

# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

**Prepared by:**

Dr. Wenlin Liu, Chief Economist  
Emily Johnson, Senior Economist



**ai** WYOMING DEPARTMENT OF ADMINISTRATION & INFORMATION  
ECONOMIC ANALYSIS DIVISION

<https://ai.wyo.gov/divisions/economic-analysis>  
email: ai-ead-info@wyo.gov

49<sup>th</sup> Edition  
November 2024

## PREFACE

The 2024 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 2022-2024, for both the state-imposed 4 percent 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 2022-2024. The data were provided by the Wyoming Department of Revenue, and were compiled for publication by the Economic Analysis Division.

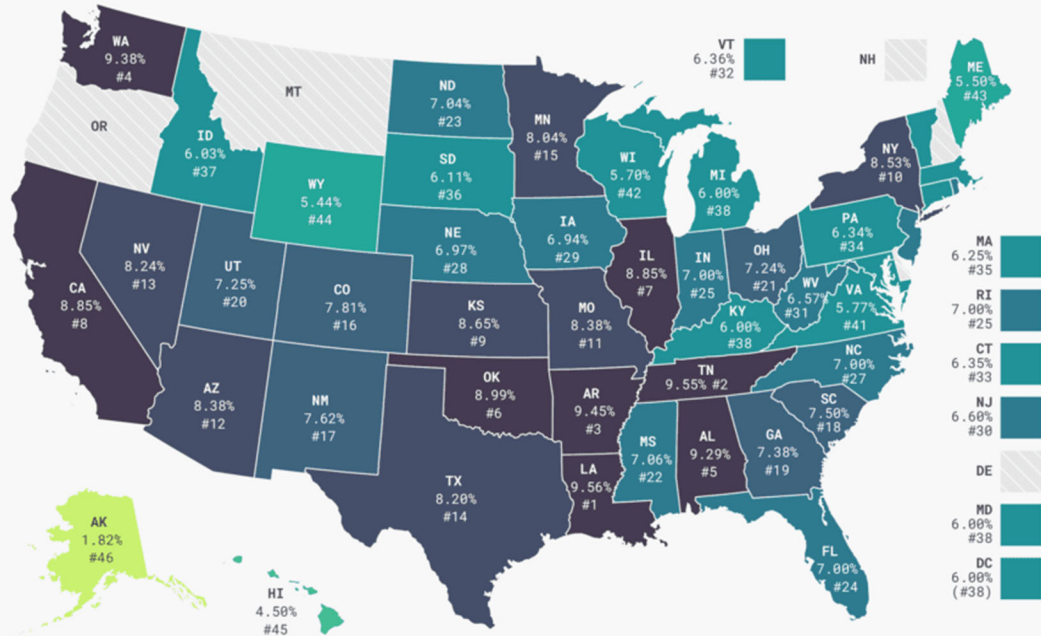
For additional information or questions regarding tax collection methodology, please contact:

**Wyoming Department of Revenue**  
**122 West 25th Street, Suite E301**  
**Cheyenne, WY 82002-0110**  
**Phone: (307) 777-5200**  
<http://revenue.wyo.gov>

# Tax Rate Comparison

## How High Are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2024



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

Combined State & Average Local Sales Tax Rates



## Table of Contents

---

	Page
<b>Introduction</b> .....	4
<b>Section I</b> Sales Tax Collections.. .....	12
<b>Section II</b> Retail Trade, Accommodation, and Food Services Tax Collections....	30
<b>Section III</b> Use Tax Collections..... .....	45
<b>Section IV</b> Lodging Tax Collections .....	63
<b>Glossary</b> North American Industry Classification System (NAICS) .....	67

### Data Tables

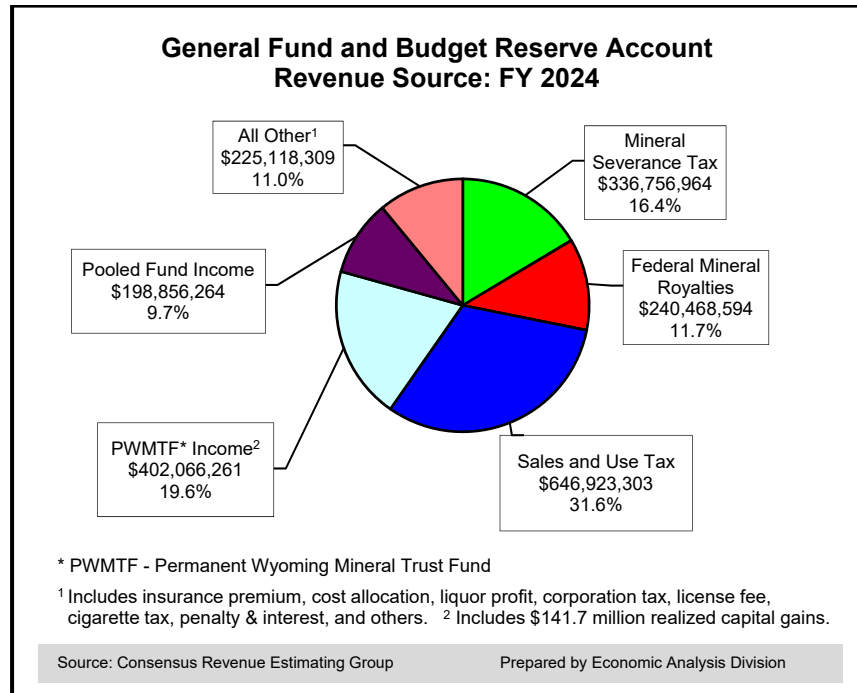
General Fund and Budget Reserve Revenue: Fiscal Years 2020 - 2024.....	8
Tax Rates by County: January 1, 2024 .....	9
State Sales Tax (4%) Collections: Fiscal Years 2012 - 2024 ... ..	16
Total Sales Tax Collections by County: Fiscal Years 2022 - 2024 .....	17
Sales Tax Collections by Industrial Sector, by County: FY 2022 - 2024 .....	18
Total Retail Trade, Accom. and Food Services Collections by County: FY 2022 - 2024 .....	32
Retail Trade by Sub-Sector, Accom. and Food Services Collections: FY 2022 - 2024 .....	33
State Use Tax (4%) Collections: Fiscal Years 2012 - 2024 .....	49
Total Use Tax Collections by County: Fiscal Years 2022 - 2024 .....	50
Use Tax Collections by Industrial Sector, by County: FY 2022 - 2024.....	51
Lodging Tax Collections by County: FY 2022 - 2024 .....	66

### Charts and Graphs

Tax Rate Comparison: January 2024 .....	2
General Fund and Budget Reserve Account Revenue Sources: Fiscal Year 2024 .....	4
Total Sales Tax Collections: Fiscal Years 1994 - 2024 .....	12
Percent Change in Sales Tax Collections by County: FY 2023 - 2024 .....	13
Sales Tax Collections by Industrial Sector: Fiscal Year 2024.. .....	14
State Sales Tax (4%) Collections: Fiscal Years 2012 - 2024 ... ..	16
Retail Trade by Sub-Sector, Accom. and Food Services Collections: FY 2004 - 2024 .....	30
Percent Change in Retail Trade, Accom. and Food Services by County: FY 2023 - 2024 ...	31
Total Use Tax Collections: Fiscal Years 1994 - 2024 .....	45
Percent Change in Use Tax Collections by County: FY 2023 - 2024.....	46
Use Tax Collections by Industrial Sector: Fiscal Year 2024 ... ..	47
State Use Tax (4%) Collections: Fiscal Years 2012 - 2024 .....	49
Total Lodging Tax Collections: Fiscal Years 1994 - 2024.....	63
Percent Change in Lodging Tax Collections by County: FY 2023 - 2024 .....	64

## 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, 2024, 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, 2024, Albany, Carbon, Crook, Hot Springs, Laramie, Niobrara, Platte, Sheridan, Sweetwater, and Teton counties imposed a 1 percent specific purpose option tax. Since April 2007, counties could also impose up to another one percent sales tax for economic development purposes. Only Fremont and Goshen counties imposed this

particular tax as of January 1, 2024, 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 2024.

### ***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 2024.

## **LODGING TAX**

Effective January 1, 2021, a statewide lodging assessment was imposed on sales of lodging services at the rate of three percent. These collections are distributed to the Wyoming Tourism Account and Wyoming Tourism Reserve Account. Moreover, another two percent 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. As of January 1, 2024, Albany, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Laramie, Natrona, Park, Sheridan, Sweetwater, Washakie, and Weston counties, Lovell and Greybull town in Big Horn County, Afton town and Kemmerer city in Lincoln County, Pinedale town in Sublette County, and Mountain View town and Evanston city in Uinta County imposed the full 7 percent lodging tax.

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 percent), 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.

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 percent collections.



**STATE OF WYOMING  
GENERAL FUND AND BUDGET RESERVE ACCOUNT REVENUE  
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024**

REVENUE SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% Change FY23 to FY24
<b>MINERAL SEVERANCE TAX<sup>1</sup></b>	\$314,852,603	\$258,416,398	\$414,687,957	\$440,654,754	\$336,756,964	-23.6
<b>FEDERAL MINERAL ROYALTIES</b>	\$184,286,008	\$170,683,739	\$316,865,845	\$411,396,639	\$240,468,594	-41.5
<b>SALES AND USE TAX</b>	\$487,232,525	\$493,101,908	\$562,549,589	\$635,933,813	\$646,923,303	1.7
<b>INCOME-PWMTF<sup>2</sup></b>	\$243,286,175	\$489,907,047	\$456,264,279	\$244,581,164	\$402,066,261	64.4
<b>INCOME-POOLED FUND</b>	\$78,585,082	\$83,868,118	\$89,683,224	\$70,328,325	\$198,856,264	182.8
<b>CHARGES-SALES &amp; SERVICES</b>	\$62,288,592	\$63,009,935	\$68,410,249	\$76,370,493	\$80,820,952	5.8
<b>FRANCHISE TAX</b>	\$39,560,299	\$48,446,992	\$48,971,760	\$53,674,756	\$63,922,460	19.1
<b>CIGARETTE TAX</b>	\$13,325,367	\$13,028,108	\$12,287,440	\$10,998,844	\$9,973,665	-9.3
<b>PENALTIES &amp; INTEREST<sup>3</sup></b>	\$4,570,357	\$4,883,799	\$12,546,900	\$4,000,244	\$5,980,467	49.5
<b>ALL OTHER<sup>4</sup></b>	\$51,108,135	\$61,267,808	\$55,119,247	\$58,911,069	\$64,420,765	9.4
<b>TOTAL REVENUE</b>	<b>\$1,479,095,143</b>	<b>\$1,686,613,852</b>	<b>\$2,037,386,490</b>	<b>\$2,006,850,101</b>	<b>\$2,050,189,695</b>	<b>2.2</b>

<sup>1</sup> Includes taxes from the statutory one percent severance tax directly deposited in the general fund for FY 2020.

<sup>2</sup> 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.

<sup>3</sup> Starting in January 2023, severance tax penalties are not deposited to general fund.

<sup>4</sup> ALL OTHER includes license and permit fees, property and money use fees, and miscellaneous tax revenue as well as non-tax receipts.

Source: Wyoming Auditor's Office

**Wyoming Sales, Use, and Lodging Tax Rates by County**  
(effective January 1, 2024)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Local Government	Statewide Lodging Tax	Lodging Tax Rate *	Total Tax Rate
Albany	4%	1%	1%		6%	Albany	5%	2%	13%
Big Horn	4%	1%			5%	Big Horn	5%		10%
						Lovell	5%	2%	12%
						Greybull	5%	2%	12%
Campbell	4%	1%			5%	Campbell	3%	4%	12%
Carbon	4%	1%	1%		6%	Carbon	5%	2%	13%
Converse	4%	1%			5%	Converse	5%	2%	12%
Crook	4%	1%	1%		6%	Crook	5%	2%	13%
Fremont	4%	1%		0.50%	5.50%	Fremont	5%	2%	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	5%	2%	13%
Lincoln	4%	1%			5%	Lincoln	5%		10%
						Afton	5%	2%	12%
						Alpine	5%	1%	11%
						Cokeville	3%	2%	10%
						Diamondville	3%	2%	10%
						Kemmerer	3%	4%	12%
						Natrona	4%	1%	
Niobrara	4%	1%	1%		6%	Niobrara	5%		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	5%	2%	13%
Sublette	4%				4%	Sublette	5%		9%
						Pinedale	3%	4%	11%
Sweetwater	4%	1%	1%		6%	Sweetwater	5%	2%	13%
Teton*	4%	1%	1%		6%	Teton	5%		11%
Uinta	4%	1%			5%	Uinta	5%		10%
						Evanston	5%	2%	12%
						Mountain View	5%	2%	12%
Washakie	4%	1%			5%	Washakie	5%	2%	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.

\* Includes the additional statewide 2% for local governments and local optional lodging tax.

Source: Wyoming Department of Revenue

## TAXABLE EVENTS AND EXEMPTIONS

Wyoming Statute 39-15-103 describes the following sales and services as **taxable** events:

1. Retail sales of tangible personal property within the state.
2. Leases of tangible personal property if the property would have been taxable, had it been sold.
3. Intrastate telephone and telegraph services, and the equipment used to carry out such services.
4. Intrastate transportation of passengers.
5. Sales by public utilities and by those furnishing gas, electricity, or heat for domestic, industrial, or commercial consumption.
6. Meals regularly served to the public, and cover charges.
7. Lodging services to transient guests, e.g., motels, hotels.
8. Admissions to amusements, or athletic events.
9. Repair, alteration, or improvement of tangible personal property.
10. Contract seismographic surveying, contract geophysical surveying, and other contract geophysical exploration operations calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas, and for all services rendered in and all types of coring, logging, testing, stimulating, perforating, cementing, completing, recompleting, or attempting to complete any well for production of oil or gas.
11. Sales of automobiles, mobile homes, campers, and semi-trailers.
12. Sales of alcoholic beverages.
13. Sales of computer hardware and non-customized computer software.

Wyoming Statute 39-15-103 (a) defines "Sales Price" as the consideration paid by the purchaser of tangible personal property, excluding the actual trade-in value allowed on property exchanged at the time of transaction, admissions, or services which are subject to taxation as provided by this article, and excluding any taxes imposed by the federal government, or this article.

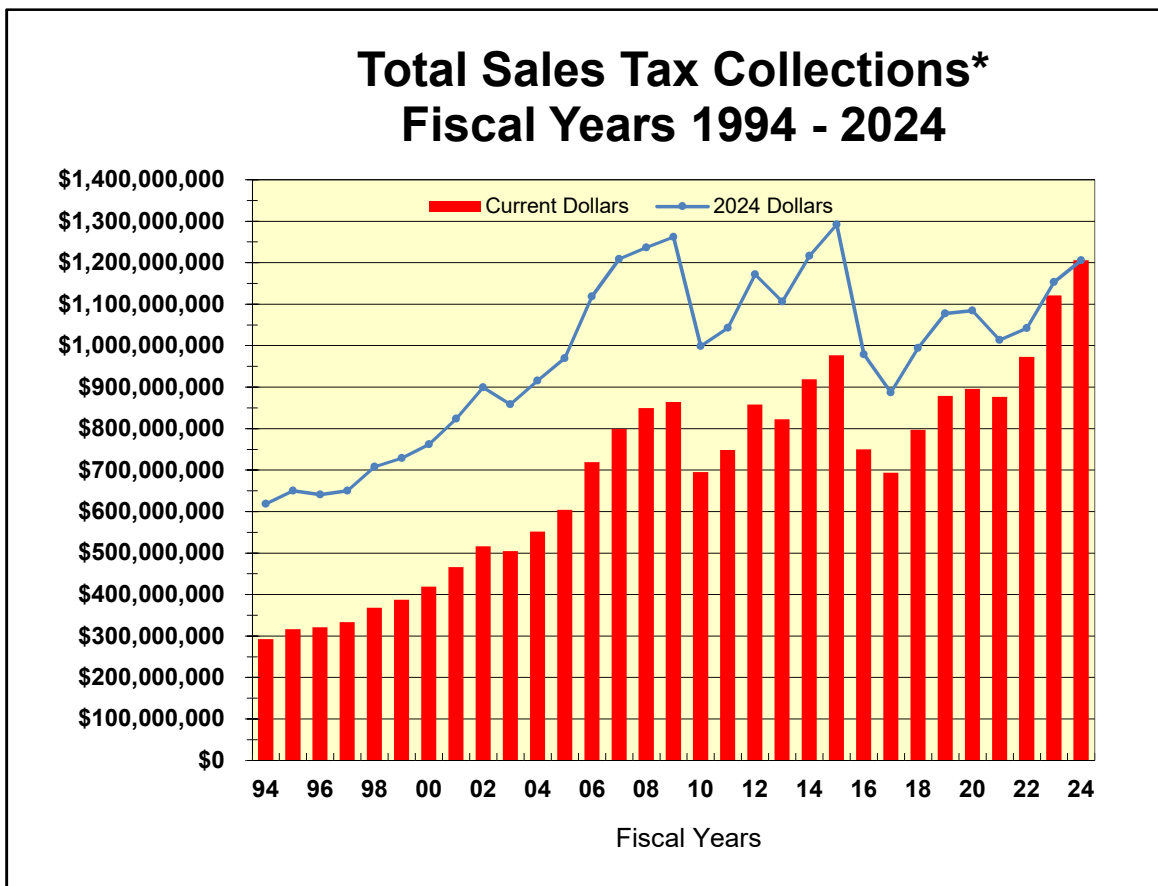
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

1. Sales of tangible personal property to a person engaged in manufacturing, if such property becomes an ingredient or component of the item manufactured. Sales of containers, labels, etc., are also exempt.
2. Sales of livestock, feeds for feeding livestock for marketing purposes; seeds, roots, bulbs, small plants, and fertilizer, planted or applied to land, the products of which are to be sold.
3. Intrastate transportation of sick, injured, and deceased persons by ambulance or hearse.
4. Intrastate transportation of employees when the transportation is paid for by the employer.
5. Intrastate transportation of raw farm products to processing plants.
6. Interstate transportation of freight and passengers.
7. Sales of energy if the energy is consumed directly in manufacturing, processing, or agriculture.
8. Sales of power or fuel used directly in generating motive power for transportation purposes, provided that gasoline, or diesel fuels used had been taxed (per gallon) under the Special Fuels, or Gasoline Tax Acts.
9. Sales of the services of professional engineers, geologists, or members of similar professions.
10. Sales made to the State of Wyoming, or its political subdivisions.

11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
12. Occasional sales made by religious, or charitable organizations for fund raising purposes.
13. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
14. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.
15. Leases of vehicle if the lease is computed from gross receipts of the operation, if the operator is operating under a valid interstate authority or permit.
16. Wholesale sales.
17. Intrastate transportation of freight and property including oil and gas by pipeline.
18. Sales of school annuals.
19. Sales of newspapers.
20. Sales to Wyoming joint apprenticeship and training programs.
21. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
22. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
23. Sales of food for domestic home consumption.
24. Admission to, or user fees for county, or municipal owned recreation facilities.
25. Sales of carbon dioxide and other gases used in tertiary production.
26. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
27. 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 liquefaction 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*

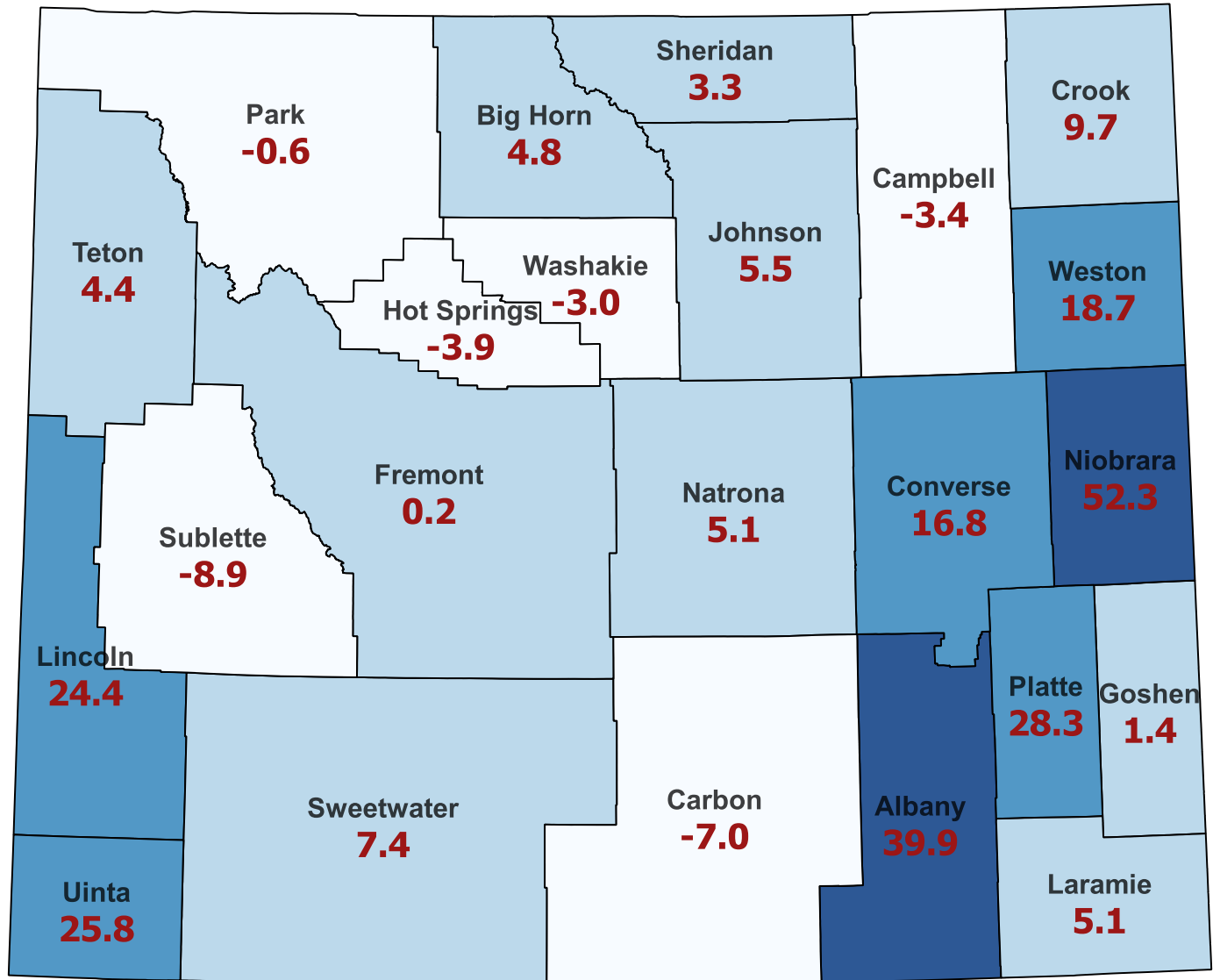


\* Includes state sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

# Percent Change in Sales Tax (4%) Collections: FY2023 - FY2024

Wyoming = 6.2%

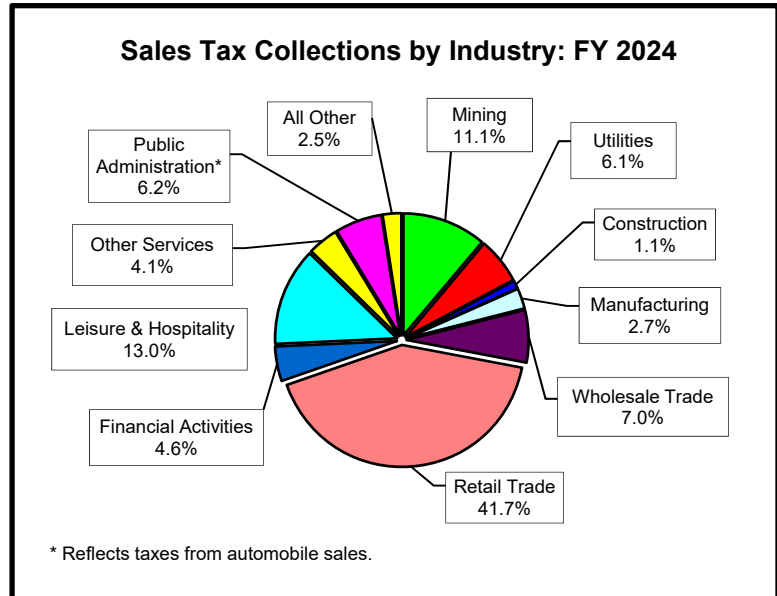


Source: Wyoming Department of Revenue

## SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year (FY) 2024, \$1.2 billion, increased 7.6 percent from the previous year. The annual growth rate for the state-imposed 4 percent sales tax collections was 6.2 percent, compared to 14.4 percent recorded in FY 2023 and 12.3 percent in FY 2022.

