Information	13,416	10,721	51,348	40,947	8,353	6,665
Financial Activities*	10,643	8,455	12,600	10,036	25,523	20,336
Professional & Business Services	41,146	32,865	65,745	52,473	4,425	3,537
Educational & Health Services	0	0	1	0	0	0
Leisure & Hospitality	291	231	395	314	5,477	4,365
Other Services	14,217	11,362	12,680	10,106	7,942	6,329
Public Administration**	879,743	703,794	983,967	787,174	1,086,335	869,068
TOTAL	\$1,614,941	\$1,290,989	\$1,992,095	\$1,592,321	\$2,097,493	\$1,676,890

CAMPBELL COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
()	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)		4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,379,722	1,077,069	2,875,997	2,297,228	4,730,289	3,780,445
Utilities	673,241	537,925	738,317	589,970	903,257	722,049
Construction	366,344	292,948	234,852	187,824	216,283	172,927
Manufacturing	23,438	18,715	19,488	15,555	18,740	14,955
Wholesale Trade	58,340	46,236	132,342	105,632	147,066	117,446
Retail Trade	682,550	544,699	577,921	461,673	964,803	771,029
Transportation & Warehousing	235,111	184,999	218,320	174,358	363,546	290,509
Information	40,992	32,752	33,147	26,490	43,216	34,507
Financial Activities*	117,916	93,424	135,909	108,610	133,696	106,884
Professional & Business Services	12,643	10,073	2,738	2,182	2,419	1,928
Educational & Health Services	242	193	124	99	198	157
Leisure & Hospitality	22,731	18,140	34,757	27,768	19,970	15,926
Other Services	58,180	46,439	84,608	67,574	90,018	71,916
Public Administration**	2,623,323	2,098,658	1,859,250	1,487,400	1,544,190	1,235,352
TOTAL	\$6,294,771	\$5,002,268	\$6,947,769	\$5,552,362	\$9,177,692	\$7,336,030

Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes. * Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

CARBON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	28,856	19,190	55,018	36,651	86,118	57,316
Utilities	406,492	270,866	54,462	36,132	107,498	71,412
Construction	710,663	474,242	263,495	175,478	2,645,670	1,763,637
Manufacturing	1,017,246	641,456	1,428,498	952,325	541,710	361,139
Wholesale Trade	12,557	8,348	51,109	33,963	60,841	40,327
Retail Trade	448,708	295,421	214,312	142,302	215,581	144,091
Transportation & Warehousing	158,201	99,614	133,761	89,007	228,664	152,362
Information	47,628	31,690	43,820	29,574	26,930	17,912
Financial Activities*	19,376	12,785	12,663	8,430	12,106	8,044
Professional & Business Services	4,207	2,785	2,487	1,647	24,175	16,036
Educational & Health Services	230	153	343	226	67	44
Leisure & Hospitality	26,926	18,030	93,588	62,216	135,328	90,060
Other Services	23,776	15,805	39,628	26,395	16,325	10,854
Public Administration**	1,236,865	824,577	1,530,573	1,020,382	1,336,698	891,132
TOTAL	\$4,141,732	\$2,714,962	\$3,923,757	\$2,614,729	\$5,437,712	\$3,624,366

CONVERSE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,198,521	1,757,031	1,295,873	1,034,388	824,256	657,563
Utilities	147,463	117,948	174,174	139,330	321,972	257,513
Construction	111,275	88,937	131,595	105,160	176,417	141,034
Manufacturing	6,347	5,058	10,159	8,099	15,493	12,343
Wholesale Trade	61,093	48,862	31,450	25,146	46,300	37,040
Retail Trade	808,140	646,206	569,142	455,056	311,952	248,993
Transportation & Warehousing	292,937	230,060	177,592	141,875	326,026	260,670
Information	22,453	17,948	34,036	27,184	16,373	13,059
Financial Activities*	10,897	8,633	8,694	6,937	50,222	40,067
Professional & Business Services	9,915	7,913	35,136	28,044	21,591	17,227
Educational & Health Services	121	97	120	95	90	72
Leisure & Hospitality	3,294	2,625	3,419	2,724	6,751	5,381
Other Services	17,815	14,215	13,306	10,633	8,306	6,634
Public Administration**	1,076,521	861,216	1,169,076	935,261	1,164,149	931,319
TOTAL	\$4,766,793	\$3,806,750	\$3,653,772	\$2,919,931	\$3,289,898	\$2,628,913

