

# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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## PREFACE

The 2025 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. 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 2023-2025, 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 also provided for fiscal years 2023-2025. The data were provided by the Wyoming Department of Revenue, and were compiled for publication by the Economic Analysis Division.

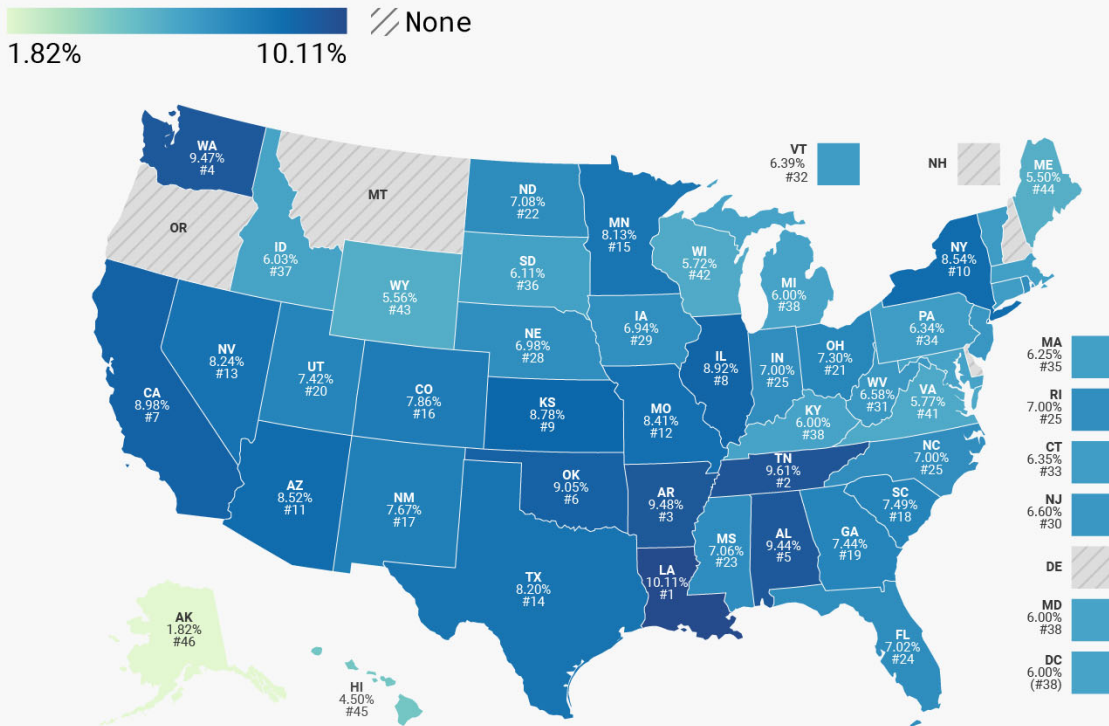
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# Tax Rate Comparison

## How High Are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, July 2025



Note: 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.

Source: Sales Tax Clearinghouse; Tax Foundation calculations; State Revenue Department websites.



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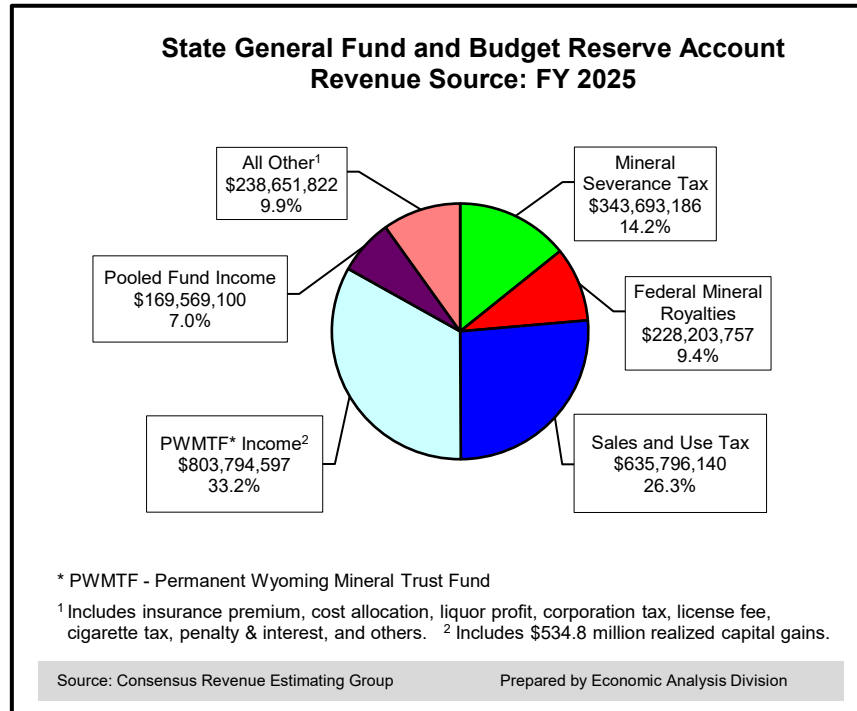
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## INTRODUCTION

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



Lodging tax collections provide revenue to 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, 2025, 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 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, 2025, 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, 2025, 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 2013 through 2025.

### ***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 2013 through 2025.

## **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 (80%) and Wyoming Tourism Reserve Account (20%). 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, 2025, Albany, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Johnson, Laramie, Natrona, Park, Sheridan, Sweetwater, Washakie, and Weston counties; Lovell and Greybull town in Big Horn County, Afton town, Cokeville town, Diamondville town, Kemmerer city, and Star Valley town 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 2021 THROUGH FISCAL YEAR 2025**

REVENUE SOURCE	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	% Change FY24 to FY25
<b>MINERAL SEVERANCE TAX</b>	\$256,315,186	\$414,687,957	\$440,654,754	\$336,756,964	\$343,693,186	2.1
<b>FEDERAL MINERAL ROYALTIES</b>	\$170,683,739	\$316,865,845	\$411,396,639	\$240,468,594	\$228,203,757	-5.1
<b>SALES AND USE TAX</b>	\$493,101,908	\$562,549,589	\$635,933,813	\$646,923,303	\$635,796,140	-1.7
<b>INCOME-PWMTF<sup>1</sup></b>	\$489,907,047	\$456,264,279	\$244,581,164	\$402,066,261	\$803,794,597	99.9
<b>INCOME-POOLED FUND</b>	\$83,868,118	\$89,683,224	\$70,328,325	\$198,856,264	\$169,569,100	-14.7
<b>CHARGES-SALES &amp; SERVICES</b>	\$63,009,935	\$68,410,249	\$76,370,493	\$80,820,952	\$87,849,163	8.7
<b>FRANCHISE TAX</b>	\$48,446,992	\$48,971,760	\$53,674,756	\$63,922,460	\$72,347,992	13.2
<b>CIGARETTE TAX</b>	\$13,028,108	\$12,287,440	\$10,998,844	\$9,973,665	\$8,849,727	-11.3
<b>PENALTIES &amp; INTEREST<sup>2</sup></b>	\$4,883,799	\$12,546,900	\$4,000,244	\$5,980,467	\$4,684,911	-21.7
<b>ALL OTHER<sup>3</sup></b>	\$61,267,808	\$55,119,247	\$58,911,069	\$64,420,765	\$64,920,029	0.8
<b>TOTAL REVENUE</b>	<b>\$1,684,512,640</b>	<b>\$2,037,386,490</b>	<b>\$2,006,850,101</b>	<b>\$2,050,189,695</b>	<b>\$2,419,708,602</b>	<b>18.0</b>

<sup>1</sup> PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts (\$101.9 million in FY 2021, \$47.5 million in FY 2022, and \$326.3 million) appropriated to the PWMTF Reserve Account. The fluctuation of income between different years was mainly caused by the amount in realized capital gains.

<sup>2</sup> Starting in January 2023, severance tax penalties are not deposited to general fund.

<sup>3</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, 2025)

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%			5%	Natrona	5%	2%	12%
Niobrara	4%	1%	1%		6%	Niobrara	5%		11%
						Lusk	5%	2%	13%
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.

\*\* It may include 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.

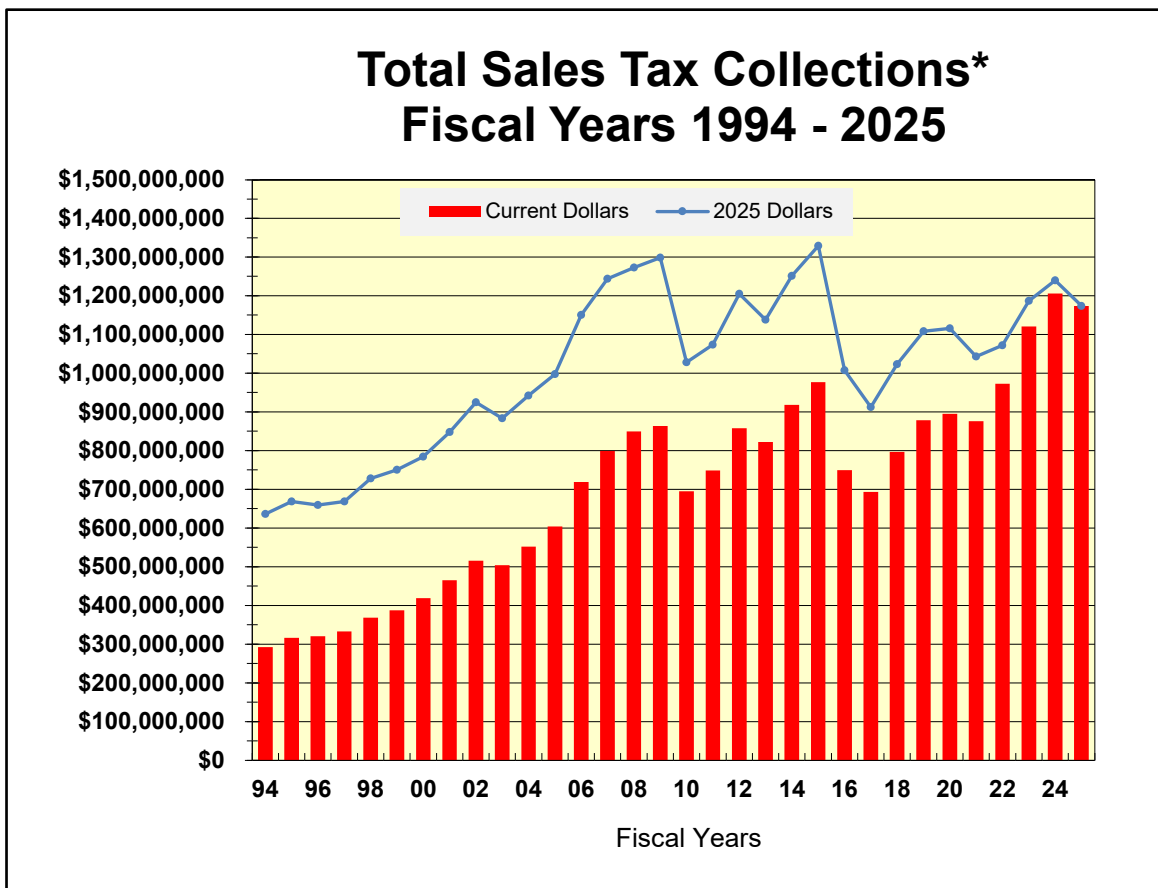
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

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

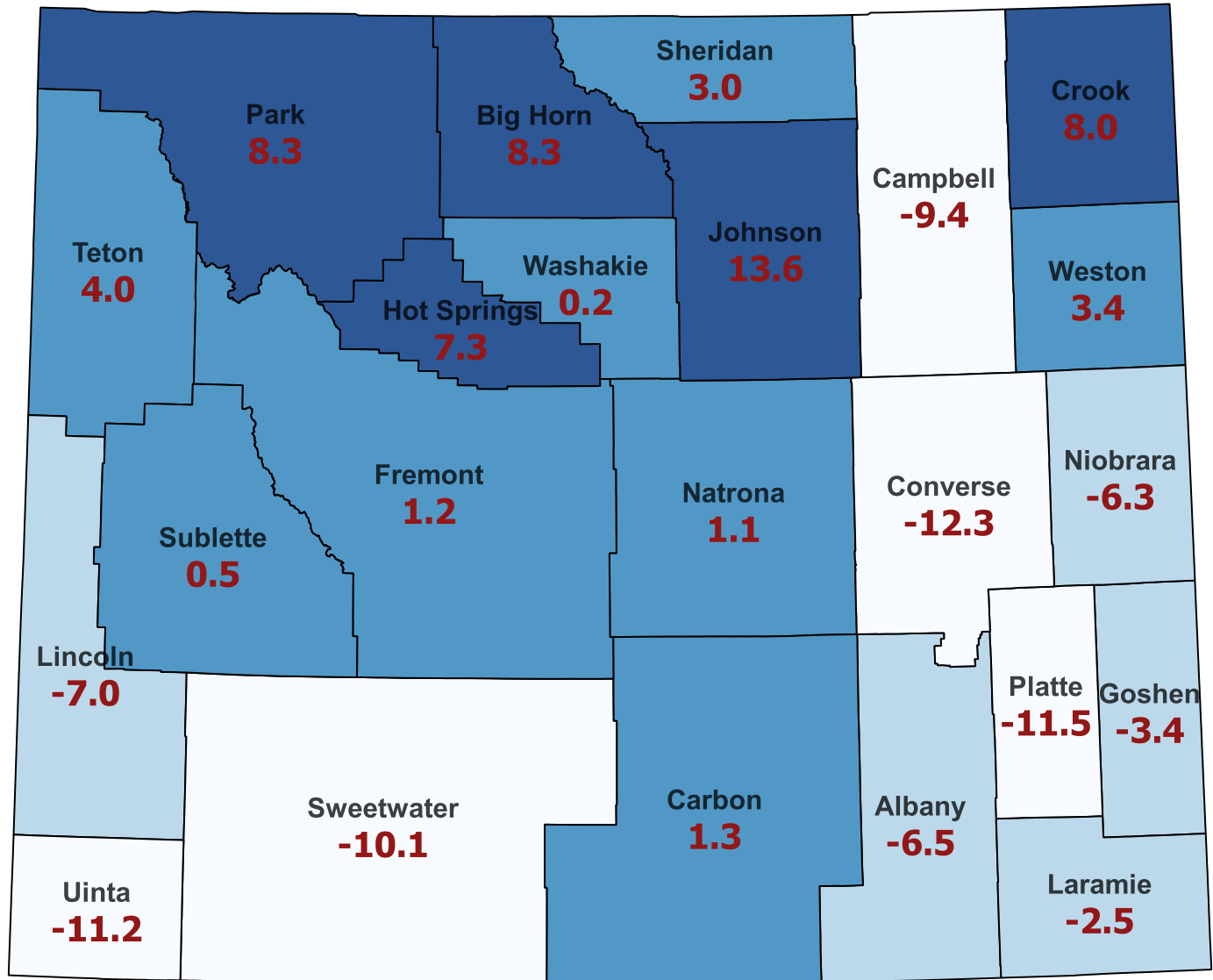


\* Includes state sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

# Percent Change in Sales Tax (4%) Collections: FY2024 - FY2025

Wyoming = -3.1%

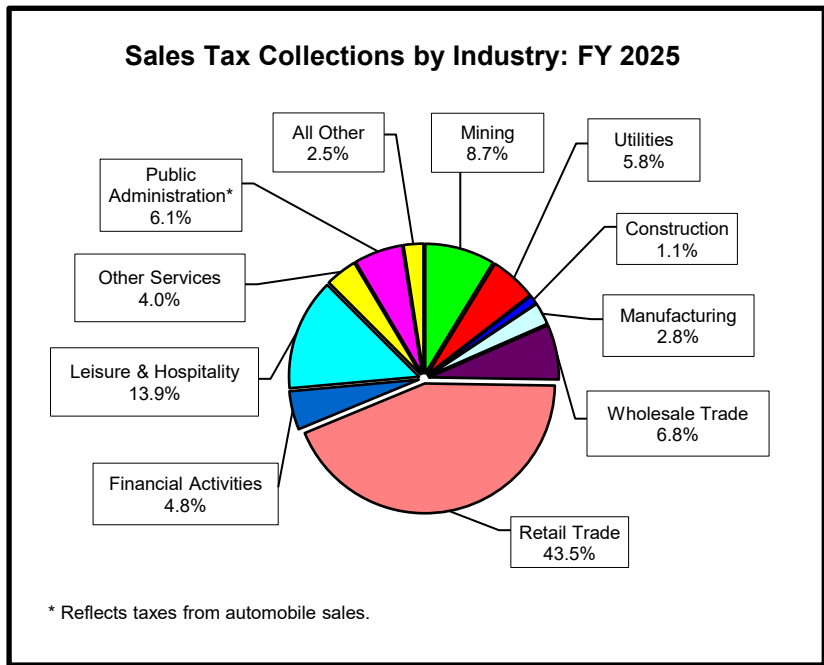


Source: Wyoming Department of Revenue

## SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year (FY) 2025, \$1,173.3 million, decreased 2.7 percent from the previous year. The annual decline rate for the state-imposed 4 percent sales tax collections was 3.1 percent, compared to the growth of 6.2 percent recorded in FY 2024 and 14.4 percent in FY 2023.

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



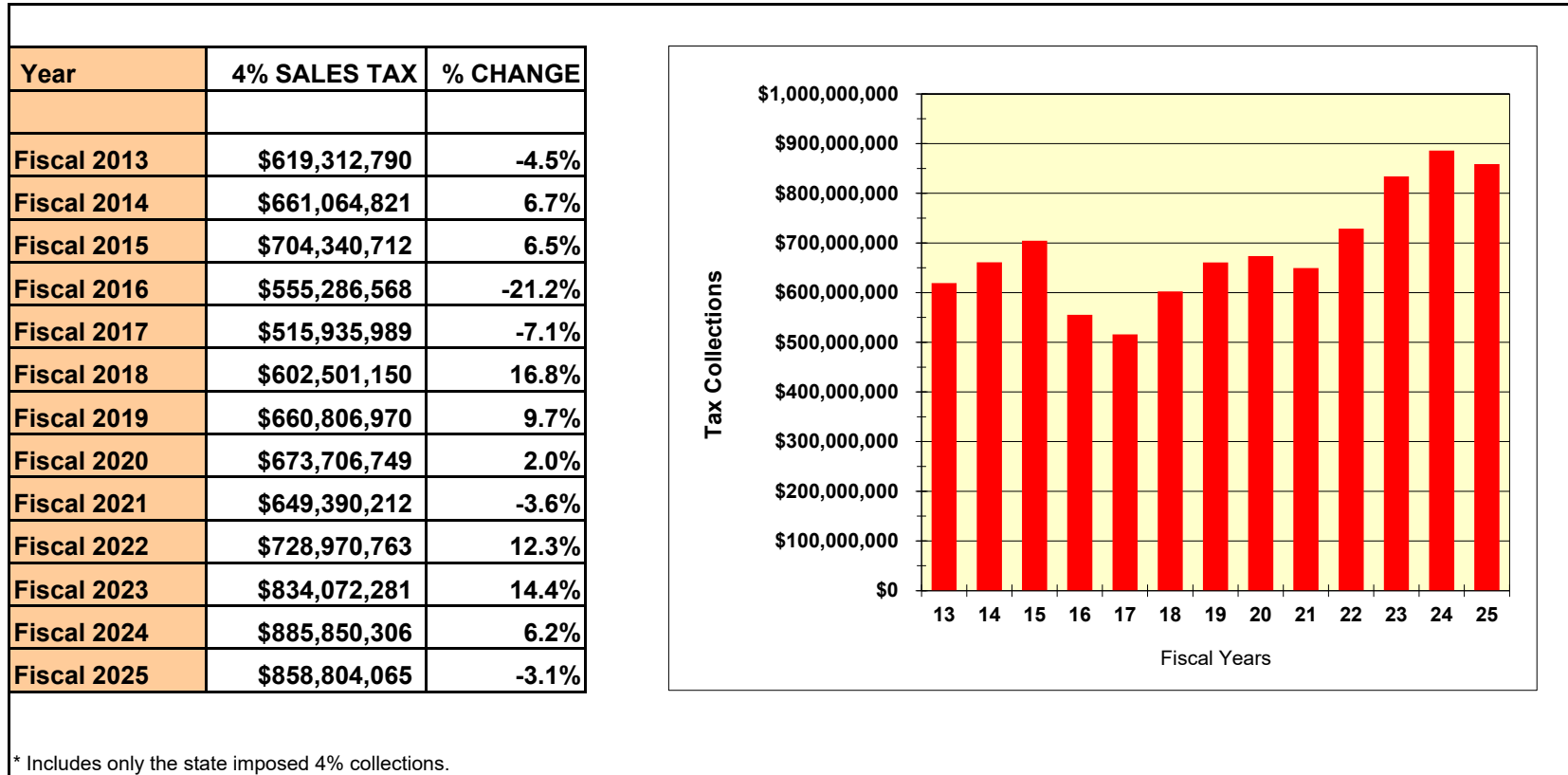
policies, and deployment of health care measures. This included the closing and reopening of the economy, rounds of federal fiscal stimulus payments to individuals and businesses, and monetary response. During this period, there was robust demand for travel and tourism services, food services, retail goods, and automobiles. It also, subsequently (starting in the second quarter of 2021), boosted inflation on 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. As the state's economy continued to decelerate, sales tax collections in most major industrial sectors contracted between FY 2024 and FY 2025. In particular, collections from the mining industry decreased by 23.2 percent, attributed to reduced activities and/or increased operation productivity in the fossil fuel energy sector. Transportation & warehousing suffered a decline of 27.0 percent. Utilities (-7.4%), wholesale trade (-3.5%), other services (-5.5%, mostly from automotive and machinery repair and maintenance), and public administration (-4.8%, reflects taxes from automobile purchase) all underwent single digit declines. Retail trade (excluding motor vehicles), the largest industrial sector in terms of sales tax collections, expanded by 0.9 percent, the slowest since FY 2017, reflecting weakness of consumer consumption. Information demonstrated the fastest increase, at 5.1 percent. Leisure and hospitality services saw a moderate increase of 3.8 percent. Finally, sales taxes from online shopping, a sub-sector of retail trade, increased by 11.3 percent. Sales tax collection from these electronic purchases in FY 2025 was more than five times as much as in FY 2019 when market facilitators did not have to charge and submit taxes.

Across the state, year-over-year sales tax collections increased in 13 counties, with Johnson County leading at a significant 13.6 percent increase, followed by Big Horn (8.3%), Park (8.3%), and Hot Springs (7.3%) counties. Other counties that experienced moderate growth include Sheridan (3.0%), Teton (4.0%), and Weston (3.4%). Except for Johnson County where the robust growth was mostly from the mining and retail trade sectors, the increases in other three Big Horn Basin counties are primarily attributable to a FY 2024 tax refund (back to businesses) due to an audit finding, which benefited the comparison between FY 2024 and FY 2025. In contrast, Converse (-12.3%), Platte (-11.5%), Sweetwater (-10.1%), and Uinta (-11.2%) counties experienced double-digit declines, compared to FY 2024. Campbell (-9.4%), Lincoln (-7.0%), and Niobrara (-6.3%) counties also experienced larger decreases. These declines were primarily due to reduced activities in mineral extraction and decreased sales in retail trade, while the drop in Albany County was in the utilities sector due to the completion of a wind power project.