Prior to the COVID-19 pandemic, the change of Wyoming's total sales taxes were always driven by fluctuation in mineral prices and accompanying exploration and production activities. However, In FY 2022 and FY 2023, the state's economy and sales tax collections were 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, boosting tax collections in FY 2022 and FY 2023.

Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only include the state-imposed 4 percent taxes to reflect changes in taxable sales over time. As the impact of the COVID-19 pandemic faded, Wyoming's economy continued to grow in FY 2024, albeit at a slower pace. The moderate growth in sales collections is the result of

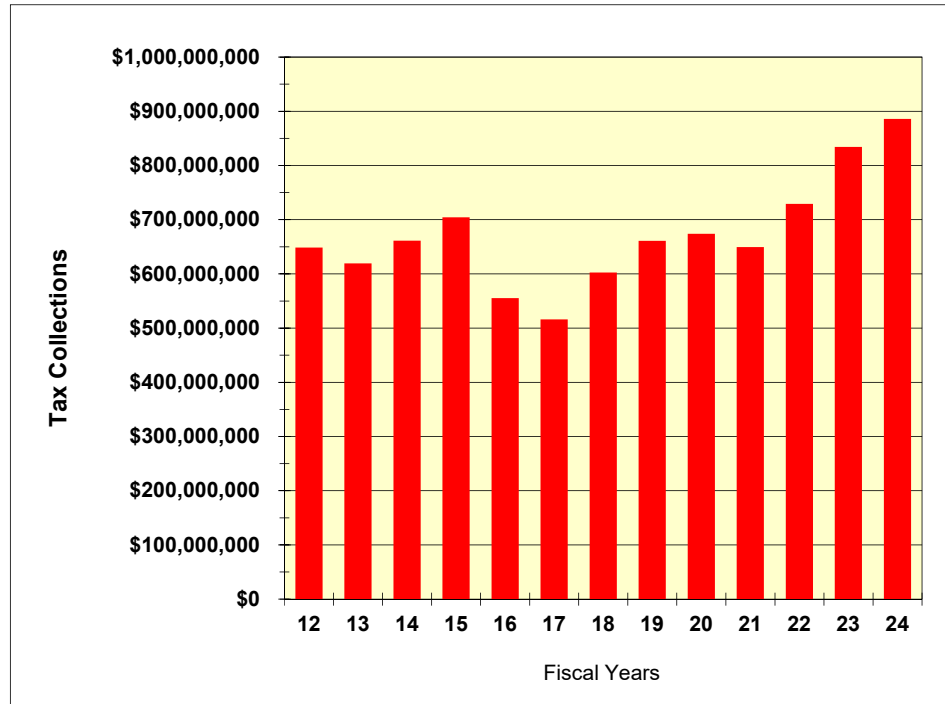
continued higher spending on wind power projects and strong lodging sales, mixed with falling inflation, and a deceleration in mining activities. Nearly every major industrial sector experienced expansion between FY 2023 and FY 2024. In particular, collections from the utilities sector surged by 21.0 percent, driven by increased activities in renewable energy power projects. Financial activities, mostly from rental and leasing services, which include automobiles, consumer goods, and industrial machinery and equipment, grew by 17.9 percent. Leisure and hospitality services also saw a significant increase of 6.9 percent. Retail trade (excluding motor vehicles), the largest industrial sector in terms of sales tax collections, expanded by 3.5 percent. Wyoming's pivotal industry, mining, demonstrated moderate growth of 3.6 percent, which attributed to a continued rebound in exploration activities in the first half of FY 2024. However, collections from this industry remain 29.6 lower than in FY 2015. Finally, sales taxes from online shopping, a sub-sector of retail trade, increased by 12.5 percent. The only decline is the information sector, which fell 1.0 percent.

Across the state, year-over-year sales tax collections increased in 17 counties, with Niobrara County leading at a remarkable 52.3 percent increase, followed by Albany County at 39.9 percent. Other counties that experienced significant growth include Platte (28.3%), Uinta (25.8%), Lincoln (24.4%), Weston (18.7%), and Converse (16.8%), all benefiting from the continued rebound in mineral activities or expansion of utilities projects in FY 2024. In contrast, Sublette and Carbon counties experienced the steepest declines in collections, down 8.9 percent and 7.0 percent, respectively, compared to FY 2023. Hot Springs (-3.9%), Campbell (-3.4%), Washakie (-3.0%), and Park (-0.6%) counties also experienced moderate decreases. These declines were primarily due to reduced activities in mineral extraction. Additionally, the State Board of Equalization ruled on an electricity consumption issue dating back from 2017 to 2020 by a mining business, resulting in substantial refunds of sales taxes collected in Park, Hot Springs, Big Horn, and Fremont counties in FY 2024. This negatively impacted year-over-year comparisons for these counties.



## **STATE SALES TAX COLLECTIONS\*** **FISCAL YEAR 2012 THROUGH FISCAL YEAR 2024**

<b>Year</b>	<b>4% SALES TAX</b>	<b>% CHANGE</b>
<b>Fiscal 2012</b>	<b>\$648,382,439</b>	<b>10.3%</b>
<b>Fiscal 2013</b>	<b>\$619,312,790</b>	<b>-4.5%</b>
<b>Fiscal 2014</b>	<b>\$661,064,821</b>	<b>6.7%</b>
<b>Fiscal 2015</b>	<b>\$704,340,712</b>	<b>6.5%</b>
<b>Fiscal 2016</b>	<b>\$555,286,568</b>	<b>-21.2%</b>
<b>Fiscal 2017</b>	<b>\$515,935,989</b>	<b>-7.1%</b>
<b>Fiscal 2018</b>	<b>\$602,501,150</b>	<b>16.8%</b>
<b>Fiscal 2019</b>	<b>\$660,806,970</b>	<b>9.7%</b>
<b>Fiscal 2020</b>	<b>\$673,706,749</b>	<b>2.0%</b>
<b>Fiscal 2021</b>	<b>\$649,390,212</b>	<b>-3.6%</b>
<b>Fiscal 2022</b>	<b>\$728,970,763</b>	<b>12.3%</b>
<b>Fiscal 2023</b>	<b>\$834,072,281</b>	<b>14.4%</b>
<b>Fiscal 2024</b>	<b>\$885,850,306</b>	<b>6.2%</b>



\* Includes only the state imposed 4% collections.

Source: Wyoming Department of Revenue

**TOTAL SALES TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2022		FY 2023		FY 2024		% Chge FY23 to FY24	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$41,779,532	\$27,769,742	\$51,747,782	\$34,412,071	\$72,345,489	\$48,142,399	39.8	39.9
BIG HORN	\$10,381,259	\$8,291,133	\$10,878,715	\$8,688,308	\$11,400,665	\$9,106,274	4.8	4.8
CAMPBELL	\$133,068,271	\$106,334,943	\$169,679,989	\$135,611,477	\$163,950,025	\$131,025,264	-3.4	-3.4
CARBON	\$26,526,793	\$17,641,677	\$35,618,126	\$23,700,258	\$33,151,095	\$22,052,503	-6.9	-7.0
CONVERSE	\$53,977,482	\$43,131,206	\$78,865,114	\$63,028,692	\$92,091,447	\$73,604,946	16.8	16.8
CROOK	\$9,466,840	\$6,298,926	\$10,725,504	\$7,129,790	\$11,771,883	\$7,824,748	9.8	9.7
FREMONT	\$41,544,766	\$30,145,967	\$44,881,698	\$32,571,943	\$44,955,067	\$32,624,398	0.2	0.2
GOSHEN	\$10,671,479	\$8,111,888	\$11,802,843	\$8,973,062	\$11,964,302	\$9,095,818	1.4	1.4
HOT SPRINGS	\$6,683,882	\$4,441,418	\$7,166,228	\$4,763,024	\$6,893,594	\$4,577,098	-3.8	-3.9
JOHNSON	\$14,688,207	\$9,766,126	\$13,958,159	\$10,909,199	\$14,406,952	\$11,509,551	3.2	5.5
LARAMIE	\$154,443,257	\$111,753,158	\$179,413,548	\$119,343,105	\$188,702,514	\$125,489,073	5.2	5.1
LINCOLN	\$23,820,248	\$19,024,250	\$26,330,850	\$21,031,395	\$32,751,797	\$26,164,127	24.4	24.4
NATRONA	\$106,904,896	\$85,393,044	\$120,169,419	\$95,990,501	\$126,341,930	\$100,926,814	5.1	5.1
NIOBRARA	\$2,528,994	\$1,679,590	\$3,155,914	\$2,097,868	\$4,803,118	\$3,194,697	52.2	52.3
PARK	\$35,198,045	\$35,193,423	\$36,315,049	\$36,313,660	\$35,749,276	\$36,111,954	-1.6	-0.6
PLATTE	\$12,385,515	\$8,231,752	\$11,518,043	\$7,653,949	\$14,771,298	\$9,820,823	28.2	28.3
SHERIDAN	\$45,026,935	\$29,927,148	\$47,134,757	\$31,331,684	\$48,690,884	\$32,373,387	3.3	3.3
SUBLETTE	\$14,774,462	\$14,774,462	\$18,687,693	\$18,687,693	\$17,025,675	\$17,025,675	-8.9	-8.9
SWEETWATER	\$61,816,103	\$49,376,887	\$75,039,627	\$58,224,700	\$93,880,502	\$62,523,301	25.1	7.4
TETON	\$131,086,496	\$84,133,557	\$129,907,298	\$83,493,482	\$135,393,149	\$87,173,591	4.2	4.4
UINTA	\$21,212,890	\$16,943,518	\$22,952,008	\$18,333,193	\$28,862,284	\$23,057,629	25.8	25.8
WASHAKIE	\$8,030,692	\$6,413,933	\$9,002,105	\$7,190,160	\$8,732,379	\$6,974,934	-3.0	-3.0
WESTON	\$6,307,102	\$4,193,012	\$5,822,596	\$4,593,069	\$6,825,226	\$5,451,300	17.2	18.7
WYOMING	\$972,324,147	\$728,970,763	\$1,120,773,064	\$834,072,281	\$1,205,460,549	\$885,850,306	7.6	6.2

Source: Wyoming Department of Revenue

**WYOMING SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	340,169	251,884	385,409	289,140	494,619	374,959
Mining	78,520,005	61,955,281	128,162,435	100,285,570	134,113,259	103,909,165
Utilities	42,525,323	32,203,972	59,459,836	43,361,277	73,953,650	52,468,205
Construction	10,415,207	7,920,417	10,754,052	8,123,120	12,934,245	9,593,771
Manufacturing	25,060,877	19,421,180	29,481,094	22,809,299	32,432,966	24,050,945
Wholesale Trade	64,242,382	49,166,373	77,969,546	59,320,391	83,886,255	62,759,201
Retail Trade	438,223,493	328,301,824	480,584,612	356,124,946	502,719,030	368,750,459
Transportation & Warehousing	2,395,953	1,779,743	2,835,412	2,098,828	4,209,325	3,119,239
Information	14,464,553	10,869,067	14,097,951	10,439,904	14,210,016	10,331,277
Financial Activities*	41,562,834	31,079,315	46,574,074	34,803,829	55,415,745	41,029,973
Professional & Business Services	7,993,904	5,935,328	8,143,591	5,975,337	9,999,778	7,186,407
Educational & Health Services	603,630	427,724	678,132	475,286	772,923	529,727
Leisure & Hospitality	141,979,191	100,453,877	145,552,440	102,202,763	156,512,708	109,244,695
Other Services	39,106,749	29,833,322	44,898,143	33,977,057	48,884,025	36,476,114
Public Administration**	64,889,876	49,371,456	71,196,336	53,785,534	74,922,004	56,026,169
<b>TOTAL</b>	<b>\$972,324,147</b>	<b>\$728,970,763</b>	<b>\$1,120,773,064</b>	<b>\$834,072,281</b>	<b>\$1,205,460,549</b>	<b>\$885,850,306</b>

**ALBANY COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	48,338	32,193	43,643	29,047	43,958	29,275
Mining	418,495	278,814	115,484	76,713	161,359	107,224
Utilities	1,619,654	1,078,521	10,326,453	6,882,593	25,283,794	16,853,753
Construction	292,918	194,428	203,056	134,834	523,394	347,502
Manufacturing	667,183	443,160	444,366	294,831	998,690	663,322
Wholesale Trade	1,593,566	1,057,691	1,795,756	1,192,641	2,170,366	1,441,407
Retail Trade	22,393,681	14,889,340	23,776,934	15,807,814	26,461,188	17,592,618
Transportation & Warehousing	44,565	29,525	58,631	38,846	59,593	39,474
Information	665,204	442,031	629,980	418,682	611,091	405,993
Financial Activities*	1,024,950	680,721	674,690	447,572	1,205,228	800,616
Professional & Business Services	597,317	397,154	650,996	432,478	719,354	477,991
Educational & Health Services	324,307	216,004	375,522	249,671	450,130	299,298
Leisure & Hospitality	7,365,110	4,884,492	7,627,479	5,060,233	8,175,303	5,433,234
Other Services	1,354,682	899,315	1,419,449	942,585	1,790,417	1,189,639
Public Administration**	3,369,561	2,246,354	3,605,341	2,403,530	3,691,627	2,461,053
<b>TOTAL</b>	<b>\$41,779,532</b>	<b>\$27,769,742</b>	<b>\$51,747,782</b>	<b>\$34,412,071</b>	<b>\$72,345,489</b>	<b>\$48,142,399</b>

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

Source: Wyoming Department of Revenue

\* 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,316	3,440	8,040	6,422	7,892	6,303
Mining	435,693	348,240	468,538	374,323	717,935	573,624
Utilities	1,387,368	1,108,978	1,557,782	1,245,132	1,450,054	1,158,920
Construction	90,343	72,084	109,704	87,492	78,282	62,411
Manufacturing	222,867	177,913	178,657	142,625	239,987	191,569
Wholesale Trade	1,149,290	917,162	1,121,353	894,917	847,654	676,825
Retail Trade	4,200,012	3,353,816	4,604,314	3,676,487	5,120,683	4,089,177
Transportation & Warehousing	12,382	9,859	16,024	12,774	16,682	13,299
Information	220,801	176,284	218,351	174,311	207,517	165,697
Financial Activities*	455,334	363,197	460,389	367,283	493,283	393,710
Professional & Business Services	91,576	73,078	89,312	71,293	100,921	80,474
Educational & Health Services	962	768	3,463	2,761	1,414	1,127
Leisure & Hospitality	715,884	571,285	687,347	548,643	718,940	574,206
Other Services	322,202	257,262	303,311	242,162	376,716	300,796
Public Administration**	1,072,229	857,768	1,052,130	841,685	1,022,704	818,135
<b>TOTAL</b>	<b>\$10,381,259</b>	<b>\$8,291,133</b>	<b>\$10,878,715</b>	<b>\$8,688,308</b>	<b>\$11,400,665</b>	<b>\$9,106,274</b>

**CAMPBELL COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	29,732	23,733	31,724	25,327	80,907	64,567
Mining	30,207,975	24,149,421	45,796,704	36,618,200	42,780,800	34,204,977
Utilities	2,729,100	2,182,239	2,886,517	2,308,295	3,126,350	2,500,180
Construction	917,631	732,024	1,108,705	885,069	1,143,940	913,197
Manufacturing	7,183,706	5,742,278	9,360,181	7,482,984	7,683,587	6,141,976
Wholesale Trade	17,665,552	14,119,277	21,003,169	16,788,623	17,055,294	13,629,577
Retail Trade	41,368,199	33,046,731	50,744,048	40,540,054	50,149,733	40,064,419
Transportation & Warehousing	104,544	83,578	72,346	57,826	99,387	79,467
Information	1,148,593	917,336	1,128,346	901,270	1,098,448	877,522
Financial Activities*	7,311,415	5,842,217	8,882,848	7,098,967	9,739,721	7,784,038
Professional & Business Services	706,607	563,930	740,628	591,190	774,152	617,955
Educational & Health Services	10,577	8,440	10,990	8,770	9,553	7,618
Leisure & Hospitality	6,985,903	5,573,876	7,673,051	6,123,854	7,930,946	6,330,290
Other Services	7,438,718	5,942,957	9,494,786	7,585,493	9,869,478	7,884,532
Public Administration**	9,260,019	7,406,905	10,745,946	8,595,557	12,407,728	9,924,949
<b>TOTAL</b>	<b>\$133,068,271</b>	<b>\$106,334,943</b>	<b>\$169,679,989</b>	<b>\$135,611,477</b>	<b>\$163,950,025</b>	<b>\$131,025,264</b>

Note: Total sales 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.

Source: Wyoming Department of Revenue

**CARBON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,683	3,757	8,815	5,845	7,947	5,273
Mining	1,445,231	959,640	4,604,786	3,064,637	1,909,484	1,268,941
Utilities	1,639,788	1,091,403	3,836,561	2,555,789	1,505,759	1,002,128
Construction	286,712	190,656	468,495	311,537	937,519	623,785
Manufacturing	330,761	219,871	594,240	395,150	1,574,755	1,048,059
Wholesale Trade	1,853,091	1,232,440	2,640,254	1,755,446	2,762,554	1,836,812
Retail Trade	10,346,369	6,878,302	12,412,999	8,259,202	12,840,020	8,536,664
Transportation & Warehousing	19,464	12,920	17,141	11,379	32,015	21,292
Information	471,568	313,543	474,855	315,764	538,489	357,938
Financial Activities*	1,074,136	714,217	1,149,383	764,056	1,411,432	939,015
Professional & Business Services	341,423	227,160	341,416	226,899	328,232	218,060
Educational & Health Services	2,818	1,865	3,804	2,516	6,118	4,055
Leisure & Hospitality	5,646,967	3,757,177	5,836,437	3,883,385	5,964,578	3,972,960
Other Services	1,075,619	713,983	1,151,964	764,030	1,336,295	886,951
Public Administration**	1,987,162	1,324,741	2,076,976	1,384,623	1,995,899	1,330,570
<b>TOTAL</b>	<b>\$26,526,793</b>	<b>\$17,641,677</b>	<b>\$35,618,126</b>	<b>\$23,700,258</b>	<b>\$33,151,095</b>	<b>\$22,052,503</b>

**CONVERSE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	16,503	13,149	17,858	14,238	33,872	27,029
Mining	15,897,671	12,704,118	29,132,142	23,285,052	34,182,350	27,324,262
Utilities	1,264,552	1,011,424	1,315,051	1,051,823	1,388,684	1,110,697
Construction	549,545	438,520	684,350	546,382	672,788	537,134
Manufacturing	1,891,780	1,511,917	2,997,569	2,395,710	2,405,323	1,921,947
Wholesale Trade	7,802,235	6,236,314	10,006,927	8,000,114	15,957,081	12,759,127
Retail Trade	16,308,892	13,030,885	22,363,015	17,871,842	22,779,088	18,202,860
Transportation & Warehousing	27,427	21,902	41,877	33,464	46,821	37,402
Information	282,316	225,424	259,395	207,092	237,010	189,239
Financial Activities*	3,452,569	2,757,266	4,858,878	3,880,176	6,180,565	4,936,598
Professional & Business Services	141,290	112,798	169,198	135,050	198,800	158,697
Educational & Health Services	3,743	2,991	4,619	3,690	4,065	3,246
Leisure & Hospitality	1,628,009	1,299,140	1,761,207	1,405,743	1,878,225	1,499,890
Other Services	2,815,941	2,249,350	3,014,981	2,407,879	3,665,789	2,928,031
Public Administration**	1,895,012	1,516,008	2,238,048	1,790,437	2,460,985	1,968,787
<b>TOTAL</b>	<b>\$53,977,482</b>	<b>\$43,131,206</b>	<b>\$78,865,114</b>	<b>\$63,028,692</b>	<b>\$92,091,447</b>	<b>\$73,604,946</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**CROOK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	13,351	8,900	9,009	6,006	13,133	8,755
Mining	496,678	330,192	899,142	597,388	1,007,433	669,634
Utilities	925,189	616,313	992,859	661,377	990,167	659,548
Construction	90,940	60,505	126,570	84,051	145,150	96,459
Manufacturing	202,881	135,638	157,641	104,569	374,174	248,466
Wholesale Trade	611,812	406,698	820,148	544,819	943,043	626,378
Retail Trade	4,345,045	2,891,465	4,912,229	3,263,849	5,204,174	3,457,625
Transportation & Warehousing	24,415	16,236	33,938	22,599	32,264	21,461
Information	181,595	120,578	176,084	116,877	188,231	124,944
Financial Activities*	683,665	454,549	671,537	446,512	872,706	580,200
Professional & Business Services	66,585	44,346	84,143	55,964	81,737	54,321
Educational & Health Services	1,646	1,091	2,192	1,455	2,594	1,719
Leisure & Hospitality	886,643	588,670	871,376	579,585	875,033	581,931
Other Services	321,063	213,531	380,246	252,479	460,075	305,344
Public Administration**	615,332	410,212	588,390	392,259	581,969	387,964
<b>TOTAL</b>	<b>\$9,466,840</b>	<b>\$6,298,926</b>	<b>\$10,725,504</b>	<b>\$7,129,790</b>	<b>\$11,771,883</b>	<b>\$7,824,748</b>