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

* Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

CROOK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
,	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	32,377	25,834	4,771	3,172	43,149	28,696
Utilities	3,614	2,836	102,223	67,993	66,887	44,519
Construction	85,169	67,047	48,626	32,578	30,097	20,058
Manufacturing	7,349	5,633	21,277	14,060	35,036	23,147
Wholesale Trade	2,045	1,601	1,254	833	1,813	1,203
Retail Trade	93,259	73,564	248,024	164,918	372,860	247,881
Transportation & Warehousing	8,961	7,006	6,359	4,221	17,430	11,600
Information	20,686	16,213	4,052	2,698	8,948	5,948
Financial Activities*	220	173	128	85	141	93
Professional & Business Services	1,379	1,093	1,665	1,109	1,177	784
Educational & Health Services	22	15	0	0	0	0
Leisure & Hospitality	1,422	1,070	3,823	2,538	2,700	1,795
Other Services	1,362	1,057	5,331	3,532	10,399	6,891
Public Administration**	1,093,204	847,616	1,202,144	801,429	1,578,548	1,052,365
TOTAL	\$1,351,070	\$1,050,758	\$1,649,675	\$1,099,168	\$2,169,184	\$1,444,981

FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,426,387	1,919,248	1,077,804	773,732	644,352	466,359
Utilities	10,992	8,572	4,703	3,420	20,015	14,537
Construction	211,139	167,848	379,420	275,949	258,037	187,568
Manufacturing	23,033	18,297	13,267	9,593	8,825	6,397
Wholesale Trade	23,583	18,177	31,349	22,797	26,028	18,658
Retail Trade	258,089	202,550	352,232	256,116	322,217	233,866
Transportation & Warehousing	3,630	2,849	5,381	3,901	20,418	14,818
Information	70,852	55,310	82,976	61,338	28,683	20,778
Financial Activities*	82,302	65,267	130,751	95,048	30,520	22,180
Professional & Business Services	5,443	4,326	3,232	2,344	7,032	5,095
Educational & Health Services	304	242	478	363	175	127
Leisure & Hospitality	3,877	3,058	16,062	11,648	9,184	6,641
Other Services	8,533	6,636	9,433	6,835	11,295	8,176
Public Administration**	1,618,762	1,269,907	1,942,403	1,412,657	1,890,916	1,374,847
TOTAL	\$4,746,926	\$3,742,286	\$4,049,492	\$2,935,743	\$3,277,696	\$2,380,047

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

* Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

GOSHEN COUNTY USE TAX COLLECTIONS

GOSTIEN COOKIT OSE TAX COLLECTIONS								
INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023		
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)		
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0		
Mining	4,777	3,640	28,063	21,360	37,436	28,513		
Utilities	24,269	18,445	13,863	10,538	19,782	15,035		
Construction	91,413	69,552	29,351	22,358	76,787	58,483		
Manufacturing	6,149	4,682	407	309	161	122		
Wholesale Trade	4,264	3,239	4,045	3,065	14,291	10,842		
Retail Trade	164,525	125,095	201,270	153,243	143,690	109,404		
Transportation & Warehousing	131,442	97,089	104,543	79,544	129,270	98,489		
Information	5,813	4,413	3,456	2,622	5,957	4,519		
Financial Activities*	1,036	780	1,461	1,108	2,271	1,721		
Professional & Business Services	1,914	1,281	150	114	80	60		
Educational & Health Services	338	256	543	411	155	118		
Leisure & Hospitality	18,321	13,940	4,541	3,450	4,777	3,629		
Other Services	8,650	6,565	3,863	2,933	4,947	3,756		
Public Administration**	1,221,747	930,855	1,146,302	873,373	1,172,638	893,439		
TOTAL	\$1,684,660	\$1,279,832	\$1,541,859	\$1,174,428	\$1,612,242	\$1,228,131		