## **STATE SALES TAX COLLECTIONS\*** **FISCAL YEAR 2013 THROUGH FISCAL YEAR 2025**



Source: Wyoming Department of Revenue

**TOTAL SALES TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2023		FY 2024		FY 2025		% Chge FY24 to FY25	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$51,747,782	\$34,412,071	\$72,345,489	\$48,142,399	\$67,679,407	\$45,021,612	-6.4	-6.5
<b>BIG HORN</b>	\$10,878,715	\$8,688,308	\$11,400,665	\$9,106,274	\$12,345,525	\$9,859,718	8.3	8.3
<b>CAMPBELL</b>	\$169,679,989	\$135,611,477	\$163,950,025	\$131,025,264	\$148,589,944	\$118,723,067	-9.4	-9.4
<b>CARBON</b>	\$35,618,126	\$23,700,258	\$33,151,095	\$22,052,503	\$33,570,744	\$22,329,788	1.3	1.3
<b>CONVERSE</b>	\$78,865,114	\$63,028,692	\$92,091,447	\$73,604,946	\$80,823,933	\$64,585,435	-12.2	-12.3
<b>CROOK</b>	\$10,725,504	\$7,129,790	\$11,771,883	\$7,824,748	\$12,437,317	\$8,454,446	5.7	8.0
<b>FREMONT</b>	\$44,881,698	\$32,571,943	\$44,955,067	\$32,624,398	\$44,901,892	\$33,021,833	-0.1	1.2
<b>GOSHEN</b>	\$11,802,843	\$8,973,062	\$11,964,302	\$9,095,818	\$11,551,881	\$8,779,502	-3.4	-3.5
<b>HOT SPRINGS</b>	\$7,166,228	\$4,763,024	\$6,893,594	\$4,577,098	\$7,387,453	\$4,910,170	7.2	7.3
<b>JOHNSON</b>	\$13,958,159	\$10,909,199	\$14,406,952	\$11,509,551	\$16,373,052	\$13,080,179	13.6	13.6
<b>LARAMIE</b>	\$179,413,548	\$119,343,105	\$188,702,514	\$125,489,073	\$184,123,154	\$122,388,977	-2.4	-2.5
<b>LINCOLN</b>	\$26,330,850	\$21,031,395	\$32,751,797	\$26,164,127	\$30,470,148	\$24,333,784	-7.0	-7.0
<b>NATRONA</b>	\$120,169,419	\$95,990,501	\$126,341,930	\$100,926,814	\$129,817,461	\$102,077,373	2.8	1.1
<b>NIOBRARA</b>	\$3,155,914	\$2,097,868	\$4,803,118	\$3,194,697	\$4,501,961	\$2,993,068	-6.3	-6.3
<b>PARK</b>	\$36,315,049	\$36,313,660	\$35,749,276	\$36,111,954	\$39,107,553	\$39,107,553	9.4	8.3
<b>PLATTE</b>	\$11,518,043	\$7,653,949	\$14,771,298	\$9,820,823	\$13,070,936	\$8,687,950	-11.5	-11.5
<b>SHERIDAN</b>	\$47,134,757	\$31,331,684	\$48,690,884	\$32,373,387	\$50,155,756	\$33,335,441	3.0	3.0
<b>SUBLETTE</b>	\$18,687,693	\$18,687,693	\$17,025,675	\$17,025,675	\$17,113,439	\$17,113,439	0.5	0.5
<b>SWEETWATER</b>	\$75,039,627	\$58,224,700	\$93,880,502	\$62,523,301	\$84,536,432	\$56,216,565	-10.0	-10.1
<b>TETON</b>	\$129,907,298	\$83,493,482	\$135,393,149	\$87,173,591	\$143,318,502	\$90,675,224	5.9	4.0
<b>UINTA</b>	\$22,952,008	\$18,333,193	\$28,862,284	\$23,057,629	\$25,649,797	\$20,485,520	-11.1	-11.2
<b>WASHAKIE</b>	\$9,002,105	\$7,190,160	\$8,732,379	\$6,974,934	\$8,746,478	\$6,985,738	0.2	0.2
<b>WESTON</b>	\$5,822,596	\$4,593,069	\$6,825,226	\$5,451,300	\$7,052,133	\$5,637,685	3.3	3.4
<b>WYOMING</b>	<b>\$1,120,773,064</b>	<b>\$834,072,281</b>	<b>\$1,205,460,549</b>	<b>\$885,850,306</b>	<b>\$1,173,324,898</b>	<b>\$858,804,065</b>	<b>-2.7</b>	<b>-3.1</b>

Source: Wyoming Department of Revenue

**WYOMING SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	385,409	289,140	494,619	374,959	468,737	362,713	-3.3%
Mining	128,162,435	100,285,570	134,113,259	103,909,165	102,289,713	79,771,970	-23.2%
Utilities	59,459,836	43,361,277	73,953,650	52,468,205	67,876,239	48,572,435	-7.4%
Construction	10,754,052	8,123,120	12,934,245	9,593,771	13,306,266	9,756,898	1.7%
Manufacturing	29,481,094	22,809,299	32,432,966	24,050,945	32,464,873	24,019,445	-0.1%
Wholesale Trade	77,969,546	59,320,391	83,886,255	62,759,201	80,282,238	60,538,954	-3.5%
Retail Trade	480,584,612	356,124,946	502,719,030	368,750,459	510,553,644	372,228,301	0.9%
Transportation & Warehousing	2,835,412	2,098,828	4,209,325	3,119,239	3,124,911	2,276,849	-27.0%
Information	14,097,951	10,439,904	14,210,016	10,331,277	14,986,442	10,861,546	5.1%
Financial Activities*	46,574,074	34,803,829	55,415,745	41,029,973	56,494,822	41,769,916	1.8%
Professional & Business Services	8,143,591	5,975,337	9,999,778	7,186,407	9,658,571	6,979,455	-2.9%
Educational & Health Services	678,132	475,286	772,923	529,727	680,484	466,188	-12.0%
Leisure & Hospitality	145,552,440	102,202,763	156,512,708	109,244,695	163,499,613	113,406,860	3.8%
Other Services	44,898,143	33,977,057	48,884,025	36,476,114	46,367,547	34,457,713	-5.5%
Public Administration**	71,196,336	53,785,534	74,922,004	56,026,169	71,270,799	53,334,821	-4.8%
<b>TOTAL</b>	<b>\$1,120,773,064</b>	<b>\$834,072,281</b>	<b>\$1,205,460,549</b>	<b>\$885,850,306</b>	<b>\$1,173,324,898</b>	<b>\$858,804,065</b>	<b>-3.1%</b>

**ALBANY COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	43,643	29,047	43,958	29,275	12,087	8,017	-72.6%
Mining	115,484	76,713	161,359	107,224	504,096	335,691	213.1%
Utilities	10,326,453	6,882,593	25,283,794	16,853,753	19,031,685	12,684,693	-24.7%
Construction	203,056	134,834	523,394	347,502	497,420	330,509	-4.9%
Manufacturing	444,366	294,831	998,690	663,322	798,658	530,541	-20.0%
Wholesale Trade	1,795,756	1,192,641	2,170,366	1,441,407	2,050,172	1,361,246	-5.6%
Retail Trade	23,776,934	15,807,814	26,461,188	17,592,618	28,004,365	18,613,402	5.8%
Transportation & Warehousing	58,631	38,846	59,593	39,474	71,969	47,694	20.8%
Information	629,980	418,682	611,091	405,993	647,760	430,238	6.0%
Financial Activities*	674,690	447,572	1,205,228	800,616	1,660,883	1,102,667	37.7%
Professional & Business Services	650,996	432,478	719,354	477,991	660,686	439,342	-8.1%
Educational & Health Services	375,522	249,671	450,130	299,298	392,182	261,046	-12.8%
Leisure & Hospitality	7,627,479	5,060,233	8,175,303	5,433,234	8,212,457	5,457,331	0.4%
Other Services	1,419,449	942,585	1,790,417	1,189,639	1,614,982	1,072,551	-9.8%
Public Administration**	3,605,341	2,403,530	3,691,627	2,461,053	3,520,004	2,346,643	-4.6%
<b>TOTAL</b>	<b>\$51,747,782</b>	<b>\$34,412,071</b>	<b>\$72,345,489</b>	<b>\$48,142,399</b>	<b>\$67,679,407</b>	<b>\$45,021,612</b>	<b>-6.5%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

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

\*\* Reflects taxes from automobile purchases.

Source: Wyoming Department of Revenue

**BIG HORN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	8,040	6,422	7,892	6,303	7,957	6,341	0.6%
Mining	468,538	374,323	717,935	573,624	585,440	467,780	-18.5%
Utilities	1,557,782	1,245,132	1,450,054	1,158,920	1,806,335	1,443,920	24.6%
Construction	109,704	87,492	78,282	62,411	60,016	47,849	-23.3%
Manufacturing	178,657	142,625	239,987	191,569	354,783	283,270	47.9%
Wholesale Trade	1,121,353	894,917	847,654	676,825	1,081,710	863,592	27.6%
Retail Trade	4,604,314	3,676,487	5,120,683	4,089,177	5,513,181	4,401,663	7.6%
Transportation & Warehousing	16,024	12,774	16,682	13,299	15,577	12,399	-6.8%
Information	218,351	174,311	207,517	165,697	223,784	178,690	7.8%
Financial Activities*	460,389	367,283	493,283	393,710	384,753	306,747	-22.1%
Professional & Business Services	89,312	71,293	100,921	80,474	275,870	220,417	173.9%
Educational & Health Services	3,463	2,761	1,414	1,127	1,181	943	-16.4%
Leisure & Hospitality	687,347	548,643	718,940	574,206	747,722	597,024	4.0%
Other Services	303,311	242,162	376,716	300,796	385,142	307,438	2.2%
Public Administration**	1,052,130	841,685	1,022,704	818,135	902,076	721,646	-11.8%
<b>TOTAL</b>	<b>\$10,878,715</b>	<b>\$8,688,308</b>	<b>\$11,400,665</b>	<b>\$9,106,274</b>	<b>\$12,345,525</b>	<b>\$9,859,718</b>	<b>8.3%</b>

**CAMPBELL COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	31,724	25,327	80,907	64,567	62,705	50,004	-22.6%
Mining	45,796,704	36,618,200	42,780,800	34,204,977	33,929,829	27,122,607	-20.7%
Utilities	2,886,517	2,308,295	3,126,350	2,500,180	2,790,621	2,231,517	-10.7%
Construction	1,108,705	885,069	1,143,940	913,197	989,546	789,907	-13.5%
Manufacturing	9,360,181	7,482,984	7,683,587	6,141,976	6,720,859	5,371,468	-12.5%
Wholesale Trade	21,003,169	16,788,623	17,055,294	13,629,577	14,826,262	11,844,886	-13.1%
Retail Trade	50,744,048	40,540,054	50,149,733	40,064,419	47,162,224	37,670,031	-6.0%
Transportation & Warehousing	72,346	57,826	99,387	79,467	88,101	70,429	-11.4%
Information	1,128,346	901,270	1,098,448	877,522	1,121,404	895,620	2.1%
Financial Activities*	8,882,848	7,098,967	9,739,721	7,784,038	11,151,730	8,911,141	14.5%
Professional & Business Services	740,628	591,190	774,152	617,955	974,919	778,158	25.9%
Educational & Health Services	10,990	8,770	9,553	7,618	8,541	6,810	-10.6%
Leisure & Hospitality	7,673,051	6,123,854	7,930,946	6,330,290	8,038,713	6,414,529	1.3%
Other Services	9,494,786	7,585,493	9,869,478	7,884,532	8,573,267	6,846,096	-13.2%
Public Administration**	10,745,946	8,595,557	12,407,728	9,924,949	12,151,224	9,719,864	-2.1%
<b>TOTAL</b>	<b>\$169,679,989</b>	<b>\$135,611,477</b>	<b>\$163,950,025</b>	<b>\$131,025,264</b>	<b>\$148,589,944</b>	<b>\$118,723,067</b>	<b>-9.4%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	8,815	5,845	7,947	5,273	6,921	4,603	-12.7%
Mining	4,604,786	3,064,637	1,909,484	1,268,941	2,931,868	1,949,242	53.6%
Utilities	3,836,561	2,555,789	1,505,759	1,002,128	1,875,918	1,248,989	24.6%
Construction	468,495	311,537	937,519	623,785	475,256	315,883	-49.4%
Manufacturing	594,240	395,150	1,574,755	1,048,059	539,725	358,588	-65.8%
Wholesale Trade	2,640,254	1,755,446	2,762,554	1,836,812	1,846,835	1,227,023	-33.2%
Retail Trade	12,412,999	8,259,202	12,840,020	8,536,664	14,224,606	9,457,261	10.8%
Transportation & Warehousing	17,141	11,379	32,015	21,292	46,358	30,852	44.9%
Information	474,855	315,764	538,489	357,938	499,641	332,277	-7.2%
Financial Activities*	1,149,383	764,056	1,411,432	939,015	1,562,351	1,039,240	10.7%
Professional & Business Services	341,416	226,899	328,232	218,060	200,561	133,265	-38.9%
Educational & Health Services	3,804	2,516	6,118	4,055	3,657	2,419	-40.3%
Leisure & Hospitality	5,836,437	3,883,385	5,964,578	3,972,960	5,923,458	3,945,317	-0.7%
Other Services	1,151,964	764,030	1,336,295	886,951	1,350,373	896,047	1.0%
Public Administration**	2,076,976	1,384,623	1,995,899	1,330,570	2,083,216	1,388,781	4.4%
<b>TOTAL</b>	<b>\$35,618,126</b>	<b>\$23,700,258</b>	<b>\$33,151,095</b>	<b>\$22,052,503</b>	<b>\$33,570,744</b>	<b>\$22,329,788</b>	<b>1.3%</b>

**CONVERSE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	17,858	14,238	33,872	27,029	41,593	33,164	22.7%
Mining	29,132,142	23,285,052	34,182,350	27,324,262	27,742,580	22,171,278	-18.9%
Utilities	1,315,051	1,051,823	1,388,684	1,110,697	1,873,991	1,498,731	34.9%
Construction	684,350	546,382	672,788	537,134	827,393	660,705	23.0%
Manufacturing	2,997,569	2,395,710	2,405,323	1,921,947	1,748,998	1,397,309	-27.3%
Wholesale Trade	10,006,927	8,000,114	15,957,081	12,759,127	13,111,229	10,481,469	-17.9%
Retail Trade	22,363,015	17,871,842	22,779,088	18,202,860	21,190,669	16,930,538	-7.0%
Transportation & Warehousing	41,877	33,464	46,821	37,402	81,334	64,997	73.8%
Information	259,395	207,092	237,010	189,239	250,316	199,839	5.6%
Financial Activities*	4,858,878	3,880,176	6,180,565	4,936,598	6,212,026	4,959,950	0.5%
Professional & Business Services	169,198	135,050	198,800	158,697	322,639	257,447	62.2%
Educational & Health Services	4,619	3,690	4,065	3,246	4,331	3,455	6.4%
Leisure & Hospitality	1,761,207	1,405,743	1,878,225	1,499,890	1,884,764	1,505,551	0.4%
Other Services	3,014,981	2,407,879	3,665,789	2,928,031	3,228,407	2,578,072	-12.0%
Public Administration**	2,238,048	1,790,437	2,460,985	1,968,787	2,303,663	1,842,928	-6.4%
<b>TOTAL</b>	<b>\$78,865,114</b>	<b>\$63,028,692</b>	<b>\$92,091,447</b>	<b>\$73,604,946</b>	<b>\$80,823,933</b>	<b>\$64,585,435</b>	<b>-12.3%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	9,009	6,006	13,133	8,755	12,097	8,173	-6.6%
Mining	899,142	597,388	1,007,433	669,634	992,695	672,432	0.4%
Utilities	992,859	661,377	990,167	659,548	479,244	326,919	-50.4%
Construction	126,570	84,051	145,150	96,459	182,982	123,376	27.9%
Manufacturing	157,641	104,569	374,174	248,466	466,032	314,719	26.7%
Wholesale Trade	820,148	544,819	943,043	626,378	1,515,653	1,034,843	65.2%
Retail Trade	4,912,229	3,263,849	5,204,174	3,457,625	5,198,578	3,534,067	2.2%
Transportation & Warehousing	33,938	22,599	32,264	21,461	29,773	20,244	-5.7%
Information	176,084	116,877	188,231	124,944	173,477	117,863	-5.7%
Financial Activities*	671,537	446,512	872,706	580,200	1,214,182	824,074	42.0%
Professional & Business Services	84,143	55,964	81,737	54,321	88,177	59,730	10.0%
Educational & Health Services	2,192	1,455	2,594	1,719	1,543	1,068	-37.9%
Leisure & Hospitality	871,376	579,585	875,033	581,931	920,656	622,627	7.0%
Other Services	380,246	252,479	460,075	305,344	612,812	415,392	36.0%
Public Administration**	588,390	392,259	581,969	387,964	549,418	378,918	-2.3%
<b>TOTAL</b>	<b>\$10,725,504</b>	<b>\$7,129,790</b>	<b>\$11,771,883</b>	<b>\$7,824,748</b>	<b>\$12,437,317</b>	<b>\$8,454,446</b>	<b>8.0%</b>

**FREMONT COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	44,836	32,538	49,090	35,562	36,301	26,874	-24.4%
Mining	2,347,334	1,702,694	2,169,330	1,573,841	1,857,670	1,361,688	-13.5%
Utilities	1,327,445	965,213	2,319,308	1,685,927	2,667,480	1,962,017	16.4%
Construction	378,408	275,399	820,185	595,674	470,678	346,401	-41.8%
Manufacturing	563,124	408,278	611,564	443,471	721,165	530,816	19.7%
Wholesale Trade	2,283,964	1,654,714	2,321,944	1,678,698	2,251,495	1,657,665	-1.3%
Retail Trade	24,455,497	17,751,622	22,839,328	16,575,698	23,025,894	16,934,163	2.2%
Transportation & Warehousing	38,204	27,632	37,850	27,392	40,866	29,956	9.4%
Information	950,888	690,003	978,774	709,991	992,500	729,330	2.7%
Financial Activities*	1,093,235	792,896	1,040,582	754,477	1,034,898	760,070	0.7%
Professional & Business Services	285,955	207,240	360,571	261,370	273,768	200,987	-23.1%
Educational & Health Services	31,354	22,731	29,100	21,051	26,313	19,279	-8.4%
Leisure & Hospitality	5,011,723	3,630,646	5,196,812	3,770,299	5,233,215	3,839,323	1.8%
Other Services	1,773,388	1,285,966	1,788,174	1,296,439	1,842,155	1,353,297	4.4%
Public Administration**	4,296,342	3,124,369	4,392,453	3,194,506	4,427,494	3,269,966	2.4%
<b>TOTAL</b>	<b>\$44,881,698</b>	<b>\$32,571,943</b>	<b>\$44,955,067</b>	<b>\$32,624,398</b>	<b>\$44,901,892</b>	<b>\$33,021,833</b>	<b>1.2%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	42,932	32,588	43,208	32,808	52,560	39,868	21.5%
Mining	365,178	278,082	46,255	35,187	118,370	89,980	155.7%
Utilities	637,248	484,465	581,304	441,843	641,760	487,574	10.4%
Construction	117,453	89,186	105,493	80,131	167,385	127,051	58.6%
Manufacturing	135,184	102,699	185,426	140,856	238,941	181,589	28.9%
Wholesale Trade	753,661	572,558	541,427	411,209	522,772	396,953	-3.5%
Retail Trade	6,625,177	5,038,168	7,218,578	5,489,294	6,713,666	5,103,348	-7.0%
Transportation & Warehousing	2,364	1,793	4,341	3,292	3,492	2,646	-19.6%
Information	276,157	209,655	229,957	174,684	186,546	141,715	-18.9%
Financial Activities*	170,200	129,221	156,875	119,132	206,335	156,631	31.5%
Professional & Business Services	129,814	98,519	146,200	110,892	107,409	81,426	-26.6%
Educational & Health Services	9,793	7,421	9,422	7,141	11,446	8,676	21.5%
Leisure & Hospitality	1,043,367	792,313	1,100,450	836,106	1,066,468	810,485	-3.1%
Other Services	671,941	509,824	752,082	570,743	733,690	556,486	-2.5%
Public Administration**	822,375	626,570	843,285	642,501	781,040	595,073	-7.4%
<b>TOTAL</b>	<b>\$11,802,843</b>	<b>\$8,973,062</b>	<b>\$11,964,302</b>	<b>\$9,095,818</b>	<b>\$11,551,881</b>	<b>\$8,779,502</b>	<b>-3.5%</b>

**HOT SPRINGS COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	573	381	919	612	997	662	8.2%
Mining	829,449	551,455	944,425	627,902	657,249	436,881	-30.4%
Utilities	968,453	645,291	1,409,800	939,185	1,593,895	1,061,819	13.1%
Construction	52,511	34,882	81,899	54,332	139,428	92,506	70.3%
Manufacturing	113,009	74,833	131,400	87,067	135,291	89,602	2.9%
Wholesale Trade	212,331	141,243	-296,403	-202,035	302,014	200,788	199.4%
Retail Trade	2,855,974	1,898,551	2,369,794	1,574,662	2,505,229	1,664,395	5.7%
Transportation & Warehousing	9,762	6,447	8,112	5,360	10,576	6,984	30.3%
Information	126,015	83,739	130,360	86,629	134,071	89,075	2.8%
Financial Activities*	224,927	149,520	205,327	136,400	132,158	87,698	-35.7%
Professional & Business Services	17,890	11,884	29,942	19,917	30,748	20,418	2.5%
Educational & Health Services	923	610	2,054	1,361	1,503	995	-26.9%
Leisure & Hospitality	1,033,356	684,453	1,044,606	692,527	974,896	646,640	-6.6%
Other Services	204,408	135,303	221,546	146,635	230,068	152,200	3.8%
Public Administration**	516,647	344,431	609,813	406,542	539,333	359,506	-11.6%
<b>TOTAL</b>	<b>\$7,166,228</b>	<b>\$4,763,024</b>	<b>\$6,893,594</b>	<b>\$4,577,098</b>	<b>\$7,387,453</b>	<b>\$4,910,170</b>	<b>7.3%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

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

\*\* Reflects taxes from automobile purchases.