**FREMONT COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	30,281	21,897	44,836	32,538	49,090	35,562
Mining	1,194,612	851,792	2,347,334	1,702,694	2,169,330	1,573,841
Utilities	734,076	533,862	1,327,445	965,213	2,319,308	1,685,927
Construction	390,971	284,988	378,408	275,399	820,185	595,674
Manufacturing	528,527	383,803	563,124	408,278	611,564	443,471
Wholesale Trade	2,155,334	1,561,999	2,283,964	1,654,714	2,321,944	1,678,698
Retail Trade	23,660,913	17,180,010	24,455,497	17,751,622	22,839,328	16,575,698
Transportation & Warehousing	41,991	30,411	38,204	27,632	37,850	27,392
Information	956,653	694,754	950,888	690,003	978,774	709,991
Financial Activities*	851,056	617,691	1,093,235	792,896	1,040,582	754,477
Professional & Business Services	248,468	180,283	285,955	207,240	360,571	261,370
Educational & Health Services	20,797	15,184	31,354	22,731	29,100	21,051
Leisure & Hospitality	5,062,538	3,669,936	5,011,723	3,630,646	5,196,812	3,770,299
Other Services	1,554,165	1,127,138	1,773,388	1,285,966	1,788,174	1,296,439
Public Administration**	4,114,384	2,992,220	4,296,342	3,124,369	4,392,453	3,194,506
<b>TOTAL</b>	<b>\$41,544,766</b>	<b>\$30,145,967</b>	<b>\$44,881,698</b>	<b>\$32,571,943</b>	<b>\$44,955,067</b>	<b>\$32,624,398</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**GOSHEN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	44,855	34,041	42,932	32,588	43,208	32,808
Mining	303,066	230,555	365,178	278,082	46,255	35,187
Utilities	570,108	433,392	637,248	484,465	581,304	441,843
Construction	99,058	75,212	117,453	89,186	105,493	80,131
Manufacturing	149,764	113,718	135,184	102,699	185,426	140,856
Wholesale Trade	651,703	494,996	753,661	572,558	541,427	411,209
Retail Trade	6,056,835	4,605,459	6,625,177	5,038,168	7,218,578	5,489,294
Transportation & Warehousing	1,493	1,135	2,364	1,793	4,341	3,292
Information	211,037	160,198	276,157	209,655	229,957	174,684
Financial Activities*	124,644	94,568	170,200	129,221	156,875	119,132
Professional & Business Services	126,110	95,736	129,814	98,519	146,200	110,892
Educational & Health Services	9,087	6,892	9,793	7,421	9,422	7,141
Leisure & Hospitality	978,425	742,774	1,043,367	792,313	1,100,450	836,106
Other Services	599,105	454,691	671,941	509,824	752,082	570,743
Public Administration**	746,190	568,522	822,375	626,570	843,285	642,501
<b>TOTAL</b>	<b>\$10,671,479</b>	<b>\$8,111,888</b>	<b>\$11,802,843</b>	<b>\$8,973,062</b>	<b>\$11,964,302</b>	<b>\$9,095,818</b>

**HOT SPRINGS COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	154	102	573	381	919	612
Mining	638,666	424,653	829,449	551,455	944,425	627,902
Utilities	763,388	508,660	968,453	645,291	1,409,800	939,185
Construction	99,634	66,121	52,511	34,882	81,899	54,332
Manufacturing	120,072	79,580	113,009	74,833	131,400	87,067
Wholesale Trade	241,508	160,368	212,331	141,243	-296,403	-202,035
Retail Trade	2,809,527	1,867,572	2,855,974	1,898,551	2,369,794	1,574,662
Transportation & Warehousing	7,786	5,144	9,762	6,447	8,112	5,360
Information	119,741	79,499	126,015	83,739	130,360	86,629
Financial Activities*	109,690	72,740	224,927	149,520	205,327	136,400
Professional & Business Services	21,458	14,240	17,890	11,884	29,942	19,917
Educational & Health Services	1,379	914	923	610	2,054	1,361
Leisure & Hospitality	1,026,025	679,469	1,033,356	684,453	1,044,606	692,527
Other Services	197,576	130,839	204,408	135,303	221,546	146,635
Public Administration**	527,276	351,518	516,647	344,431	609,813	406,542
<b>TOTAL</b>	<b>\$6,683,882</b>	<b>\$4,441,418</b>	<b>\$7,166,228</b>	<b>\$4,763,024</b>	<b>\$6,893,594</b>	<b>\$4,577,098</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**JOHNSON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,748	4,459	6,925	5,381	10,038	8,016
Mining	1,713,338	1,139,886	1,989,826	1,554,732	2,087,609	1,667,118
Utilities	1,596,278	1,063,654	1,427,113	1,124,496	1,175,818	940,398
Construction	90,867	60,283	77,566	60,100	67,822	54,230
Manufacturing	303,456	201,616	309,603	241,582	256,472	204,701
Wholesale Trade	525,716	349,099	823,468	649,477	507,244	404,971
Retail Trade	6,020,250	3,999,625	5,500,713	4,297,544	6,165,601	4,927,573
Transportation & Warehousing	4,286	2,838	4,445	3,404	3,582	2,857
Information	227,582	151,225	182,727	142,741	182,947	146,059
Financial Activities*	425,037	282,868	417,570	326,785	486,469	388,758
Professional & Business Services	104,316	69,210	108,826	84,370	109,823	87,591
Educational & Health Services	989	655	1,589	1,227	1,223	977
Leisure & Hospitality	1,923,376	1,278,231	1,606,201	1,241,079	1,652,339	1,316,882
Other Services	589,236	391,361	469,636	364,436	487,250	389,257
Public Administration**	1,156,733	771,117	1,031,950	811,845	1,212,714	970,164
<b>TOTAL</b>	<b>\$14,688,207</b>	<b>\$9,766,126</b>	<b>\$13,958,159</b>	<b>\$10,909,199</b>	<b>\$14,406,952</b>	<b>\$11,509,551</b>

**LARAMIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	15,382	10,850	35,409	23,444	39,298	26,077
Mining	9,058,285	6,505,868	15,574,746	10,375,803	12,824,610	8,528,828
Utilities	8,758,335	6,370,837	11,194,127	7,451,012	12,216,747	8,132,481
Construction	2,180,850	1,572,770	2,047,996	1,359,970	2,422,552	1,608,545
Manufacturing	3,692,443	2,662,771	3,076,741	2,053,048	4,107,236	2,727,536
Wholesale Trade	6,561,763	4,745,136	8,731,135	5,809,708	12,032,657	8,007,453
Retail Trade	77,328,222	56,075,619	87,229,128	58,026,215	89,818,089	59,733,795
Transportation & Warehousing	118,384	84,012	129,246	86,132	407,393	271,030
Information	2,750,883	1,996,874	2,730,736	1,814,603	3,026,018	2,011,010
Financial Activities*	6,263,285	4,556,508	6,808,222	4,522,736	7,873,867	5,230,534
Professional & Business Services	1,210,720	882,041	1,254,271	833,858	2,231,691	1,483,633
Educational & Health Services	46,561	34,019	61,805	41,236	80,850	53,551
Leisure & Hospitality	19,383,584	13,901,369	21,386,333	14,196,729	22,053,570	14,651,648
Other Services	6,353,611	4,592,213	7,374,784	4,896,536	7,884,589	5,234,494
Public Administration**	10,720,947	7,762,272	11,778,869	7,852,075	11,683,349	7,788,459
<b>TOTAL</b>	<b>\$154,443,257</b>	<b>\$111,753,158</b>	<b>\$179,413,548</b>	<b>\$119,343,105</b>	<b>\$188,702,514</b>	<b>\$125,489,073</b>

Note: Total sales 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.

Source: Wyoming Department of Revenue



**LINCOLN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,330	9,818	11,563	9,209	13,322	10,628
Mining	508,717	406,180	657,257	524,922	1,897,814	1,516,884
Utilities	1,119,166	894,890	1,202,323	961,417	1,091,278	872,599
Construction	312,071	249,240	314,867	251,568	455,307	363,771
Manufacturing	504,959	403,064	487,857	389,616	842,492	672,721
Wholesale Trade	2,855,983	2,280,576	3,427,592	2,737,645	3,601,310	2,876,082
Retail Trade	12,725,834	10,163,170	13,462,921	10,751,731	15,020,558	11,996,956
Transportation & Warehousing	30,918	24,647	22,977	18,326	11,556	9,228
Information	449,088	358,275	419,960	335,056	347,805	277,530
Financial Activities*	1,043,415	832,935	1,630,469	1,302,675	4,235,651	3,385,806
Professional & Business Services	164,088	131,017	193,042	154,175	206,050	164,585
Educational & Health Services	2,723	2,172	4,129	3,295	2,700	2,155
Leisure & Hospitality	1,796,216	1,433,978	1,991,365	1,589,693	2,210,847	1,765,240
Other Services	904,174	721,843	987,337	788,316	1,387,591	1,107,937
Public Administration**	1,390,567	1,112,446	1,517,190	1,213,749	1,427,514	1,142,005
<b>TOTAL</b>	<b>\$23,820,248</b>	<b>\$19,024,250</b>	<b>\$26,330,850</b>	<b>\$21,031,395</b>	<b>\$32,751,797</b>	<b>\$26,164,127</b>

**NATRONA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	17,082	13,606	25,356	20,238	45,182	36,064
Mining	4,103,909	3,276,447	6,923,732	5,529,867	8,810,251	7,037,719
Utilities	4,953,173	3,962,522	5,347,348	4,277,830	3,839,570	3,071,488
Construction	2,137,416	1,707,181	1,709,592	1,364,501	1,893,988	1,511,950
Manufacturing	2,013,690	1,607,583	2,518,980	2,011,378	2,937,480	2,344,826
Wholesale Trade	4,640,328	3,703,574	5,651,973	4,511,970	6,119,092	4,885,037
Retail Trade	56,342,732	45,008,312	59,910,009	47,857,568	61,441,682	49,079,432
Transportation & Warehousing	103,295	82,450	167,271	133,604	1,049,435	838,530
Information	1,727,562	1,379,502	1,485,184	1,185,952	1,423,966	1,137,103
Financial Activities*	4,000,943	3,194,514	4,912,822	3,922,615	5,591,979	4,465,929
Professional & Business Services	769,676	614,308	880,037	702,425	1,003,972	801,071
Educational & Health Services	56,619	45,105	51,588	41,111	51,455	40,991
Leisure & Hospitality	12,430,058	9,918,597	13,593,931	10,846,971	14,578,307	11,642,445
Other Services	4,765,626	3,805,117	5,613,421	4,481,936	6,042,888	4,824,086
Public Administration**	8,842,788	7,074,225	11,378,177	9,102,535	11,512,685	9,210,143
<b>TOTAL</b>	<b>\$106,904,896</b>	<b>\$85,393,044</b>	<b>\$120,169,419</b>	<b>\$95,990,501</b>	<b>\$126,341,930</b>	<b>\$100,926,814</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**NIOBRARA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	148	98	918	609	4,004	2,663
Mining	264,213	175,373	531,485	353,403	1,379,919	918,491
Utilities	146,976	97,411	153,081	101,424	156,144	103,467
Construction	26,474	17,618	74,789	49,689	38,408	25,546
Manufacturing	33,399	22,145	65,535	43,466	95,903	63,662
Wholesale Trade	162,765	108,089	249,678	166,147	280,112	186,272
Retail Trade	1,129,127	749,868	1,273,624	846,229	1,969,331	1,309,235
Transportation & Warehousing	12	8	203	134	835	552
Information	57,666	38,273	55,954	37,164	45,984	30,535
Financial Activities*	40,610	26,941	63,997	42,484	115,626	76,772
Professional & Business Services	18,304	12,129	20,644	13,700	22,684	15,046
Educational & Health Services	406	269	322	214	253	167
Leisure & Hospitality	272,903	181,522	281,081	187,519	268,471	179,476
Other Services	81,394	53,910	71,971	47,746	77,798	51,543
Public Administration**	294,598	195,935	312,634	207,942	347,647	231,270
<b>TOTAL</b>	<b>\$2,528,994</b>	<b>\$1,679,590</b>	<b>\$3,155,914</b>	<b>\$2,097,868</b>	<b>\$4,803,118</b>	<b>\$3,194,697</b>

**PARK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	11,454	11,454	19,858	19,858	22,601	22,601
Mining	883,172	883,090	1,026,478	1,026,394	853,492	853,492
Utilities	2,290,969	2,290,969	2,477,300	2,477,300	2,509,794	2,509,794
Construction	279,462	279,462	315,457	315,457	312,254	312,254
Manufacturing	753,412	753,410	765,691	765,665	824,388	824,388
Wholesale Trade	1,042,483	1,042,324	1,191,762	1,191,762	-1,408,509	-1,045,742
Retail Trade	17,924,178	17,920,083	18,816,461	18,815,400	19,662,795	19,662,763
Transportation & Warehousing	36,108	36,108	38,673	38,673	33,436	33,436
Information	514,189	513,588	522,891	522,799	476,646	476,646
Financial Activities*	709,635	709,635	647,013	647,012	771,196	771,168
Professional & Business Services	258,430	258,430	286,925	286,799	290,466	290,466
Educational & Health Services	3,216	3,216	6,138	6,138	6,933	6,933
Leisure & Hospitality	6,283,233	6,283,234	5,792,684	5,792,684	6,923,684	6,923,684
Other Services	1,153,420	1,153,738	1,261,231	1,261,231	1,332,019	1,331,990
Public Administration**	3,054,682	3,054,682	3,146,486	3,146,486	3,138,080	3,138,080
<b>TOTAL</b>	<b>\$35,198,045</b>	<b>\$35,193,423</b>	<b>\$36,315,049</b>	<b>\$36,313,660</b>	<b>\$35,749,276</b>	<b>\$36,111,954</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**PLATTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,230	4,775	11,096	7,379	11,609	7,683
Mining	412,198	273,759	371,260	246,512	361,860	240,217
Utilities	753,569	499,825	854,821	566,968	844,800	560,601
Construction	137,923	91,511	92,971	61,680	103,840	68,871
Manufacturing	237,590	157,799	250,052	166,060	718,402	477,911
Wholesale Trade	842,211	559,342	558,644	370,772	831,003	551,920
Retail Trade	6,480,890	4,308,131	5,945,162	3,951,702	8,209,742	5,460,530
Transportation & Warehousing	6,873	4,557	7,582	5,025	4,883	3,235
Information	182,745	121,345	169,866	112,798	169,029	112,268
Financial Activities*	328,971	218,492	331,261	219,901	374,579	248,639
Professional & Business Services	122,024	80,741	119,745	79,225	128,573	85,077
Educational & Health Services	17,216	11,401	1,562	1,039	2,139	1,416
Leisure & Hospitality	1,354,562	900,128	1,278,526	848,696	1,367,453	907,919
Other Services	350,100	232,353	291,210	193,361	358,249	237,788
Public Administration**	1,151,415	767,593	1,234,283	822,832	1,285,138	856,748
<b>TOTAL</b>	<b>\$12,385,515</b>	<b>\$8,231,752</b>	<b>\$11,518,043</b>	<b>\$7,653,949</b>	<b>\$14,771,298</b>	<b>\$9,820,823</b>

**SHERIDAN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,232	12,729	10,064	6,684	15,376	10,244
Mining	289,185	192,410	59,382	39,445	179,607	119,427
Utilities	2,218,355	1,477,000	2,451,997	1,632,836	2,264,435	1,507,694
Construction	321,665	213,418	242,341	160,757	244,071	162,036
Manufacturing	827,410	549,919	745,299	495,133	867,226	576,399
Wholesale Trade	1,819,310	1,207,274	1,815,038	1,204,374	1,910,475	1,268,081
Retail Trade	25,547,435	16,982,913	27,759,970	18,455,251	28,183,427	18,736,612
Transportation & Warehousing	17,162	11,386	22,138	14,700	15,803	10,489
Information	859,763	571,077	901,082	598,550	868,808	577,157
Financial Activities*	962,990	639,463	856,234	568,368	935,556	621,373
Professional & Business Services	556,958	369,199	607,749	402,855	638,185	423,190
Educational & Health Services	7,822	5,170	8,328	5,512	9,971	6,609
Leisure & Hospitality	5,873,275	3,895,661	5,999,293	3,981,251	6,157,530	4,092,315
Other Services	1,546,558	1,026,335	1,715,313	1,138,967	1,914,749	1,271,348
Public Administration**	4,159,815	2,773,196	3,940,528	2,627,000	4,485,665	2,990,415
<b>TOTAL</b>	<b>\$45,026,935</b>	<b>\$29,927,148</b>	<b>\$47,134,757</b>	<b>\$31,331,684</b>	<b>\$48,690,884</b>	<b>\$32,373,387</b>

Note: Total sales 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.

Source: Wyoming Department of Revenue

**SUBLETTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	3,729	3,729	4,677	4,677	4,753	4,753
Mining	3,489,161	3,489,161	5,681,510	5,681,510	4,586,793	4,586,793
Utilities	563,628	563,628	613,318	613,318	575,598	575,598
Construction	183,969	183,969	361,062	361,062	528,875	528,875
Manufacturing	346,352	346,352	484,196	484,196	359,945	359,945
Wholesale Trade	776,931	776,931	1,155,974	1,155,974	1,345,737	1,345,737
Retail Trade	5,675,282	5,675,282	6,191,069	6,191,069	5,757,377	5,757,377
Transportation & Warehousing	33,600	33,600	87,748	87,748	28,780	28,780
Information	188,497	188,497	188,674	188,674	189,040	189,040
Financial Activities*	1,007,938	1,007,938	1,302,567	1,302,567	993,533	993,533
Professional & Business Services	160,487	160,487	158,039	158,039	149,757	149,757
Educational & Health Services	2,842	2,842	2,380	2,380	2,256	2,256
Leisure & Hospitality	933,547	933,547	910,915	910,915	954,525	954,525
Other Services	541,688	541,688	658,510	658,510	608,209	608,209
Public Administration**	866,812	866,812	887,055	887,055	940,497	940,497
<b>TOTAL</b>	<b>\$14,774,462</b>	<b>\$14,774,462</b>	<b>\$18,687,693</b>	<b>\$18,687,693</b>	<b>\$17,025,675</b>	<b>\$17,025,675</b>

**SWEETWATER COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,577	2,053	4,524	3,543	9,257	6,150
Mining	5,660,108	4,521,250	9,490,962	7,388,579	12,974,083	8,678,762
Utilities	3,913,753	3,130,830	4,217,626	3,234,508	5,462,854	3,640,765
Construction	647,424	516,516	675,981	519,049	1,135,577	755,015
Manufacturing	3,600,927	2,877,429	4,673,205	3,634,605	5,396,732	3,596,440
Wholesale Trade	3,498,664	2,792,604	5,017,904	3,882,476	6,483,609	4,313,202
Retail Trade	25,699,796	20,529,096	29,383,264	22,796,153	36,464,458	24,265,854
Transportation & Warehousing	356,437	284,618	395,425	311,744	306,930	203,881
Information	1,233,845	985,247	1,272,677	985,662	1,505,034	1,000,360
Financial Activities*	2,609,112	2,083,451	3,377,543	2,633,001	4,135,684	2,749,874
Professional & Business Services	564,277	450,458	513,486	401,580	806,873	536,870
Educational & Health Services	59,212	47,190	58,946	46,432	68,545	45,431
Leisure & Hospitality	6,473,621	5,163,512	7,181,701	5,566,116	8,581,949	5,706,661
Other Services	2,917,274	2,329,413	3,675,775	2,862,912	4,404,193	2,927,674
Public Administration**	4,579,075	3,663,221	5,100,609	3,958,339	6,144,724	4,096,365
<b>TOTAL</b>	<b>\$61,816,103</b>	<b>\$49,376,887</b>	<b>\$75,039,627</b>	<b>\$58,224,700</b>	<b>\$93,880,502</b>	<b>\$62,523,301</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**TETON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	22,985	15,308	15,681	10,438	4,940	3,272
Mining	21,571	14,372	79,783	53,070	66,753	44,363
Utilities	2,738,128	1,822,843	3,054,013	2,032,602	3,026,007	2,014,759
Construction	721,646	478,324	739,284	490,242	618,897	409,442
Manufacturing	793,676	524,742	878,597	580,403	1,015,390	672,023
Wholesale Trade	5,660,483	3,755,002	6,152,977	4,059,829	5,702,142	3,770,333
Retail Trade	53,397,698	34,858,731	53,668,624	35,103,667	54,933,851	36,174,865
Transportation & Warehousing	800,813	523,506	1,035,970	680,750	1,002,761	664,392
Information	1,085,957	718,435	1,015,634	672,336	889,122	589,692
Financial Activities*	8,340,718	5,347,800	7,278,827	4,633,361	7,563,771	4,829,714
Professional & Business Services	1,224,616	811,300	1,188,168	786,779	1,334,204	880,179
Educational & Health Services	21,164	14,047	27,833	18,432	22,535	14,948
Leisure & Hospitality	51,287,832	31,944,478	50,250,957	31,364,846	54,927,948	34,256,148
Other Services	2,402,085	1,593,263	2,406,761	1,597,269	2,312,336	1,534,465
Public Administration**	2,567,123	1,711,406	2,114,189	1,409,459	1,972,493	1,314,995
<b>TOTAL</b>	<b>\$131,086,496</b>	<b>\$84,133,557</b>	<b>\$129,907,298</b>	<b>\$83,493,482</b>	<b>\$135,393,149</b>	<b>\$87,173,591</b>