HOT SPRINGS COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	8,692	5,742	20	13	8,407	5,552
Utilities	3,711	2,389	586	388	1,672	1,114
Construction	16,109	10,727	-3,125	-2,084	8,323	5,546
Manufacturing	548	362	2,020	1,343	80	53
Wholesale Trade	40,901	27,126	27,131	18,057	28,611	18,964
Retail Trade	16,136	10,725	13,096	8,706	8,585	5,694
Transportation & Warehousing	9,388	6,201	10,533	7,003	23,535	15,643
Information	8,279	5,513	6,387	4,257	1,141	760
Financial Activities*	19	13	3,846	2,540	96	64
Professional & Business Services	890	593	687	458	1,076	716
Educational & Health Services	0	0	3	2	0	0
Leisure & Hospitality	783	516	449	299	210	139
Other Services	5,826	3,852	2,900	1,924	2,943	1,951
Public Administration**	340,716	227,144	295,938	197,292	327,737	218,491
TOTAL	\$451,999	\$300,903	\$360,472	\$240,195	\$412,415	\$274,687

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

JOHNSON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	89,678	63,557	67,827	44,935	18,438	15,395
Utilities	636	424	71	48	61	48
Construction	28,099	18,705	51,640	34,421	23,139	17,560
Manufacturing	260	173	86	57	238	188
Wholesale Trade	35,813	26,674	9,348	6,182	1,043	800
Retail Trade	141,500	98,474	150,034	99,779	66,587	51,900
Transportation & Warehousing	65	43	43	28	165	129
Information	6,942	4,620	5,274	3,510	4,583	3,644
Financial Activities*	1,998	1,328	2,310	1,537	898	715
Professional & Business Services	447	295	446	295	607	411
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	2,047	1,355	960	637	3,133	2,435
Other Services	5,665	3,750	2,772	1,840	1,118	845
Public Administration**	638,430	425,620	823,959	549,306	671,471	528,567
TOTAL	\$951,580	\$645,017	\$1,114,771	\$742,576	\$791,480	\$622,637

LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	429,165	278,132	578,162	414,482	555,126	383,499
Utilities	488,852	325,369	865,906	629,326	311,857	207,550
Construction	1,693,362	1,128,221	2,325,091	1,673,702	1,342,821	897,414
Manufacturing	195,765	129,475	162,757	114,221	131,705	87,872
Wholesale Trade	1,264,508	845,960	919,290	675,124	981,715	654,457
Retail Trade	2,566,331	1,703,096	5,370,504	3,730,449	5,951,497	3,972,009
Transportation & Warehousing	245,848	155,286	237,633	167,389	515,182	343,211
Information	162,487	107,850	98,689	71,085	143,103	95,150
Financial Activities*	133,041	88,203	107,970	79,746	148,839	99,000
Professional & Business Services	181,312	120,127	67,100	49,045	135,034	89,390
Educational & Health Services	14,947	9,837	13,671	9,704	19,513	13,022
Leisure & Hospitality	70,811	46,979	132,586	96,606	160,277	106,486
Other Services	183,261	121,700	82,634	60,019	58,447	38,908
Public Administration**	8,450,326	5,633,487	8,015,962	5,800,989	8,238,414	5,492,276
TOTAL	\$16,080,017	\$10,693,724	\$18,977,954	\$13,571,886	\$18,693,530	\$12,480,245

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

LINCOLN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	667,614	525,078	534,480	427,410	1,072,334	857,648
Utilities	273,236	218,362	357,333	285,603	353,815	282,638
Construction	171,806	137,186	152,003	121,486	224,712	179,713
Manufacturing	-2,989	-8,013	12,481	9,974	13,429	10,738
Wholesale Trade	21,045	22,950	53,870	42,938	142,107	113,350
Retail Trade	211,153	168,638	496,548	397,117	335,752	268,489
Transportation & Warehousing	115,898	89,165	141,466	112,946	145,432	116,278
Information	29,045	23,211	29,976	23,962	22,617	18,080
Financial Activities*	2,440	1,943	2,009	1,599	2,499	1,992
Professional & Business Services	857	671	1,966	1,566	1,689	1,348
Educational & Health Services	200	156	229	183	131	104
Leisure & Hospitality	17,743	14,153	7,184	5,740	1,810	1,443
Other Services	11,418	9,128	13,752	10,995	14,889	11,903
Public Administration**	3,148,983	2,519,186	3,410,664	2,728,532	3,657,347	2,925,878
TOTAL	\$4,668,447	\$3,721,815	\$5,213,962	\$4,170,051	\$5,988,564	\$4,789,601