Source: Wyoming Department of Revenue

**JOHNSON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	6,925	5,381	10,038	8,016	16,429	13,137	63.9%
Mining	1,989,826	1,554,732	2,087,609	1,667,118	2,893,157	2,312,044	38.7%
Utilities	1,427,113	1,124,496	1,175,818	940,398	1,178,397	942,455	0.2%
Construction	77,566	60,100	67,822	54,230	150,985	120,512	122.2%
Manufacturing	309,603	241,582	256,472	204,701	330,300	263,597	28.8%
Wholesale Trade	823,468	649,477	507,244	404,971	582,895	465,405	14.9%
Retail Trade	5,500,713	4,297,544	6,165,601	4,927,573	6,966,261	5,562,646	12.9%
Transportation & Warehousing	4,445	3,404	3,582	2,857	3,312	2,630	-7.9%
Information	182,727	142,741	182,947	146,059	189,099	150,950	3.3%
Financial Activities*	417,570	326,785	486,469	388,758	496,898	396,815	2.1%
Professional & Business Services	108,826	84,370	109,823	87,591	130,946	104,379	19.2%
Educational & Health Services	1,589	1,227	1,223	977	1,076	858	-12.1%
Leisure & Hospitality	1,606,201	1,241,079	1,652,339	1,316,882	1,635,866	1,307,380	-0.7%
Other Services	469,636	364,436	487,250	389,257	506,147	404,349	3.9%
Public Administration**	1,031,950	811,845	1,212,714	970,164	1,291,285	1,033,023	6.5%
<b>TOTAL</b>	<b>\$13,958,159</b>	<b>\$10,909,199</b>	<b>\$14,406,952</b>	<b>\$11,509,551</b>	<b>\$16,373,052</b>	<b>\$13,080,179</b>	<b>13.6%</b>

**LARAMIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	35,409	23,444	39,298	26,077	35,241	23,353	-10.4%
Mining	15,574,746	10,375,803	12,824,610	8,528,828	4,810,577	3,200,254	-62.5%
Utilities	11,194,127	7,451,012	12,216,747	8,132,481	13,695,549	9,125,974	12.2%
Construction	2,047,996	1,359,970	2,422,552	1,608,545	3,781,832	2,511,355	56.1%
Manufacturing	3,076,741	2,053,048	4,107,236	2,727,536	5,422,227	3,602,383	32.1%
Wholesale Trade	8,731,135	5,809,708	12,032,657	8,007,453	8,491,534	5,633,462	-29.6%
Retail Trade	87,229,128	58,026,215	89,818,089	59,733,795	94,841,547	63,052,504	5.6%
Transportation & Warehousing	129,246	86,132	407,393	271,030	146,542	97,558	-64.0%
Information	2,730,736	1,814,603	3,026,018	2,011,010	3,267,594	2,170,435	7.9%
Financial Activities*	6,808,222	4,522,736	7,873,867	5,230,534	6,780,374	4,498,141	-14.0%
Professional & Business Services	1,254,271	833,858	2,231,691	1,483,633	1,533,417	1,017,651	-31.4%
Educational & Health Services	61,805	41,236	80,850	53,551	69,340	45,933	-14.2%
Leisure & Hospitality	21,386,333	14,196,729	22,053,570	14,651,648	22,552,817	14,972,146	2.2%
Other Services	7,374,784	4,896,536	7,884,589	5,234,494	7,179,840	4,761,648	-9.0%
Public Administration**	11,778,869	7,852,075	11,683,349	7,788,459	11,514,723	7,676,181	-1.4%
<b>TOTAL</b>	<b>\$179,413,548</b>	<b>\$119,343,105</b>	<b>\$188,702,514</b>	<b>\$125,489,073</b>	<b>\$184,123,154</b>	<b>\$122,388,977</b>	<b>-2.5%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**LINCOLN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	11,563	9,209	13,322	10,628	14,437	11,501	8.2%
Mining	657,257	524,922	1,897,814	1,516,884	1,187,030	948,341	-37.5%
Utilities	1,202,323	961,417	1,091,278	872,599	1,416,416	1,132,508	29.8%
Construction	314,867	251,568	455,307	363,771	464,611	371,047	2.0%
Manufacturing	487,857	389,616	842,492	672,721	881,236	703,230	4.5%
Wholesale Trade	3,427,592	2,737,645	3,601,310	2,876,082	3,320,849	2,651,651	-7.8%
Retail Trade	13,462,921	10,751,731	15,020,558	11,996,956	15,109,362	12,064,958	0.6%
Transportation & Warehousing	22,977	18,326	11,556	9,228	15,645	12,507	35.5%
Information	419,960	335,056	347,805	277,530	350,864	280,031	0.9%
Financial Activities*	1,630,469	1,302,675	4,235,651	3,385,806	2,734,458	2,184,627	-35.5%
Professional & Business Services	193,042	154,175	206,050	164,585	241,348	192,634	17.0%
Educational & Health Services	4,129	3,295	2,700	2,155	2,437	1,945	-9.7%
Leisure & Hospitality	1,991,365	1,589,693	2,210,847	1,765,240	2,372,832	1,894,337	7.3%
Other Services	987,337	788,316	1,387,591	1,107,937	1,131,503	902,783	-18.5%
Public Administration**	1,517,190	1,213,749	1,427,514	1,142,005	1,227,119	981,685	-14.0%
<b>TOTAL</b>	<b>\$26,330,850</b>	<b>\$21,031,395</b>	<b>\$32,751,797</b>	<b>\$26,164,127</b>	<b>\$30,470,148</b>	<b>\$24,333,784</b>	<b>-7.0%</b>

**NATRONA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	25,356	20,238	45,182	36,064	44,600	35,555	-1.4%
Mining	6,923,732	5,529,867	8,810,251	7,037,719	6,185,506	4,914,478	-30.2%
Utilities	5,347,348	4,277,830	3,839,570	3,071,488	2,236,279	1,788,809	-41.8%
Construction	1,709,592	1,364,501	1,893,988	1,511,950	1,887,386	1,493,383	-1.2%
Manufacturing	2,518,980	2,011,378	2,937,480	2,344,826	3,691,095	2,924,847	24.7%
Wholesale Trade	5,651,973	4,511,970	6,119,092	4,885,037	11,048,035	8,790,322	79.9%
Retail Trade	59,910,009	47,857,568	61,441,682	49,079,432	62,426,468	48,814,977	-0.5%
Transportation & Warehousing	167,271	133,604	1,049,435	838,530	265,865	211,273	-74.8%
Information	1,485,184	1,185,952	1,423,966	1,137,103	1,600,065	1,258,022	10.6%
Financial Activities*	4,912,822	3,922,615	5,591,979	4,465,929	6,926,843	5,489,938	22.9%
Professional & Business Services	880,037	702,425	1,003,972	801,071	1,063,830	839,480	4.8%
Educational & Health Services	51,588	41,111	51,455	40,991	51,694	40,664	-0.8%
Leisure & Hospitality	13,593,931	10,846,971	14,578,307	11,642,445	15,466,008	12,059,941	3.6%
Other Services	5,613,421	4,481,936	6,042,888	4,824,086	6,002,630	4,710,819	-2.3%
Public Administration**	11,378,177	9,102,535	11,512,685	9,210,143	10,921,156	8,704,864	-5.5%
<b>TOTAL</b>	<b>\$120,169,419</b>	<b>\$95,990,501</b>	<b>\$126,341,930</b>	<b>\$100,926,814</b>	<b>\$129,817,461</b>	<b>\$102,077,373</b>	<b>1.1%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

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

\*\* Reflects taxes from automobile purchases.

Source: Wyoming Department of Revenue

**NIOBRARA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	918	609	4,004	2,663	2,031	1,346	-49.4%
Mining	531,485	353,403	1,379,919	918,491	968,769	643,922	-29.9%
Utilities	153,081	101,424	156,144	103,467	166,395	109,955	6.3%
Construction	74,789	49,689	38,408	25,546	49,220	32,706	28.0%
Manufacturing	65,535	43,466	95,903	63,662	219,462	145,948	129.3%
Wholesale Trade	249,678	166,147	280,112	186,272	312,290	207,389	11.3%
Retail Trade	1,273,624	846,229	1,969,331	1,309,235	1,817,554	1,208,253	-7.7%
Transportation & Warehousing	203	134	835	552	1,532	1,012	83.2%
Information	55,954	37,164	45,984	30,535	46,118	30,619	0.3%
Financial Activities*	63,997	42,484	115,626	76,772	119,346	79,227	3.2%
Professional & Business Services	20,644	13,700	22,684	15,046	22,912	15,216	1.1%
Educational & Health Services	322	214	253	167	316	210	25.3%
Leisure & Hospitality	281,081	187,519	268,471	179,476	260,402	174,501	-2.8%
Other Services	71,971	47,746	77,798	51,543	131,141	86,968	68.7%
Public Administration**	312,634	207,942	347,647	231,270	384,472	255,795	10.6%
<b>TOTAL</b>	<b>\$3,155,914</b>	<b>\$2,097,868</b>	<b>\$4,803,118</b>	<b>\$3,194,697</b>	<b>\$4,501,961</b>	<b>\$2,993,068</b>	<b>-6.3%</b>

**PARK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	19,858	19,858	22,601	22,601	40,731	40,731	80.2%
Mining	1,026,478	1,026,394	853,492	853,492	792,008	792,008	-7.2%
Utilities	2,477,300	2,477,300	2,509,794	2,509,794	2,983,517	2,983,517	18.9%
Construction	315,457	315,457	312,254	312,254	343,461	343,461	10.0%
Manufacturing	765,691	765,665	824,388	824,388	866,470	866,470	5.1%
Wholesale Trade	1,191,762	1,191,762	-1,408,509	-1,045,742	1,130,005	1,130,005	-208.1%
Retail Trade	18,816,461	18,815,400	19,662,795	19,662,763	19,406,342	19,406,342	-1.3%
Transportation & Warehousing	38,673	38,673	33,436	33,436	39,690	39,690	18.7%
Information	522,891	522,799	476,646	476,646	506,658	506,658	6.3%
Financial Activities*	647,013	647,012	771,196	771,168	840,357	840,357	9.0%
Professional & Business Services	286,925	286,799	290,466	290,466	289,474	289,474	-0.3%
Educational & Health Services	6,138	6,138	6,933	6,933	1,759	1,759	-74.6%
Leisure & Hospitality	5,792,684	5,792,684	6,923,684	6,923,684	7,393,657	7,393,657	6.8%
Other Services	1,261,231	1,261,231	1,332,019	1,331,990	1,361,723	1,361,723	2.2%
Public Administration**	3,146,486	3,146,486	3,138,080	3,138,080	3,111,701	3,111,701	-0.8%
<b>TOTAL</b>	<b>\$36,315,049</b>	<b>\$36,313,660</b>	<b>\$35,749,276</b>	<b>\$36,111,954</b>	<b>\$39,107,553</b>	<b>\$39,107,553</b>	<b>8.3%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	11,096	7,379	11,609	7,683	13,560	8,969	16.7%
Mining	371,260	246,512	361,860	240,217	406,629	269,665	12.3%
Utilities	854,821	566,968	844,800	560,601	900,631	597,060	6.5%
Construction	92,971	61,680	103,840	68,871	102,824	68,176	-1.0%
Manufacturing	250,052	166,060	718,402	477,911	724,220	482,068	0.9%
Wholesale Trade	558,644	370,772	831,003	551,920	602,462	399,798	-27.6%
Retail Trade	5,945,162	3,951,702	8,209,742	5,460,530	6,785,753	4,511,234	-17.4%
Transportation & Warehousing	7,582	5,025	4,883	3,235	3,830	2,533	-21.7%
Information	169,866	112,798	169,029	112,268	169,564	112,558	0.3%
Financial Activities*	331,261	219,901	374,579	248,639	355,920	236,295	-5.0%
Professional & Business Services	119,745	79,225	128,573	85,077	131,101	86,693	1.9%
Educational & Health Services	1,562	1,039	2,139	1,416	1,946	1,291	-8.8%
Leisure & Hospitality	1,278,526	848,696	1,367,453	907,919	1,257,113	835,994	-7.9%
Other Services	291,210	193,361	358,249	237,788	342,357	226,944	-4.6%
Public Administration**	1,234,283	822,832	1,285,138	856,748	1,273,025	848,673	-0.9%
<b>TOTAL</b>	<b>\$11,518,043</b>	<b>\$7,653,949</b>	<b>\$14,771,298</b>	<b>\$9,820,823</b>	<b>\$13,070,936</b>	<b>\$8,687,950</b>	<b>-11.5%</b>

**SHERIDAN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	10,064	6,684	15,376	10,244	20,737	13,798	34.7%
Mining	59,382	39,445	179,607	119,427	85,440	56,778	-52.5%
Utilities	2,451,997	1,632,836	2,264,435	1,507,694	2,123,017	1,413,394	-6.3%
Construction	242,341	160,757	244,071	162,036	218,588	145,031	-10.5%
Manufacturing	745,299	495,133	867,226	576,399	1,107,049	735,746	27.6%
Wholesale Trade	1,815,038	1,204,374	1,910,475	1,268,081	2,067,600	1,371,178	8.1%
Retail Trade	27,759,970	18,455,251	28,183,427	18,736,612	28,514,291	18,950,201	1.1%
Transportation & Warehousing	22,138	14,700	15,803	10,489	14,617	9,718	-7.3%
Information	901,082	598,550	868,808	577,157	955,319	634,403	9.9%
Financial Activities*	856,234	568,368	935,556	621,373	1,063,279	705,648	13.6%
Professional & Business Services	607,749	402,855	638,185	423,190	625,690	414,520	-2.0%
Educational & Health Services	8,328	5,512	9,971	6,609	8,000	5,307	-19.7%
Leisure & Hospitality	5,999,293	3,981,251	6,157,530	4,092,315	6,718,417	4,463,808	9.1%
Other Services	1,715,313	1,138,967	1,914,749	1,271,348	2,200,769	1,460,620	14.9%
Public Administration**	3,940,528	2,627,000	4,485,665	2,990,415	4,432,944	2,955,290	-1.2%
<b>TOTAL</b>	<b>\$47,134,757</b>	<b>\$31,331,684</b>	<b>\$48,690,884</b>	<b>\$32,373,387</b>	<b>\$50,155,756</b>	<b>\$33,335,441</b>	<b>3.0%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**SUBLETTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	4,677	4,677	4,753	4,753	3,507	3,507	-26.2%
Mining	5,681,510	5,681,510	4,586,793	4,586,793	4,135,082	4,135,082	-9.8%
Utilities	613,318	613,318	575,598	575,598	721,136	721,136	25.3%
Construction	361,062	361,062	528,875	528,875	402,080	402,080	-24.0%
Manufacturing	484,196	484,196	359,945	359,945	462,210	462,210	28.4%
Wholesale Trade	1,155,974	1,155,974	1,345,737	1,345,737	1,245,380	1,245,380	-7.5%
Retail Trade	6,191,069	6,191,069	5,757,377	5,757,377	6,430,928	6,430,928	11.7%
Transportation & Warehousing	87,748	87,748	28,780	28,780	24,768	24,768	-13.9%
Information	188,674	188,674	189,040	189,040	188,945	188,945	-0.1%
Financial Activities*	1,302,567	1,302,567	993,533	993,533	920,377	920,377	-7.4%
Professional & Business Services	158,039	158,039	149,757	149,757	141,590	141,590	-5.5%
Educational & Health Services	2,380	2,380	2,256	2,256	2,451	2,451	8.6%
Leisure & Hospitality	910,915	910,915	954,525	954,525	1,017,134	1,017,134	6.6%
Other Services	658,510	658,510	608,209	608,209	646,856	646,856	6.4%
Public Administration**	887,055	887,055	940,497	940,497	770,995	770,995	-18.0%
<b>TOTAL</b>	<b>\$18,687,693</b>	<b>\$18,687,693</b>	<b>\$17,025,675</b>	<b>\$17,025,675</b>	<b>\$17,113,439</b>	<b>\$17,113,439</b>	<b>0.5%</b>

**SWEETWATER COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	4,524	3,543	9,257	6,150	9,048	5,996	-2.5%
Mining	9,490,962	7,388,579	12,974,083	8,678,762	9,633,208	6,403,730	-26.2%
Utilities	4,217,626	3,234,508	5,462,854	3,640,765	3,433,460	2,286,701	-37.2%
Construction	675,981	519,049	1,135,577	755,015	1,048,372	694,287	-8.0%
Manufacturing	4,673,205	3,634,605	5,396,732	3,596,440	5,338,203	3,554,121	-1.2%
Wholesale Trade	5,017,904	3,882,476	6,483,609	4,313,202	5,563,461	3,693,992	-14.4%
Retail Trade	29,383,264	22,796,153	36,464,458	24,265,854	35,666,794	23,722,733	-2.2%
Transportation & Warehousing	395,425	311,744	306,930	203,881	210,576	140,002	-31.3%
Information	1,272,677	985,662	1,505,034	1,000,360	1,551,778	1,031,314	3.1%
Financial Activities*	3,377,543	2,633,001	4,135,684	2,749,874	3,459,934	2,297,891	-16.4%
Professional & Business Services	513,486	401,580	806,873	536,870	709,934	471,176	-12.2%
Educational & Health Services	58,946	46,432	68,545	45,431	60,219	39,810	-12.4%
Leisure & Hospitality	7,181,701	5,566,116	8,581,949	5,706,661	8,810,325	5,857,522	2.6%
Other Services	3,675,775	2,862,912	4,404,193	2,927,674	3,966,045	2,634,016	-10.0%
Public Administration**	5,100,609	3,958,339	6,144,724	4,096,365	5,075,075	3,383,273	-17.4%
<b>TOTAL</b>	<b>\$75,039,627</b>	<b>\$58,224,700</b>	<b>\$93,880,502</b>	<b>\$62,523,301</b>	<b>\$84,536,432</b>	<b>\$56,216,565</b>	<b>-10.1%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

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

\*\* Reflects taxes from automobile purchases.

Source: Wyoming Department of Revenue

**TETON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	15,681	10,438	4,940	3,272	6,644	4,286	31.0%
Mining	79,783	53,070	66,753	44,363	51,651	34,056	-23.2%
Utilities	3,054,013	2,032,602	3,026,007	2,014,759	3,191,215	2,072,067	2.8%
Construction	739,284	490,242	618,897	409,442	618,881	398,893	-2.6%
Manufacturing	878,597	580,403	1,015,390	672,023	917,692	593,081	-11.7%
Wholesale Trade	6,152,977	4,059,829	5,702,142	3,770,333	5,418,648	3,494,369	-7.3%
Retail Trade	53,668,624	35,103,667	54,933,851	36,174,865	58,240,373	37,576,209	3.9%
Transportation & Warehousing	1,035,970	680,750	1,002,761	664,392	1,101,720	723,253	8.9%
Information	1,015,634	672,336	889,122	589,692	1,017,770	653,726	10.9%
Financial Activities*	7,278,827	4,633,361	7,563,771	4,829,714	8,270,246	5,200,194	7.7%
Professional & Business Services	1,188,168	786,779	1,334,204	880,179	1,495,112	945,491	7.4%
Educational & Health Services	27,833	18,432	22,535	14,948	21,095	13,733	-8.1%
Leisure & Hospitality	50,250,957	31,364,846	54,927,948	34,256,148	58,948,313	36,345,265	6.1%
Other Services	2,406,761	1,597,269	2,312,336	1,534,465	2,538,148	1,654,509	7.8%
Public Administration**	2,114,189	1,409,459	1,972,493	1,314,995	1,480,995	966,091	-26.5%
<b>TOTAL</b>	<b>\$129,907,298</b>	<b>\$83,493,482</b>	<b>\$135,393,149</b>	<b>\$87,173,591</b>	<b>\$143,318,502</b>	<b>\$90,675,224</b>	<b>4.0%</b>

**UINTA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	15,151	12,076	17,176	13,720	14,651	11,719	-14.6%
Mining	393,668	314,228	3,171,006	2,534,468	831,985	664,557	-73.8%
Utilities	1,451,190	1,160,680	1,688,148	1,349,669	1,969,355	1,574,035	16.6%
Construction	733,889	586,535	454,748	363,468	266,942	213,350	-41.3%
Manufacturing	349,877	279,359	519,354	414,593	513,805	410,182	-1.1%
Wholesale Trade	1,244,834	993,651	2,823,520	2,255,824	1,923,256	1,535,510	-31.9%
Retail Trade	11,957,776	9,552,837	12,775,161	10,205,245	13,235,282	10,571,602	3.6%
Transportation & Warehousing	628,051	501,544	982,662	785,059	759,537	606,405	-22.8%
Information	585,639	467,718	538,863	430,270	583,067	465,746	8.2%
Financial Activities*	400,613	319,540	726,244	579,735	650,325	519,129	-10.5%
Professional & Business Services	159,428	127,195	179,232	142,978	186,123	148,457	3.8%
Educational & Health Services	8,900	7,097	7,313	5,843	7,074	5,640	-3.5%
Leisure & Hospitality	2,502,136	1,995,640	2,689,562	2,146,814	2,732,557	2,179,905	1.5%
Other Services	1,049,606	838,096	849,915	678,444	826,782	660,043	-2.7%
Public Administration**	1,471,251	1,176,998	1,439,380	1,151,499	1,149,055	919,240	-20.2%
<b>TOTAL</b>	<b>\$22,952,008</b>	<b>\$18,333,193</b>	<b>\$28,862,284</b>	<b>\$23,057,629</b>	<b>\$25,649,797</b>	<b>\$20,485,520</b>	<b>-11.2%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	13,094	10,475	12,246	9,796	10,153	8,121	-17.1%
Mining	430,114	343,440	265,161	211,632	210,046	167,566	-20.8%
Utilities	642,600	513,646	551,579	440,758	622,991	497,849	13.0%
Construction	76,126	60,727	78,995	63,055	81,415	64,928	3.0%
Manufacturing	264,738	211,210	205,670	164,057	191,299	152,632	-7.0%
Wholesale Trade	935,896	747,655	830,246	663,182	705,495	563,081	-15.1%
Retail Trade	3,991,093	3,187,167	4,122,628	3,291,947	4,214,765	3,365,084	2.2%
Transportation & Warehousing	3,442	2,740	8,586	6,836	17,502	13,935	103.8%
Information	171,991	137,343	184,702	147,491	190,515	152,113	3.1%
Financial Activities*	275,750	219,924	218,594	174,348	220,402	175,870	0.9%
Professional & Business Services	76,510	61,022	90,381	72,101	87,202	69,596	-3.5%
Educational & Health Services	1,422	1,134	1,520	1,212	1,282	1,022	-15.7%
Leisure & Hospitality	734,945	586,910	770,162	615,811	786,292	628,995	2.1%
Other Services	581,014	464,072	604,403	482,704	532,719	425,426	-11.9%
Public Administration**	803,370	642,695	787,507	630,005	874,400	699,520	11.0%
<b>TOTAL</b>	<b>\$9,002,105</b>	<b>\$7,190,160</b>	<b>\$8,732,379</b>	<b>\$6,974,934</b>	<b>\$8,746,478</b>	<b>\$6,985,738</b>	<b>0.2%</b>

**WESTON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	3,666	2,737	3,894	3,110	3,749	2,987	-4.0%
Mining	393,476	305,119	734,929	585,377	778,828	621,910	6.2%
Utilities	524,609	413,264	495,657	395,952	476,954	380,794	-3.8%
Construction	42,877	32,950	70,261	56,088	79,568	63,503	13.2%
Manufacturing	66,750	51,900	81,369	65,009	75,151	65,027	0.0%
Wholesale Trade	375,108	293,876	524,657	418,853	362,187	288,948	-31.0%
Retail Trade	2,744,611	2,184,825	3,211,745	2,565,258	3,359,513	2,681,762	4.5%
Transportation & Warehousing	1,954	1,543	15,618	12,492	131,729	105,363	743.4%
Information	154,865	121,115	142,177	113,480	139,587	111,379	-1.9%
Financial Activities*	85,098	66,659	87,280	69,602	96,750	77,190	10.9%
Professional & Business Services	67,370	52,796	67,980	54,187	65,115	51,908	-4.2%
Educational & Health Services	530	414	781	623	1,098	875	40.5%
Leisure & Hospitality	497,030	384,862	491,467	393,685	545,532	437,446	11.1%
Other Services	327,098	257,948	359,265	287,064	429,989	343,430	19.6%
Public Administration**	537,552	423,061	538,147	430,518	506,384	405,164	-5.9%
<b>TOTAL</b>	<b>\$5,822,596</b>	<b>\$4,593,069</b>	<b>\$6,825,226</b>	<b>\$5,451,300</b>	<b>\$7,052,133</b>	<b>\$5,637,685</b>	<b>3.4%</b>

Note: Total sales tax collections may include both 4% state imposed taxes and local optional taxes.