**UINTA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	16,569	13,214	15,151	12,076	17,176	13,720
Mining	347,110	277,018	393,668	314,228	3,171,006	2,534,468
Utilities	1,268,262	1,014,500	1,451,190	1,160,680	1,688,148	1,349,669
Construction	396,940	317,200	733,889	586,535	454,748	363,468
Manufacturing	282,283	225,328	349,877	279,359	519,354	414,593
Wholesale Trade	1,253,658	1,000,708	1,244,834	993,651	2,823,520	2,255,824
Retail Trade	11,172,449	8,925,751	11,957,776	9,552,837	12,775,161	10,205,245
Transportation & Warehousing	592,975	473,576	628,051	501,544	982,662	785,059
Information	581,910	464,789	585,639	467,718	538,863	430,270
Financial Activities*	412,820	329,237	400,613	319,540	726,244	579,735
Professional & Business Services	329,977	263,668	159,428	127,195	179,232	142,978
Educational & Health Services	6,477	5,165	8,900	7,097	7,313	5,843
Leisure & Hospitality	2,359,464	1,881,326	2,502,136	1,995,640	2,689,562	2,146,814
Other Services	880,939	703,197	1,049,606	838,096	849,915	678,444
Public Administration**	1,311,058	1,048,842	1,471,251	1,176,998	1,439,380	1,151,499
<b>TOTAL</b>	<b>\$21,212,890</b>	<b>\$16,943,518</b>	<b>\$22,952,008</b>	<b>\$18,333,193</b>	<b>\$28,862,284</b>	<b>\$23,057,629</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**WASHAKIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,898	5,518	13,094	10,475	12,246	9,796
Mining	282,549	225,572	430,114	343,440	265,161	211,632
Utilities	521,632	416,922	642,600	513,646	551,579	440,758
Construction	86,868	69,374	76,126	60,727	78,995	63,055
Manufacturing	246,234	196,471	264,738	211,210	205,670	164,057
Wholesale Trade	565,337	451,379	935,896	747,655	830,246	663,182
Retail Trade	3,847,833	3,073,235	3,991,093	3,187,167	4,122,628	3,291,947
Transportation & Warehousing	3,317	2,641	3,442	2,740	8,586	6,836
Information	161,134	128,656	171,991	137,343	184,702	147,491
Financial Activities*	250,356	199,588	275,750	219,924	218,594	174,348
Professional & Business Services	85,221	67,956	76,510	61,022	90,381	72,101
Educational & Health Services	2,172	1,732	1,422	1,134	1,520	1,212
Leisure & Hospitality	737,959	589,000	734,945	586,910	770,162	615,811
Other Services	552,717	441,518	581,014	464,072	604,403	482,704
Public Administration**	680,467	544,373	803,370	642,695	787,507	630,005
<b>TOTAL</b>	<b>\$8,030,692</b>	<b>\$6,413,933</b>	<b>\$9,002,105</b>	<b>\$7,190,160</b>	<b>\$8,732,379</b>	<b>\$6,974,934</b>

**WESTON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,591	3,060	3,666	2,737	3,894	3,110
Mining	448,403	297,468	393,476	305,119	734,929	585,377
Utilities	49,874	33,349	524,609	413,264	495,657	395,952
Construction	73,881	49,014	42,877	32,950	70,261	56,088
Manufacturing	127,507	84,673	66,750	51,900	81,369	65,009
Wholesale Trade	312,660	207,392	375,108	293,876	524,657	418,853
Retail Trade	3,442,295	2,288,430	2,744,611	2,184,825	3,211,745	2,565,258
Transportation & Warehousing	7,706	5,087	1,954	1,543	15,618	12,492
Information	186,223	123,637	154,865	121,115	142,177	113,480
Financial Activities*	79,546	52,781	85,098	66,659	87,280	69,602
Professional & Business Services	83,976	55,660	67,370	52,796	67,980	54,187
Educational & Health Services	893	591	530	414	781	623
Leisure & Hospitality	574,058	382,475	497,030	384,862	491,467	393,685
Other Services	388,856	258,306	327,098	257,948	359,265	287,064
Public Administration**	526,633	351,089	537,552	423,061	538,147	430,518
<b>TOTAL</b>	<b>\$6,307,102</b>	<b>\$4,193,012</b>	<b>\$5,822,596</b>	<b>\$4,593,069</b>	<b>\$6,825,226</b>	<b>\$5,451,300</b>

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

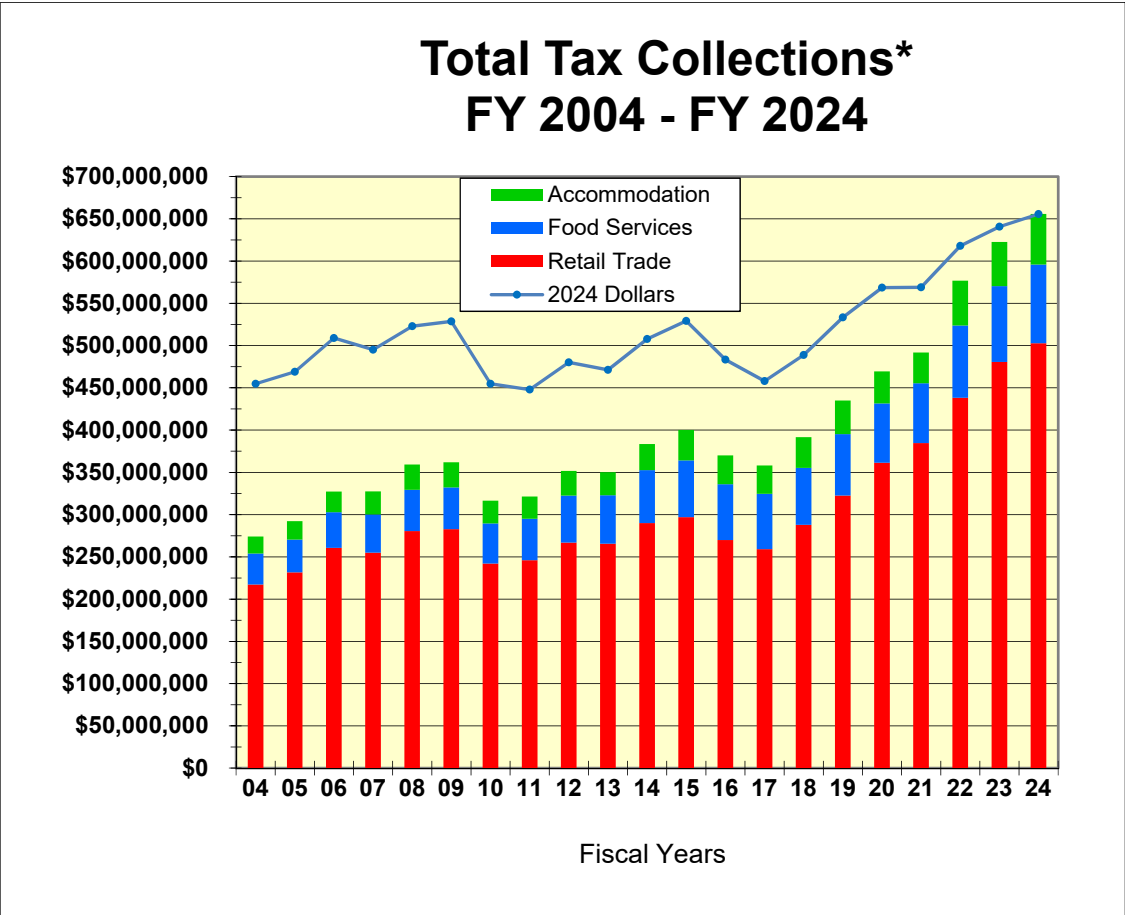
Source: Wyoming Department of Revenue

\* 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*

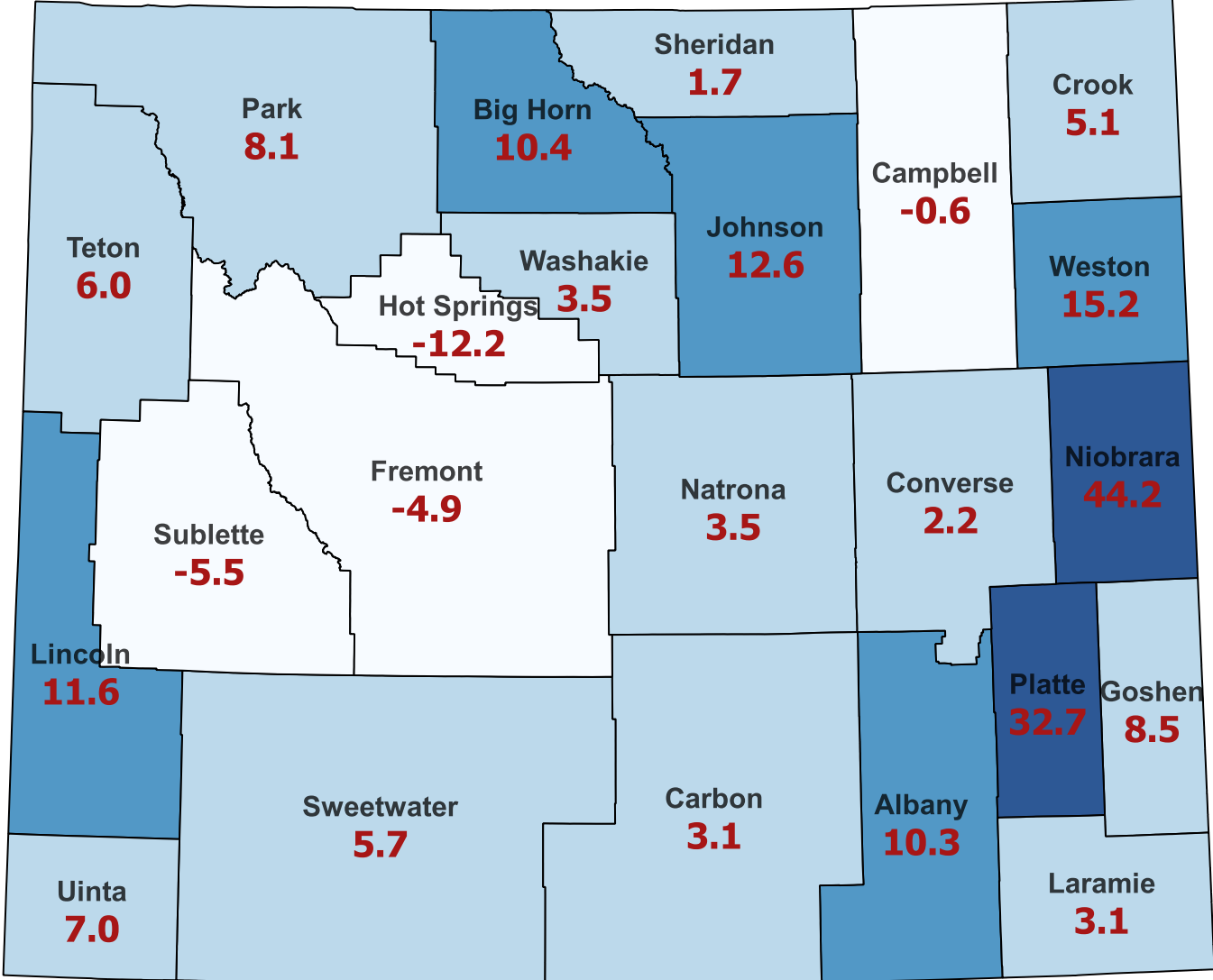


\* Includes state retail sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

# Percent Change in Retail Trade, Accommodation, and Food Services Tax (4%) Collections: FY2023 - FY2024

Wyoming = 4.3%



Source: Wyoming Department of Revenue



**TOTAL SALES TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2022		FY 2023		FY 2024		% Chge FY23 to FY24	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$41,779,532	\$27,769,742	\$51,747,782	\$34,412,071	\$72,345,489	\$48,142,399	39.8	39.9
<b>BIG HORN</b>	\$10,381,259	\$8,291,133	\$10,878,715	\$8,688,308	\$11,400,665	\$9,106,274	4.8	4.8
<b>CAMPBELL</b>	\$133,068,271	\$106,334,943	\$169,679,989	\$135,611,477	\$163,950,025	\$131,025,264	-3.4	-3.4
<b>CARBON</b>	\$26,526,793	\$17,641,677	\$35,618,126	\$23,700,258	\$33,151,095	\$22,052,503	-6.9	-7.0
<b>CONVERSE</b>	\$53,977,482	\$43,131,206	\$78,865,114	\$63,028,692	\$92,091,447	\$73,604,946	16.8	16.8
<b>CROOK</b>	\$9,466,840	\$6,298,926	\$10,725,504	\$7,129,790	\$11,771,883	\$7,824,748	9.8	9.7
<b>FREMONT</b>	\$41,544,766	\$30,145,967	\$44,881,698	\$32,571,943	\$44,955,067	\$32,624,398	0.2	0.2
<b>GOSHEN</b>	\$10,671,479	\$8,111,888	\$11,802,843	\$8,973,062	\$11,964,302	\$9,095,818	1.4	1.4
<b>HOT SPRINGS</b>	\$6,683,882	\$4,441,418	\$7,166,228	\$4,763,024	\$6,893,594	\$4,577,098	-3.8	-3.9
<b>JOHNSON</b>	\$14,688,207	\$9,766,126	\$13,958,159	\$10,909,199	\$14,406,952	\$11,509,551	3.2	5.5
<b>LARAMIE</b>	\$154,443,257	\$111,753,158	\$179,413,548	\$119,343,105	\$188,702,514	\$125,489,073	5.2	5.1
<b>LINCOLN</b>	\$23,820,248	\$19,024,250	\$26,330,850	\$21,031,395	\$32,751,797	\$26,164,127	24.4	24.4
<b>NATRONA</b>	\$106,904,896	\$85,393,044	\$120,169,419	\$95,990,501	\$126,341,930	\$100,926,814	5.1	5.1
<b>NIOBRARA</b>	\$2,528,994	\$1,679,590	\$3,155,914	\$2,097,868	\$4,803,118	\$3,194,697	52.2	52.3
<b>PARK</b>	\$35,198,045	\$35,193,423	\$36,315,049	\$36,313,660	\$35,749,276	\$36,111,954	-1.6	-0.6
<b>PLATTE</b>	\$12,385,515	\$8,231,752	\$11,518,043	\$7,653,949	\$14,771,298	\$9,820,823	28.2	28.3
<b>SHERIDAN</b>	\$45,026,935	\$29,927,148	\$47,134,757	\$31,331,684	\$48,690,884	\$32,373,387	3.3	3.3
<b>SUBLETTE</b>	\$14,774,462	\$14,774,462	\$18,687,693	\$18,687,693	\$17,025,675	\$17,025,675	-8.9	-8.9
<b>SWEETWATER</b>	\$61,816,103	\$49,376,887	\$75,039,627	\$58,224,700	\$93,880,502	\$62,523,301	25.1	7.4
<b>TETON</b>	\$131,086,496	\$84,133,557	\$129,907,298	\$83,493,482	\$135,393,149	\$87,173,591	4.2	4.4
<b>UINTA</b>	\$21,212,890	\$16,943,518	\$22,952,008	\$18,333,193	\$28,862,284	\$23,057,629	25.8	25.8
<b>WASHAKIE</b>	\$8,030,692	\$6,413,933	\$9,002,105	\$7,190,160	\$8,732,379	\$6,974,934	-3.0	-3.0
<b>WESTON</b>	\$6,307,102	\$4,193,012	\$5,822,596	\$4,593,069	\$6,825,226	\$5,451,300	17.2	18.7
<b>WYOMING</b>	<b>\$972,324,147</b>	<b>\$728,970,763</b>	<b>\$1,120,773,064</b>	<b>\$834,072,281</b>	<b>\$1,205,460,549</b>	<b>\$885,850,306</b>	<b>7.6</b>	<b>6.2</b>

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	33,875,984	25,834,919	39,504,040	29,806,682	40,019,089	29,797,867
Gasoline Stations	28,435,825	21,412,198	33,478,056	25,129,190	32,018,028	23,627,479
Home Furniture and Furnishings	12,472,202	9,164,289	11,736,281	8,488,283	11,003,017	7,888,946
Electronic and Appliance Stores	17,663,195	13,258,784	18,690,846	13,665,606	20,258,275	14,643,436
Building Material and Garden Supplies	105,371,793	78,936,303	113,906,713	84,613,967	124,598,735	91,458,197
Grocery and Food Stores	13,541,110	10,190,226	14,484,347	10,859,808	14,274,087	10,629,032
Liquor Stores	9,572,341	7,038,685	9,685,344	7,064,947	9,750,262	7,047,103
Clothing and Shoe Stores	15,286,989	11,288,037	15,588,707	11,337,547	16,460,740	11,806,313
Department Stores	3,977,222	2,985,955	5,402,055	3,804,644	5,334,678	3,746,418
General Merchandise Stores	47,853,987	36,335,387	50,240,646	37,414,707	50,593,944	37,209,156
Electronic Shopping	72,925,406	54,701,492	86,259,551	63,990,441	97,895,576	71,742,054
Miscellaneous Retail	77,247,177	57,155,373	81,608,026	59,949,124	80,512,601	59,154,460
Accommodation	53,115,525	36,188,326	52,269,371	35,452,668	59,777,938	40,216,729
Food Services and Drinking Places	85,458,978	61,791,479	89,815,550	64,253,870	93,221,672	66,512,994
<b>TOTAL</b>	<b>\$576,797,734</b>	<b>\$426,281,454</b>	<b>\$622,669,534</b>	<b>\$455,831,485</b>	<b>\$655,718,640</b>	<b>\$475,480,183</b>