NATRONA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	14	11
Mining	566,704	450,819	1,058,666	845,340	1,235,195	986,613
Utilities	1,232,540	986,032	79,183	63,346	153,153	122,478
Construction	280,592	224,153	283,801	226,882	381,952	305,434
Manufacturing	177,833	141,958	204,995	163,890	130,479	104,326
Wholesale Trade	161,708	128,624	178,493	142,419	287,970	230,100
Retail Trade	850,995	679,163	952,215	760,864	1,604,770	1,283,038
Transportation & Warehousing	142,326	113,452	55,742	44,519	117,501	93,827
Information	149,660	119,620	80,092	63,962	67,660	54,012
Financial Activities*	125,131	97,814	120,295	96,091	167,988	134,246
Professional & Business Services	8,984	7,153	30,645	24,441	12,435	9,917
Educational & Health Services	10,040	8,008	9,975	7,945	5,528	4,403
Leisure & Hospitality	38,720	30,893	57,255	45,664	42,062	33,543
Other Services	75,537	60,166	54,712	43,700	90,536	72,340
Public Administration**	4,119,425	3,295,540	3,704,096	2,963,277	4,686,221	3,748,977
TOTAL	\$7,940,194	\$6,343,396	\$6,870,164	\$5,492,340	\$8,983,465	\$7,183,264

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

NIOBRARA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	45,793	32,042	3,456	2,297	101,913	67,933
Utilities	1,625	1,205	1,631	1,081	11,822	7,834
Construction	86,130	62,791	21,434	14,277	4,653	3,100
Manufacturing	180	122	846	562	363	239
Wholesale Trade	172	123	130	86	267	177
Retail Trade	16,343	12,359	22,674	15,077	27,091	18,034
Transportation & Warehousing	61,443	40,132	53,709	35,748	107,773	71,847
Information	1,521	1,123	1,270	846	1,041	693
Financial Activities*	64,634	44,363	358	239	113	74
Professional & Business Services	113	87	279	184	29	19
Educational & Health Services	52	38	117	77	11	8
Leisure & Hospitality	141	103	1,588	1,048	0	0
Other Services	369	256	1,684	1,119	2,339	1,558
Public Administration**	255,601	187,686	239,593	159,729	282,924	188,616
TOTAL	\$534,116	\$382,432	\$348,769	\$232,370	\$540,339	\$360,132

PARK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	31,710	31,318	14,494	14,494	20,162	20,162
Utilities	34,178	34,178	15,885	15,885	10,934	10,934
Construction	204,216	204,220	205,657	207,089	146,669	146,669
Manufacturing	36,232	36,211	12,689	12,689	25,220	25,220
Wholesale Trade	116,476	116,476	112,265	112,265	173,719	173,719
Retail Trade	398,853	395,407	392,647	390,993	569,162	568,717
Transportation & Warehousing	14,917	14,917	17,087	17,087	11,612	11,612
Information	62,606	62,606	28,659	27,090	13,641	13,641
Financial Activities*	4,501	4,501	4,810	4,810	6,849	6,849
Professional & Business Services	2,079	2,083	1,181	1,181	2,301	2,301
Educational & Health Services	160	160	146	146	80	80
Leisure & Hospitality	95,388	95,388	94,334	94,334	116,242	116,242
Other Services	21,718	21,702	13,333	13,323	14,066	14,066
Public Administration**	1,978,870	1,979,065	2,112,959	2,112,959	2,293,883	2,293,883
TOTAL	\$3,001,903	\$2,998,231	\$3,026,145	\$3,024,345	\$3,404,539	\$3,404,094

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals. ** Reflects taxes from automobile purchases.