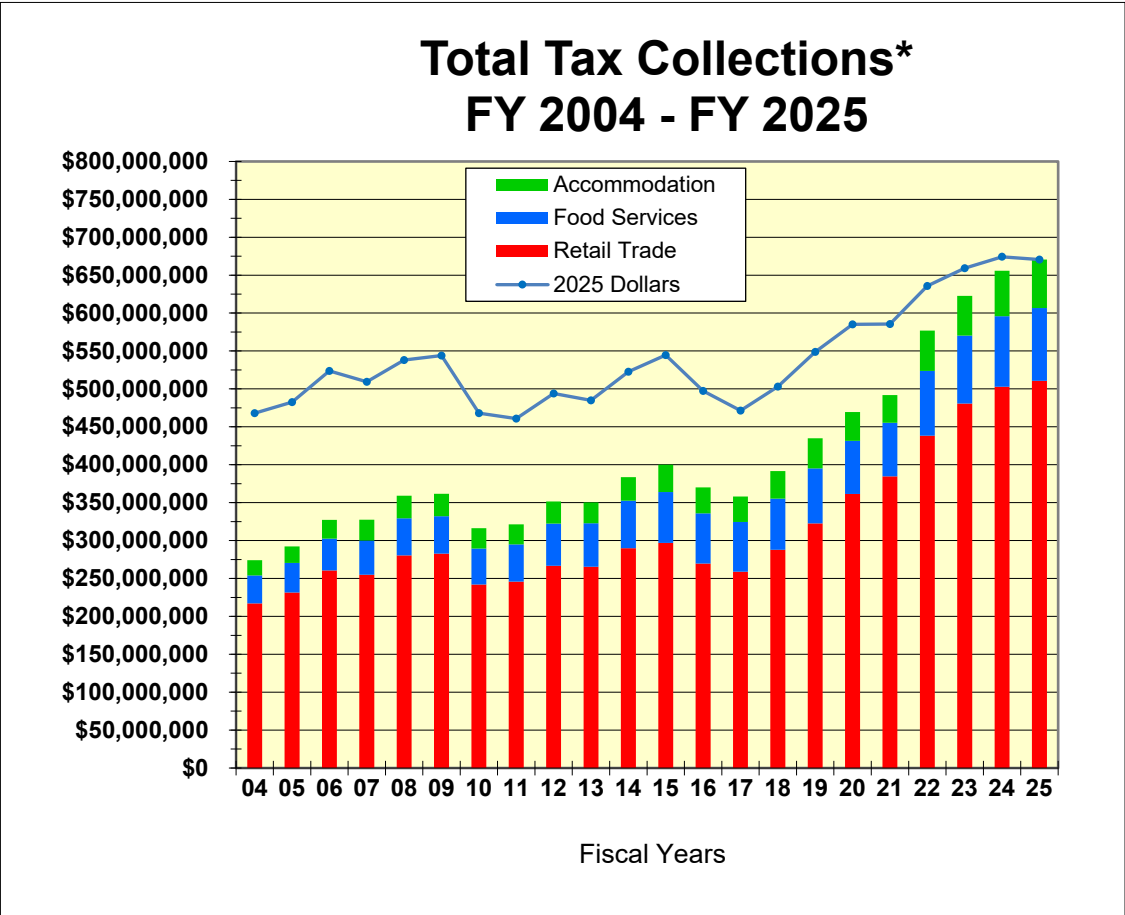
Source: Wyoming Department of Revenue

\* 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*

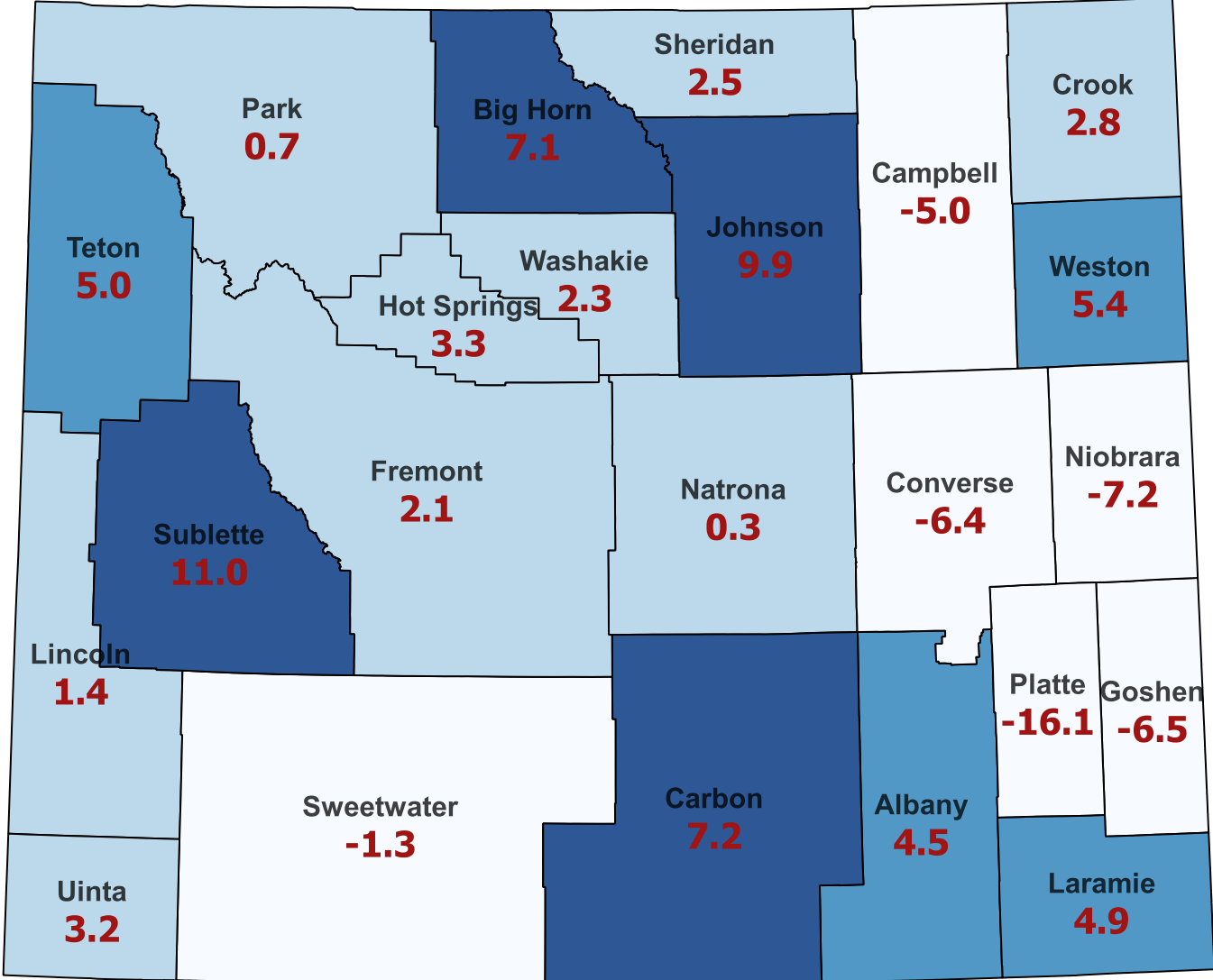


\* Includes state retail sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

# Percent Change in Retail Trade, Accommodation, and Food Services Tax (4%) Collections: FY2024 - FY2025

Wyoming = 1.6%



Source: Wyoming Department of Revenue

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

COUNTY	FY 2023		FY 2024		FY 2025		% Chge FY24 to FY25	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$31,349,340	\$20,831,499	\$34,557,128	\$22,973,250	\$36,127,536	\$24,011,532	4.5	4.5
<b>BIG HORN</b>	\$5,269,888	\$4,207,728	\$5,818,123	\$4,646,207	\$6,231,635	\$4,975,375	7.1	7.1
<b>CAMPBELL</b>	\$58,298,272	\$46,569,216	\$57,944,954	\$46,286,516	\$55,061,895	\$43,973,696	-5.0	-5.0
<b>CARBON</b>	\$18,138,765	\$12,069,089	\$18,698,010	\$12,438,765	\$20,045,233	\$13,334,163	7.2	7.2
<b>CONVERSE</b>	\$24,081,597	\$19,243,549	\$24,612,886	\$19,667,263	\$23,031,811	\$18,401,235	-6.4	-6.4
<b>CROOK</b>	\$5,772,011	\$3,835,726	\$6,066,818	\$4,031,314	\$6,103,451	\$4,146,028	0.6	2.8
<b>FREMONT</b>	\$29,374,036	\$21,314,723	\$27,923,120	\$20,264,027	\$28,144,536	\$20,689,543	0.8	2.1
<b>GOSHEN</b>	\$7,636,109	\$5,805,880	\$8,284,363	\$6,299,093	\$7,750,609	\$5,891,425	-6.4	-6.5
<b>HOT SPRINGS</b>	\$3,775,042	\$2,507,395	\$3,313,270	\$2,200,250	\$3,422,445	\$2,272,900	3.3	3.3
<b>JOHNSON</b>	\$7,073,765	\$5,513,071	\$7,774,930	\$6,210,093	\$8,548,531	\$6,827,203	9.9	9.9
<b>LARAMIE</b>	\$107,445,405	\$71,444,707	\$110,766,714	\$73,650,797	\$116,286,213	\$77,288,314	5.0	4.9
<b>LINCOLN</b>	\$15,424,219	\$12,317,421	\$17,211,149	\$13,746,027	\$17,462,387	\$13,943,470	1.5	1.4
<b>NATRONA</b>	\$73,157,623	\$58,427,995	\$75,687,482	\$60,456,436	\$77,558,736	\$60,609,919	2.5	0.3
<b>NIOBRARA</b>	\$1,549,411	\$1,030,247	\$2,232,990	\$1,485,533	\$2,071,622	\$1,378,572	-7.2	-7.2
<b>PARK</b>	\$24,398,979	\$24,397,918	\$26,382,408	\$26,382,377	\$26,574,383	\$26,574,382	0.7	0.7
<b>PLATTE</b>	\$7,203,699	\$4,787,199	\$9,555,923	\$6,354,396	\$8,020,322	\$5,332,343	-16.1	-16.1
<b>SHERIDAN</b>	\$33,618,502	\$22,343,120	\$34,168,859	\$22,714,716	\$35,030,321	\$23,279,789	2.5	2.5
<b>SUBLETTE</b>	\$7,080,274	\$7,080,274	\$6,691,481	\$6,691,481	\$7,425,652	\$7,425,652	11.0	11.0
<b>SWEETWATER</b>	\$36,460,164	\$28,280,842	\$44,932,643	\$29,896,870	\$44,349,741	\$29,495,549	-1.3	-1.3
<b>TETON</b>	\$103,245,220	\$66,019,486	\$109,141,912	\$69,951,582	\$116,463,059	\$73,441,918	6.7	5.0
<b>UINTA</b>	\$14,373,904	\$11,479,904	\$15,385,023	\$12,288,483	\$15,884,613	\$12,685,112	3.2	3.2
<b>WASHAKIE</b>	\$4,709,475	\$3,760,872	\$4,871,595	\$3,890,836	\$4,984,823	\$3,981,150	2.3	2.3
<b>WESTON</b>	\$3,233,836	\$2,563,623	\$3,696,857	\$2,953,871	\$3,897,760	\$3,113,393	5.4	5.4
<b>WYOMING</b>	<b>\$622,669,534</b>	<b>\$455,831,485</b>	<b>\$655,718,640</b>	<b>\$475,480,183</b>	<b>\$670,477,314</b>	<b>\$483,072,661</b>	<b>2.3</b>	<b>1.6</b>