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

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,946,453	1,291,955	2,149,485	1,427,493	2,180,135	1,447,819
Gasoline Stations	1,697,855	1,129,311	1,752,315	1,165,710	1,686,443	1,121,920
Home Furniture and Furnishings	501,962	333,053	472,357	313,217	428,906	284,456
Electronic and Appliance Stores	1,111,090	738,590	987,235	656,271	1,078,441	716,851
Building Material and Garden Supplies	3,288,953	2,183,867	3,626,584	2,407,413	5,477,558	3,638,412
Grocery and Food Stores	817,176	543,890	937,489	624,169	981,975	653,660
Liquor Stores	602,829	400,503	653,503	433,495	632,895	419,496
Clothing and Shoe Stores	657,226	436,061	601,635	398,803	649,251	430,212
Department Stores	55,475	36,945	51,627	34,385	45,980	30,624
General Merchandise Stores	4,107,824	2,737,290	4,267,998	2,844,024	4,271,925	2,846,806
Electronic Shopping	4,464,562	2,969,362	4,815,080	3,202,181	5,672,195	3,773,041
Miscellaneous Retail	3,142,276	2,088,512	3,461,625	2,300,654	3,355,483	2,229,322
Accommodation	1,812,083	1,199,188	1,917,016	1,270,223	2,233,561	1,490,046
Food Services and Drinking Places	5,482,119	3,638,193	5,655,389	3,753,462	5,862,380	3,890,586
<b>TOTAL</b>	<b>\$29,687,883</b>	<b>\$19,726,721</b>	<b>\$31,349,340</b>	<b>\$20,831,499</b>	<b>\$34,557,128</b>	<b>\$22,973,250</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	328,642	262,269	314,357	250,880	314,017	250,646
Gasoline Stations	611,813	488,679	653,049	521,582	767,078	612,875
Home Furniture and Furnishings	101,034	80,651	85,863	68,526	74,543	59,476
Electronic and Appliance Stores	109,845	87,697	111,898	89,324	132,640	105,886
Building Material and Garden Supplies	990,370	790,321	1,099,145	877,100	1,221,557	974,852
Grocery and Food Stores	123,618	98,563	179,511	143,261	235,082	187,657
Liquor Stores	33,927	27,060	33,437	26,667	32,352	25,810
Clothing and Shoe Stores	49,918	39,796	52,147	41,591	48,946	39,031
Department Stores	9,820	7,850	10,856	8,680	8,581	6,859
General Merchandise Stores	215,925	172,647	238,266	190,396	261,521	208,963
Electronic Shopping	1,234,017	986,061	1,409,697	1,126,378	1,582,105	1,264,039
Miscellaneous Retail	391,084	312,222	416,088	332,102	442,262	353,083
Accommodation	285,557	227,748	283,359	226,004	305,476	243,977
Food Services and Drinking Places	417,820	333,570	382,215	305,237	391,965	313,054
<b>TOTAL</b>	<b>\$4,903,389</b>	<b>\$3,915,134</b>	<b>\$5,269,888</b>	<b>\$4,207,728</b>	<b>\$5,818,123</b>	<b>\$4,646,207</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,830,753	4,655,456	7,488,614	5,979,836	6,446,655	5,147,156
Gasoline Stations	2,651,290	2,118,205	3,938,210	3,147,637	3,231,229	2,581,989
Home Furniture and Furnishings	643,921	514,005	603,906	482,095	552,485	440,963
Electronic and Appliance Stores	1,322,075	1,055,638	1,348,950	1,077,175	1,566,141	1,250,680
Building Material and Garden Supplies	10,441,700	8,341,356	12,876,090	10,287,059	14,151,150	11,307,094
Grocery and Food Stores	896,220	716,241	967,686	773,113	925,630	739,672
Liquor Stores	621,118	496,042	647,071	516,753	664,034	530,298
Clothing and Shoe Stores	1,290,304	1,029,895	1,384,569	1,105,328	1,396,148	1,114,511
Department Stores	38,866	31,070	39,848	31,858	34,869	27,877
General Merchandise Stores	3,641,819	2,912,840	3,988,389	3,189,742	3,899,986	3,119,038
Electronic Shopping	5,440,178	4,345,963	8,285,298	6,620,534	8,007,574	6,397,759
Miscellaneous Retail	8,549,954	6,830,019	9,175,417	7,328,923	9,273,832	7,407,381
Accommodation	1,211,441	966,006	1,324,340	1,056,528	1,401,075	1,118,489
Food Services and Drinking Places	5,647,865	4,506,931	6,229,884	4,972,633	6,394,146	5,103,608
<b>TOTAL</b>	<b>\$48,227,506</b>	<b>\$38,519,668</b>	<b>\$58,298,272</b>	<b>\$46,569,216</b>	<b>\$57,944,954</b>	<b>\$46,286,516</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	689,126	457,489	721,490	478,906	824,330	547,387
Gasoline Stations	1,284,940	854,788	1,960,199	1,305,391	1,325,011	882,090
Home Furniture and Furnishings	204,766	135,640	198,058	131,149	181,761	120,377
Electronic and Appliance Stores	299,191	198,964	390,641	259,593	393,765	261,567
Building Material and Garden Supplies	2,014,246	1,337,201	2,587,245	1,718,341	2,743,156	1,822,181
Grocery and Food Stores	291,549	193,380	322,838	214,114	336,649	223,444
Liquor Stores	254,037	168,099	290,703	192,437	296,074	196,039
Clothing and Shoe Stores	164,088	108,929	161,561	107,275	183,677	121,813
Department Stores	17,318	11,534	15,410	10,264	12,755	8,495
General Merchandise Stores	1,200,572	800,104	1,403,562	935,358	1,366,491	910,637
Electronic Shopping	2,161,558	1,438,536	2,289,591	1,523,228	3,282,689	2,183,996
Miscellaneous Retail	1,764,979	1,173,637	2,071,700	1,383,145	1,893,661	1,258,638
Accommodation	2,715,376	1,807,172	2,913,939	1,939,883	2,921,516	1,948,733
Food Services and Drinking Places	2,809,688	1,869,068	2,811,827	1,870,004	2,936,474	1,953,369
<b>TOTAL</b>	<b>\$15,871,433</b>	<b>\$10,554,542</b>	<b>\$18,138,765</b>	<b>\$12,069,089</b>	<b>\$18,698,010</b>	<b>\$12,438,765</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,083,755	865,216	1,187,556	948,382	1,156,518	923,455
Gasoline Stations	2,612,817	2,089,140	4,073,334	3,257,902	3,414,906	2,730,809
Home Furniture and Furnishings	71,246	56,897	75,620	60,403	57,542	45,955
Electronic and Appliance Stores	388,502	310,331	471,813	376,740	477,464	381,285
Building Material and Garden Supplies	4,573,929	3,652,926	6,137,991	4,903,588	8,160,029	6,521,449
Grocery and Food Stores	345,749	276,102	380,908	304,017	360,860	288,035
Liquor Stores	171,372	136,952	173,722	138,736	178,389	142,435
Clothing and Shoe Stores	181,550	144,852	201,692	160,956	229,224	182,925
Department Stores	13,165	10,525	13,514	10,805	12,291	9,828
General Merchandise Stores	1,454,607	1,163,518	1,174,132	939,034	848,356	678,365
Electronic Shopping	2,165,253	1,730,010	4,317,624	3,450,795	4,502,058	3,597,363
Miscellaneous Retail	3,246,946	2,594,416	4,155,109	3,320,484	3,381,450	2,700,957
Accommodation	497,223	396,103	597,008	476,081	714,787	570,734
Food Services and Drinking Places	1,100,928	879,180	1,121,573	895,626	1,119,011	893,668
<b>TOTAL</b>	<b>\$17,907,042</b>	<b>\$14,306,168</b>	<b>\$24,081,597</b>	<b>\$19,243,549</b>	<b>\$24,612,886</b>	<b>\$19,667,263</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	234,208	155,209	261,576	173,182	268,305	177,598
Gasoline Stations	601,580	402,532	652,967	434,268	749,077	498,438
Home Furniture and Furnishings	56,902	37,812	57,988	38,495	59,253	39,359
Electronic and Appliance Stores	121,234	80,530	132,690	88,128	187,018	124,126
Building Material and Garden Supplies	1,158,207	770,133	1,339,073	889,422	1,472,821	978,126
Grocery and Food Stores	110,857	73,542	121,136	80,326	112,367	74,407
Liquor Stores	21,449	14,204	24,446	16,161	22,253	14,691
Clothing and Shoe Stores	30,444	20,254	36,294	24,084	53,835	35,750
Department Stores	7,432	4,949	6,644	4,426	5,820	3,877
General Merchandise Stores	142,105	94,636	117,219	78,035	105,908	70,481
Electronic Shopping	876,817	583,537	1,155,735	768,279	1,257,580	836,188
Miscellaneous Retail	983,810	654,125	1,006,461	669,045	909,936	604,582
Accommodation	309,799	205,168	274,298	183,159	278,668	186,117
Food Services and Drinking Places	564,203	375,084	585,484	388,718	583,976	387,572
<b>TOTAL</b>	<b>\$5,219,048</b>	<b>\$3,471,717</b>	<b>\$5,772,011</b>	<b>\$3,835,726</b>	<b>\$6,066,818</b>	<b>\$4,031,314</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,464,353	1,061,334	1,683,227	1,219,586	1,686,794	1,222,277
Gasoline Stations	1,621,934	1,177,377	1,758,372	1,276,501	1,772,769	1,287,320
Home Furniture and Furnishings	412,902	299,403	371,304	269,332	306,164	222,034
Electronic and Appliance Stores	783,546	568,538	705,199	511,693	596,437	432,304
Building Material and Garden Supplies	6,213,257	4,510,586	6,160,117	4,471,943	4,714,676	3,420,597
Grocery and Food Stores	875,419	634,814	976,131	707,918	1,018,571	738,630
Liquor Stores	527,811	382,379	522,954	378,728	520,505	376,953
Clothing and Shoe Stores	411,953	298,740	421,112	305,220	408,205	295,934
Department Stores	30,768	22,358	30,162	21,921	28,286	20,557
General Merchandise Stores	4,132,876	3,005,031	4,207,134	3,058,809	3,995,891	2,905,289
Electronic Shopping	3,760,027	2,732,122	3,897,227	2,829,277	4,381,115	3,180,716
Miscellaneous Retail	3,426,068	2,487,327	3,722,558	2,700,694	3,409,917	2,473,088
Accommodation	1,379,243	998,292	1,283,240	928,485	1,347,066	980,170
Food Services and Drinking Places	3,586,116	2,601,219	3,635,299	2,634,616	3,736,726	2,708,158
<b>TOTAL</b>	<b>\$28,626,272</b>	<b>\$20,779,521</b>	<b>\$29,374,036</b>	<b>\$21,314,723</b>	<b>\$27,923,120</b>	<b>\$20,264,027</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	424,629	322,416	497,538	377,869	505,046	383,731
Gasoline Stations	494,598	376,484	487,961	371,120	447,235	339,958
Home Furniture and Furnishings	124,356	94,486	109,048	82,872	98,732	75,037
Electronic and Appliance Stores	282,248	214,525	304,429	231,382	356,620	270,981
Building Material and Garden Supplies	2,004,651	1,524,070	2,131,250	1,620,721	2,549,404	1,939,129
Grocery and Food Stores	173,387	131,818	226,181	172,124	224,296	170,649
Liquor Stores	74,165	56,226	78,663	59,624	74,327	56,310
Clothing and Shoe Stores	128,775	97,827	128,026	97,325	114,303	86,916
Department Stores	14,490	11,031	15,783	12,016	13,820	10,523
General Merchandise Stores	222,523	169,472	162,478	123,642	170,060	129,371
Electronic Shopping	1,118,894	851,194	1,237,337	941,352	1,406,534	1,070,021
Miscellaneous Retail	994,119	755,909	1,246,483	948,122	1,258,200	956,669
Accommodation	128,683	97,386	126,165	95,818	153,689	117,048
Food Services and Drinking Places	819,405	622,396	884,767	671,894	912,096	692,751
<b>TOTAL</b>	<b>\$7,004,923</b>	<b>\$5,325,241</b>	<b>\$7,636,109</b>	<b>\$5,805,880</b>	<b>\$8,284,363</b>	<b>\$6,299,093</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	133,070	88,370	150,623	100,056	166,844	110,891
Gasoline Stations	206,233	136,993	210,974	140,331	221,456	147,338
Home Furniture and Furnishings	22,905	15,234	18,460	12,259	15,189	10,078
Electronic and Appliance Stores	71,885	47,856	95,714	63,586	50,515	33,571
Building Material and Garden Supplies	1,114,091	740,789	1,071,417	712,464	552,456	366,565
Grocery and Food Stores	95,379	63,136	86,168	56,976	80,078	52,933
Liquor Stores	14,645	9,748	7,032	4,669	19,021	12,670
Clothing and Shoe Stores	66,488	44,128	55,816	37,026	40,064	26,557
Department Stores	4,663	3,105	5,545	3,692	4,411	2,937
General Merchandise Stores	140,254	93,281	168,286	111,859	193,543	128,671
Electronic Shopping	592,499	394,124	616,365	410,092	665,667	442,903
Miscellaneous Retail	347,414	230,808	369,574	245,539	360,550	239,547
Accommodation	375,198	248,366	384,513	254,617	402,693	266,989
Food Services and Drinking Places	510,511	338,139	534,554	354,227	540,783	358,600
<b>TOTAL</b>	<b>\$3,695,237</b>	<b>\$2,454,077</b>	<b>\$3,775,042</b>	<b>\$2,507,395</b>	<b>\$3,313,270</b>	<b>\$2,200,250</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	478,149	317,489	461,496	361,965	418,514	338,199
Gasoline Stations	449,753	299,002	461,537	362,417	595,174	475,572
Home Furniture and Furnishings	104,513	69,330	87,130	68,037	96,666	77,070
Electronic and Appliance Stores	149,190	99,254	122,671	95,116	101,167	80,757
Building Material and Garden Supplies	1,972,077	1,309,200	1,738,340	1,356,868	1,963,555	1,567,971
Grocery and Food Stores	132,687	88,115	114,742	89,387	114,357	91,265
Liquor Stores	270,766	179,654	239,419	187,463	227,074	181,294
Clothing and Shoe Stores	71,318	47,328	70,482	54,949	68,282	54,402
Department Stores	11,965	7,969	9,760	7,655	8,980	7,180
General Merchandise Stores	155,924	103,849	180,986	142,022	164,656	131,597
Electronic Shopping	1,273,510	846,798	1,188,548	931,635	1,483,958	1,185,170
Miscellaneous Retail	950,396	631,638	825,603	640,029	923,218	737,096
Accommodation	826,801	550,395	689,566	529,546	709,302	563,909
Food Services and Drinking Places	1,062,296	705,142	883,485	685,981	900,027	718,611
<b>TOTAL</b>	<b>\$7,909,347</b>	<b>\$5,255,162</b>	<b>\$7,073,765</b>	<b>\$5,513,071</b>	<b>\$7,774,930</b>	<b>\$6,210,093</b>

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

INDUSTRY (NAICS)	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,702,923	4,116,581	6,551,547	4,348,572	6,617,017	4,392,566
Gasoline Stations	4,284,158	3,098,823	4,948,778	3,293,617	4,566,645	3,041,846
Home Furniture and Furnishings	2,083,190	1,513,272	1,999,110	1,327,739	2,019,452	1,340,581
Electronic and Appliance Stores	3,848,048	2,811,015	4,921,674	3,272,731	5,315,488	3,532,767
Building Material and Garden Supplies	19,678,157	14,198,844	20,650,965	13,739,769	21,140,607	14,064,945
Grocery and Food Stores	1,232,127	900,370	1,353,754	899,810	1,376,141	914,679
Liquor Stores	1,418,997	1,026,877	1,625,265	1,078,394	1,619,617	1,075,256
Clothing and Shoe Stores	3,369,051	2,433,702	3,602,658	2,391,673	3,582,813	2,377,511
Department Stores	2,018,113	1,473,862	2,201,886	1,467,618	2,068,962	1,377,075
General Merchandise Stores	9,080,083	6,590,564	10,348,492	6,895,390	10,379,241	6,915,716
Electronic Shopping	12,463,677	9,080,960	15,272,771	10,163,849	18,052,802	12,007,826
Miscellaneous Retail	12,149,699	8,830,750	13,752,227	9,147,053	13,079,305	8,693,028
Accommodation	4,179,778	2,959,061	4,331,601	2,876,402	4,449,319	2,968,740
Food Services and Drinking Places	14,156,204	10,202,054	15,884,676	10,542,090	16,499,306	10,948,262
<b>TOTAL</b>	<b>\$95,664,204</b>	<b>\$69,236,734</b>	<b>\$107,445,405</b>	<b>\$71,444,707</b>	<b>\$110,766,714</b>	<b>\$73,650,797</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,266,766	1,011,389	1,386,450	1,106,612	1,463,372	1,167,946
Gasoline Stations	826,486	660,363	840,197	671,223	903,880	722,238
Home Furniture and Furnishings	465,823	372,031	415,834	332,093	422,729	337,595
Electronic and Appliance Stores	446,404	356,429	506,697	404,534	526,087	420,044
Building Material and Garden Supplies	3,782,144	3,020,088	3,935,096	3,142,588	4,017,218	3,208,260
Grocery and Food Stores	1,009,825	806,761	1,080,789	863,373	847,120	676,556
Liquor Stores	208,855	166,725	239,923	191,421	218,647	174,573
Clothing and Shoe Stores	176,936	141,235	219,620	175,289	236,039	188,407
Department Stores	31,603	25,266	29,924	23,925	24,542	19,622
General Merchandise Stores	379,909	303,550	392,295	313,400	384,576	307,247
Electronic Shopping	2,751,975	2,198,693	3,027,086	2,418,499	4,091,679	3,269,466
Miscellaneous Retail	1,379,108	1,100,639	1,389,010	1,108,775	1,884,668	1,505,003
Accommodation	717,691	572,991	700,513	559,050	868,579	693,800
Food Services and Drinking Places	1,028,110	820,772	1,260,785	1,006,640	1,322,012	1,055,270
<b>TOTAL</b>	<b>\$14,471,635</b>	<b>\$11,556,933</b>	<b>\$15,424,219</b>	<b>\$12,317,421</b>	<b>\$17,211,149</b>	<b>\$13,746,027</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,933,757	3,937,573	5,702,474	4,551,712	5,911,913	4,719,240
Gasoline Stations	2,130,306	1,702,870	2,303,790	1,841,534	2,187,049	1,748,339
Home Furniture and Furnishings	2,017,739	1,612,050	1,867,053	1,491,688	1,630,816	1,302,828
Electronic and Appliance Stores	3,434,996	2,742,697	3,484,141	2,781,883	3,516,698	2,807,610
Building Material and Garden Supplies	12,246,481	9,784,236	13,156,909	10,511,412	13,481,114	10,770,106
Grocery and Food Stores	1,332,028	1,064,950	1,435,039	1,147,260	1,181,698	944,510
Liquor Stores	1,262,164	1,006,769	1,245,106	993,128	1,210,695	965,873
Clothing and Shoe Stores	2,443,562	1,949,584	2,480,677	1,979,307	2,591,368	2,067,807
Department Stores	1,116,206	892,530	1,087,481	869,655	1,023,707	818,626
General Merchandise Stores	8,132,311	6,503,327	8,473,401	6,775,888	8,740,592	6,989,545
Electronic Shopping	7,887,278	6,299,980	8,772,018	7,006,085	10,722,984	8,564,577
Miscellaneous Retail	9,405,905	7,511,747	9,901,922	7,908,015	9,243,048	7,380,373
Accommodation	2,212,081	1,760,518	2,425,501	1,931,697	2,901,550	2,321,093
Food Services and Drinking Places	10,032,046	8,009,726	10,822,113	8,638,730	11,344,249	9,055,910
<b>TOTAL</b>	<b>\$68,586,858</b>	<b>\$54,778,556</b>	<b>\$73,157,623</b>	<b>\$58,427,995</b>	<b>\$75,687,482</b>	<b>\$60,456,436</b>

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

Source: Wyoming Department of Revenue



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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	50,945	33,698	65,181	43,139	92,059	60,848
Gasoline Stations	154,052	102,112	145,500	96,534	364,538	242,598
Home Furniture and Furnishings	7,090	4,691	7,301	4,850	7,866	5,220
Electronic and Appliance Stores	36,080	24,054	38,878	25,847	45,352	30,150
Building Material and Garden Supplies	275,525	182,966	276,847	184,045	719,074	478,275
Grocery and Food Stores	38,701	25,615	38,268	25,346	33,515	22,206
Liquor Stores	21,541	14,254	23,380	15,465	27,106	17,923
Clothing and Shoe Stores	7,804	5,100	8,731	5,790	9,609	6,375
Department Stores	2,002	1,332	2,022	1,347	2,168	1,444
General Merchandise Stores	54,125	36,047	59,130	39,351	69,303	46,105
Electronic Shopping	239,903	159,645	291,149	193,661	327,516	217,884
Miscellaneous Retail	241,358	160,354	317,236	210,854	271,227	180,207
Accommodation	103,778	68,854	101,690	68,046	124,158	83,522
Food Services and Drinking Places	163,601	109,016	174,097	115,972	139,501	92,776
<b>TOTAL</b>	<b>\$1,396,506</b>	<b>\$927,737</b>	<b>\$1,549,411</b>	<b>\$1,030,247</b>	<b>\$2,232,990</b>	<b>\$1,485,533</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,254,762	1,251,529	1,423,937	1,423,937	1,437,146	1,437,146
Gasoline Stations	608,549	608,549	693,766	693,766	780,696	780,696
Home Furniture and Furnishings	407,364	407,364	380,537	380,537	360,941	360,941
Electronic and Appliance Stores	545,375	545,372	529,408	529,408	482,646	482,646
Building Material and Garden Supplies	3,667,388	3,667,388	4,059,014	4,059,014	4,049,269	4,049,269
Grocery and Food Stores	708,980	708,980	798,237	798,237	943,701	943,701
Liquor Stores	263,611	263,330	262,041	262,041	263,749	263,749
Clothing and Shoe Stores	550,762	550,764	536,640	536,640	522,833	522,833
Department Stores	100,314	100,314	101,927	101,927	111,316	111,316
General Merchandise Stores	2,747,731	2,747,729	2,749,143	2,749,103	2,752,701	2,752,701
Electronic Shopping	3,289,758	3,289,204	3,383,968	3,383,150	3,522,281	3,522,250
Miscellaneous Retail	3,779,583	3,779,560	3,897,844	3,897,642	4,435,516	4,435,516
Accommodation	2,219,180	2,219,180	1,874,694	1,874,694	2,438,533	2,438,533
Food Services and Drinking Places	3,842,484	3,842,485	3,707,823	3,707,823	4,281,081	4,281,081
<b>TOTAL</b>	<b>\$23,985,841</b>	<b>\$23,981,747</b>	<b>\$24,398,979</b>	<b>\$24,397,918</b>	<b>\$26,382,408</b>	<b>\$26,382,377</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	576,592	382,833	644,918	428,275	733,670	487,393
Gasoline Stations	543,531	361,475	483,539	321,636	467,382	310,945
Home Furniture and Furnishings	80,719	53,650	74,381	49,406	77,454	51,441
Electronic and Appliance Stores	246,796	164,162	221,067	147,050	867,637	577,590
Building Material and Garden Supplies	2,106,175	1,399,192	1,698,596	1,128,511	2,999,455	1,995,965
Grocery and Food Stores	281,203	186,720	299,590	198,963	309,832	205,753
Liquor Stores	93,426	61,878	92,999	61,627	84,169	55,682
Clothing and Shoe Stores	73,298	48,715	75,954	50,500	74,567	49,581
Department Stores	12,198	8,121	12,936	8,616	13,577	9,025
General Merchandise Stores	163,052	108,640	178,543	118,838	156,740	104,328
Electronic Shopping	1,165,979	775,492	1,356,374	902,154	1,640,078	1,090,802
Miscellaneous Retail	1,137,921	757,251	806,266	536,125	785,180	522,024
Accommodation	445,185	296,049	374,586	248,370	454,230	301,370
Food Services and Drinking Places	891,580	592,316	883,951	587,127	891,950	592,496
<b>TOTAL</b>	<b>\$7,817,655</b>	<b>\$5,196,496</b>	<b>\$7,203,699</b>	<b>\$4,787,199</b>	<b>\$9,555,923</b>	<b>\$6,354,396</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,898,595	1,258,620	2,321,847	1,540,997	2,594,677	1,723,567
Gasoline Stations	898,507	596,585	960,760	638,234	1,001,807	665,192
Home Furniture and Furnishings	734,712	487,603	687,826	456,163	660,497	437,934
Electronic and Appliance Stores	784,250	521,249	802,415	533,161	933,656	620,180
Building Material and Garden Supplies	7,687,302	5,113,392	8,779,781	5,840,789	8,658,273	5,760,243
Grocery and Food Stores	532,097	353,306	655,723	435,200	688,401	457,033
Liquor Stores	549,563	364,297	550,275	364,692	591,850	392,359
Clothing and Shoe Stores	490,293	325,335	464,876	308,579	477,252	316,698
Department Stores	42,148	28,063	42,701	28,433	38,168	25,415
General Merchandise Stores	4,802,506	3,197,894	4,823,737	3,212,446	4,700,011	3,128,843
Electronic Shopping	3,964,515	2,635,972	4,423,707	2,940,859	4,866,149	3,235,394
Miscellaneous Retail	3,162,946	2,100,597	3,246,322	2,155,697	2,972,686	1,973,753
Accommodation	1,557,539	1,030,679	1,477,087	978,963	1,566,429	1,044,886
Food Services and Drinking Places	4,184,424	2,777,664	4,381,446	2,908,907	4,419,003	2,933,219
<b>TOTAL</b>	<b>\$31,289,398</b>	<b>\$20,791,255</b>	<b>\$33,618,502</b>	<b>\$22,343,120</b>	<b>\$34,168,859</b>	<b>\$22,714,716</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	571,815	571,815	671,355	671,355	702,767	702,767
Gasoline Stations	427,951	427,951	597,989	597,989	535,556	535,556
Home Furniture and Furnishings	69,214	69,214	64,728	64,728	77,674	77,674
Electronic and Appliance Stores	124,430	124,430	112,063	112,063	104,762	104,762
Building Material and Garden Supplies	1,930,019	1,930,019	1,984,914	1,984,914	1,465,294	1,465,294
Grocery and Food Stores	306,479	306,479	339,063	339,063	385,871	385,871
Liquor Stores	66,019	66,019	70,045	70,045	68,788	68,788
Clothing and Shoe Stores	90,838	90,838	98,674	98,674	105,549	105,549
Department Stores	7,878	7,878	7,718	7,718	6,807	6,807
General Merchandise Stores	98,925	98,925	91,685	91,685	107,576	107,576
Electronic Shopping	1,350,929	1,350,929	1,372,088	1,372,088	1,481,373	1,481,373
Miscellaneous Retail	630,785	630,785	780,745	780,745	715,358	715,358
Accommodation	450,599	450,599	417,585	417,585	442,613	442,613
Food Services and Drinking Places	460,933	460,933	471,619	471,619	491,491	491,491
<b>TOTAL</b>	<b>\$6,586,814</b>	<b>\$6,586,814</b>	<b>\$7,080,274</b>	<b>\$7,080,274</b>	<b>\$6,691,481</b>	<b>\$6,691,481</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,235,849	1,782,626	2,657,772	2,047,388	3,143,048	2,086,714
Gasoline Stations	2,828,545	2,260,591	3,339,556	2,597,086	3,659,790	2,437,431
Home Furniture and Furnishings	594,506	474,550	548,854	426,955	618,195	410,479
Electronic and Appliance Stores	670,238	535,294	743,248	579,343	895,609	593,180
Building Material and Garden Supplies	5,689,146	4,544,000	6,468,173	4,992,687	8,695,449	5,783,792
Grocery and Food Stores	646,971	517,206	727,067	564,763	815,892	543,512
Liquor Stores	465,291	371,747	500,244	388,443	608,268	404,238
Clothing and Shoe Stores	1,067,821	852,409	1,188,091	921,244	1,427,372	948,505
Department Stores	29,375	23,482	27,090	21,178	30,520	20,321
General Merchandise Stores	3,654,393	2,922,851	3,903,785	3,027,420	4,619,114	3,078,050
Electronic Shopping	4,473,153	3,573,628	5,565,412	4,341,800	7,193,746	4,793,451
Miscellaneous Retail	3,344,507	2,670,711	3,713,972	2,887,845	4,757,452	3,166,182
Accommodation	1,630,139	1,299,075	1,734,153	1,343,814	2,155,822	1,442,481
Food Services and Drinking Places	4,748,511	3,788,610	5,342,747	4,140,875	6,312,363	4,188,535
<b>TOTAL</b>	<b>\$32,078,446</b>	<b>\$25,616,781</b>	<b>\$36,460,164</b>	<b>\$28,280,842</b>	<b>\$44,932,643</b>	<b>\$29,896,870</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,186,793	787,358	1,438,454	954,791	1,548,634	1,027,597
Gasoline Stations	1,524,272	1,000,158	1,160,216	759,172	1,435,540	941,356
Home Furniture and Furnishings	3,441,920	2,282,096	3,310,710	2,189,169	2,985,605	1,973,472
Electronic and Appliance Stores	1,881,416	1,240,434	2,045,895	1,341,983	2,029,735	1,337,405
Building Material and Garden Supplies	11,645,978	7,722,888	11,189,747	7,405,715	12,645,073	8,373,959
Grocery and Food Stores	2,570,069	1,708,936	2,435,888	1,620,085	2,413,499	1,605,284
Liquor Stores	1,906,458	1,252,721	1,658,060	1,089,831	1,659,663	1,089,742
Clothing and Shoe Stores	3,645,449	2,377,165	3,483,725	2,286,236	3,935,259	2,590,604
Department Stores	382,629	254,213	1,660,947	1,105,996	1,814,693	1,208,486
General Merchandise Stores	524,365	344,522	479,699	314,642	509,370	333,630
Electronic Shopping	8,582,855	5,639,200	9,766,467	6,426,126	9,440,576	6,180,727
Miscellaneous Retail	16,105,232	10,248,865	15,038,815	9,609,921	14,516,204	9,512,603
Accommodation	29,087,362	18,083,694	28,132,754	17,475,188	32,923,198	20,204,461
Food Services and Drinking Places	21,334,588	13,284,593	21,443,842	13,440,632	21,284,863	13,572,255
<b>TOTAL</b>	<b>\$103,819,387</b>	<b>\$66,226,843</b>	<b>\$103,245,220</b>	<b>\$66,019,486</b>	<b>\$109,141,912</b>	<b>\$69,951,582</b>