PLATTE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023		
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)		
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0		
Mining	536,069	341,107	2,125,721	1,415,723	3,158,820	2,104,416		
Utilities	1,356,868	903,295	1,988,058	1,323,811	2,932,279	1,953,237		
Construction	115,981	77,276	101,708	67,784	92,015	61,327		
Manufacturing	103,351	68,822	-48	-37	40,398	26,925		
Wholesale Trade	163,496	108,566	35,256	23,346	221,509	147,389		
Retail Trade	265,149	176,686	222,873	148,456	120,598	80,296		
Transportation & Warehousing	169,862	112,899	251,971	167,418	132,523	88,112		
Information	12,388	8,249	8,957	5,960	5,626	3,744		
Financial Activities*	16,219	10,742	1,995	1,321	4,511	2,983		
Professional & Business Services	3,336	2,206	2,811	1,857	4,783	3,161		
Educational & Health Services	10	7	20	13	4	3		
Leisure & Hospitality	387	-131	862	572	2,194	1,453		
Other Services	1,748	1,156	7,462	4,973	3,209	2,126		
Public Administration**	662,534	441,689	730,244	486,830	782,932	521,955		
TOTAL	\$3,407,398	\$2,252,568	\$5,477,892	\$3,648,025	\$7,501,401	\$4,997,127		

SHERIDAN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,483	1,647	3,618	2,398	12,185	8,062
Utilities	6,383	4,250	49,374	32,872	107,061	71,295
Construction	352,548	227,727	334,121	222,354	317,565	211,223
Manufacturing	18,303	12,371	19,642	13,024	15,729	10,415
Wholesale Trade	17,234	11,430	12,473	8,292	7,258	4,815
Retail Trade	356,104	236,590	428,479	284,994	592,022	394,191
Transportation & Warehousing	81,408	54,111	68,527	45,536	275,217	183,169
Information	47,038	31,253	73,645	48,813	91,196	60,384
Financial Activities*	10,800	7,158	12,368	8,208	10,592	7,029
Professional & Business Services	35,259	23,359	33,844	22,355	40,629	26,891
Educational & Health Services	1,904	1,232	551	364	181	120
Leisure & Hospitality	14,030	9,108	18,582	12,351	30,962	20,587
Other Services	52,694	34,992	19,472	12,910	21,865	14,530
Public Administration**	2,265,439	1,510,293	2,570,125	1,713,417	2,759,872	1,839,914
TOTAL	\$3,261,627	\$2,165,520	\$3,644,821	\$2,427,887	\$4,282,335	\$2,852,625

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

^{**} Reflects taxes from automobile purchases.

SUBLETTE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17	17	0	0	0	0
Mining	21,223	21,223	259,582	259,582	822,812	822,812
Utilities	30,875	30,875	16,373	16,373	119,763	119,763
Construction	67,033	67,033	100,399	100,399	104,574	104,574
Manufacturing	77,450	77,450	123,911	123,911	43,416	43,416
Wholesale Trade	16,362	16,362	15,434	15,434	7,403	7,403
Retail Trade	106,981	106,981	120,990	120,990	58,717	58,717
Transportation & Warehousing	2,290	2,290	2,580	2,580	2,755	2,755
Information	12,761	12,761	11,219	11,219	6,931	6,931
Financial Activities*	1,298	1,298	4,443	4,443	1,420	1,420
Professional & Business Services	1,651	1,651	2,383	2,383	3,227	3,227
Educational & Health Services	296	296	123	123	111	111
Leisure & Hospitality	10,706	10,706	20,667	20,667	20,552	20,552
Other Services	2,955	2,955	1,435	1,435	21,003	21,003
Public Administration**	854,746	854,746	1,032,662	1,032,662	1,022,050	1,022,050
TOTAL	\$1,206,644	\$1,206,644	\$1,712,201	\$1,712,201	\$2,234,733	\$2,234,733