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	39,504,040	29,806,682	40,019,089	29,797,867	39,900,506	29,455,011	-1.2%
Gasoline Stations	33,478,056	25,129,190	32,018,028	23,627,479	31,695,693	23,350,912	-1.2%
Home Furniture and Furnishings	11,736,281	8,488,283	11,003,017	7,888,946	10,962,237	7,800,448	-1.1%
Electronic and Appliance Stores	18,690,846	13,665,606	20,258,275	14,643,436	19,353,444	13,977,181	-4.5%
Building Material and Garden Supplies	113,906,713	84,613,967	124,598,735	91,458,197	120,101,848	87,723,585	-4.1%
Grocery and Food Stores	14,484,347	10,859,808	14,274,087	10,629,032	14,518,218	10,753,426	1.2%
Liquor Stores	9,685,344	7,064,947	9,750,262	7,047,103	9,857,219	7,087,750	0.6%
Clothing and Shoe Stores	15,588,707	11,337,547	16,460,740	11,806,313	16,819,373	11,932,213	1.1%
Department Stores	5,402,055	3,804,644	5,334,678	3,746,418	5,353,415	3,716,924	-0.8%
General Merchandise Stores	50,240,646	37,414,707	50,593,944	37,209,156	49,977,192	36,601,294	-1.6%
Electronic Shopping	86,259,551	63,990,441	97,895,576	71,742,054	109,892,100	79,860,336	11.3%
Miscellaneous Retail	81,608,026	59,949,124	80,512,601	59,154,460	82,121,977	59,968,883	1.4%
Accommodation	52,269,371	35,452,668	59,777,938	40,216,729	63,827,257	42,582,692	5.9%
Food Services and Drinking Places	89,815,550	64,253,870	93,221,672	66,512,994	96,096,836	68,262,006	2.6%
<b>TOTAL</b>	<b>\$622,669,534</b>	<b>\$455,831,485</b>	<b>\$655,718,640</b>	<b>\$475,480,183</b>	<b>\$670,477,314</b>	<b>\$483,072,661</b>	<b>1.6%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	2,149,485	1,427,493	2,180,135	1,447,819	2,980,566	1,979,087	36.7%
Gasoline Stations	1,752,315	1,165,710	1,686,443	1,121,920	1,794,677	1,194,201	6.4%
Home Furniture and Furnishings	472,357	313,217	428,906	284,456	431,565	286,182	0.6%
Electronic and Appliance Stores	987,235	656,271	1,078,441	716,851	1,010,296	671,594	-6.3%
Building Material and Garden Supplies	3,626,584	2,407,413	5,477,558	3,638,412	5,335,503	3,541,060	-2.7%
Grocery and Food Stores	937,489	624,169	981,975	653,660	995,786	662,851	1.4%
Liquor Stores	653,503	433,495	632,895	419,496	610,847	404,426	-3.6%
Clothing and Shoe Stores	601,635	398,803	649,251	430,212	753,863	499,738	16.2%
Department Stores	51,627	34,385	45,980	30,624	43,863	29,213	-4.6%
General Merchandise Stores	4,267,998	2,844,024	4,271,925	2,846,806	4,189,799	2,791,828	-1.9%
Electronic Shopping	4,815,080	3,202,181	5,672,195	3,773,041	6,361,158	4,230,770	12.1%
Miscellaneous Retail	3,461,625	2,300,654	3,355,483	2,229,322	3,496,442	2,322,452	4.2%
Accommodation	1,917,016	1,270,223	2,233,561	1,490,046	2,273,570	1,517,148	1.8%
Food Services and Drinking Places	5,655,389	3,753,462	5,862,380	3,890,586	5,849,601	3,880,982	-0.2%
<b>TOTAL</b>	<b>\$31,349,340</b>	<b>\$20,831,499</b>	<b>\$34,557,128</b>	<b>\$22,973,250</b>	<b>\$36,127,536</b>	<b>\$24,011,532</b>	<b>4.5%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)			
Auto Dealers and Parts	314,357	250,880	314,017	250,646	334,456	266,899							6.5%
Gasoline Stations	653,049	521,582	767,078	612,875	726,914	580,539							-5.3%
Home Furniture and Furnishings	85,863	68,526	74,543	59,476	68,831	54,928							-7.6%
Electronic and Appliance Stores	111,898	89,324	132,640	105,886	137,070	109,422							3.3%
Building Material and Garden Supplies	1,099,145	877,100	1,221,557	974,852	1,399,825	1,117,130							14.6%
Grocery and Food Stores	179,511	143,261	235,082	187,657	273,398	218,222							16.3%
Liquor Stores	33,437	26,667	32,352	25,810	35,532	28,343							9.8%
Clothing and Shoe Stores	52,147	41,591	48,946	39,031	51,568	41,126							5.4%
Department Stores	10,856	8,680	8,581	6,859	10,135	8,102							18.1%
General Merchandise Stores	238,266	190,396	261,521	208,963	255,341	204,036							-2.4%
Electronic Shopping	1,409,697	1,126,378	1,582,105	1,264,039	1,810,254	1,446,015							14.4%
Miscellaneous Retail	416,088	332,102	442,262	353,083	409,434	326,563							-7.5%
Accommodation	283,359	226,004	305,476	243,977	319,161	254,899							4.5%
Food Services and Drinking Places	382,215	305,237	391,965	313,054	399,715	319,151							1.9%
<b>TOTAL</b>	<b>\$5,269,888</b>	<b>\$4,207,728</b>	<b>\$5,818,123</b>	<b>\$4,646,207</b>	<b>\$6,231,635</b>	<b>\$4,975,375</b>							<b>7.1%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)			
Auto Dealers and Parts	7,488,614	5,979,836	6,446,655	5,147,156	6,067,817	4,844,512							-5.9%
Gasoline Stations	3,938,210	3,147,637	3,231,229	2,581,989	3,052,032	2,438,954							-5.5%
Home Furniture and Furnishings	603,906	482,095	552,485	440,963	500,748	399,618							-9.4%
Electronic and Appliance Stores	1,348,950	1,077,175	1,566,141	1,250,680	1,373,490	1,096,754							-12.3%
Building Material and Garden Supplies	12,876,090	10,287,059	14,151,150	11,307,094	12,579,729	10,048,362							-11.1%
Grocery and Food Stores	967,686	773,113	925,630	739,672	962,444	769,084							4.0%
Liquor Stores	647,071	516,753	664,034	530,298	814,652	650,213							22.6%
Clothing and Shoe Stores	1,384,569	1,105,328	1,396,148	1,114,511	1,350,461	1,077,759							-3.3%
Department Stores	39,848	31,858	34,869	27,877	37,148	29,699							6.5%
General Merchandise Stores	3,988,389	3,189,742	3,899,986	3,119,038	4,073,982	3,258,162							4.5%
Electronic Shopping	8,285,298	6,620,534	8,007,574	6,397,759	7,951,048	6,350,262							-0.7%
Miscellaneous Retail	9,175,417	7,328,923	9,273,832	7,407,381	8,398,674	6,706,652							-9.5%
Accommodation	1,324,340	1,056,528	1,401,075	1,118,489	1,592,784	1,270,577							13.6%
Food Services and Drinking Places	6,229,884	4,972,633	6,394,146	5,103,608	6,306,886	5,033,089							-1.4%
<b>TOTAL</b>	<b>\$58,298,272</b>	<b>\$46,569,216</b>	<b>\$57,944,954</b>	<b>\$46,286,516</b>	<b>\$55,061,895</b>	<b>\$43,973,696</b>							<b>-5.0%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	721,490	478,906	824,330	547,387	846,798	561,790	2.6%
Gasoline Stations	1,960,199	1,305,391	1,325,011	882,090	1,362,441	906,527	2.8%
Home Furniture and Furnishings	198,058	131,149	181,761	120,377	149,092	98,793	-17.9%
Electronic and Appliance Stores	390,641	259,593	393,765	261,567	319,205	211,901	-19.0%
Building Material and Garden Supplies	2,587,245	1,718,341	2,743,156	1,822,181	2,550,694	1,693,812	-7.0%
Grocery and Food Stores	322,838	214,114	336,649	223,444	323,826	214,866	-3.8%
Liquor Stores	290,703	192,437	296,074	196,039	300,800	198,810	1.4%
Clothing and Shoe Stores	161,561	107,275	183,677	121,813	198,708	131,709	8.1%
Department Stores	15,410	10,264	12,755	8,495	13,207	8,796	3.5%
General Merchandise Stores	1,403,562	935,358	1,366,491	910,637	1,298,937	865,657	-4.9%
Electronic Shopping	2,289,591	1,523,228	3,282,689	2,183,996	4,989,363	3,320,912	52.1%
Miscellaneous Retail	2,071,700	1,383,145	1,893,661	1,258,638	1,871,535	1,243,688	-1.2%
Accommodation	2,913,939	1,939,883	2,921,516	1,948,733	2,954,901	1,970,838	1.1%
Food Services and Drinking Places	2,811,827	1,870,004	2,936,474	1,953,369	2,865,726	1,906,064	-2.4%
<b>TOTAL</b>	<b>\$18,138,765</b>	<b>\$12,069,089</b>	<b>\$18,698,010</b>	<b>\$12,438,765</b>	<b>\$20,045,233</b>	<b>\$13,334,163</b>	<b>7.2%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,187,556	948,382	1,156,518	923,455	1,101,158	879,456	-4.8%
Gasoline Stations	4,073,334	3,257,902	3,414,906	2,730,809	2,720,564	2,175,435	-20.3%
Home Furniture and Furnishings	75,620	60,403	57,542	45,955	59,912	47,840	4.1%
Electronic and Appliance Stores	471,813	376,740	477,464	381,285	434,835	347,189	-8.9%
Building Material and Garden Supplies	6,137,991	4,903,588	8,160,029	6,521,449	7,538,785	6,023,629	-7.6%
Grocery and Food Stores	380,908	304,017	360,860	288,035	392,649	313,475	8.8%
Liquor Stores	173,722	138,736	178,389	142,435	186,580	148,964	4.6%
Clothing and Shoe Stores	201,692	160,956	229,224	182,925	217,776	173,781	-5.0%
Department Stores	13,514	10,805	12,291	9,828	14,230	11,378	15.8%
General Merchandise Stores	1,174,132	939,034	848,356	678,365	270,816	216,230	-68.1%
Electronic Shopping	4,317,624	3,450,795	4,502,058	3,597,363	3,769,474	3,010,807	-16.3%
Miscellaneous Retail	4,155,109	3,320,484	3,381,450	2,700,957	4,483,888	3,582,354	32.6%
Accommodation	597,008	476,081	714,787	570,734	702,053	560,955	-1.7%
Food Services and Drinking Places	1,121,573	895,626	1,119,011	893,668	1,139,089	909,742	1.8%
<b>TOTAL</b>	<b>\$24,081,597</b>	<b>\$19,243,549</b>	<b>\$24,612,886</b>	<b>\$19,667,263</b>	<b>\$23,031,811</b>	<b>\$18,401,235</b>	<b>-6.4%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	261,576	173,182	268,305	177,598	287,187	197,136	11.0%
Gasoline Stations	652,967	434,268	749,077	498,438	620,980	419,176	-15.9%
Home Furniture and Furnishings	57,988	38,495	59,253	39,359	60,712	41,122	4.5%
Electronic and Appliance Stores	132,690	88,128	187,018	124,126	178,729	121,278	-2.3%
Building Material and Garden Supplies	1,339,073	889,422	1,472,821	978,126	1,411,087	963,333	-1.5%
Grocery and Food Stores	121,136	80,326	112,367	74,407	110,519	74,803	0.5%
Liquor Stores	24,446	16,161	22,253	14,691	21,255	14,435	-1.7%
Clothing and Shoe Stores	36,294	24,084	53,835	35,750	55,511	37,999	6.3%
Department Stores	6,644	4,426	5,820	3,877	6,591	4,520	16.6%
General Merchandise Stores	117,219	78,035	105,908	70,481	80,344	54,819	-22.2%
Electronic Shopping	1,155,735	768,279	1,257,580	836,188	1,368,118	930,110	11.2%
Miscellaneous Retail	1,006,461	669,045	909,936	604,582	997,543	675,336	11.7%
Accommodation	274,298	183,159	278,668	186,117	282,105	191,107	2.7%
Food Services and Drinking Places	585,484	388,718	583,976	387,572	622,769	420,854	8.6%
<b>TOTAL</b>	<b>\$5,772,011</b>	<b>\$3,835,726</b>	<b>\$6,066,818</b>	<b>\$4,031,314</b>	<b>\$6,103,451</b>	<b>\$4,146,028</b>	<b>2.8%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,683,227	1,219,586	1,686,794	1,222,277	1,687,941	1,238,368	1.3%
Gasoline Stations	1,758,372	1,276,501	1,772,769	1,287,320	1,713,870	1,257,487	-2.3%
Home Furniture and Furnishings	371,304	269,332	306,164	222,034	418,826	307,251	38.4%
Electronic and Appliance Stores	705,199	511,693	596,437	432,304	588,430	431,840	-0.1%
Building Material and Garden Supplies	6,160,117	4,471,943	4,714,676	3,420,597	4,487,075	3,299,536	-3.5%
Grocery and Food Stores	976,131	707,918	1,018,571	738,630	996,900	733,269	-0.7%
Liquor Stores	522,954	378,728	520,505	376,953	502,651	369,097	-2.1%
Clothing and Shoe Stores	421,112	305,220	408,205	295,934	387,725	284,267	-3.9%
Department Stores	30,162	21,921	28,286	20,557	29,662	21,806	6.1%
General Merchandise Stores	4,207,134	3,058,809	3,995,891	2,905,289	4,019,306	2,967,995	2.2%
Electronic Shopping	3,897,227	2,829,277	4,381,115	3,180,716	4,760,953	3,500,157	10.0%
Miscellaneous Retail	3,722,558	2,700,694	3,409,917	2,473,088	3,432,556	2,523,089	2.0%
Accommodation	1,283,240	928,485	1,347,066	980,170	1,460,660	1,069,834	9.1%
Food Services and Drinking Places	3,635,299	2,634,616	3,736,726	2,708,158	3,657,982	2,685,545	-0.8%
<b>TOTAL</b>	<b>\$29,374,036</b>	<b>\$21,314,723</b>	<b>\$27,923,120</b>	<b>\$20,264,027</b>	<b>\$28,144,536</b>	<b>\$20,689,543</b>	<b>2.1%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	497,538	377,869	505,046	383,731	475,052	360,885	-6.0%
Gasoline Stations	487,961	371,120	447,235	339,958	388,401	295,203	-13.2%
Home Furniture and Furnishings	109,048	82,872	98,732	75,037	81,336	61,807	-17.6%
Electronic and Appliance Stores	304,429	231,382	356,620	270,981	319,766	242,963	-10.3%
Building Material and Garden Supplies	2,131,250	1,620,721	2,549,404	1,939,129	1,950,965	1,482,647	-23.5%
Grocery and Food Stores	226,181	172,124	224,296	170,649	239,140	181,679	6.5%
Liquor Stores	78,663	59,624	74,327	56,310	70,774	53,618	-4.8%
Clothing and Shoe Stores	128,026	97,325	114,303	86,916	114,941	87,387	0.5%
Department Stores	15,783	12,016	13,820	10,523	15,767	12,002	14.1%
General Merchandise Stores	162,478	123,642	170,060	129,371	203,376	154,740	19.6%
Electronic Shopping	1,237,337	941,352	1,406,534	1,070,021	1,650,738	1,255,479	17.3%
Miscellaneous Retail	1,246,483	948,122	1,258,200	956,669	1,203,412	914,936	-4.4%
Accommodation	126,165	95,818	153,689	117,048	150,858	114,843	-1.9%
Food Services and Drinking Places	884,767	671,894	912,096	692,751	886,086	673,234	-2.8%
<b>TOTAL</b>	<b>\$7,636,109</b>	<b>\$5,805,880</b>	<b>\$8,284,363</b>	<b>\$6,299,093</b>	<b>\$7,750,609</b>	<b>\$5,891,425</b>	<b>-6.5%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	150,623	100,056	166,844	110,891	140,673	93,392	-15.8%
Gasoline Stations	210,974	140,331	221,456	147,338	264,464	176,003	19.5%
Home Furniture and Furnishings	18,460	12,259	15,189	10,078	14,931	9,909	-1.7%
Electronic and Appliance Stores	95,714	63,586	50,515	33,571	53,884	35,797	6.6%
Building Material and Garden Supplies	1,071,417	712,464	552,456	366,565	605,308	401,706	9.6%
Grocery and Food Stores	86,168	56,976	80,078	52,933	70,342	46,439	-12.3%
Liquor Stores	7,032	4,669	19,021	12,670	18,900	12,574	-0.8%
Clothing and Shoe Stores	55,816	37,026	40,064	26,557	36,105	23,922	-9.9%
Department Stores	5,545	3,692	4,411	2,937	4,213	2,805	-4.5%
General Merchandise Stores	168,286	111,859	193,543	128,671	186,944	124,197	-3.5%
Electronic Shopping	616,365	410,092	665,667	442,903	725,882	483,010	9.1%
Miscellaneous Retail	369,574	245,539	360,550	239,547	383,585	254,641	6.3%
Accommodation	384,513	254,617	402,693	266,989	383,193	254,290	-4.8%
Food Services and Drinking Places	534,554	354,227	540,783	358,600	534,024	354,215	-1.2%
<b>TOTAL</b>	<b>\$3,775,042</b>	<b>\$2,507,395</b>	<b>\$3,313,270</b>	<b>\$2,200,250</b>	<b>\$3,422,445</b>	<b>\$2,272,900</b>	<b>3.3%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	461,496	361,965	418,514	338,199	542,406	433,028	28.0%
Gasoline Stations	461,537	362,417	595,174	475,572	668,728	534,241	12.3%
Home Furniture and Furnishings	87,130	68,037	96,666	77,070	89,608	71,430	-7.3%
Electronic and Appliance Stores	122,671	95,116	101,167	80,757	136,062	108,602	34.5%
Building Material and Garden Supplies	1,738,340	1,356,868	1,963,555	1,567,971	2,336,339	1,865,549	19.0%
Grocery and Food Stores	114,742	89,387	114,357	91,265	139,119	110,983	21.6%
Liquor Stores	239,419	187,463	227,074	181,294	228,321	182,249	0.5%
Clothing and Shoe Stores	70,482	54,949	68,282	54,402	65,121	51,942	-4.5%
Department Stores	9,760	7,655	8,980	7,180	9,235	7,383	2.8%
General Merchandise Stores	180,986	142,022	164,656	131,597	150,323	120,125	-8.7%
Electronic Shopping	1,188,548	931,635	1,483,958	1,185,170	1,579,723	1,261,670	6.5%
Miscellaneous Retail	825,603	640,029	923,218	737,096	1,021,276	815,445	10.6%
Accommodation	689,566	529,546	709,302	563,909	738,517	591,428	4.9%
Food Services and Drinking Places	883,485	685,981	900,027	718,611	843,753	673,129	-6.3%
<b>TOTAL</b>	<b>\$7,073,765</b>	<b>\$5,513,071</b>	<b>\$7,774,930</b>	<b>\$6,210,093</b>	<b>\$8,548,531</b>	<b>\$6,827,203</b>	<b>9.9%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	6,551,547	4,348,572	6,617,017	4,392,566	6,594,724	4,373,851	-0.4%
Gasoline Stations	4,948,778	3,293,617	4,566,645	3,041,846	4,490,761	2,988,112	-1.8%
Home Furniture and Furnishings	1,999,110	1,327,739	2,019,452	1,340,581	1,924,916	1,276,977	-4.7%
Electronic and Appliance Stores	4,921,674	3,272,731	5,315,488	3,532,767	4,798,847	3,187,752	-9.8%
Building Material and Garden Supplies	20,650,965	13,739,769	21,140,607	14,064,945	23,359,371	15,534,294	10.4%
Grocery and Food Stores	1,353,754	899,810	1,376,141	914,679	1,496,061	994,308	8.7%
Liquor Stores	1,625,265	1,078,394	1,619,617	1,075,256	1,671,854	1,108,939	3.1%
Clothing and Shoe Stores	3,602,658	2,391,673	3,582,813	2,377,511	3,629,987	2,407,954	1.3%
Department Stores	2,201,886	1,467,618	2,068,962	1,377,075	2,009,037	1,336,896	-2.9%
General Merchandise Stores	10,348,492	6,895,390	10,379,241	6,915,716	10,248,474	6,829,071	-1.3%
Electronic Shopping	15,272,771	10,163,849	18,052,802	12,007,826	21,344,003	14,196,118	18.2%
Miscellaneous Retail	13,752,227	9,147,053	13,079,305	8,693,028	13,273,511	8,818,231	1.4%
Accommodation	4,331,601	2,876,402	4,449,319	2,968,740	4,456,301	2,974,511	0.2%
Food Services and Drinking Places	15,884,676	10,542,090	16,499,306	10,948,262	16,988,365	11,261,298	2.9%
<b>TOTAL</b>	<b>\$107,445,405</b>	<b>\$71,444,707</b>	<b>\$110,766,714</b>	<b>\$73,650,797</b>	<b>\$116,286,213</b>	<b>\$77,288,314</b>	<b>4.9%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,386,450	1,106,612	1,463,372	1,167,946	1,381,699	1,102,335	-5.6%
Gasoline Stations	840,197	671,223	903,880	722,238	881,680	704,180	-2.5%
Home Furniture and Furnishings	415,834	332,093	422,729	337,595	397,804	317,556	-5.9%
Electronic and Appliance Stores	506,697	404,534	526,087	420,044	678,019	541,220	28.8%
Building Material and Garden Supplies	3,935,096	3,142,588	4,017,218	3,208,260	4,064,643	3,245,233	1.2%
Grocery and Food Stores	1,080,789	863,373	847,120	676,556	865,204	690,858	2.1%
Liquor Stores	239,923	191,421	218,647	174,573	236,564	188,948	8.2%
Clothing and Shoe Stores	219,620	175,289	236,039	188,407	209,729	167,353	-11.2%
Department Stores	29,924	23,925	24,542	19,622	27,168	21,721	10.7%
General Merchandise Stores	392,295	313,400	384,576	307,247	333,817	266,676	-13.2%
Electronic Shopping	3,027,086	2,418,499	4,091,679	3,269,466	4,163,574	3,326,093	1.7%
Miscellaneous Retail	1,389,010	1,108,775	1,884,668	1,505,003	1,869,460	1,492,785	-0.8%
Accommodation	700,513	559,050	868,579	693,800	983,786	785,721	13.2%
Food Services and Drinking Places	1,260,785	1,006,640	1,322,012	1,055,270	1,369,239	1,092,791	3.6%
<b>TOTAL</b>	<b>\$15,424,219</b>	<b>\$12,317,421</b>	<b>\$17,211,149</b>	<b>\$13,746,027</b>	<b>\$17,462,387</b>	<b>\$13,943,470</b>	<b>1.4%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	5,702,474	4,551,712	5,911,913	4,719,240	5,855,748	4,580,198	-2.9%
Gasoline Stations	2,303,790	1,841,534	2,187,049	1,748,339	2,374,147	1,865,524	6.7%
Home Furniture and Furnishings	1,867,053	1,491,688	1,630,816	1,302,828	1,679,049	1,323,882	1.6%
Electronic and Appliance Stores	3,484,141	2,781,883	3,516,698	2,807,610	3,597,417	2,805,556	-0.1%
Building Material and Garden Supplies	13,156,909	10,511,412	13,481,114	10,770,106	12,892,939	10,073,801	-6.5%
Grocery and Food Stores	1,435,039	1,147,260	1,181,698	944,510	1,189,042	927,768	-1.8%
Liquor Stores	1,245,106	993,128	1,210,695	965,873	1,166,678	907,217	-6.1%
Clothing and Shoe Stores	2,480,677	1,979,307	2,591,368	2,067,807	2,561,426	1,994,322	-3.6%
Department Stores	1,087,481	869,655	1,023,707	818,626	1,061,963	826,227	0.9%
General Merchandise Stores	8,473,401	6,775,888	8,740,592	6,989,545	8,757,627	6,809,263	-2.6%
Electronic Shopping	8,772,018	7,006,085	10,722,984	8,564,577	11,792,333	9,278,601	8.3%
Miscellaneous Retail	9,901,922	7,908,015	9,243,048	7,380,373	9,498,100	7,422,618	0.6%
Accommodation	2,425,501	1,931,697	2,901,550	2,321,093	3,114,428	2,441,904	5.2%
Food Services and Drinking Places	10,822,113	8,638,730	11,344,249	9,055,910	12,017,839	9,353,037	3.3%
<b>TOTAL</b>	<b>\$73,157,623</b>	<b>\$58,427,995</b>	<b>\$75,687,482</b>	<b>\$60,456,436</b>	<b>\$77,558,736</b>	<b>\$60,609,919</b>	<b>0.3%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	65,181	43,139	92,059	60,848	90,388	59,743	-1.8%
Gasoline Stations	145,500	96,534	364,538	242,598	201,853	134,179	-44.7%
Home Furniture and Furnishings	7,301	4,850	7,866	5,220	6,701	4,453	-14.7%
Electronic and Appliance Stores	38,878	25,847	45,352	30,150	48,065	31,949	6.0%
Building Material and Garden Supplies	276,847	184,045	719,074	478,275	375,174	249,288	-47.9%
Grocery and Food Stores	38,268	25,346	33,515	22,206	27,186	17,973	-19.1%
Liquor Stores	23,380	15,465	27,106	17,923	31,829	21,010	17.2%
Clothing and Shoe Stores	8,731	5,790	9,609	6,375	9,023	5,982	-6.2%
Department Stores	2,022	1,347	2,168	1,444	2,451	1,633	13.1%
General Merchandise Stores	59,130	39,351	69,303	46,105	68,626	45,657	-1.0%
Electronic Shopping	291,149	193,661	327,516	217,884	663,970	442,133	102.9%
Miscellaneous Retail	317,236	210,854	271,227	180,207	292,288	194,253	7.8%
Accommodation	101,690	68,046	124,158	83,522	122,211	82,678	-1.0%
Food Services and Drinking Places	174,097	115,972	139,501	92,776	131,857	87,641	-5.5%
<b>TOTAL</b>	<b>\$1,549,411</b>	<b>\$1,030,247</b>	<b>\$2,232,990</b>	<b>\$1,485,533</b>	<b>\$2,071,622</b>	<b>\$1,378,572</b>	<b>-7.2%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,423,937	1,423,937	1,437,146	1,437,146	1,253,421	1,253,421	-12.8%
Gasoline Stations	693,766	693,766	780,696	780,696	615,123	615,123	-21.2%
Home Furniture and Furnishings	380,537	380,537	360,941	360,941	353,019	353,019	-2.2%
Electronic and Appliance Stores	529,408	529,408	482,646	482,646	549,035	549,035	13.8%
Building Material and Garden Supplies	4,059,014	4,059,014	4,049,269	4,049,269	3,979,999	3,979,999	-1.7%
Grocery and Food Stores	798,237	798,237	943,701	943,701	928,883	928,883	-1.6%
Liquor Stores	262,041	262,041	263,749	263,749	257,881	257,881	-2.2%
Clothing and Shoe Stores	536,640	536,640	522,833	522,833	517,258	517,258	-1.1%
Department Stores	101,927	101,927	111,316	111,316	108,974	108,974	-2.1%
General Merchandise Stores	2,749,143	2,749,103	2,752,701	2,752,701	2,757,883	2,757,883	0.2%
Electronic Shopping	3,383,968	3,383,150	3,522,281	3,522,250	3,831,412	3,831,412	8.8%
Miscellaneous Retail	3,897,844	3,897,642	4,435,516	4,435,516	4,253,454	4,253,453	-4.1%
Accommodation	1,874,694	1,874,694	2,438,533	2,438,533	2,406,547	2,406,547	-1.3%
Food Services and Drinking Places	3,707,823	3,707,823	4,281,081	4,281,081	4,761,494	4,761,494	11.2%
<b>TOTAL</b>	<b>\$24,398,979</b>	<b>\$24,397,918</b>	<b>\$26,382,408</b>	<b>\$26,382,377</b>	<b>\$26,574,383</b>	<b>\$26,574,382</b>	<b>0.7%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	644,918	428,275	733,670	487,393	730,141	484,344	-0.6%
Gasoline Stations	483,539	321,636	467,382	310,945	523,231	348,299	12.0%
Home Furniture and Furnishings	74,381	49,406	77,454	51,441	63,914	42,408	-17.6%
Electronic and Appliance Stores	221,067	147,050	867,637	577,590	217,960	144,899	-74.9%
Building Material and Garden Supplies	1,698,596	1,128,511	2,999,455	1,995,965	2,238,798	1,488,907	-25.4%
Grocery and Food Stores	299,590	198,963	309,832	205,753	325,146	216,280	5.1%
Liquor Stores	92,999	61,627	84,169	55,682	64,683	42,795	-23.1%
Clothing and Shoe Stores	75,954	50,500	74,567	49,581	72,880	48,457	-2.3%
Department Stores	12,936	8,616	13,577	9,025	11,949	7,947	-11.9%
General Merchandise Stores	178,543	118,838	156,740	104,328	97,570	64,914	-37.8%
Electronic Shopping	1,356,374	902,154	1,640,078	1,090,802	1,609,546	1,070,372	-1.9%
Miscellaneous Retail	806,266	536,125	785,180	522,024	829,935	551,612	5.7%
Accommodation	374,586	248,370	454,230	301,370	435,662	289,913	-3.8%
Food Services and Drinking Places	883,951	587,127	891,950	592,496	798,906	531,197	-10.3%
<b>TOTAL</b>	<b>\$7,203,699</b>	<b>\$4,787,199</b>	<b>\$9,555,923</b>	<b>\$6,354,396</b>	<b>\$8,020,322</b>	<b>\$5,332,343</b>	<b>-16.1%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	2,321,847	1,540,997	2,594,677	1,723,567	2,580,048	1,711,757	-0.7%
Gasoline Stations	960,760	638,234	1,001,807	665,192	1,044,785	693,004	4.2%
Home Furniture and Furnishings	687,826	456,163	660,497	437,934	645,409	427,755	-2.3%
Electronic and Appliance Stores	802,415	533,161	933,656	620,180	971,765	645,721	4.1%
Building Material and Garden Supplies	8,779,781	5,840,789	8,658,273	5,760,243	8,379,446	5,573,242	-3.2%
Grocery and Food Stores	655,723	435,200	688,401	457,033	605,029	401,874	-12.1%
Liquor Stores	550,275	364,692	591,850	392,359	570,484	377,531	-3.8%
Clothing and Shoe Stores	464,876	308,579	477,252	316,698	492,807	326,925	3.2%
Department Stores	42,701	28,433	38,168	25,415	41,356	27,536	8.3%
General Merchandise Stores	4,823,737	3,212,446	4,700,011	3,128,843	4,631,353	3,082,625	-1.5%
Electronic Shopping	4,423,707	2,940,859	4,866,149	3,235,394	5,557,647	3,694,759	14.2%
Miscellaneous Retail	3,246,322	2,155,697	2,972,686	1,973,753	2,994,161	1,987,472	0.7%
Accommodation	1,477,087	978,963	1,566,429	1,044,886	1,765,735	1,177,531	12.7%
Food Services and Drinking Places	4,381,446	2,908,907	4,419,003	2,933,219	4,750,295	3,152,057	7.5%
<b>TOTAL</b>	<b>\$33,618,502</b>	<b>\$22,343,120</b>	<b>\$34,168,859</b>	<b>\$22,714,716</b>	<b>\$35,030,321</b>	<b>\$23,279,789</b>	<b>2.5%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	671,355	671,355	702,767	702,767	636,046	636,046							-9.5%
Gasoline Stations	597,989	597,989	535,556	535,556	876,112	876,112							63.6%
Home Furniture and Furnishings	64,728	64,728	77,674	77,674	70,016	70,016							-9.9%
Electronic and Appliance Stores	112,063	112,063	104,762	104,762	109,283	109,283							4.3%
Building Material and Garden Supplies	1,984,914	1,984,914	1,465,294	1,465,294	1,515,046	1,515,046							3.4%
Grocery and Food Stores	339,063	339,063	385,871	385,871	378,827	378,827							-1.8%
Liquor Stores	70,045	70,045	68,788	68,788	74,111	74,111							7.7%
Clothing and Shoe Stores	98,674	98,674	105,549	105,549	103,185	103,185							-2.2%
Department Stores	7,718	7,718	6,807	6,807	7,414	7,414							8.9%
General Merchandise Stores	91,685	91,685	107,576	107,576	92,847	92,847							-13.7%
Electronic Shopping	1,372,088	1,372,088	1,481,373	1,481,373	1,746,234	1,746,234							17.9%
Miscellaneous Retail	780,745	780,745	715,358	715,358	821,807	821,807							14.9%
Accommodation	417,585	417,585	442,613	442,613	496,855	496,855							12.3%
Food Services and Drinking Places	471,619	471,619	491,491	491,491	497,870	497,870							1.3%
<b>TOTAL</b>	<b>\$7,080,274</b>	<b>\$7,080,274</b>	<b>\$6,691,481</b>	<b>\$6,691,481</b>	<b>\$7,425,652</b>	<b>\$7,425,652</b>							<b>11.0%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2023		FY 2024		FY 2024		FY 2025		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	2,657,772	2,047,388	3,143,048	2,086,714	2,943,388	1,952,998							-6.4%
Gasoline Stations	3,339,556	2,597,086	3,659,790	2,437,431	3,858,158	2,568,872							5.4%
Home Furniture and Furnishings	548,854	426,955	618,195	410,479	588,966	390,710							-4.8%
Electronic and Appliance Stores	743,248	579,343	895,609	593,180	906,395	600,640							1.3%
Building Material and Garden Supplies	6,468,173	4,992,687	8,695,449	5,783,792	7,458,487	4,959,237							-14.3%
Grocery and Food Stores	727,067	564,763	815,892	543,512	829,466	552,660							1.7%
Liquor Stores	500,244	388,443	608,268	404,238	580,313	385,845							-4.6%
Clothing and Shoe Stores	1,188,091	921,244	1,427,372	948,505	1,422,465	946,858							-0.2%
Department Stores	27,090	21,178	30,520	20,321	29,900	19,906							-2.0%
General Merchandise Stores	3,903,785	3,027,420	4,619,114	3,078,050	4,716,279	3,143,151							2.1%
Electronic Shopping	5,565,412	4,341,800	7,193,746	4,793,451	8,051,473	5,357,338							11.8%
Miscellaneous Retail	3,713,972	2,887,845	4,757,452	3,166,182	4,281,504	2,844,517							-10.2%
Accommodation	1,734,153	1,343,814	2,155,822	1,442,481	2,260,580	1,510,491							4.7%
Food Services and Drinking Places	5,342,747	4,140,875	6,312,363	4,188,535	6,422,368	4,262,324							1.8%
<b>TOTAL</b>	<b>\$36,460,164</b>	<b>\$28,280,842</b>	<b>\$44,932,643</b>	<b>\$29,896,870</b>	<b>\$44,349,741</b>	<b>\$29,495,549</b>							<b>-1.3%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,438,454	954,791	1,548,634	1,027,597	1,596,579	1,029,548	0.2%
Gasoline Stations	1,160,216	759,172	1,435,540	941,356	1,494,738	962,796	2.3%
Home Furniture and Furnishings	3,310,710	2,189,169	2,985,605	1,973,472	3,082,783	1,996,060	1.1%
Electronic and Appliance Stores	2,045,895	1,341,983	2,029,735	1,337,405	2,257,925	1,451,679	8.5%
Building Material and Garden Supplies	11,189,747	7,405,715	12,645,073	8,373,959	11,918,419	7,695,701	-8.1%
Grocery and Food Stores	2,435,888	1,620,085	2,413,499	1,605,284	2,533,261	1,650,989	2.8%
Liquor Stores	1,658,060	1,089,831	1,659,663	1,089,742	1,723,901	1,111,754	2.0%
Clothing and Shoe Stores	3,483,725	2,286,236	3,935,259	2,590,604	4,264,116	2,761,085	6.6%
Department Stores	1,660,947	1,105,996	1,814,693	1,208,486	1,843,435	1,202,407	-0.5%
General Merchandise Stores	479,699	314,642	509,370	333,630	526,937	339,119	1.6%
Electronic Shopping	9,766,467	6,426,126	9,440,576	6,180,727	11,286,127	7,230,708	17.0%
Miscellaneous Retail	15,038,815	9,609,921	14,516,204	9,512,603	15,712,151	10,144,364	6.6%
Accommodation	28,132,754	17,475,188	32,923,198	20,204,461	35,885,801	21,787,090	7.8%
Food Services and Drinking Places	21,443,842	13,440,632	21,284,863	13,572,255	22,336,885	14,078,619	3.7%
<b>TOTAL</b>	<b>\$103,245,220</b>	<b>\$66,019,486</b>	<b>\$109,141,912</b>	<b>\$69,951,582</b>	<b>\$116,463,059</b>	<b>\$73,441,918</b>	<b>5.0%</b>