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	894,243	713,931	1,005,435	802,824	1,089,193	869,413
Gasoline Stations	1,296,949	1,036,985	1,381,215	1,104,415	1,285,323	1,027,859
Home Furniture and Furnishings	144,535	115,369	146,594	116,910	125,707	100,317
Electronic and Appliance Stores	758,073	605,384	395,546	315,610	412,036	328,712
Building Material and Garden Supplies	1,089,772	869,661	1,475,959	1,178,144	1,755,495	1,401,191
Grocery and Food Stores	641,957	512,921	667,472	533,295	549,152	439,095
Liquor Stores	662,302	528,232	665,593	530,921	651,428	519,619
Clothing and Shoe Stores	173,681	138,613	173,794	138,700	168,074	134,119
Department Stores	15,011	12,000	14,136	11,300	11,778	9,415
General Merchandise Stores	2,492,595	1,993,682	2,556,917	2,045,118	2,623,950	2,098,730
Electronic Shopping	1,977,405	1,579,959	2,182,101	1,743,255	2,507,522	2,003,349
Miscellaneous Retail	1,025,925	819,015	1,293,014	1,032,344	1,595,504	1,273,425
Accommodation	627,182	499,129	615,181	489,728	681,465	544,206
Food Services and Drinking Places	1,671,103	1,333,471	1,800,947	1,437,339	1,928,397	1,539,032
<b>TOTAL</b>	<b>\$13,470,734</b>	<b>\$10,758,352</b>	<b>\$14,373,904</b>	<b>\$11,479,904</b>	<b>\$15,385,023</b>	<b>\$12,288,483</b>

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	389,828	310,888	426,804	340,630	419,586	334,729
Gasoline Stations	231,137	184,761	243,386	194,587	231,671	185,250
Home Furniture and Furnishings	117,192	93,590	93,878	74,980	95,188	75,988
Electronic and Appliance Stores	159,163	127,130	143,228	114,399	110,583	88,284
Building Material and Garden Supplies	1,079,667	862,356	1,173,183	937,013	1,234,143	985,669
Grocery and Food Stores	205,244	163,699	183,449	146,249	185,876	148,157
Liquor Stores	27,793	22,190	47,154	37,594	46,432	37,019
Clothing and Shoe Stores	75,697	60,456	77,217	61,674	75,424	60,243
Department Stores	7,857	6,281	8,533	6,822	8,247	6,593
General Merchandise Stores	217,804	173,846	211,800	169,002	207,397	165,495
Electronic Shopping	862,984	689,486	933,225	745,601	1,004,254	802,380
Miscellaneous Retail	473,467	378,553	449,239	358,616	503,826	402,142
Accommodation	180,124	143,560	150,818	120,354	164,943	132,496
Food Services and Drinking Places	542,923	433,562	567,564	453,350	584,025	466,392
<b>TOTAL</b>	<b>\$4,570,879</b>	<b>\$3,650,357</b>	<b>\$4,709,475</b>	<b>\$3,760,872</b>	<b>\$4,871,595</b>	<b>\$3,890,836</b>

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

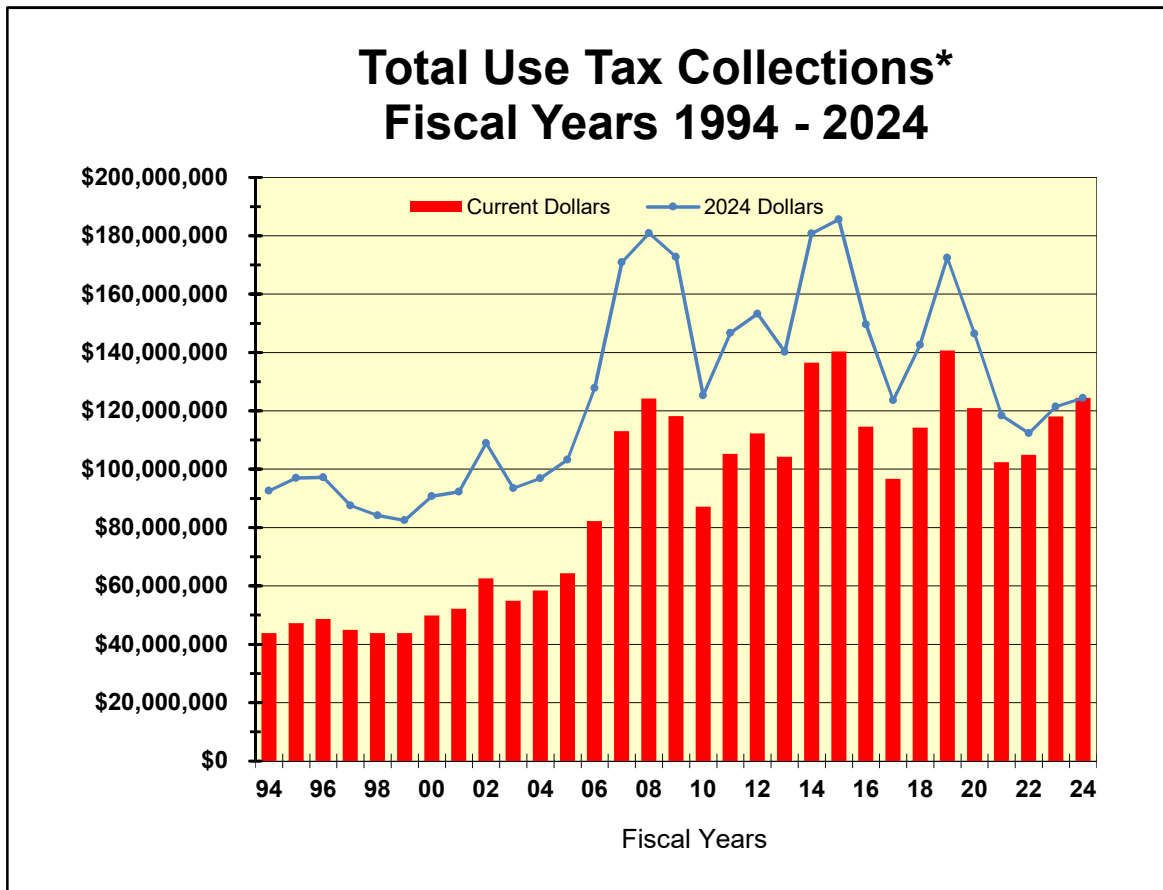
INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	299,978	198,876	291,906	228,295	298,850	238,782
Gasoline Stations	448,567	298,464	430,447	336,538	387,772	309,864
Home Furniture and Furnishings	63,693	42,297	59,742	46,681	49,651	39,669
Electronic and Appliance Stores	89,120	59,209	75,346	58,586	77,777	62,097
Building Material and Garden Supplies	722,557	480,824	290,277	264,446	731,909	584,852
Grocery and Food Stores	173,387	114,684	157,217	122,757	153,524	122,324
Liquor Stores	34,200	22,779	34,309	26,611	32,925	26,286
Clothing and Shoe Stores	69,733	46,309	64,717	50,682	62,646	50,030
Department Stores	7,927	5,278	5,606	4,408	4,401	3,519
General Merchandise Stores	91,758	61,140	63,567	49,502	65,033	51,971
Electronic Shopping	827,682	550,638	700,682	549,563	803,141	641,379
Miscellaneous Retail	613,693	407,933	570,794	446,755	544,116	434,484
Accommodation	163,482	109,113	139,763	108,432	139,265	112,314
Food Services and Drinking Places	401,519	267,355	349,462	270,366	345,848	276,298
<b>TOTAL</b>	<b>\$4,007,296</b>	<b>\$2,664,898</b>	<b>\$3,233,836</b>	<b>\$2,563,623</b>	<b>\$3,696,857</b>	<b>\$2,953,871</b>

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

Source: Wyoming Department of Revenue

# SECTION III

## USE TAX COLLECTIONS

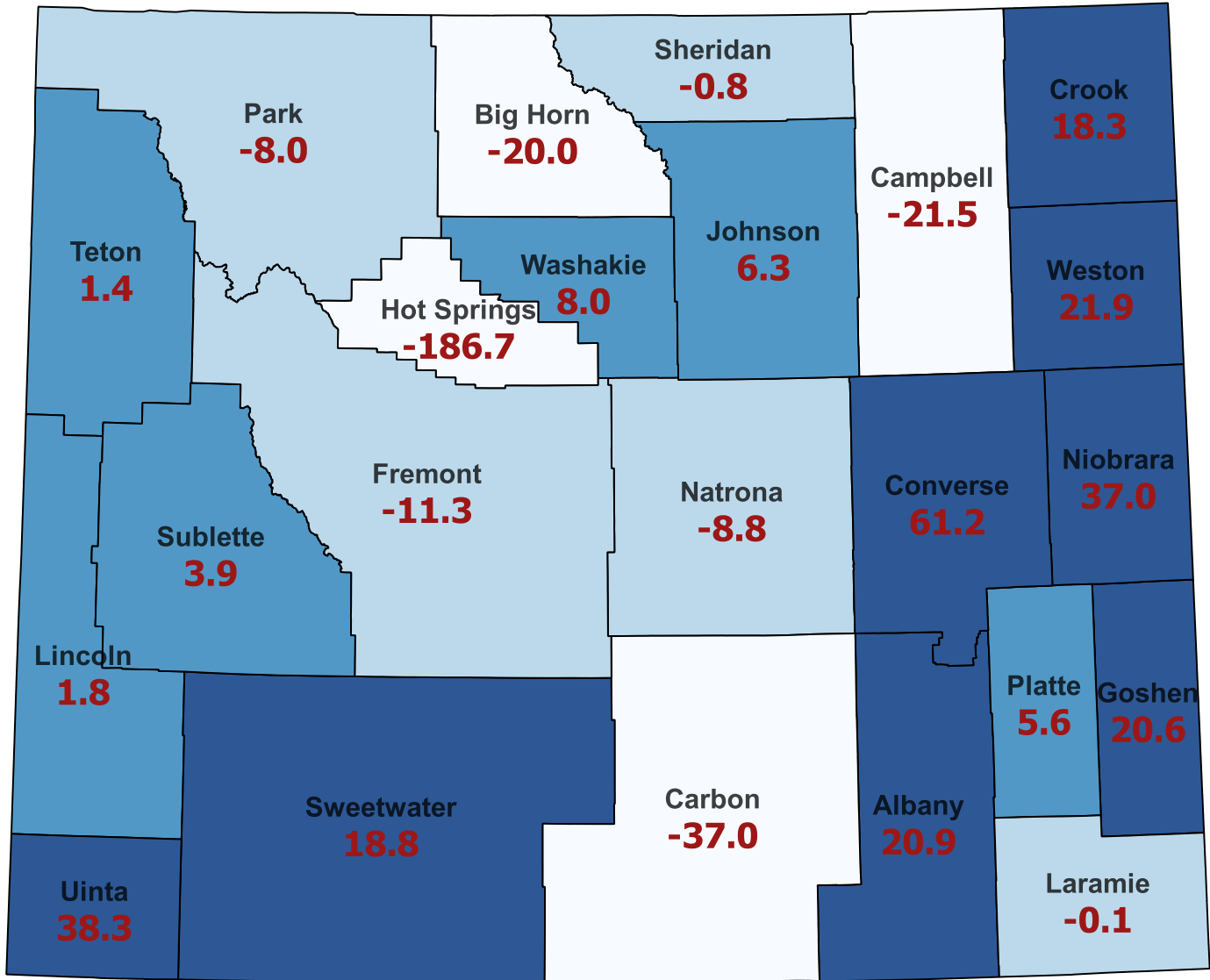


\* Includes state use taxes plus all local optional use taxes

Source: Wyoming Department of Revenue

# Percent Change in Use Tax (4%) Collections: FY2023 - FY2024

Wyoming = 2.6%

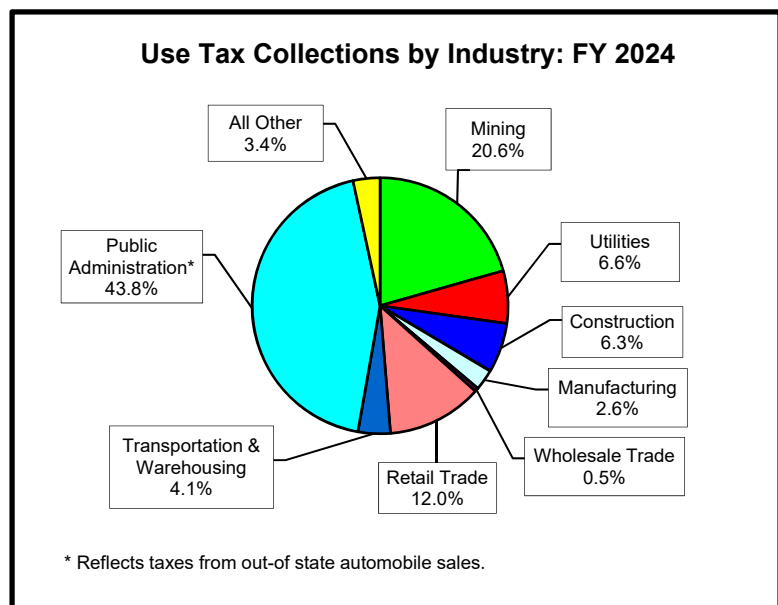


Source: Wyoming Department of Revenue

## SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$124.3 million during FY 2024, an increase of 5.3 percent from the previous year. State-imposed 4 percent use tax collections increased 2.6 percent from FY 2023 to FY 2024. This expansion comes after an annual increase of 11.3 percent in FY 2023. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only use the state-imposed 4 percent taxes to reflect changes in taxable sales over time.

In FY 2024, about half of the NAICS super sectors experienced increases in use tax collection from FY 2023 levels, led by leisure & hospitality (26.9%). Transportation & warehousing (22.1%), and Utilities (22.0%) also showed robust expansions. On the other hand, wholesale trade and information showed the sharpest contractions in use tax collections



over the year, -80.4 percent and -30.0 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.



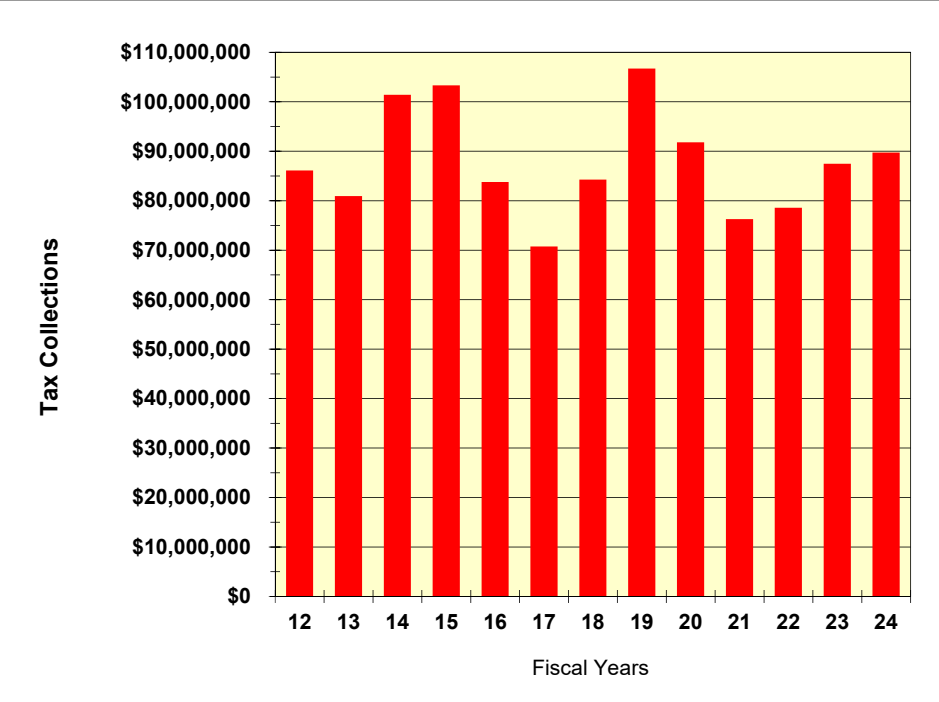
Fourteen of Wyoming's counties saw an annual increase in use tax collections in FY 2024. The increase in Converse County from FY 2023 to FY 2024 was 61.2 percent, followed by the next highest county, Uinta, 38.3 percent. Niobrara also experienced an expansion of 37.0 percent. Higher spending increase in oil or natural gas industries and related services were mostly responsible for the large year-over-year growth in these counties.

Hot Springs County had the largest percentage contraction in use tax collections from FY 2023 to FY 2024, -186.7 percent, followed by Carbon (-37.0%), Campbell (-21.5%), and Big Horn (-20.0%) counties. For the same reason as in sales taxes, the substantial refunds of use taxes collected in Park, Hot Springs, Big Horn, and Fremont counties greatly compromised the year-over-year comparison for these counties.

The rate of change in statewide 4 percent use tax collections from FY 2012 to FY 2024 is shown on page 49. The map on page 46 shows the percent change in the state imposed 4 percent use tax collections by county from FY 2023 to FY 2024.

## STATE USE TAX COLLECTIONS\* FISCAL YEAR 2012 THROUGH FISCAL YEAR 2024

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%
Fiscal 2024	\$89,709,378	2.6%



\* Includes only the state imposed 4% collections.