SWEETWATER COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	6,486,266	5,173,919	6,405,847	5,121,346	7,620,148	5,941,643
Utilities	641,281	503,984	961,930	768,926	957,402	744,687
Construction	1,027,267	821,117	1,169,875	934,976	1,270,886	947,845
Manufacturing	3,332,733	2,652,949	2,440,123	1,951,699	1,998,407	1,551,277
Wholesale Trade	130,861	104,589	198,247	158,343	208,567	152,679
Retail Trade	996,077	794,113	691,114	551,502	1,056,509	812,419
Transportation & Warehousing	323,602	250,711	298,531	238,501	980,666	770,498
Information	86,307	68,980	114,880	90,828	55,315	42,639
Financial Activities*	12,868	10,268	17,778	14,186	27,430	21,206
Professional & Business Services	25,942	20,663	31,328	24,968	22,480	17,456
Educational & Health Services	4,349	3,479	1,223	977	834	655
Leisure & Hospitality	21,871	17,440	24,242	19,323	14,641	11,429
Other Services	-58,884	-43,480	69,392	55,331	117,824	92,776
Public Administration**	3,025,574	2,420,459	3,233,276	2,586,952	3,565,601	2,757,171
TOTAL	\$16,056,113	\$12,799,192	\$15,657,787	\$12,517,858	\$17,896,711	\$13,864,379

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

TETON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
, ,	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,729	1,152	1,208	801	2,514	1,661
Utilities	16,873	11,233	27,776	18,500	35,248	23,470
Construction	994,916	660,887	1,346,159	887,312	1,831,140	1,205,250
Manufacturing	31,225	20,378	24,953	16,296	74,436	48,401
Wholesale Trade	60,651	40,356	21,400	14,142	36,341	24,114
Retail Trade	2,300,893	1,516,454	1,397,211	912,746	1,881,610	1,227,606
Transportation & Warehousing	36,173	24,059	106,618	71,065	40,442	26,843
Information	58,253	38,608	111,182	73,934	52,489	34,634
Financial Activities*	203,835	107,388	220,658	127,143	229,749	131,090
Professional & Business Services	59,377	36,562	74,150	49,103	102,831	68,068
Educational & Health Services	172	114	63	42	54	36
Leisure & Hospitality	608,386	341,165	863,321	514,607	767,080	437,900
Other Services	20,490	13,598	30,358	20,144	50,236	33,466
Public Administration**	6,474,004	4,316,003	6,100,863	4,067,242	6,074,675	4,049,783
TOTAL	\$10,866,978	\$7,127,959	\$10,325,922	\$6,773,077	\$11,178,845	\$7,312,322

UINTA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	265	211	13	10
Mining	11,423	9,099	85,108	68,047	73,484	58,736
Utilities	53,794	42,664	64,314	51,421	96,164	76,924
Construction	42,192	33,751	32,139	25,688	54,736	43,776
Manufacturing	15,051	12,029	3,309	2,637	10,040	8,018
Wholesale Trade	6,530	5,211	36,944	29,548	8,253	6,579
Retail Trade	221,107	176,840	153,659	122,871	337,026	269,543
Transportation & Warehousing	95,572	73,622	72,086	57,609	143,133	114,491
Information	186,716	149,215	173,500	138,673	63,713	50,888
Financial Activities*	4,035	3,217	3,625	2,889	2,996	2,390
Professional & Business Services	10,293	8,205	11,369	9,078	7,729	6,169
Educational & Health Services	215	172	219	174	103	82
Leisure & Hospitality	5,834	4,660	8,407	6,706	8,134	6,493
Other Services	-20,030	-16,027	4,204	3,356	3,858	3,085
Public Administration**	2,512,785	2,010,228	2,324,338	1,859,471	2,575,551	2,060,441
TOTAL	\$3,145,516	\$2,512,886	\$2,973,487	\$2,378,378	\$3,384,934	\$2,707,627

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

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.
** Reflects taxes from automobile purchases.

WASHAKIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	56,554	45,098	-3,385	-2,748	28,558	22,751
Utilities	3,272	2,618	1,835	1,468	1,236	989
Construction	10,725	8,516	32,053	25,640	44,474	35,565
Manufacturing	160,077	127,864	28,878	22,989	33,806	26,912
Wholesale Trade	35,324	28,084	34,840	27,829	40,124	32,052
Retail Trade	41,789	33,299	52,826	42,226	63,140	50,457
Transportation & Warehousing	42,205	33,747	101,072	80,767	327	261
Information	37,779	30,203	35,747	28,500	48,941	39,021
Financial Activities*	8,161	6,391	12,512	9,970	17,234	13,742
Professional & Business Services	601	481	1,093	873	1,214	971
Educational & Health Services	256	205	0	0	0	0
Leisure & Hospitality	2,742	2,193	1,363	1,089	959	764
Other Services	6,892	5,507	6,497	5,181	1,769	1,409
Public Administration**	672,161	537,728	638,552	510,841	752,407	601,925
TOTAL	\$1,078,539	\$861,935	\$943,883	\$754,626	\$1,034,188	\$826,819