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	1,005,435	802,824	1,089,193	869,413	1,015,755	810,781	-6.7%
Gasoline Stations	1,381,215	1,104,415	1,285,323	1,027,859	1,363,958	1,090,931	6.1%
Home Furniture and Furnishings	146,594	116,910	125,707	100,317	123,916	98,829	-1.5%
Electronic and Appliance Stores	395,546	315,610	412,036	328,712	458,261	365,469	11.2%
Building Material and Garden Supplies	1,475,959	1,178,144	1,755,495	1,401,191	1,795,042	1,432,576	2.2%
Grocery and Food Stores	667,472	533,295	549,152	439,095	497,074	397,504	-9.5%
Liquor Stores	665,593	530,921	651,428	519,619	612,404	488,246	-6.0%
Clothing and Shoe Stores	173,794	138,700	168,074	134,119	178,663	142,575	6.3%
Department Stores	14,136	11,300	11,778	9,415	12,209	9,759	3.7%
General Merchandise Stores	2,556,917	2,045,118	2,623,950	2,098,730	2,691,037	2,152,386	2.6%
Electronic Shopping	2,182,101	1,743,255	2,507,522	2,003,349	2,878,377	2,299,319	14.8%
Miscellaneous Retail	1,293,014	1,032,344	1,595,504	1,273,425	1,608,585	1,283,227	0.8%
Accommodation	615,181	489,728	681,465	544,206	668,005	532,474	-2.2%
Food Services and Drinking Places	1,800,947	1,437,339	1,928,397	1,539,032	1,981,326	1,581,035	2.7%
<b>TOTAL</b>	<b>\$14,373,904</b>	<b>\$11,479,904</b>	<b>\$15,385,023</b>	<b>\$12,288,483</b>	<b>\$15,884,613</b>	<b>\$12,685,112</b>	<b>3.2%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	426,804	340,630	419,586	334,729	449,324	358,714	7.2%
Gasoline Stations	243,386	194,587	231,671	185,250	241,065	192,756	4.1%
Home Furniture and Furnishings	93,878	74,980	95,188	75,988	91,792	73,317	-3.5%
Electronic and Appliance Stores	143,228	114,399	110,583	88,284	125,244	100,005	13.3%
Building Material and Garden Supplies	1,173,183	937,013	1,234,143	985,669	1,224,655	977,509	-0.8%
Grocery and Food Stores	183,449	146,249	185,876	148,157	189,209	150,662	1.7%
Liquor Stores	47,154	37,594	46,432	37,019	46,718	37,236	0.6%
Clothing and Shoe Stores	77,217	61,674	75,424	60,243	66,339	52,975	-12.1%
Department Stores	8,533	6,822	8,247	6,593	8,666	6,929	5.1%
General Merchandise Stores	211,800	169,002	207,397	165,495	213,727	170,545	3.1%
Electronic Shopping	933,225	745,601	1,004,254	802,380	1,113,826	889,860	10.9%
Miscellaneous Retail	449,239	358,616	503,826	402,142	444,201	354,576	-11.8%
Accommodation	150,818	120,354	164,943	132,496	190,518	153,341	15.7%
Food Services and Drinking Places	567,564	453,350	584,025	466,392	579,541	462,724	-0.8%
<b>TOTAL</b>	<b>\$4,709,475</b>	<b>\$3,760,872</b>	<b>\$4,871,595</b>	<b>\$3,890,836</b>	<b>\$4,984,823</b>	<b>\$3,981,150</b>	<b>2.3%</b>

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

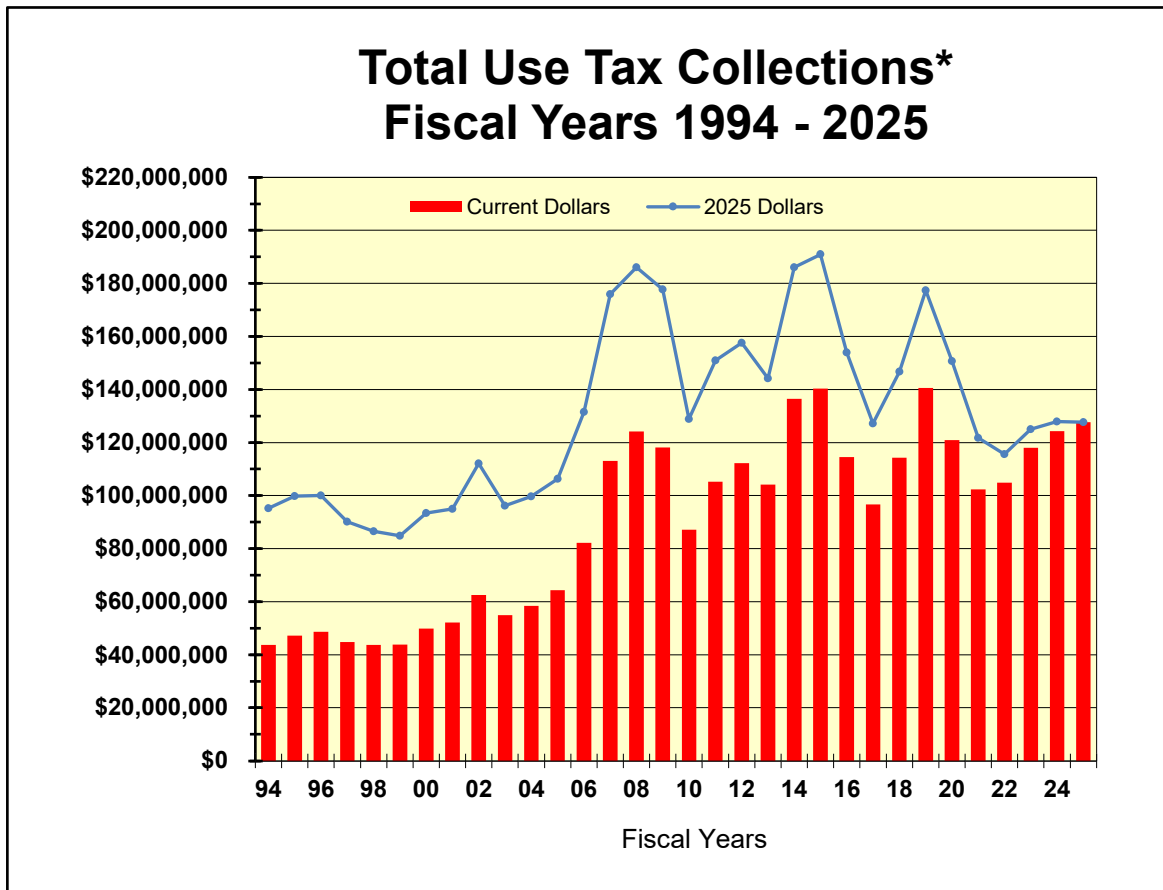
INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Auto Dealers and Parts	291,906	228,295	298,850	238,782	309,189	246,721	3.3%
Gasoline Stations	430,447	336,538	387,772	309,864	417,012	333,258	7.5%
Home Furniture and Furnishings	59,742	46,681	49,651	39,669	58,391	46,587	17.4%
Electronic and Appliance Stores	75,346	58,586	77,777	62,097	83,459	66,633	7.3%
Building Material and Garden Supplies	290,277	264,446	731,909	584,852	704,520	561,986	-3.9%
Grocery and Food Stores	157,217	122,757	153,524	122,324	149,708	119,168	-2.6%
Liquor Stores	34,309	26,611	32,925	26,286	29,488	23,509	-10.6%
Clothing and Shoe Stores	64,717	50,682	62,646	50,030	59,716	47,654	-4.7%
Department Stores	5,606	4,408	4,401	3,519	4,842	3,872	10.0%
General Merchandise Stores	63,567	49,502	65,033	51,971	111,849	89,368	72.0%
Electronic Shopping	700,682	549,563	803,141	641,379	886,868	708,196	10.4%
Miscellaneous Retail	570,794	446,755	544,116	434,484	544,473	434,811	0.1%
Accommodation	139,763	108,432	139,265	112,314	183,025	147,717	31.5%
Food Services and Drinking Places	349,462	270,366	345,848	276,298	355,222	283,914	2.8%
<b>TOTAL</b>	<b>\$3,233,836</b>	<b>\$2,563,623</b>	<b>\$3,696,857</b>	<b>\$2,953,871</b>	<b>\$3,897,760</b>	<b>\$3,113,393</b>	<b>5.4%</b>

Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

# SECTION III

## USE TAX COLLECTIONS

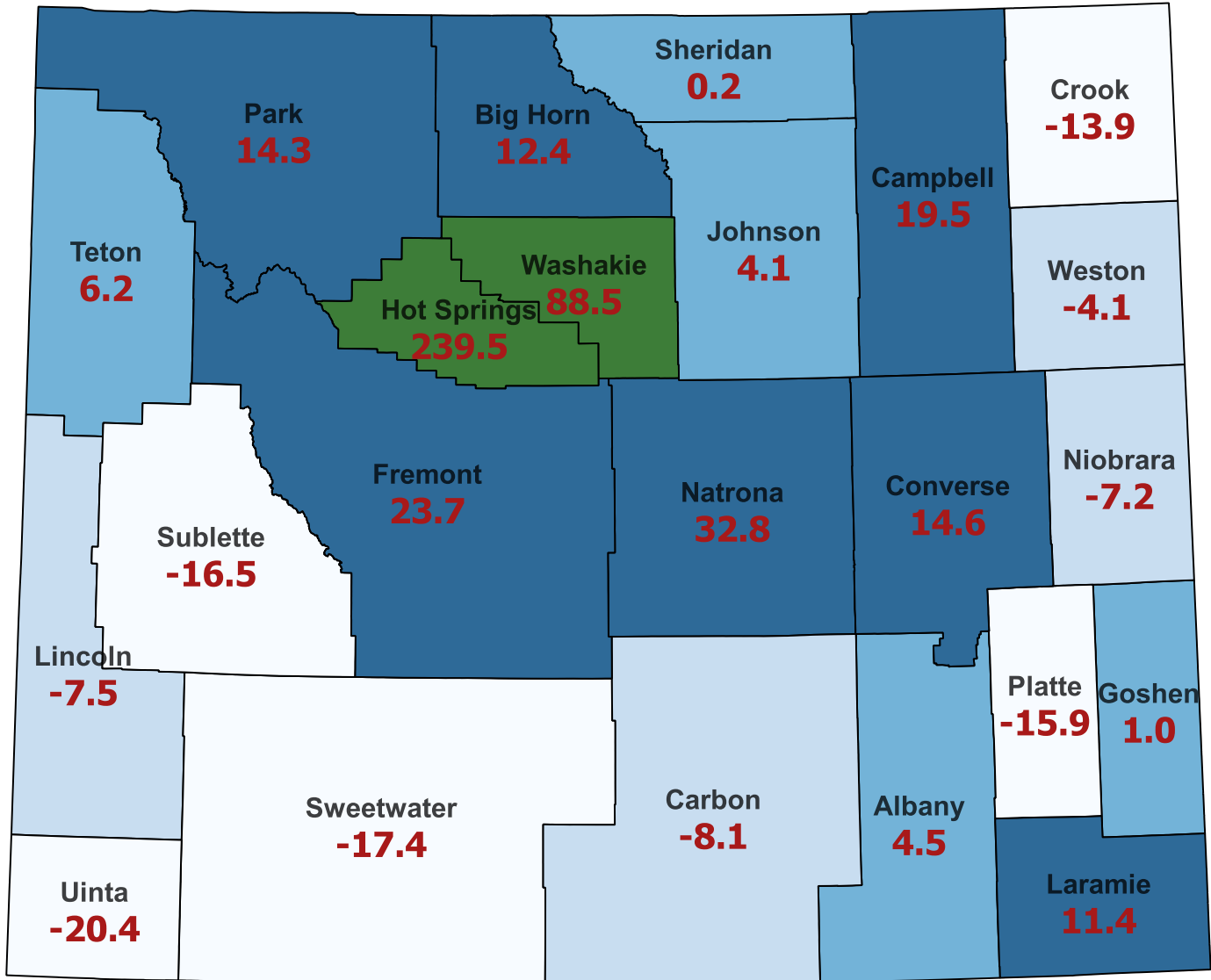


\* Includes state use taxes plus all local optional use taxes

Source: Wyoming Department of Revenue

# Percent Change in Use Tax (4%) Collections: FY2024 - FY2025

Wyoming = 3.0%

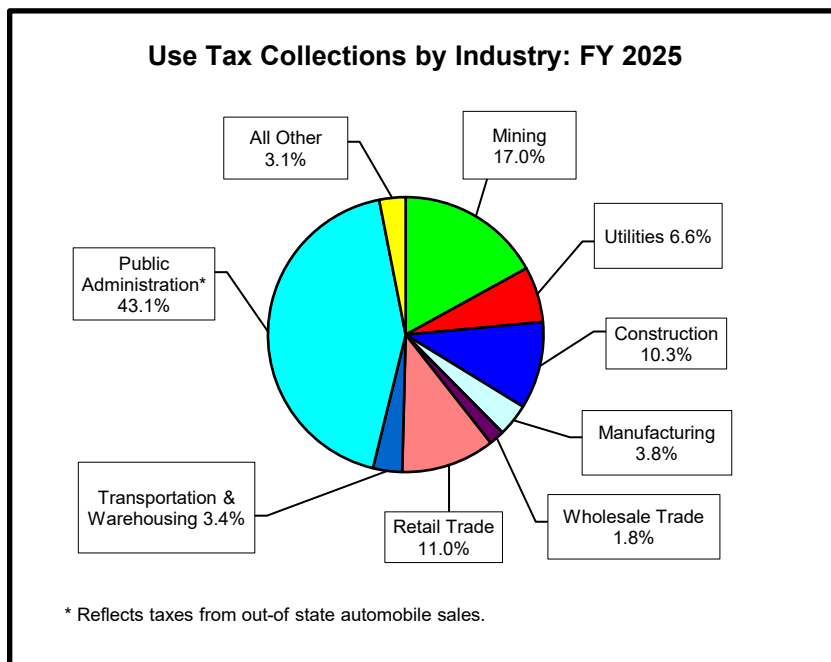


Source: Wyoming Department of Revenue

## SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$127.7 million during FY 2025, an increase of 2.7 percent from the previous year. State-imposed 4 percent use tax collections increased 3.0 percent from FY 2024 to FY 2025. This expansion comes after an annual increase of 2.6 percent in FY 2024. 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 2025, less than half of the NAICS super sectors experienced increases in use tax collection compared to FY 2024 levels, led by wholesale trade (360.6%), primarily due to the tax refund (issued back to businesses) in FY 2024. Construction (62.6%) and Manufacturing (56.7%) also showed substantial expansions. On the other



hand, the mining industry showed the largest contractions in use tax collections over the year, - \$2.6 million, or -14.3 percent. 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.

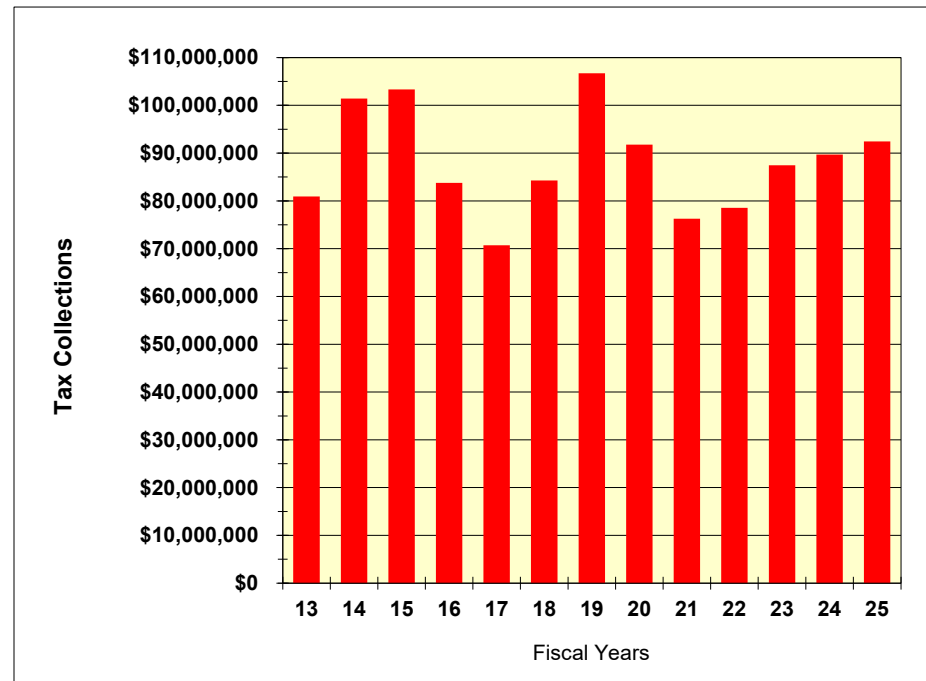
In FY 2025, fourteen counties in Wyoming experienced an annual increase in use tax collections compared to FY 2024. Hot Springs County saw a remarkable increase of 239.5%, primarily due to a tax refund issued in the previous fiscal year. This was followed by Washakie County, which experienced an 88.5% increase, with manufacturing contributing nearly all of the growth in use taxes. Natrona County also reported a significant expansion of 32.8%, driven largely by increased spending in the oil and natural gas industries, along with related services.

Uinta County had the largest percentage contraction in use tax collections from FY 2024 to FY 2025 (-20.4%), followed by Sweetwater (-17.4%), Sublette (-16.5%), Platte (-15.9%), and Crook (-13.9%) counties. Reduced mineral extraction related activities were the main reason for these declines.

The rate of change in statewide 4 percent use tax collections from FY 2013 to FY 2025 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 2024 to FY 2025.

## **STATE USE TAX COLLECTIONS\*** **FISCAL YEAR 2013 THROUGH FISCAL YEAR 2025**

Year	4% USE TAX	% CHANGE
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%
Fiscal 2025	\$92,440,572	3.0%



\* Includes only the state imposed 4% collections.

Source: Wyoming Department of Revenue

**TOTAL USE TAX COLLECTIONS BY COUNTY**

COUNTY	FY 2023		FY 2024		FY 2025		% Chge FY24 to FY25	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
<b>ALBANY</b>	\$3,727,305	\$2,483,273	\$4,505,972	\$3,001,038	\$4,710,892	\$3,137,571	4.5	4.5
<b>BIG HORN</b>	\$2,097,493	\$1,676,890	\$1,678,881	\$1,341,943	\$1,886,887	\$1,507,727	12.4	12.4
<b>CAMPBELL</b>	\$9,177,692	\$7,336,030	\$7,206,539	\$5,759,542	\$8,614,124	\$6,884,624	19.5	19.5
<b>CARBON</b>	\$5,437,712	\$3,624,366	\$3,428,179	\$2,283,974	\$3,150,449	\$2,098,574	-8.1	-8.1
<b>CONVERSE</b>	\$3,289,898	\$2,628,913	\$5,302,613	\$4,238,927	\$6,080,435	\$4,859,779	14.7	14.6
<b>CROOK</b>	\$2,169,184	\$1,444,981	\$2,567,834	\$1,710,013	\$2,145,173	\$1,472,770	-16.5	-13.9
<b>FREMONT</b>	\$3,277,696	\$2,380,047	\$2,973,706	\$2,110,863	\$3,539,920	\$2,611,411	19.0	23.7
<b>GOSHEN</b>	\$1,612,242	\$1,228,131	\$1,943,737	\$1,480,623	\$1,962,426	\$1,494,699	1.0	1.0
<b>HOT SPRINGS</b>	\$412,415	\$274,687	-\$348,852	-\$238,160	\$498,581	\$332,136	242.9	239.5
<b>JOHNSON</b>	\$791,480	\$622,637	\$828,380	\$661,913	\$850,679	\$688,810	2.7	4.1
<b>LARAMIE</b>	\$18,693,530	\$12,480,245	\$18,715,681	\$12,465,276	\$20,843,718	\$13,883,612	11.4	11.4
<b>LINCOLN</b>	\$5,988,564	\$4,789,601	\$6,094,711	\$4,874,460	\$5,637,962	\$4,508,710	-7.5	-7.5
<b>NATRONA</b>	\$8,983,465	\$7,183,264	\$8,198,425	\$6,554,684	\$10,987,505	\$8,705,385	34.0	32.8
<b>NIOBRARA</b>	\$540,339	\$360,132	\$740,395	\$493,284	\$687,816	\$457,906	-7.1	-7.2
<b>PARK</b>	\$3,404,539	\$3,404,094	\$3,085,483	\$3,130,793	\$3,577,912	\$3,578,552	16.0	14.3
<b>PLATTE</b>	\$7,501,401	\$4,997,127	\$7,921,717	\$5,276,957	\$6,660,981	\$4,435,918	-15.9	-15.9
<b>SHERIDAN</b>	\$4,282,335	\$2,852,625	\$4,246,920	\$2,828,707	\$4,253,141	\$2,832,999	0.1	0.2
<b>SUBLETTE</b>	\$2,234,733	\$2,234,733	\$2,321,930	\$2,321,930	\$1,939,889	\$1,939,889	-16.5	-16.5
<b>SWEETWATER</b>	\$17,896,711	\$13,864,379	\$24,705,625	\$16,463,977	\$20,437,102	\$13,606,977	-17.3	-17.4
<b>TETON</b>	\$11,178,845	\$7,312,322	\$11,308,408	\$7,413,710	\$12,312,313	\$7,877,005	8.9	6.2
<b>UINTA</b>	\$3,384,934	\$2,707,627	\$4,680,780	\$3,743,933	\$3,726,396	\$2,980,350	-20.4	-20.4
<b>WASHAKIE</b>	\$1,034,188	\$826,819	\$1,117,151	\$893,361	\$2,105,476	\$1,683,952	88.5	88.5
<b>WESTON</b>	\$933,745	\$736,338	\$1,123,758	\$897,627	\$1,075,557	\$861,215	-4.3	-4.1
<b>WYOMING</b>	<b>\$118,050,445</b>	<b>\$87,449,260</b>	<b>\$124,347,976</b>	<b>\$89,709,378</b>	<b>\$127,685,335</b>	<b>\$92,440,572</b>	<b>2.7</b>	<b>3.0</b>