**TOTAL USE TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2022		FY 2023		FY 2024		% Chge FY23 to FY24	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$3,578,430	\$2,384,022	\$3,727,305	\$2,483,273	\$4,505,972	\$3,001,038	20.9	20.9
<b>BIG HORN</b>	\$1,992,095	\$1,592,321	\$2,097,493	\$1,676,890	\$1,678,881	\$1,341,943	-20.0	-20.0
<b>CAMPBELL</b>	\$6,947,769	\$5,552,362	\$9,177,692	\$7,336,030	\$7,206,539	\$5,759,542	-21.5	-21.5
<b>CARBON</b>	\$3,923,757	\$2,614,729	\$5,437,712	\$3,624,366	\$3,428,179	\$2,283,974	-37.0	-37.0
<b>CONVERSE</b>	\$3,653,772	\$2,919,931	\$3,289,898	\$2,628,913	\$5,302,613	\$4,238,927	61.2	61.2
<b>CROOK</b>	\$1,649,675	\$1,099,168	\$2,169,184	\$1,444,981	\$2,567,834	\$1,710,013	18.4	18.3
<b>FREMONT</b>	\$4,049,492	\$2,935,743	\$3,277,696	\$2,380,047	\$2,973,706	\$2,110,863	-9.3	-11.3
<b>GOSHEN</b>	\$1,541,859	\$1,174,428	\$1,612,242	\$1,228,131	\$1,943,737	\$1,480,623	20.6	20.6
<b>HOT SPRINGS</b>	\$360,472	\$240,195	\$412,415	\$274,687	-\$348,852	-\$238,160	-184.6	-186.7
<b>JOHNSON</b>	\$1,114,771	\$742,576	\$791,480	\$622,637	\$828,380	\$661,913	4.7	6.3
<b>LARAMIE</b>	\$18,977,954	\$13,571,886	\$18,693,530	\$12,480,245	\$18,715,681	\$12,465,276	0.1	-0.1
<b>LINCOLN</b>	\$5,213,962	\$4,170,051	\$5,988,564	\$4,789,601	\$6,094,711	\$4,874,460	1.8	1.8
<b>NATRONA</b>	\$6,870,164	\$5,492,340	\$8,983,465	\$7,183,264	\$8,198,425	\$6,554,684	-8.7	-8.8
<b>NIOBRARA</b>	\$348,769	\$232,370	\$540,339	\$360,132	\$740,395	\$493,284	37.0	37.0
<b>PARK</b>	\$3,026,145	\$3,024,345	\$3,404,539	\$3,404,094	\$3,085,483	\$3,130,793	-9.4	-8.0
<b>PLATTE</b>	\$5,477,892	\$3,648,025	\$7,501,401	\$4,997,127	\$7,921,717	\$5,276,957	5.6	5.6
<b>SHERIDAN</b>	\$3,644,821	\$2,427,887	\$4,282,335	\$2,852,625	\$4,246,920	\$2,828,707	-0.8	-0.8
<b>SUBLETTE</b>	\$1,712,201	\$1,712,201	\$2,234,733	\$2,234,733	\$2,321,930	\$2,321,930	3.9	3.9
<b>SWEETWATER</b>	\$15,657,787	\$12,517,858	\$17,896,711	\$13,864,379	\$24,705,625	\$16,463,977	38.0	18.8
<b>TETON</b>	\$10,325,922	\$6,773,077	\$11,178,845	\$7,312,322	\$11,308,408	\$7,413,710	1.2	1.4
<b>UINTA</b>	\$2,973,487	\$2,378,378	\$3,384,934	\$2,707,627	\$4,680,780	\$3,743,933	38.3	38.3
<b>WASHAKIE</b>	\$943,883	\$754,626	\$1,034,188	\$826,819	\$1,117,151	\$893,361	8.0	8.0
<b>WESTON</b>	\$906,300	\$603,897	\$933,745	\$736,338	\$1,123,758	\$897,627	20.3	21.9
<b>WYOMING</b>	<b>\$104,891,376</b>	<b>\$78,562,416</b>	<b>\$118,050,445</b>	<b>\$87,449,260</b>	<b>\$124,347,976</b>	<b>\$89,709,378</b>	<b>5.3</b>	<b>2.6</b>

Source: Wyoming Department of Revenue

**WYOMING USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	265	211	26	21	3,739	2,981
Mining	16,742,511	12,984,406	21,293,240	16,468,562	25,601,376	18,405,220
Utilities	5,529,764	4,064,726	6,538,011	4,752,394	8,261,953	5,795,564
Construction	7,773,861	5,702,183	9,807,086	6,888,421	7,834,277	5,552,329
Manufacturing	4,786,796	3,637,098	3,583,581	2,717,030	3,269,874	2,258,938
Wholesale Trade	2,016,140	1,548,081	2,564,020	1,886,105	614,642	369,205
Retail Trade	13,337,150	9,725,052	15,765,722	11,348,412	14,973,130	10,736,006
Transportation & Warehousing	2,305,455	1,709,617	3,990,600	2,958,197	5,078,290	3,611,651
Information	1,070,579	808,969	754,773	553,629	538,833	387,321
Financial Activities*	833,985	596,074	888,809	630,833	965,759	691,855
Professional & Business Services	384,922	285,311	401,240	277,553	363,059	252,825
Educational & Health Services	28,174	21,094	27,401	19,250	26,008	18,783
Leisure & Hospitality	1,413,978	947,324	1,372,449	900,862	1,720,594	1,142,825
Other Services	514,378	387,452	586,465	446,636	610,266	448,697
Public Administration**	48,153,418	36,144,819	50,477,019	37,601,356	54,486,175	40,035,179
<b>TOTAL</b>	<b>\$104,891,376</b>	<b>\$78,562,416</b>	<b>\$118,050,445</b>	<b>\$87,449,260</b>	<b>\$124,347,976</b>	<b>\$89,709,378</b>

**ALBANY COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	70,259	46,693	35,238	23,454	72,639	48,250
Utilities	8,088	5,382	3,980	2,653	13,526	9,017
Construction	459,344	305,936	486,661	324,254	369,026	245,929
Manufacturing	10,451	6,954	12,326	8,201	16,095	10,673
Wholesale Trade	33,226	22,048	28,654	19,007	24,410	16,168
Retail Trade	442,758	294,569	586,137	389,681	1,140,719	758,254
Transportation & Warehousing	116,458	77,511	233,971	155,979	234,070	155,957
Information	27,765	18,477	34,079	22,660	3,983	2,633
Financial Activities*	16,771	11,081	12,957	8,579	17,095	11,348
Professional & Business Services	14,145	9,382	4,253	2,823	10,910	7,258
Educational & Health Services	148	98	161	106	169	112
Leisure & Hospitality	16,236	10,789	16,879	11,225	31,392	20,864
Other Services	34,287	22,771	32,739	21,804	31,378	20,869
Public Administration**	2,328,494	1,552,329	2,239,269	1,492,846	2,540,560	1,693,707
<b>TOTAL</b>	<b>\$3,578,430</b>	<b>\$2,384,022</b>	<b>\$3,727,305</b>	<b>\$2,483,273</b>	<b>\$4,505,972</b>	<b>\$3,001,038</b>

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

Source: Wyoming Department of Revenue

\* 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 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	181,261	144,702	146,842	117,189	89,181	71,177
Utilities	3,749	2,991	2,108	1,682	5,040	4,020
Construction	56,349	45,071	32,735	26,181	55,171	44,131
Manufacturing	246,002	196,550	416,085	332,766	345,767	276,475
Wholesale Trade	75,091	59,826	93,620	74,570	-142,865	-114,730
Retail Trade	245,857	196,587	173,793	138,909	121,482	97,091
Transportation & Warehousing	57,050	45,544	94,254	75,294	77,712	62,097
Information	51,348	40,947	8,353	6,665	27,505	21,924
Financial Activities*	12,600	10,036	25,523	20,336	24,984	19,912
Professional & Business Services	65,745	52,473	4,425	3,537	3,441	2,751
Educational & Health Services	1	0	0	0	0	0
Leisure & Hospitality	395	314	5,477	4,365	8,061	6,439
Other Services	12,680	10,106	7,942	6,329	22,910	18,263
Public Administration**	983,967	787,174	1,086,335	869,068	1,040,493	832,394
<b>TOTAL</b>	<b>\$1,992,095</b>	<b>\$1,592,321</b>	<b>\$2,097,493</b>	<b>\$1,676,890</b>	<b>\$1,678,881</b>	<b>\$1,341,943</b>

### CAMPBELL COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	3,715	2,962
Mining	2,875,997	2,297,228	4,730,289	3,780,445	3,509,151	2,804,123
Utilities	738,317	589,970	903,257	722,049	772,224	617,405
Construction	234,852	187,824	216,283	172,927	353,013	282,261
Manufacturing	19,488	15,555	18,740	14,955	38,510	30,748
Wholesale Trade	132,342	105,632	147,066	117,446	46,364	36,707
Retail Trade	577,921	461,673	964,803	771,029	858,548	685,973
Transportation & Warehousing	218,320	174,358	363,546	290,509	409,877	327,550
Information	33,147	26,490	43,216	34,507	42,725	34,121
Financial Activities*	135,909	108,610	133,696	106,884	120,841	96,648
Professional & Business Services	2,738	2,182	2,419	1,928	12,788	10,210
Educational & Health Services	124	99	198	157	221	176
Leisure & Hospitality	34,757	27,768	19,970	15,926	48,515	38,753
Other Services	84,608	67,574	90,018	71,916	97,987	78,258
Public Administration**	1,859,250	1,487,400	1,544,190	1,235,352	892,060	713,648
<b>TOTAL</b>	<b>\$6,947,769</b>	<b>\$5,552,362</b>	<b>\$9,177,692</b>	<b>\$7,336,030</b>	<b>\$7,206,539</b>	<b>\$5,759,542</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**CARBON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	55,018	36,651	86,118	57,316	54,854	36,506
Utilities	54,462	36,132	107,498	71,412	226,052	150,380
Construction	263,495	175,478	2,645,670	1,763,637	460,737	307,134
Manufacturing	1,428,498	952,325	541,710	361,139	171,420	114,258
Wholesale Trade	51,109	33,963	60,841	40,327	144,307	95,873
Retail Trade	214,312	142,302	215,581	144,091	320,561	213,395
Transportation & Warehousing	133,761	89,007	228,664	152,362	218,774	145,730
Information	43,820	29,574	26,930	17,912	17,013	11,292
Financial Activities*	12,663	8,430	12,106	8,044	22,180	14,718
Professional & Business Services	2,487	1,647	24,175	16,036	12,091	8,064
Educational & Health Services	343	226	67	44	59	39
Leisure & Hospitality	93,588	62,216	135,328	90,060	102,055	67,901
Other Services	39,628	26,395	16,325	10,854	8,046	5,330
Public Administration**	1,530,573	1,020,382	1,336,698	891,132	1,670,031	1,113,354
<b>TOTAL</b>	<b>\$3,923,757</b>	<b>\$2,614,729</b>	<b>\$5,437,712</b>	<b>\$3,624,366</b>	<b>\$3,428,179</b>	<b>\$2,283,974</b>

**CONVERSE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,295,873	1,034,388	824,256	657,563	2,342,916	1,872,029
Utilities	174,174	139,330	321,972	257,513	274,781	219,721
Construction	131,595	105,160	176,417	141,034	161,092	128,796
Manufacturing	10,159	8,099	15,493	12,343	34,875	27,859
Wholesale Trade	31,450	25,146	46,300	37,040	68,078	54,438
Retail Trade	569,142	455,056	311,952	248,993	432,993	346,186
Transportation & Warehousing	177,592	141,875	326,026	260,670	444,219	355,116
Information	34,036	27,184	16,373	13,059	9,835	7,855
Financial Activities*	8,694	6,937	50,222	40,067	50,871	40,644
Professional & Business Services	35,136	28,044	21,591	17,227	18,662	14,880
Educational & Health Services	120	95	90	72	51	40
Leisure & Hospitality	3,419	2,724	6,751	5,381	5,173	4,117
Other Services	13,306	10,633	8,306	6,634	6,625	5,290
Public Administration**	1,169,076	935,261	1,164,149	931,319	1,452,445	1,161,956
<b>TOTAL</b>	<b>\$3,653,772</b>	<b>\$2,919,931</b>	<b>\$3,289,898</b>	<b>\$2,628,913</b>	<b>\$5,302,613</b>	<b>\$4,238,927</b>

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.

Source: Wyoming Department of Revenue

**CROOK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	4,771	3,172	43,149	28,696	121,103	80,720
Utilities	102,223	67,993	66,887	44,519	27,116	18,069
Construction	48,626	32,578	30,097	20,058	70,829	47,205
Manufacturing	21,277	14,060	35,036	23,147	152,108	100,821
Wholesale Trade	1,254	833	1,813	1,203	5,836	3,870
Retail Trade	248,024	164,918	372,860	247,881	469,421	311,928
Transportation & Warehousing	6,359	4,221	17,430	11,600	9,908	6,592
Information	4,052	2,698	8,948	5,948	13,303	8,819
Financial Activities*	128	85	141	93	145	96
Professional & Business Services	1,665	1,109	1,177	784	44	29
Educational & Health Services	0	0	0	0	44	29
Leisure & Hospitality	3,823	2,538	2,700	1,795	1,067	707
Other Services	5,331	3,532	10,399	6,891	34,357	22,760
Public Administration**	1,202,144	801,429	1,578,548	1,052,365	1,662,553	1,108,369
<b>TOTAL</b>	<b>\$1,649,675</b>	<b>\$1,099,168</b>	<b>\$2,169,184</b>	<b>\$1,444,981</b>	<b>\$2,567,834</b>	<b>\$1,710,013</b>

**FREMONT COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,077,804	773,732	644,352	466,359	714,307	518,242
Utilities	4,703	3,420	20,015	14,537	15,456	11,233
Construction	379,420	275,949	258,037	187,568	254,617	184,852
Manufacturing	13,267	9,593	8,825	6,397	31,904	23,126
Wholesale Trade	31,349	22,797	26,028	18,658	-643,844	-517,569
Retail Trade	352,232	256,116	322,217	233,866	391,445	284,252
Transportation & Warehousing	5,381	3,901	20,418	14,818	11,405	8,282
Information	82,976	61,338	28,683	20,778	42,310	30,582
Financial Activities*	130,751	95,048	30,520	22,180	21,350	15,499
Professional & Business Services	3,232	2,344	7,032	5,095	4,487	3,257
Educational & Health Services	478	363	175	127	170	123
Leisure & Hospitality	16,062	11,648	9,184	6,641	51,776	37,558
Other Services	9,433	6,835	11,295	8,176	23,423	16,955
Public Administration**	1,942,403	1,412,657	1,890,916	1,374,847	2,054,899	1,494,472
<b>TOTAL</b>	<b>\$4,049,492</b>	<b>\$2,935,743</b>	<b>\$3,277,696</b>	<b>\$2,380,047</b>	<b>\$2,973,706</b>	<b>\$2,110,863</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**GOSHEN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	28,063	21,360	37,436	28,513	83,617	63,708
Utilities	13,863	10,538	19,782	15,035	31,222	23,725
Construction	29,351	22,358	76,787	58,483	54,051	41,143
Manufacturing	407	309	161	122	3,650	2,770
Wholesale Trade	4,045	3,065	14,291	10,842	5,486	4,156
Retail Trade	201,270	153,243	143,690	109,404	256,111	195,063
Transportation & Warehousing	104,543	79,544	129,270	98,489	143,779	109,492
Information	3,456	2,622	5,957	4,519	9,466	7,175
Financial Activities*	1,461	1,108	2,271	1,721	873	661
Professional & Business Services	150	114	80	60	42	32
Educational & Health Services	543	411	155	118	109	83
Leisure & Hospitality	4,541	3,450	4,777	3,629	2,742	2,083
Other Services	3,863	2,933	4,947	3,756	4,343	3,296
Public Administration**	1,146,302	873,373	1,172,638	893,439	1,348,244	1,027,234
<b>TOTAL</b>	<b>\$1,541,859</b>	<b>\$1,174,428</b>	<b>\$1,612,242</b>	<b>\$1,228,131</b>	<b>\$1,943,737</b>	<b>\$1,480,623</b>

**HOT SPRINGS COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	20	13	8,407	5,552	-352	-232
Utilities	586	388	1,672	1,114	-2,441	-1,630
Construction	-3,125	-2,084	8,323	5,546	13,371	8,910
Manufacturing	2,020	1,343	80	53	118	79
Wholesale Trade	27,131	18,057	28,611	18,964	-744,345	-501,713
Retail Trade	13,096	8,706	8,585	5,694	7,551	5,022
Transportation & Warehousing	10,533	7,003	23,535	15,643	12,415	8,263
Information	6,387	4,257	1,141	760	792	527
Financial Activities*	3,846	2,540	96	64	15	10
Professional & Business Services	687	458	1,076	716	858	572
Educational & Health Services	3	2	0	0	0	0
Leisure & Hospitality	449	299	210	139	114	75
Other Services	2,900	1,924	2,943	1,951	1,223	807
Public Administration**	295,938	197,292	327,737	218,491	361,829	241,148
<b>TOTAL</b>	<b>\$360,472</b>	<b>\$240,195</b>	<b>\$412,415</b>	<b>\$274,687</b>	<b>-\$348,852</b>	<b>-\$238,160</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.



### JOHNSON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	67,827	44,935	18,438	15,395	-11,367	-6,966
Utilities	71	48	61	48	841	673
Construction	51,640	34,421	23,139	17,560	47,578	38,046
Manufacturing	86	57	238	188	5,386	4,308
Wholesale Trade	9,348	6,182	1,043	800	3,972	3,168
Retail Trade	150,034	99,779	66,587	51,900	73,618	58,770
Transportation & Warehousing	43	28	165	129	81	65
Information	5,274	3,510	4,583	3,644	2,747	2,361
Financial Activities*	2,310	1,537	898	715	14,282	11,413
Professional & Business Services	446	295	607	411	663	528
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	960	637	3,133	2,435	22,687	15,240
Other Services	2,772	1,840	1,118	845	1,927	1,535
Public Administration**	823,959	549,306	671,471	528,567	665,964	532,771
<b>TOTAL</b>	<b>\$1,114,771</b>	<b>\$742,576</b>	<b>\$791,480</b>	<b>\$622,637</b>	<b>\$828,380</b>	<b>\$661,913</b>

### LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	578,162	414,482	555,126	383,499	709,848	472,752
Utilities	865,906	629,326	311,857	207,550	639,584	425,918
Construction	2,325,091	1,673,702	1,342,821	897,414	1,919,278	1,278,996
Manufacturing	162,757	114,221	131,705	87,872	169,094	112,349
Wholesale Trade	919,290	675,124	981,715	654,457	1,254,952	834,106
Retail Trade	5,370,504	3,730,449	5,951,497	3,972,009	3,923,798	2,609,867
Transportation & Warehousing	237,633	167,389	515,182	343,211	423,574	282,135
Information	98,689	71,085	143,103	95,150	134,872	89,740
Financial Activities*	107,970	79,746	148,839	99,000	172,761	114,980
Professional & Business Services	67,100	49,045	135,034	89,390	79,653	52,779
Educational & Health Services	13,671	9,704	19,513	13,022	14,164	9,383
Leisure & Hospitality	132,586	96,606	160,277	106,486	234,785	156,320
Other Services	82,634	60,019	58,447	38,908	81,249	53,905
Public Administration**	8,015,962	5,800,989	8,238,414	5,492,276	8,958,071	5,972,047
<b>TOTAL</b>	<b>\$18,977,954</b>	<b>\$13,571,886</b>	<b>\$18,693,530</b>	<b>\$12,480,245</b>	<b>\$18,715,681</b>	<b>\$12,465,276</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

### LINCOLN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	534,480	427,410	1,072,334	857,648	936,537	748,979
Utilities	357,333	285,603	353,815	282,638	257,959	206,019
Construction	152,003	121,486	224,712	179,713	328,730	262,951
Manufacturing	12,481	9,974	13,429	10,738	14,984	11,966
Wholesale Trade	53,870	42,938	142,107	113,350	137,644	109,711
Retail Trade	496,548	397,117	335,752	268,489	397,453	317,825
Transportation & Warehousing	141,466	112,946	145,432	116,278	146,246	116,913
Information	29,976	23,962	22,617	18,080	-4,776	-3,819
Financial Activities*	2,009	1,599	2,499	1,992	1,472	1,174
Professional & Business Services	1,966	1,566	1,689	1,348	1,692	1,347
Educational & Health Services	229	183	131	104	83	66
Leisure & Hospitality	7,184	5,740	1,810	1,443	4,771	3,811
Other Services	13,752	10,995	14,889	11,903	12,978	10,366
Public Administration**	3,410,664	2,728,532	3,657,347	2,925,878	3,858,937	3,087,150
<b>TOTAL</b>	<b>\$5,213,962</b>	<b>\$4,170,051</b>	<b>\$5,988,564</b>	<b>\$4,789,601</b>	<b>\$6,094,711</b>	<b>\$4,874,460</b>

### NATRONA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	14	11	24	19
Mining	1,058,666	845,340	1,235,195	986,613	641,140	511,361
Utilities	79,183	63,346	153,153	122,478	259,031	207,135
Construction	283,801	226,882	381,952	305,434	206,046	164,701
Manufacturing	204,995	163,890	130,479	104,326	100,321	80,146
Wholesale Trade	178,493	142,419	287,970	230,100	210,420	167,965
Retail Trade	952,215	760,864	1,604,770	1,283,038	1,257,557	1,005,176
Transportation & Warehousing	55,742	44,519	117,501	93,827	304,803	243,645
Information	80,092	63,962	67,660	54,012	43,762	34,943
Financial Activities*	120,295	96,091	167,988	134,246	252,005	201,342
Professional & Business Services	30,645	24,441	12,435	9,917	37,625	29,977
Educational & Health Services	9,975	7,945	5,528	4,403	9,972	7,943
Leisure & Hospitality	57,255	45,664	42,062	33,543	50,160	40,011
Other Services	54,712	43,700	90,536	72,340	116,451	93,033
Public Administration**	3,704,096	2,963,277	4,686,221	3,748,977	4,709,109	3,767,287
<b>TOTAL</b>	<b>\$6,870,164</b>	<b>\$5,492,340</b>	<b>\$8,983,465</b>	<b>\$7,183,264</b>	<b>\$8,198,425</b>	<b>\$6,554,684</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**NIOBRARA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	3,456	2,297	101,913	67,933	185,416	123,567
Utilities	1,631	1,081	11,822	7,834	14,107	9,349
Construction	21,434	14,277	4,653	3,100	5,756	3,820
Manufacturing	846	562	363	239	387	258
Wholesale Trade	130	86	267	177	7,825	5,179
Retail Trade	22,674	15,077	27,091	18,034	43,303	28,795
Transportation & Warehousing	53,709	35,748	107,773	71,847	102,531	68,314
Information	1,270	846	1,041	693	9,209	6,096
Financial Activities*	358	239	113	74	536	356
Professional & Business Services	279	184	29	19	6	4
Educational & Health Services	117	77	11	8	0	0
Leisure & Hospitality	1,588	1,048	0	0	124	82
Other Services	1,684	1,119	2,339	1,558	439	293
Public Administration**	239,593	159,729	282,924	188,616	370,756	247,170
<b>TOTAL</b>	<b>\$348,769</b>	<b>\$232,370</b>	<b>\$540,339</b>	<b>\$360,132</b>	<b>\$740,395</b>	<b>\$493,284</b>

**PARK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	14,494	14,494	20,162	20,162	14,984	14,984
Utilities	15,885	15,885	10,934	10,934	9,113	9,113
Construction	205,657	207,089	146,669	146,669	284,821	284,821
Manufacturing	12,689	12,689	25,220	25,220	14,182	14,182
Wholesale Trade	112,265	112,265	173,719	173,719	-149,331	-104,021
Retail Trade	392,647	390,993	569,162	568,717	424,013	424,013
Transportation & Warehousing	17,087	17,087	11,612	11,612	11,948	11,948
Information	28,659	27,090	13,641	13,641	7,028	7,028
Financial Activities*	4,810	4,810	6,849	6,849	866	866
Professional & Business Services	1,181	1,181	2,301	2,301	3,042	3,042
Educational & Health Services	146	146	80	80	308	308
Leisure & Hospitality	94,334	94,334	116,242	116,242	146,557	146,557
Other Services	13,333	13,323	14,066	14,066	16,403	16,403
Public Administration**	2,112,959	2,112,959	2,293,883	2,293,883	2,301,548	2,301,548
<b>TOTAL</b>	<b>\$3,026,145</b>	<b>\$3,024,345</b>	<b>\$3,404,539</b>	<b>\$3,404,094</b>	<b>\$3,085,483</b>	<b>\$3,130,793</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**PLATTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	2,125,721	1,415,723	3,158,820	2,104,416	2,627,855	1,750,557
Utilities	1,988,058	1,323,811	2,932,279	1,953,237	3,823,943	2,547,611
Construction	101,708	67,784	92,015	61,327	57,292	38,158
Manufacturing	-48	-37	40,398	26,925	10,400	6,879
Wholesale Trade	35,256	23,346	221,509	147,389	65,870	43,662
Retail Trade	222,873	148,456	120,598	80,296	213,407	141,933
Transportation & Warehousing	251,971	167,418	132,523	88,112	306,359	203,834
Information	8,957	5,960	5,626	3,744	3,695	2,454
Financial Activities*	1,995	1,321	4,511	2,983	845	559
Professional & Business Services	2,811	1,857	4,783	3,161	4,803	3,172
Educational & Health Services	20	13	4	3	5	3
Leisure & Hospitality	862	572	2,194	1,453	5,691	3,776
Other Services	7,462	4,973	3,209	2,126	7,261	4,832
Public Administration**	730,244	486,830	782,932	521,955	794,292	529,528
<b>TOTAL</b>	<b>\$5,477,892</b>	<b>\$3,648,025</b>	<b>\$7,501,401</b>	<b>\$4,997,127</b>	<b>\$7,921,717</b>	<b>\$5,276,957</b>