WESTON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2021	FY 2021	FY 2022	FY 2022	FY 2023	FY 2023
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	22,065	14,674	18,661	12,360	15,463	12,142
Utilities	10,988	7,312	-69	-79	44	35
Construction	23,298	15,530	17,871	11,901	36,740	29,284
Manufacturing	5,792	3,130	605	400	17,460	13,963
Wholesale Trade	2,703	1,747	1,150	764	520	414
Retail Trade	48,958	32,408	20,765	13,817	1,626	3,448
Transportation & Warehousing	119,801	79,675	68,395	45,461	80,760	59,801
Information	10,329	6,880	10,506	6,999	4,236	3,360
Financial Activities*	76,511	48,811	29	19	160	127
Professional & Business Services	1,346	893	343	228	23	17
Educational & Health Services	94	62	79	52	3	2
Leisure & Hospitality	5,621	3,746	9,354	6,235	3,128	2,374
Other Services	14,139	9,290	633	421	392	310
Public Administration**	877,034	584,689	757,977	505,318	773,191	611,059
TOTAL	\$1,218,679	\$808,847	\$906,300	\$603,897	\$933,745	\$736,338

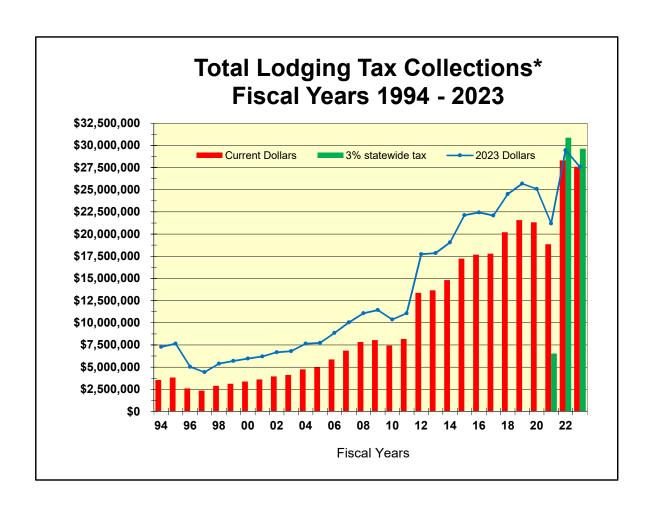
Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

^{*} Taxes are mostly from automotive, machinery and equipment leasing and rentals.

** Reflects taxes from automobile purchases.

SECTION IV

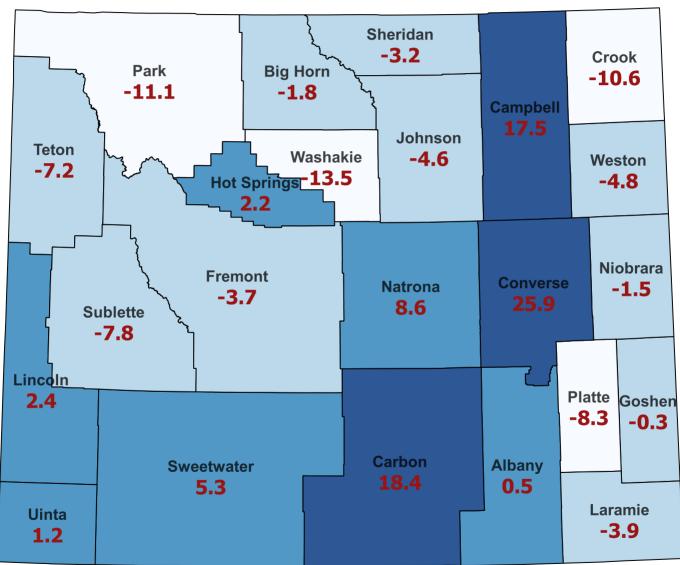
LODGING TAX COLLECTIONS



^{*} Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011. The additional statewide 3% lodging tax assessment started on January 1, 2021.