Source: Wyoming Department of Revenue

**WYOMING USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	26	21	3,739	2,981	5,247	3,981	33.5%
Mining	21,293,240	16,468,562	25,601,376	18,405,220	21,684,468	15,775,792	-14.3%
Utilities	6,538,011	4,752,394	8,261,953	5,795,564	8,363,414	5,928,528	2.3%
Construction	9,807,086	6,888,421	7,834,277	5,552,329	13,098,386	9,029,793	62.6%
Manufacturing	3,583,581	2,717,030	3,269,874	2,258,938	4,870,395	3,538,665	56.7%
Wholesale Trade	2,564,020	1,886,105	614,642	369,205	2,323,623	1,700,615	360.6%
Retail Trade	15,765,722	11,348,412	14,973,130	10,736,006	14,023,986	10,372,799	-3.4%
Transportation & Warehousing	3,990,600	2,958,197	5,078,290	3,611,651	4,366,817	3,127,964	-13.4%
Information	754,773	553,629	538,833	387,321	512,812	367,343	-5.2%
Financial Activities*	888,809	630,833	965,759	691,855	967,104	691,264	-0.1%
Professional & Business Services	401,240	277,553	363,059	252,825	318,222	222,361	-12.0%
Educational & Health Services	27,401	19,250	26,008	18,783	22,519	16,273	-13.4%
Leisure & Hospitality	1,372,449	900,862	1,720,594	1,142,825	1,636,979	1,065,818	-6.7%
Other Services	586,465	446,636	610,266	448,697	495,872	365,947	-18.4%
Public Administration**	50,477,019	37,601,356	54,486,175	40,035,179	54,995,491	40,233,427	0.5%
<b>TOTAL</b>	<b>\$118,050,445</b>	<b>\$87,449,260</b>	<b>\$124,347,976</b>	<b>\$89,709,378</b>	<b>\$127,685,335</b>	<b>\$92,440,572</b>	<b>3.0%</b>

**ALBANY COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	35,238	23,454	72,639	48,250	84,998	56,424	16.9%
Utilities	3,980	2,653	13,526	9,017	58,881	39,242	335.2%
Construction	486,661	324,254	369,026	245,929	520,030	346,569	40.9%
Manufacturing	12,326	8,201	16,095	10,673	20,547	13,641	27.8%
Wholesale Trade	28,654	19,007	24,410	16,168	30,252	20,037	23.9%
Retail Trade	586,137	389,681	1,140,719	758,254	1,070,181	711,418	-6.2%
Transportation & Warehousing	233,971	155,979	234,070	155,957	268,216	178,590	14.5%
Information	34,079	22,660	3,983	2,633	-5,532	-3,719	-241.3%
Financial Activities*	12,957	8,579	17,095	11,348	8,927	5,907	-47.9%
Professional & Business Services	4,253	2,823	10,910	7,258	13,338	8,841	21.8%
Educational & Health Services	161	106	169	112	123	81	-27.2%
Leisure & Hospitality	16,879	11,225	31,392	20,864	22,345	14,842	-28.9%
Other Services	32,739	21,804	31,378	20,869	31,901	21,243	1.8%
Public Administration**	2,239,269	1,492,846	2,540,560	1,693,707	2,586,684	1,724,456	1.8%
<b>TOTAL</b>	<b>\$3,727,305</b>	<b>\$2,483,273</b>	<b>\$4,505,972</b>	<b>\$3,001,038</b>	<b>\$4,710,892</b>	<b>\$3,137,571</b>	<b>4.5%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	146,842	117,189	89,181	71,177	46,724	37,214	-47.7%
Utilities	2,108	1,682	5,040	4,020	2,662	2,124	-47.2%
Construction	32,735	26,181	55,171	44,131	51,905	41,519	-5.9%
Manufacturing	416,085	332,766	345,767	276,475	341,398	272,486	-1.4%
Wholesale Trade	93,620	74,570	-142,865	-114,730	127,004	101,140	NA
Retail Trade	173,793	138,909	121,482	97,091	103,460	82,489	-15.0%
Transportation & Warehousing	94,254	75,294	77,712	62,097	51,567	41,166	-33.7%
Information	8,353	6,665	27,505	21,924	27,176	21,641	-1.3%
Financial Activities*	25,523	20,336	24,984	19,912	5,380	4,282	-78.5%
Professional & Business Services	4,425	3,537	3,441	2,751	4,611	3,688	34.1%
Educational & Health Services	0	0	0	0	2	2	NA
Leisure & Hospitality	5,477	4,365	8,061	6,439	3,071	2,451	-61.9%
Other Services	7,942	6,329	22,910	18,263	5,643	4,499	-75.4%
Public Administration**	1,086,335	869,068	1,040,493	832,394	1,116,282	893,026	7.3%
<b>TOTAL</b>	<b>\$2,097,493</b>	<b>\$1,676,890</b>	<b>\$1,678,881</b>	<b>\$1,341,943</b>	<b>\$1,886,887</b>	<b>\$1,507,727</b>	<b>12.4%</b>

**CAMPBELL COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	3,715	2,962	0	0	-100.0%
Mining	4,730,289	3,780,445	3,509,151	2,804,123	3,246,672	2,593,970	-7.5%
Utilities	903,257	722,049	772,224	617,405	1,233,620	986,283	59.7%
Construction	216,283	172,927	353,013	282,261	329,906	263,544	-6.6%
Manufacturing	18,740	14,955	38,510	30,748	197,482	157,824	413.3%
Wholesale Trade	147,066	117,446	46,364	36,707	84,143	67,062	82.7%
Retail Trade	964,803	771,029	858,548	685,973	2,140,669	1,711,481	149.5%
Transportation & Warehousing	363,546	290,509	409,877	327,550	370,109	295,624	-9.7%
Information	43,216	34,507	42,725	34,121	51,212	40,823	19.6%
Financial Activities*	133,696	106,884	120,841	96,648	123,625	98,868	2.3%
Professional & Business Services	2,419	1,928	12,788	10,210	6,230	4,967	-51.3%
Educational & Health Services	198	157	221	176	110	87	-50.2%
Leisure & Hospitality	19,970	15,926	48,515	38,753	12,771	10,188	-73.7%
Other Services	90,018	71,916	97,987	78,258	105,379	84,148	7.5%
Public Administration**	1,544,190	1,235,352	892,060	713,648	712,196	569,756	-20.2%
<b>TOTAL</b>	<b>\$9,177,692</b>	<b>\$7,336,030</b>	<b>\$7,206,539</b>	<b>\$5,759,542</b>	<b>\$8,614,124</b>	<b>\$6,884,624</b>	<b>19.5%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	86,118	57,316	54,854	36,506	65,136	43,329	18.7%
Utilities	107,498	71,412	226,052	150,380	260,467	173,140	15.1%
Construction	2,645,670	1,763,637	460,737	307,134	224,151	149,368	-51.4%
Manufacturing	541,710	361,139	171,420	114,258	212,351	141,562	23.9%
Wholesale Trade	60,841	40,327	144,307	95,873	112,891	75,019	-21.8%
Retail Trade	215,581	144,091	320,561	213,395	330,478	220,072	3.1%
Transportation & Warehousing	228,664	152,362	218,774	145,730	257,126	171,222	17.5%
Information	26,930	17,912	17,013	11,292	9,446	6,250	-44.6%
Financial Activities*	12,106	8,044	22,180	14,718	27,043	17,891	21.6%
Professional & Business Services	24,175	16,036	12,091	8,064	6,832	4,545	-43.6%
Educational & Health Services	67	44	59	39	175	115	196.2%
Leisure & Hospitality	135,328	90,060	102,055	67,901	47,500	31,543	-53.5%
Other Services	16,325	10,854	8,046	5,330	38,116	25,358	375.7%
Public Administration**	1,336,698	891,132	1,670,031	1,113,354	1,558,736	1,039,158	-6.7%
<b>TOTAL</b>	<b>\$5,437,712</b>	<b>\$3,624,366</b>	<b>\$3,428,179</b>	<b>\$2,283,974</b>	<b>\$3,150,449</b>	<b>\$2,098,574</b>	<b>-8.1%</b>

**CONVERSE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	824,256	657,563	2,342,916	1,872,029	3,104,340	2,480,459	32.5%
Utilities	321,972	257,513	274,781	219,721	673,246	538,019	144.9%
Construction	176,417	141,034	161,092	128,796	90,546	72,383	-43.8%
Manufacturing	15,493	12,343	34,875	27,859	122,523	97,931	251.5%
Wholesale Trade	46,300	37,040	68,078	54,438	46,763	37,251	-31.6%
Retail Trade	311,952	248,993	432,993	346,186	381,357	304,877	-11.9%
Transportation & Warehousing	326,026	260,670	444,219	355,116	317,499	253,728	-28.6%
Information	16,373	13,059	9,835	7,855	9,732	7,773	-1.0%
Financial Activities*	50,222	40,067	50,871	40,644	59,699	47,653	17.2%
Professional & Business Services	21,591	17,227	18,662	14,880	19,257	15,343	3.1%
Educational & Health Services	90	72	51	40	49	39	-2.5%
Leisure & Hospitality	6,751	5,381	5,173	4,117	1,973	1,571	-61.9%
Other Services	8,306	6,634	6,625	5,290	6,593	5,267	-0.4%
Public Administration**	1,164,149	931,319	1,452,445	1,161,956	1,246,857	997,485	-14.2%
<b>TOTAL</b>	<b>\$3,289,898</b>	<b>\$2,628,913</b>	<b>\$5,302,613</b>	<b>\$4,238,927</b>	<b>\$6,080,435</b>	<b>\$4,859,779</b>	<b>14.6%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional taxes.

Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

**CROOK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	43,149	28,696	121,103	80,720	87,621	58,397	-27.7%
Utilities	66,887	44,519	27,116	18,069	3,119	2,240	-87.6%
Construction	30,097	20,058	70,829	47,205	48,906	33,961	-28.1%
Manufacturing	35,036	23,147	152,108	100,821	79,562	53,405	-47.0%
Wholesale Trade	1,813	1,203	5,836	3,870	9,730	6,742	74.2%
Retail Trade	372,860	247,881	469,421	311,928	248,586	167,759	-46.2%
Transportation & Warehousing	17,430	11,600	9,908	6,592	2,480	1,679	-74.5%
Information	8,948	5,948	13,303	8,819	12,098	8,014	-9.1%
Financial Activities*	141	93	145	96	4,018	2,659	2678.3%
Professional & Business Services	1,177	784	44	29	34	23	-21.6%
Educational & Health Services	0	0	44	29	26	17	-40.1%
Leisure & Hospitality	2,700	1,795	1,067	707	1,109	761	7.7%
Other Services	10,399	6,891	34,357	22,760	992	677	-97.0%
Public Administration**	1,578,548	1,052,365	1,662,553	1,108,369	1,646,892	1,136,436	2.5%
<b>TOTAL</b>	<b>\$2,169,184</b>	<b>\$1,444,981</b>	<b>\$2,567,834</b>	<b>\$1,710,013</b>	<b>\$2,145,173</b>	<b>\$1,472,770</b>	<b>-13.9%</b>

**FREMONT COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	644,352	466,359	714,307	518,242	630,886	464,613	-10.3%
Utilities	20,015	14,537	15,456	11,233	15,685	11,539	2.7%
Construction	258,037	187,568	254,617	184,852	186,642	136,107	-26.4%
Manufacturing	8,825	6,397	31,904	23,126	142,164	106,149	359.0%
Wholesale Trade	26,028	18,658	-643,844	-517,569	27,245	19,993	NA
Retail Trade	322,217	233,866	391,445	284,252	460,372	336,634	18.4%
Transportation & Warehousing	20,418	14,818	11,405	8,282	14,423	10,575	27.7%
Information	28,683	20,778	42,310	30,582	29,529	22,247	-27.3%
Financial Activities*	30,520	22,180	21,350	15,499	30,514	22,496	45.1%
Professional & Business Services	7,032	5,095	4,487	3,257	4,053	2,958	-9.2%
Educational & Health Services	175	127	170	123	228	169	37.3%
Leisure & Hospitality	9,184	6,641	51,776	37,558	8,675	6,313	-83.2%
Other Services	11,295	8,176	23,423	16,955	8,399	6,174	-63.6%
Public Administration**	1,890,916	1,374,847	2,054,899	1,494,472	1,981,105	1,465,447	-1.9%
<b>TOTAL</b>	<b>\$3,277,696</b>	<b>\$2,380,047</b>	<b>\$2,973,706</b>	<b>\$2,110,863</b>	<b>\$3,539,920</b>	<b>\$2,611,411</b>	<b>23.7%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	2,960	2,241	NA
Mining	37,436	28,513	83,617	63,708	62,535	47,646	-25.2%
Utilities	19,782	15,035	31,222	23,725	41,266	31,324	32.0%
Construction	76,787	58,483	54,051	41,143	158,865	121,001	194.1%
Manufacturing	161	122	3,650	2,770	547	415	-85.0%
Wholesale Trade	14,291	10,842	5,486	4,156	15,863	12,037	189.6%
Retail Trade	143,690	109,404	256,111	195,063	147,430	112,260	-42.4%
Transportation & Warehousing	129,270	98,489	143,779	109,492	148,516	113,057	3.3%
Information	5,957	4,519	9,466	7,175	10,846	8,212	14.4%
Financial Activities*	2,271	1,721	873	661	828	627	-5.2%
Professional & Business Services	80	60	42	32	65	49	53.2%
Educational & Health Services	155	118	109	83	171	129	56.3%
Leisure & Hospitality	4,777	3,629	2,742	2,083	6,823	5,188	149.1%
Other Services	4,947	3,756	4,343	3,296	8,524	6,466	96.1%
Public Administration**	1,172,638	893,439	1,348,244	1,027,234	1,357,186	1,034,046	0.7%
<b>TOTAL</b>	<b>\$1,612,242</b>	<b>\$1,228,131</b>	<b>\$1,943,737</b>	<b>\$1,480,623</b>	<b>\$1,962,426</b>	<b>\$1,494,699</b>	<b>1.0%</b>

**HOT SPRINGS COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	22	14	NA
Mining	8,407	5,552	-352	-232	29,530	19,571	-8539.2%
Utilities	1,672	1,114	-2,441	-1,630	40	27	-101.6%
Construction	8,323	5,546	13,371	8,910	42,436	28,289	217.5%
Manufacturing	80	53	118	79	114	76	-4.0%
Wholesale Trade	28,611	18,964	-744,345	-501,713	23,814	15,799	NA
Retail Trade	8,585	5,694	7,551	5,022	25,142	16,727	233.1%
Transportation & Warehousing	23,535	15,643	12,415	8,263	5,161	3,427	-58.5%
Information	1,141	760	792	527	102	68	-87.0%
Financial Activities*	96	64	15	10	279	186	1732.5%
Professional & Business Services	1,076	716	858	572	804	536	-6.2%
Educational & Health Services	0	0	0	0	0	0	NA
Leisure & Hospitality	210	139	114	75	617	411	444.6%
Other Services	2,943	1,951	1,223	807	1,280	846	4.7%
Public Administration**	327,737	218,491	361,829	241,148	369,239	246,159	2.1%
<b>TOTAL</b>	<b>\$412,415</b>	<b>\$274,687</b>	<b>-\$348,852</b>	<b>-\$238,160</b>	<b>\$498,581</b>	<b>\$332,136</b>	<b>-239.5%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	18,438	15,395	-11,367	-6,966	-144,121	-106,920	NA
Utilities	61	48	841	673	3,812	3,050	353.2%
Construction	23,139	17,560	47,578	38,046	31,624	25,283	-33.5%
Manufacturing	238	188	5,386	4,308	2,445	1,955	-54.6%
Wholesale Trade	1,043	800	3,972	3,168	569	454	-85.7%
Retail Trade	66,587	51,900	73,618	58,770	178,187	142,373	142.3%
Transportation & Warehousing	165	129	81	65	25	20	-68.8%
Information	4,583	3,644	2,747	2,361	418	450	-80.9%
Financial Activities*	898	715	14,282	11,413	6,812	5,431	-52.4%
Professional & Business Services	607	411	663	528	380	304	-42.3%
Educational & Health Services	0	0	0	0	7	6	NA
Leisure & Hospitality	3,133	2,435	22,687	15,240	958	762	-95.0%
Other Services	1,118	845	1,927	1,535	1,870	1,488	-3.0%
Public Administration**	671,471	528,567	665,964	532,771	767,693	614,155	15.3%
<b>TOTAL</b>	<b>\$791,480</b>	<b>\$622,637</b>	<b>\$828,380</b>	<b>\$661,913</b>	<b>\$850,679</b>	<b>\$688,810</b>	<b>4.1%</b>

**LARAMIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	606	400	NA
Mining	555,126	383,499	709,848	472,752	841,648	562,461	19.0%
Utilities	311,857	207,550	639,584	425,918	325,385	216,317	-49.2%
Construction	1,342,821	897,414	1,919,278	1,278,996	6,834,835	4,554,066	256.1%
Manufacturing	131,705	87,872	169,094	112,349	149,065	99,103	-11.8%
Wholesale Trade	981,715	654,457	1,254,952	834,106	883,058	586,018	-29.7%
Retail Trade	5,951,497	3,972,009	3,923,798	2,609,867	1,475,826	979,645	-62.5%
Transportation & Warehousing	515,182	343,211	423,574	282,135	499,346	332,414	17.8%
Information	143,103	95,150	134,872	89,740	159,642	106,145	18.3%
Financial Activities*	148,839	99,000	172,761	114,980	172,655	114,883	-0.1%
Professional & Business Services	135,034	89,390	79,653	52,779	59,559	39,427	-25.3%
Educational & Health Services	19,513	13,022	14,164	9,383	10,612	7,029	-25.1%
Leisure & Hospitality	160,277	106,486	234,785	156,320	124,181	81,051	-48.2%
Other Services	58,447	38,908	81,249	53,905	59,966	39,764	-26.2%
Public Administration**	8,238,414	5,492,276	8,958,071	5,972,047	9,247,335	6,164,889	3.2%
<b>TOTAL</b>	<b>\$18,693,530</b>	<b>\$12,480,245</b>	<b>\$18,715,681</b>	<b>\$12,465,276</b>	<b>\$20,843,718</b>	<b>\$13,883,612</b>	<b>11.4%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	1,072,334	857,648	936,537	748,979	273,921	218,888	-70.8%
Utilities	353,815	282,638	257,959	206,019	156,641	125,061	-39.3%
Construction	224,712	179,713	328,730	262,951	459,410	367,349	39.7%
Manufacturing	13,429	10,738	14,984	11,966	16,063	12,828	7.2%
Wholesale Trade	142,107	113,350	137,644	109,711	173,201	138,135	25.9%
Retail Trade	335,752	268,489	397,453	317,825	585,989	468,612	47.4%
Transportation & Warehousing	145,432	116,278	146,246	116,913	256,138	204,614	75.0%
Information	22,617	18,080	-4,776	-3,819	-5,253	-4,203	NA
Financial Activities*	2,499	1,992	1,472	1,174	2,844	2,263	92.8%
Professional & Business Services	1,689	1,348	1,692	1,347	875	697	-48.3%
Educational & Health Services	131	104	83	66	133	106	60.3%
Leisure & Hospitality	1,810	1,443	4,771	3,811	838	667	-82.5%
Other Services	14,889	11,903	12,978	10,366	14,730	11,747	13.3%
Public Administration**	3,657,347	2,925,878	3,858,937	3,087,150	3,702,433	2,961,946	-4.1%
<b>TOTAL</b>	<b>\$5,988,564</b>	<b>\$4,789,601</b>	<b>\$6,094,711</b>	<b>\$4,874,460</b>	<b>\$5,637,962</b>	<b>\$4,508,710</b>	<b>-7.5%</b>

**NATRONA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	14	11	24	19	1,572	1,258	6592.8%
Mining	1,235,195	986,613	641,140	511,361	2,158,058	1,722,608	236.9%
Utilities	153,153	122,478	259,031	207,135	323,112	258,458	24.8%
Construction	381,952	305,434	206,046	164,701	303,814	240,996	46.3%
Manufacturing	130,479	104,326	100,321	80,146	149,620	118,463	47.8%
Wholesale Trade	287,970	230,100	210,420	167,965	227,779	178,532	6.3%
Retail Trade	1,604,770	1,283,038	1,257,557	1,005,176	2,137,724	1,686,210	67.8%
Transportation & Warehousing	117,501	93,827	304,803	243,645	202,612	158,369	-35.0%
Information	67,660	54,012	43,762	34,943	76,165	59,229	69.5%
Financial Activities*	167,988	134,246	252,005	201,342	272,641	217,307	7.9%
Professional & Business Services	12,435	9,917	37,625	29,977	45,426	35,853	19.6%
Educational & Health Services	5,528	4,403	9,972	7,943	10,062	7,890	-0.7%
Leisure & Hospitality	42,062	33,543	50,160	40,011	45,421	35,036	-12.4%
Other Services	90,536	72,340	116,451	93,033	117,087	92,137	-1.0%
Public Administration**	4,686,221	3,748,977	4,709,109	3,767,287	4,916,411	3,893,039	3.3%
<b>TOTAL</b>	<b>\$8,983,465</b>	<b>\$7,183,264</b>	<b>\$8,198,425</b>	<b>\$6,554,684</b>	<b>\$10,987,505</b>	<b>\$8,705,385</b>	<b>32.8%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	101,913	67,933	185,416	123,567	68,056	45,314	-63.3%
Utilities	11,822	7,834	14,107	9,349	18,823	12,440	33.1%
Construction	4,653	3,100	5,756	3,820	27,791	18,520	384.8%
Manufacturing	363	239	387	258	109	72	-72.0%
Wholesale Trade	267	177	7,825	5,179	13,818	9,130	76.3%
Retail Trade	27,091	18,034	43,303	28,795	38,827	25,711	-10.7%
Transportation & Warehousing	107,773	71,847	102,531	68,314	116,744	77,735	13.8%
Information	1,041	693	9,209	6,096	19,325	12,779	109.6%
Financial Activities*	113	74	536	356	3,037	2,020	467.5%
Professional & Business Services	29	19	6	4	97	64	1489.8%
Educational & Health Services	11	8	0	0	0	0	NA
Leisure & Hospitality	0	0	124	82	889	587	616.6%
Other Services	2,339	1,558	439	293	717	478	63.2%
Public Administration**	282,924	188,616	370,756	247,170	379,584	253,056	2.4%
<b>TOTAL</b>	<b>\$540,339</b>	<b>\$360,132</b>	<b>\$740,395</b>	<b>\$493,284</b>	<b>\$687,816</b>	<b>\$457,906</b>	<b>-7.2%</b>