**SHERIDAN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	3,618	2,398	12,185	8,062	15,067	9,967
Utilities	49,374	32,872	107,061	71,295	70,633	47,033
Construction	334,121	222,354	317,565	211,223	320,541	212,984
Manufacturing	19,642	13,024	15,729	10,415	26,792	17,781
Wholesale Trade	12,473	8,292	7,258	4,815	9,423	6,240
Retail Trade	428,479	284,994	592,022	394,191	697,910	464,509
Transportation & Warehousing	68,527	45,536	275,217	183,169	192,408	128,074
Information	73,645	48,813	91,196	60,384	74,959	49,814
Financial Activities*	12,368	8,208	10,592	7,029	10,485	6,954
Professional & Business Services	33,844	22,355	40,629	26,891	50,924	33,660
Educational & Health Services	551	364	181	120	181	119
Leisure & Hospitality	18,582	12,351	30,962	20,587	25,935	17,250
Other Services	19,472	12,910	21,865	14,530	30,407	20,151
Public Administration**	2,570,125	1,713,417	2,759,872	1,839,914	2,721,255	1,814,170
<b>TOTAL</b>	<b>\$3,644,821</b>	<b>\$2,427,887</b>	<b>\$4,282,335</b>	<b>\$2,852,625</b>	<b>\$4,246,920</b>	<b>\$2,828,707</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**SUBLETTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	259,582	259,582	822,812	822,812	769,438	769,438
Utilities	16,373	16,373	119,763	119,763	39,550	39,550
Construction	100,399	100,399	104,574	104,574	104,857	104,857
Manufacturing	123,911	123,911	43,416	43,416	528	528
Wholesale Trade	15,434	15,434	7,403	7,403	1,580	1,580
Retail Trade	120,990	120,990	58,717	58,717	122,107	122,107
Transportation & Warehousing	2,580	2,580	2,755	2,755	1,428	1,428
Information	11,219	11,219	6,931	6,931	7,162	7,162
Financial Activities*	4,443	4,443	1,420	1,420	1,171	1,171
Professional & Business Services	2,383	2,383	3,227	3,227	2,339	2,339
Educational & Health Services	123	123	111	111	76	76
Leisure & Hospitality	20,667	20,667	20,552	20,552	4,723	4,723
Other Services	1,435	1,435	21,003	21,003	2,215	2,215
Public Administration**	1,032,662	1,032,662	1,022,050	1,022,050	1,264,756	1,264,756
<b>TOTAL</b>	<b>\$1,712,201</b>	<b>\$1,712,201</b>	<b>\$2,234,733</b>	<b>\$2,234,733</b>	<b>\$2,321,930</b>	<b>\$2,321,930</b>

**SWEETWATER COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	6,405,847	5,121,346	7,620,148	5,941,643	12,420,228	8,272,849
Utilities	961,930	768,926	957,402	744,687	1,304,849	868,654
Construction	1,169,875	934,976	1,270,886	947,845	994,916	662,271
Manufacturing	2,440,123	1,951,699	1,998,407	1,551,277	2,018,163	1,345,179
Wholesale Trade	198,247	158,343	208,567	152,679	149,682	99,248
Retail Trade	691,114	551,502	1,056,509	812,419	1,220,619	821,333
Transportation & Warehousing	298,531	238,501	980,666	770,498	1,823,826	1,213,552
Information	114,880	90,828	55,315	42,639	45,364	29,230
Financial Activities*	17,778	14,186	27,430	21,206	32,127	21,336
Professional & Business Services	31,328	24,968	22,480	17,456	15,912	10,533
Educational & Health Services	1,223	977	834	655	228	151
Leisure & Hospitality	24,242	19,323	14,641	11,429	15,934	10,575
Other Services	69,392	55,331	117,824	92,776	97,213	64,691
Public Administration**	3,233,276	2,586,952	3,565,601	2,757,171	4,566,564	3,044,376
<b>TOTAL</b>	<b>\$15,657,787</b>	<b>\$12,517,858</b>	<b>\$17,896,711</b>	<b>\$13,864,379</b>	<b>\$24,705,625</b>	<b>\$16,463,977</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**TETON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,208	801	2,514	1,661	1,331	881
Utilities	27,776	18,500	35,248	23,470	6,199	4,118
Construction	1,346,159	887,312	1,831,140	1,205,250	1,510,490	1,000,811
Manufacturing	24,953	16,296	74,436	48,401	87,806	56,728
Wholesale Trade	21,400	14,142	36,341	24,114	15,316	10,092
Retail Trade	1,397,211	912,746	1,881,610	1,227,606	1,588,186	1,036,119
Transportation & Warehousing	106,618	71,065	40,442	26,843	-3,963	-2,728
Information	111,182	73,934	52,489	34,634	3,680	2,089
Financial Activities*	220,658	127,143	229,749	131,090	210,044	123,537
Professional & Business Services	74,150	49,103	102,831	68,068	88,775	56,989
Educational & Health Services	63	42	54	36	14	9
Leisure & Hospitality	863,321	514,607	767,080	437,900	940,445	551,701
Other Services	30,358	20,144	50,236	33,466	9,510	6,313
Public Administration**	6,100,863	4,067,242	6,074,675	4,049,783	6,850,575	4,567,050
<b>TOTAL</b>	<b>\$10,325,922</b>	<b>\$6,773,077</b>	<b>\$11,178,845</b>	<b>\$7,312,322</b>	<b>\$11,308,408</b>	<b>\$7,413,710</b>

**UINTA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	265	211	13	10	1	0
Mining	85,108	68,047	73,484	58,736	225,796	180,414
Utilities	64,314	51,421	96,164	76,924	472,888	378,226
Construction	32,139	25,688	54,736	43,776	81,037	64,775
Manufacturing	3,309	2,637	10,040	8,018	13,937	11,118
Wholesale Trade	36,944	29,548	8,253	6,579	125,779	100,597
Retail Trade	153,659	122,871	337,026	269,543	884,596	707,556
Transportation & Warehousing	72,086	57,609	143,133	114,491	142,832	114,214
Information	173,500	138,673	63,713	50,888	17,452	13,937
Financial Activities*	3,625	2,889	2,996	2,390	5,745	4,584
Professional & Business Services	11,369	9,078	7,729	6,169	11,722	9,343
Educational & Health Services	219	174	103	82	139	111
Leisure & Hospitality	8,407	6,706	8,134	6,493	11,867	9,470
Other Services	4,204	3,356	3,858	3,085	1,659	1,326
Public Administration**	2,324,338	1,859,471	2,575,551	2,060,441	2,685,330	2,148,264
<b>TOTAL</b>	<b>\$2,973,487</b>	<b>\$2,378,378</b>	<b>\$3,384,934</b>	<b>\$2,707,627</b>	<b>\$4,680,780</b>	<b>\$3,743,933</b>

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

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**WASHAKIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	-3,385	-2,748	28,558	22,751	55,868	44,532
Utilities	1,835	1,468	1,236	989	224	179
Construction	32,053	25,640	44,474	35,565	137,646	110,100
Manufacturing	28,878	22,989	33,806	26,912	11,761	9,363
Wholesale Trade	34,840	27,829	40,124	32,052	16,876	13,476
Retail Trade	52,826	42,226	63,140	50,457	61,102	48,856
Transportation & Warehousing	101,072	80,767	327	261	14,637	11,700
Information	35,747	28,500	48,941	39,021	21,804	17,385
Financial Activities*	12,512	9,970	17,234	13,742	3,254	2,595
Professional & Business Services	1,093	873	1,214	971	2,236	1,784
Educational & Health Services	0	0	0	0	15	12
Leisure & Hospitality	1,363	1,089	959	764	138	110
Other Services	6,497	5,181	1,769	1,409	1,873	1,495
Public Administration**	638,552	510,841	752,407	601,925	789,717	631,774
<b>TOTAL</b>	<b>\$943,883</b>	<b>\$754,626</b>	<b>\$1,034,188</b>	<b>\$826,819</b>	<b>\$1,117,151</b>	<b>\$893,361</b>

**WESTON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	18,661	12,360	15,463	12,142	21,819	17,380
Utilities	-69	-79	44	35	56	45
Construction	17,871	11,901	36,740	29,284	43,382	34,677
Manufacturing	605	400	17,460	13,963	1,683	1,345
Wholesale Trade	1,150	764	520	414	1,207	1,003
Retail Trade	20,765	13,817	1,626	3,448	66,631	51,982
Transportation & Warehousing	68,395	45,461	80,760	59,801	49,419	39,478
Information	10,506	6,999	4,236	3,360	4,944	3,974
Financial Activities*	29	19	160	127	1,813	1,450
Professional & Business Services	343	228	23	17	344	275
Educational & Health Services	79	52	3	2	0	0
Leisure & Hospitality	9,354	6,235	3,128	2,374	5,883	4,701
Other Services	633	421	392	310	388	309
Public Administration**	757,977	505,318	773,191	611,059	926,188	741,007
<b>TOTAL</b>	<b>\$906,300</b>	<b>\$603,897</b>	<b>\$933,745</b>	<b>\$736,338</b>	<b>\$1,123,758</b>	<b>\$897,627</b>

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

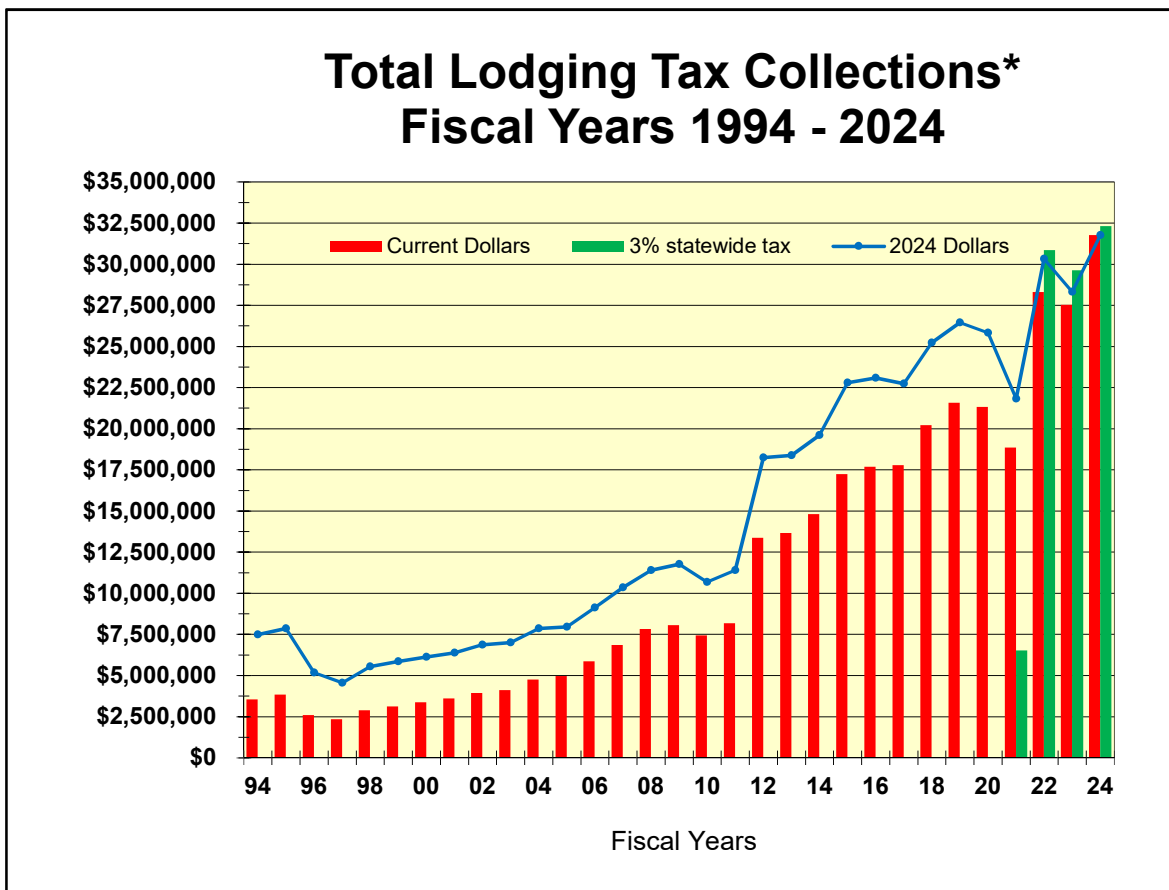
Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

# SECTION IV

## LODGING TAX COLLECTIONS



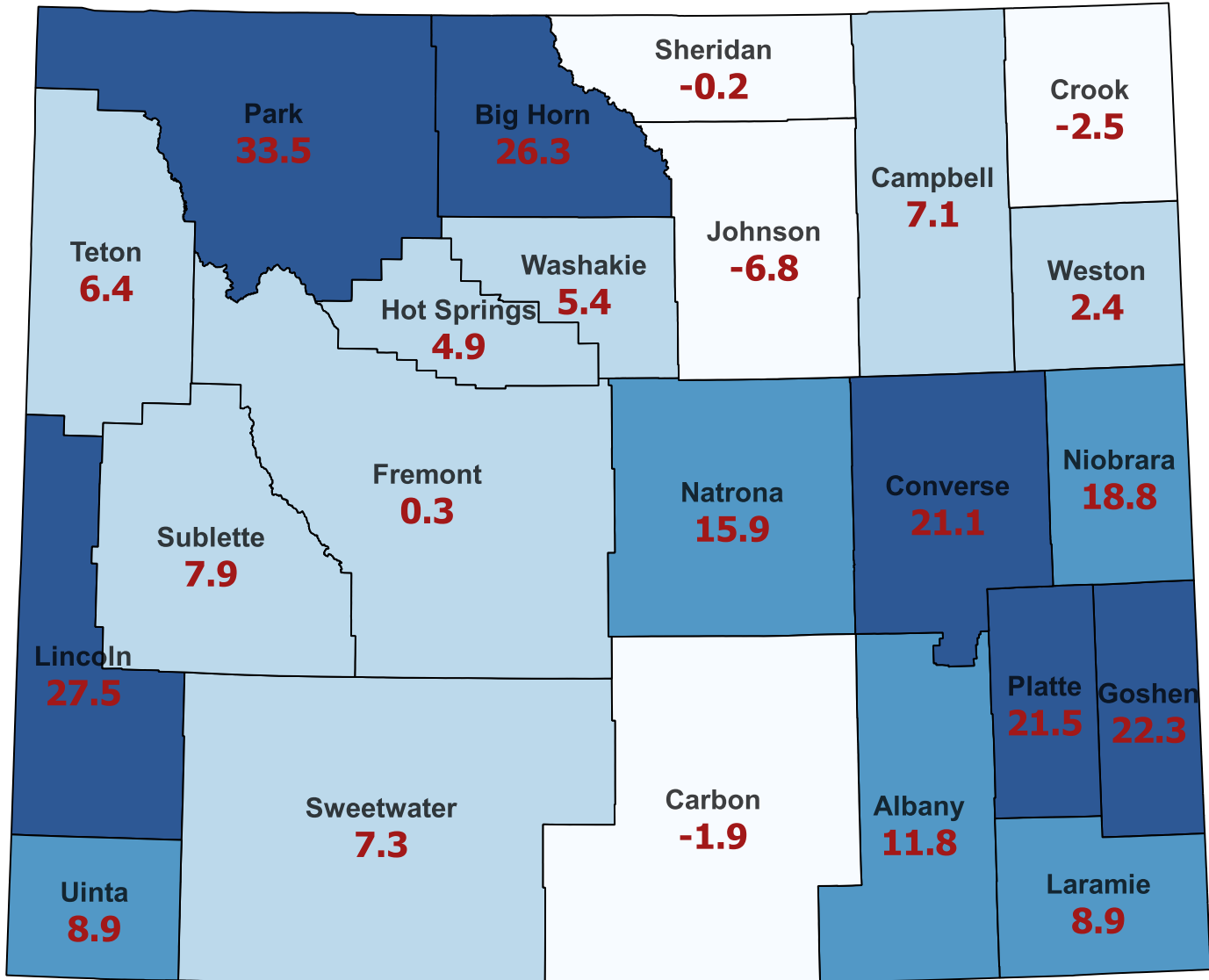
\* Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011. The additional statewide 3% lodging tax assessment started on January 1, 2021.

Source: Wyoming Department of Revenue



# Percent Change in Lodging Tax (3%) Collections: FY2023 - FY2024

Wyoming = 9.1%



Source: Wyoming Department of Revenue

## SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections (including statewide lodging taxes), \$64.1 million for FY 2024, were up from the \$57.1 million collected in the previous year, or 12.1 percent. The year-over-year change for the state-imposed 3 percent lodging tax collections was 9.1 percent, compared to the decline of 4.0 percent in FY 2023, which was mostly caused by the closure and the subsequent limited admission due to the flooding in Yellowstone National Park in the summer and fall of 2023. On the other hand, the recreation visitation in FY 2024 to the nation's first National Park nearly broke the record set in FY 2021, which benefited FY 2024 lodging taxes, particularly in Teton and Park counties.

Park (33.5%) showed the fastest growth, followed by Lincoln (27.5%), and Big Horn (26.3%). Three other counties, Converse, Goshen, and Platte also demonstrated an over 20.0 percent growth rate, each. 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 an increase of 6.4 percent from FY 2023 to FY 2024.

The map on page 64 shows the percent change in lodging tax collections by county between fiscal years 2023 and 2024.

**LODGING TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2022		FY 2023		FY 2024	
	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)
ALBANY	2,253,035	963,548	2,262,552	966,636	2,538,549	1,080,427
BIG HORN	192,737	101,611	190,785	101,296	256,523	127,910
CAMPBELL	1,594,908	682,656	1,873,543	801,982	2,007,168	859,105
CARBON	2,637,478	1,574,883	2,963,549	1,705,555	3,919,674	1,673,274
CONVERSE	586,388	293,063	723,101	353,906	995,376	428,757
CROOK	375,199	161,041	330,244	138,854	317,463	135,340
FREMONT	1,806,750	779,870	1,737,998	748,970	1,755,121	751,046
GOSHEN	171,583	71,636	171,320	71,718	207,699	87,715
HOT SPRINGS	408,906	174,152	418,157	178,197	439,307	186,961
JOHNSON	678,487	405,012	649,022	387,992	607,279	361,668
LARAMIE	4,448,533	1,893,679	4,287,792	1,833,180	4,683,955	1,996,736
LINCOLN	784,458	415,802	805,836	428,355	1,109,035	546,003
NATRONA	3,254,289	1,393,414	3,536,579	1,515,250	4,113,628	1,756,393
NIOBRARA	100,111	49,715	98,998	49,343	117,502	58,640
PARK	6,038,811	2,587,368	5,366,081	2,297,394	7,163,668	3,067,950
PLATTE	372,954	185,622	342,453	170,715	416,249	207,351
SHERIDAN	1,654,253	704,909	1,606,976	688,355	1,611,413	686,816
SUBLETTE	705,414	321,635	653,244	299,371	703,906	322,878
SWEETWATER	2,250,314	957,774	2,368,264	1,007,017	2,551,815	1,080,830
TETON	27,686,423	16,589,638	25,651,641	15,350,699	27,266,180	16,333,965
UINTA	719,716	363,238	717,804	357,095	885,779	388,984
WASHAKIE	237,221	101,343	206,195	88,643	218,985	93,447
WESTON	190,663	81,608	181,525	77,758	185,988	79,660
<b>WYOMING</b>	<b>\$59,148,629</b>	<b>\$30,853,215</b>	<b>\$57,143,658</b>	<b>\$29,618,282</b>	<b>\$64,072,262</b>	<b>\$32,311,856</b>

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.

Source: Wyoming Department of Revenue

## GLOSSARY

### North American Industry Classification System (NAICS)

**11 Agriculture, Forestry, Fishing and Hunting:** The Agriculture, Forestry, Fishing and Hunting sector comprises establishments primarily engaged in growing crops, raising animals, harvesting timber, and harvesting fish and other animals from a farm, ranch, or their natural habitats.

**21 Mining, Quarrying, and Oil and Gas Extraction:** The Mining sector comprises establishments that extract naturally occurring mineral solids, such as coal and ores; liquid minerals, such as crude petroleum; and gases, such as natural gas. The term mining is used in the broad sense to include quarrying, well operations, beneficiating (e.g., crushing, screening, washing, and flotation), and other preparation customarily performed at the mine site, or as a part of mining activity.

**22 Utilities:** The Utilities sector comprises establishments engaged in the provision of the following utility services: electric power, natural gas, steam supply, water supply, and sewage removal. Within this sector, the specific activities associated with the utility services provided vary by utility: electric power includes generation, transmission, and distribution; natural gas includes distribution; steam supply includes provision and/or distribution; water supply includes treatment and distribution; and sewage removal includes collection, treatment, and disposal of waste through sewer systems and sewage treatment facilities.

**23 Construction:** The Construction sector comprises establishments primarily engaged in the construction of buildings or engineering projects (e.g., highways and utility systems). Establishments primarily engaged in the preparation of sites for new construction and establishments primarily engaged in subdividing land for sale as building sites also are included in this sector.

**31-33 Manufacturing:** The Manufacturing sector comprises establishments engaged in the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction.

**42 Wholesale Trade:** The Wholesale Trade sector comprises establishments engaged in wholesaling merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The merchandise described in this sector includes the outputs of agriculture, mining, manufacturing, and certain information industries, such as publishing.

**44-45 Retail Trade:** The Retail Trade sector comprises establishments engaged in retailing merchandise, generally without transformation, and rendering services incidental to the sale of merchandise. The retailing process is the final step in the distribution of merchandise; retailers

are, therefore, organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers: store and 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/>