Percent Change in Lodging Tax (3%) Collections: FY2022 - FY2023

Wyoming = -5.4%



SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections (including statewide lodging taxes), \$57.1 million for fiscal year 2023, were down slightly from the \$59.1 million collected in the previous year, or -3.4 percent. The year-over-year change for the state-imposed 3% lodging tax collections was -4.0 percent. Due to record breaking outdoor and park visitations, and substantial increases in lodging prices, total lodging sales in the state increased significantly, 46.0 percent in fiscal year 2022. However, it was not a surprise that the closure and the subsequent limited admission due to the flooding in Yellowstone National Park and the return of normal tourism activities, post-COVID reversed the trend in fiscal year 2023.

Converse (20.8%) showed the fastest growth, followed by Campbell (17.5%). A rebound in the mining activities were perhaps mostly responsible for these strong increases. Two other counties, Natrona and Carbon also demonstrated an over 8.0 percent growth rate. Teton County, which collects more than half of Wyoming's lodging taxes due to its geographical inclusion of national parks, Yellowstone and Grand Teton, experienced a decrease of 7.5 percent from FY 2022 to FY 2023. Park County, with the second highest in lodging collections in the state, declined 11.2 percent, were affected by the summer flood. Overall, 14 counties showed declines in FY 2023.

The map on page 64 shows the percent change in lodging tax collections by county between fiscal years 2022 and 2023.

LODGING TAX COLLECTIONS BY COUNTY

COUNTY	FY 2021		FY 2	2022	FY 2	FY 2023	
	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)	
ALBANY	1,161,827	239,809	2,253,035	963,548	2,262,552	966,636	
BIG HORN	65,285	17,032	192,737	101,611	190,785	101,296	
CAMPBELL	529,772	165,259	1,594,908	682,656	1,873,543	801,982	
CARBON	1,036,136	288,948	2,637,478	1,574,883	2,963,549	1,705,555	
CONVERSE	276,193	69,532	586,388	293,063	723,101	353,906	
CROOK	207,151	22,660	375,199	161,041	330,244	138,854	
FREMONT	904,086	165,876	1,806,750	779,870	1,737,998	748,970	
GOSHEN	95,677	19,167	171,583	71,636	171,320	71,718	
HOT SPRINGS	244,990	49,476	408,906	174,152	418,157	178,197	
JOHNSON	222,353	43,769	678,487	405,012	649,022	387,992	
LARAMIE	1,985,007	412,313	4,448,533	1,893,679	4,287,792	1,833,180	
LINCOLN	346,413	113,825	784,458	415,802	805,836	428,355	
NATRONA	1,722,034	388,565	3,254,289	1,393,414	3,536,579	1,515,250	
NIOBRARA	54,477	10,614	100,111	49,715	98,998	49,343	
PARK	2,542,295	305,803	6,038,811	2,587,368	5,366,081	2,297,394	
PLATTE	174,910	42,961	372,954	185,622	342,453	170,715	
SHERIDAN	762,512	144,232	1,654,253	704,909	1,606,976	688,355	
SUBLETTE	282,539	54,161	705,414	321,635	653,244	299,371	
SWEETWATER	1,223,913	243,375	2,250,314	957,774	2,368,264	1,007,017	
TETON	10,960,649	3,594,129	27,686,423	16,589,638	25,651,641	15,350,699	
UINTA	341,976	86,880	719,716	363,238	717,804	357,095	
WASHAKIE	132,222	26,927	237,221	101,343	206,195	88,643	
WESTON	101,344	14,820	190,663	81,608	181,525	77,758	
WYOMING	\$25,373,763	\$6,520,132	\$59,148,629	\$30,853,215	\$57,143,658	\$29,618,282	

Note: Total lodging tax collections include 3% state imposed taxes, 2% additional statewide taxes, and local optional (up to 2%) taxes. A statewide 3% lodging tax assessment was imposed 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/