**PARK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023		FY 2024		FY 2025		Chge: FY24-25 4% Taxes
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	20,162	20,162	14,984	14,984	3,845	5,324	-64.5%
Utilities	10,934	10,934	9,113	9,113	4,044	4,044	-55.6%
Construction	146,669	146,669	284,821	284,821	294,103	294,103	3.3%
Manufacturing	25,220	25,220	14,182	14,182	15,944	15,944	12.4%
Wholesale Trade	173,719	173,719	-149,331	-104,021	193,948	193,948	NA
Retail Trade	569,162	568,717	424,013	424,013	467,704	466,865	10.1%
Transportation & Warehousing	11,612	11,612	11,948	11,948	42,752	42,752	257.8%
Information	13,641	13,641	7,028	7,028	1,683	1,683	-76.1%
Financial Activities*	6,849	6,849	866	866	1,390	1,390	60.5%
Professional & Business Services	2,301	2,301	3,042	3,042	2,957	2,957	-2.8%
Educational & Health Services	80	80	308	308	82	82	-73.3%
Leisure & Hospitality	116,242	116,242	146,557	146,557	173,612	173,612	18.5%
Other Services	14,066	14,066	16,403	16,403	5,264	5,264	-67.9%
Public Administration**	2,293,883	2,293,883	2,301,548	2,301,548	2,370,583	2,370,583	3.0%
<b>TOTAL</b>	<b>\$3,404,539</b>	<b>\$3,404,094</b>	<b>\$3,085,483</b>	<b>\$3,130,793</b>	<b>\$3,577,912</b>	<b>\$3,578,552</b>	<b>14.3%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	3,158,820	2,104,416	2,627,855	1,750,557	2,489,572	1,658,034	-5.3%
Utilities	2,932,279	1,953,237	3,823,943	2,547,611	2,493,389	1,660,902	-34.8%
Construction	92,015	61,327	57,292	38,158	315,680	210,427	451.5%
Manufacturing	40,398	26,925	10,400	6,879	79,627	53,027	670.9%
Wholesale Trade	221,509	147,389	65,870	43,662	46,170	30,549	-30.0%
Retail Trade	120,598	80,296	213,407	141,933	146,958	97,680	-31.2%
Transportation & Warehousing	132,523	88,112	306,359	203,834	244,025	161,838	-20.6%
Information	5,626	3,744	3,695	2,454	5,255	3,486	42.0%
Financial Activities*	4,511	2,983	845	559	7,986	5,308	849.4%
Professional & Business Services	4,783	3,161	4,803	3,172	6,256	4,131	30.2%
Educational & Health Services	4	3	5	3	36	24	648.9%
Leisure & Hospitality	2,194	1,453	5,691	3,776	22,186	14,631	287.5%
Other Services	3,209	2,126	7,261	4,832	5,741	3,814	-21.1%
Public Administration**	782,932	521,955	794,292	529,528	798,100	532,066	0.5%
<b>TOTAL</b>	<b>\$7,501,401</b>	<b>\$4,997,127</b>	<b>\$7,921,717</b>	<b>\$5,276,957</b>	<b>\$6,660,981</b>	<b>\$4,435,918</b>	<b>-15.9%</b>

**SHERIDAN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	12,185	8,062	15,067	9,967	8,913	5,902	-40.8%
Utilities	107,061	71,295	70,633	47,033	39,003	25,974	-44.8%
Construction	317,565	211,223	320,541	212,984	294,969	195,791	-8.1%
Manufacturing	15,729	10,415	26,792	17,781	28,466	18,924	6.4%
Wholesale Trade	7,258	4,815	9,423	6,240	17,540	11,661	86.9%
Retail Trade	592,022	394,191	697,910	464,509	607,991	404,781	-12.9%
Transportation & Warehousing	275,217	183,169	192,408	128,074	85,584	56,839	-55.6%
Information	91,196	60,384	74,959	49,814	22,695	15,036	-69.8%
Financial Activities*	10,592	7,029	10,485	6,954	41,715	27,632	297.3%
Professional & Business Services	40,629	26,891	50,924	33,660	59,402	39,303	16.8%
Educational & Health Services	181	120	181	119	211	139	16.7%
Leisure & Hospitality	30,962	20,587	25,935	17,250	19,700	13,096	-24.1%
Other Services	21,865	14,530	30,407	20,151	18,909	12,559	-37.7%
Public Administration**	2,759,872	1,839,914	2,721,255	1,814,170	3,008,042	2,005,361	10.5%
<b>TOTAL</b>	<b>\$4,282,335</b>	<b>\$2,852,625</b>	<b>\$4,246,920</b>	<b>\$2,828,707</b>	<b>\$4,253,141</b>	<b>\$2,832,999</b>	<b>0.2%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	822,812	822,812	769,438	769,438	306,760	306,760	-60.1%
Utilities	119,763	119,763	39,550	39,550	24,939	24,939	-36.9%
Construction	104,574	104,574	104,857	104,857	95,651	95,651	-8.8%
Manufacturing	43,416	43,416	528	528	1,226	1,226	132.0%
Wholesale Trade	7,403	7,403	1,580	1,580	920	920	-41.8%
Retail Trade	58,717	58,717	122,107	122,107	289,572	289,572	137.1%
Transportation & Warehousing	2,755	2,755	1,428	1,428	2,352	2,352	64.7%
Information	6,931	6,931	7,162	7,162	4,979	4,979	-30.5%
Financial Activities*	1,420	1,420	1,171	1,171	1,090	1,090	-6.9%
Professional & Business Services	3,227	3,227	2,339	2,339	6,737	6,737	188.1%
Educational & Health Services	111	111	76	76	48	48	-37.2%
Leisure & Hospitality	20,552	20,552	4,723	4,723	1,706	1,706	-63.9%
Other Services	21,003	21,003	2,215	2,215	1,237	1,237	-44.1%
Public Administration**	1,022,050	1,022,050	1,264,756	1,264,756	1,202,673	1,202,673	-4.9%
<b>TOTAL</b>	<b>\$2,234,733</b>	<b>\$2,234,733</b>	<b>\$2,321,930</b>	<b>\$2,321,930</b>	<b>\$1,939,889</b>	<b>\$1,939,889</b>	<b>-16.5%</b>

**SWEETWATER COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	7,620,148	5,941,643	12,420,228	8,272,849	8,180,278	5,445,039	-34.2%
Utilities	957,402	744,687	1,304,849	868,654	2,489,419	1,658,037	90.9%
Construction	1,270,886	947,845	994,916	662,271	837,095	557,061	-15.9%
Manufacturing	1,998,407	1,551,277	2,018,163	1,345,179	1,993,942	1,329,138	-1.2%
Wholesale Trade	208,567	152,679	149,682	99,248	222,764	147,749	48.9%
Retail Trade	1,056,509	812,419	1,220,619	821,333	986,913	657,327	-20.0%
Transportation & Warehousing	980,666	770,498	1,823,826	1,213,552	1,122,600	746,093	-38.5%
Information	55,315	42,639	45,364	29,230	29,447	16,992	-41.9%
Financial Activities*	27,430	21,206	32,127	21,336	30,350	20,057	-6.0%
Professional & Business Services	22,480	17,456	15,912	10,533	15,861	10,499	-0.3%
Educational & Health Services	834	655	228	151	312	206	36.8%
Leisure & Hospitality	14,641	11,429	15,934	10,575	19,296	12,981	22.7%
Other Services	117,824	92,776	97,213	64,691	54,556	36,285	-43.9%
Public Administration**	3,565,601	2,757,171	4,566,564	3,044,376	4,454,270	2,969,514	-2.5%
<b>TOTAL</b>	<b>\$17,896,711</b>	<b>\$13,864,379</b>	<b>\$24,705,625</b>	<b>\$16,463,977</b>	<b>\$20,437,102</b>	<b>\$13,606,977</b>	<b>-17.4%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	14	9	NA
Mining	2,514	1,661	1,331	881	2,042	1,351	53.4%
Utilities	35,248	23,470	6,199	4,118	8,414	5,587	35.7%
Construction	1,831,140	1,205,250	1,510,490	1,000,811	1,838,481	1,188,658	18.8%
Manufacturing	74,436	48,401	87,806	56,728	62,212	40,692	-28.3%
Wholesale Trade	36,341	24,114	15,316	10,092	28,199	18,127	79.6%
Retail Trade	1,881,610	1,227,606	1,588,186	1,036,119	1,623,591	1,028,912	-0.7%
Transportation & Warehousing	40,442	26,843	-3,963	-2,728	82,264	54,333	NA
Information	52,489	34,634	3,680	2,089	16,488	9,566	358.0%
Financial Activities*	229,749	131,090	210,044	123,537	156,628	85,613	-30.7%
Professional & Business Services	102,831	68,068	88,775	56,989	53,661	32,027	-43.8%
Educational & Health Services	54	36	14	9	17	12	27.5%
Leisure & Hospitality	767,080	437,900	940,445	551,701	1,099,921	639,750	16.0%
Other Services	50,236	33,466	9,510	6,313	3,822	2,393	-62.1%
Public Administration**	6,074,675	4,049,783	6,850,575	4,567,050	7,336,559	4,769,976	4.4%
<b>TOTAL</b>	<b>\$11,178,845</b>	<b>\$7,312,322</b>	<b>\$11,308,408</b>	<b>\$7,413,710</b>	<b>\$12,312,313</b>	<b>\$7,877,005</b>	<b>6.2%</b>

**UINTA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	13	10	1	0	73	59	NA
Mining	73,484	58,736	225,796	180,414	82,180	65,686	-63.6%
Utilities	96,164	76,924	472,888	378,226	185,573	148,282	-60.8%
Construction	54,736	43,776	81,037	64,775	51,296	40,967	-36.8%
Manufacturing	10,040	8,018	13,937	11,118	20,818	16,590	49.2%
Wholesale Trade	8,253	6,579	125,779	100,597	21,783	17,403	-82.7%
Retail Trade	337,026	269,543	884,596	707,556	482,651	385,970	-45.5%
Transportation & Warehousing	143,133	114,491	142,832	114,214	178,043	142,301	24.6%
Information	63,713	50,888	17,452	13,937	17,728	14,156	1.6%
Financial Activities*	2,996	2,390	5,745	4,584	1,981	1,579	-65.6%
Professional & Business Services	7,729	6,169	11,722	9,343	8,567	6,841	-26.8%
Educational & Health Services	103	82	139	111	113	90	-18.8%
Leisure & Hospitality	8,134	6,493	11,867	9,470	13,499	10,764	13.7%
Other Services	3,858	3,085	1,659	1,326	3,649	2,909	119.4%
Public Administration**	2,575,551	2,060,441	2,685,330	2,148,264	2,658,441	2,126,753	-1.0%
<b>TOTAL</b>	<b>\$3,384,934</b>	<b>\$2,707,627</b>	<b>\$4,680,780</b>	<b>\$3,743,933</b>	<b>\$3,726,396</b>	<b>\$2,980,350</b>	<b>-20.4%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional 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 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	28,558	22,751	55,868	44,532	42,272	33,667	-24.4%
Utilities	1,236	989	224	179	1,564	1,252	598.5%
Construction	44,474	35,565	137,646	110,100	37,374	29,882	-72.9%
Manufacturing	33,806	26,912	11,761	9,363	1,227,372	981,780	10385.3%
Wholesale Trade	40,124	32,052	16,876	13,476	14,129	11,280	-16.3%
Retail Trade	63,140	50,457	61,102	48,856	62,055	49,607	1.5%
Transportation & Warehousing	327	261	14,637	11,700	4,920	3,928	-66.4%
Information	48,941	39,021	21,804	17,385	15,481	12,325	-29.1%
Financial Activities*	17,234	13,742	3,254	2,595	4,447	3,549	36.8%
Professional & Business Services	1,214	971	2,236	1,784	2,828	2,260	26.7%
Educational & Health Services	0	0	15	12	0	0	-100.0%
Leisure & Hospitality	959	764	138	110	4,602	3,679	3234.4%
Other Services	1,769	1,409	1,873	1,495	1,180	943	-36.9%
Public Administration**	752,407	601,925	789,717	631,774	687,250	549,800	-13.0%
<b>TOTAL</b>	<b>\$1,034,188</b>	<b>\$826,819</b>	<b>\$1,117,151</b>	<b>\$893,361</b>	<b>\$2,105,476</b>	<b>\$1,683,952</b>	<b>88.5%</b>

**WESTON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2023	FY 2023	FY 2024	FY 2024	FY 2025	FY 2025	Chge: FY24-25
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	15,463	12,142	21,819	17,380	12,602	10,055	-42.1%
Utilities	44	35	56	45	311	248	452.8%
Construction	36,740	29,284	43,382	34,677	22,875	18,298	-47.2%
Manufacturing	17,460	13,963	1,683	1,345	6,797	5,430	303.7%
Wholesale Trade	520	414	1,207	1,003	2,039	1,631	62.7%
Retail Trade	1,626	3,448	66,631	51,982	32,323	25,818	-50.3%
Transportation & Warehousing	80,760	59,801	49,419	39,478	94,311	75,308	90.8%
Information	4,236	3,360	4,944	3,974	4,148	3,411	-14.2%
Financial Activities*	160	127	1,813	1,450	3,217	2,574	77.5%
Professional & Business Services	23	17	344	275	391	312	13.7%
Educational & Health Services	3	2	0	0	0	0	NA
Leisure & Hospitality	3,128	2,374	5,883	4,701	5,288	4,230	-10.0%
Other Services	392	310	388	309	316	252	-18.7%
Public Administration**	773,191	611,059	926,188	741,007	890,941	713,647	-3.7%
<b>TOTAL</b>	<b>\$933,745</b>	<b>\$736,338</b>	<b>\$1,123,758</b>	<b>\$897,627</b>	<b>\$1,075,557</b>	<b>\$861,215</b>	<b>-4.1%</b>

Note: Total use tax collections may include both 4% state imposed taxes and local optional taxes.

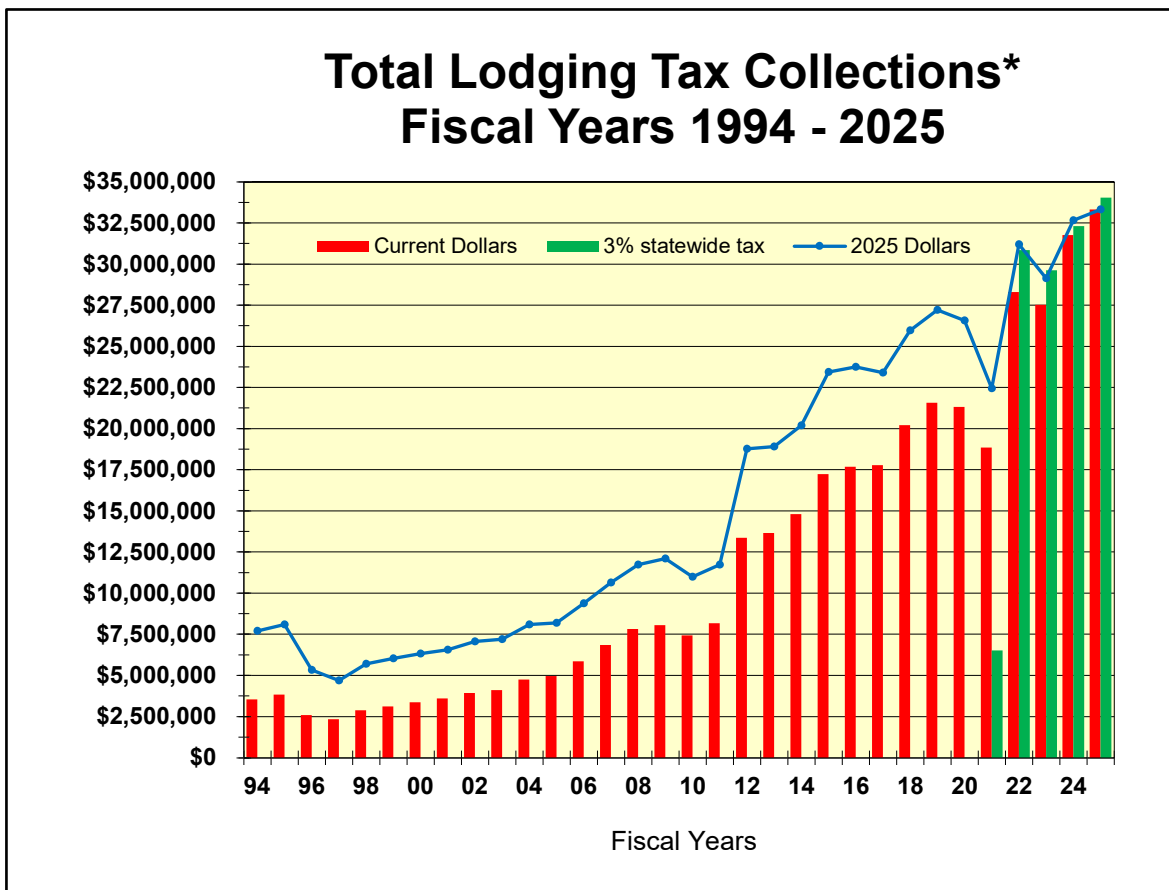
Source: Wyoming Department of Revenue

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

\*\* Reflects taxes from automobile purchases.

# SECTION IV

## LODGING TAX COLLECTIONS

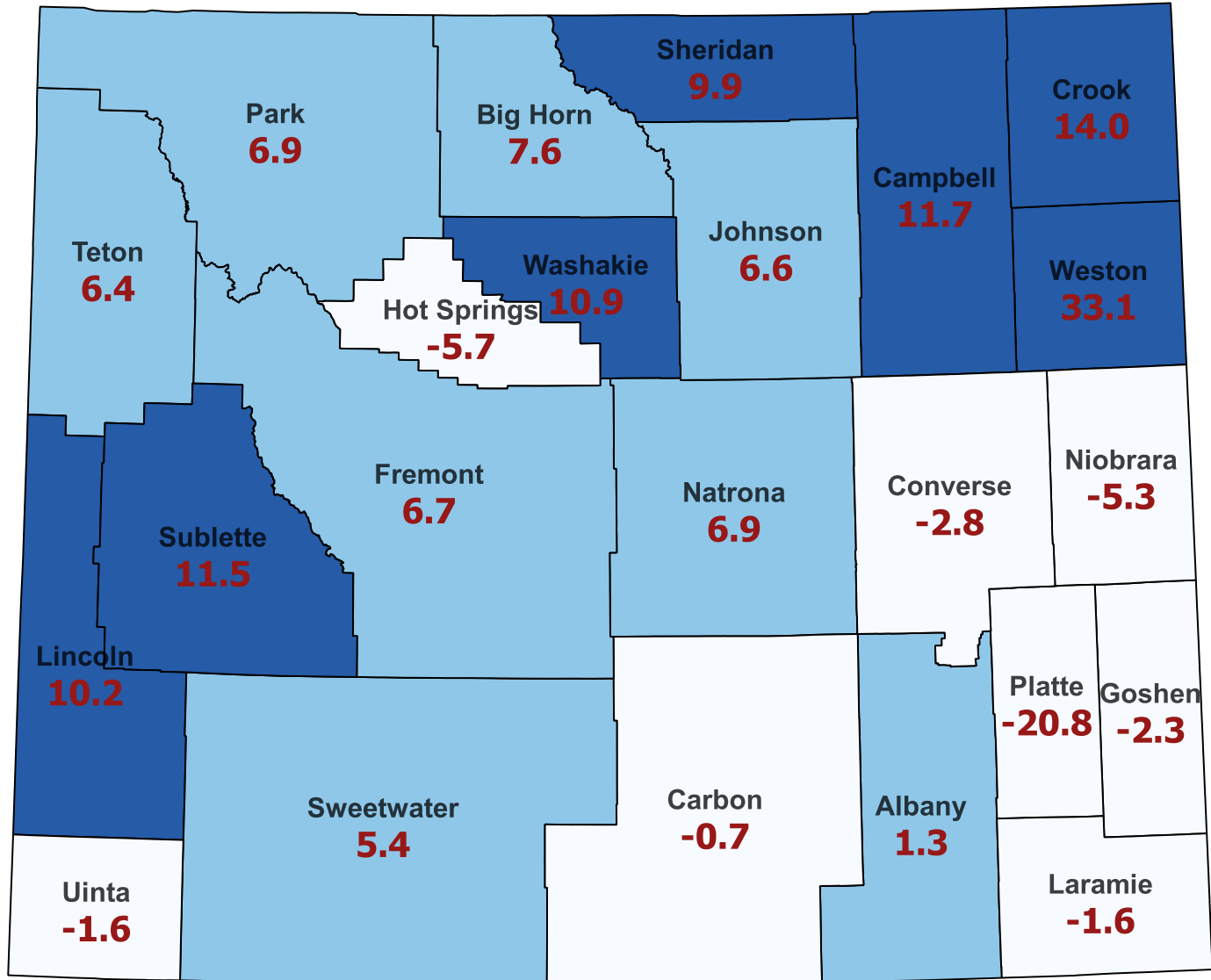


\* Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011. The additional statewide 3% lodging tax assessment started on January 1, 2021.

Source: Wyoming Department of Revenue

# Percent Change in Lodging Tax (3%) Collections: FY2024 - FY2025

Wyoming = 5.3%



Source: Wyoming Department of Revenue

## SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections (including statewide lodging taxes), \$67.4 million for FY 2025, were up from the \$64.1 million collected in the previous year, or 5.1 percent. The year-over-year change for the state-imposed 3 percent lodging tax collections was 5.3 percent, compared to the increase of 9.1 percent in FY 2024.

Weston County demonstrated the fastest growth in lodging tax collections, with an increase of 33.1%, followed by Crook County at 14.0%. Four other counties, Campbell (11.7%), Lincoln (10.2%), Sublette (11.5%), and Washakie (10.9%) also demonstrated double-digit growth rate. Teton County, which collects more than half of Wyoming's total lodging taxes due to its geographical inclusion of and proximity to national parks, Yellowstone and Grand Teton, experienced an increase of 6.4 percent from FY 2024 to FY 2025.

The map on page 64 shows the percent change in the state imposed 3 percent lodging tax collections by county between fiscal years 2024 and 2025.

### LODGING TAX COLLECTIONS BY COUNTY

COUNTY	FY 2023		FY 2024		FY 2025		Chge: FY24-25
	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)	Total Taxes (\$)	3% Taxes (\$)	3% Taxes
ALBANY	2,262,552	966,636	2,538,549	1,080,427	2,570,851	1,094,301	1.3%
BIG HORN	190,785	101,296	256,523	127,910	272,327	137,657	7.6%
CAMPBELL	1,873,543	801,982	2,007,168	859,105	2,241,965	959,724	11.7%
CARBON	2,963,549	1,705,555	3,919,674	1,673,274	3,891,378	1,661,178	-0.7%
CONVERSE	723,101	353,906	995,376	428,757	970,094	416,906	-2.8%
CROOK	330,244	138,854	317,463	135,340	362,051	154,350	14.0%
FREMONT	1,737,998	748,970	1,755,121	751,046	1,873,197	801,209	6.7%
GOSHEN	171,320	71,718	207,699	87,715	201,826	85,670	-2.3%
HOT SPRINGS	418,157	178,197	439,307	186,961	414,290	176,307	-5.7%
JOHNSON	649,022	387,992	607,279	361,668	660,546	385,377	6.6%
LARAMIE	4,287,792	1,833,180	4,683,955	1,996,736	4,614,171	1,963,952	-1.6%
LINCOLN	805,836	428,355	1,109,035	546,003	1,216,343	601,778	10.2%
NATRONA	3,536,579	1,515,250	4,113,628	1,756,393	4,394,819	1,877,164	6.9%
NIOBRARA	98,998	49,343	117,502	58,640	119,270	55,541	-5.3%
PARK	5,366,081	2,297,394	7,163,668	3,067,950	7,659,162	3,281,035	6.9%
PLATTE	342,453	170,715	416,249	207,351	330,451	164,178	-20.8%
SHERIDAN	1,606,976	688,355	1,611,413	686,816	1,772,657	754,663	9.9%
SUBLETTE	653,244	299,371	703,906	322,878	783,251	359,964	11.5%
SWEETWATER	2,368,264	1,007,017	2,551,815	1,080,830	2,688,567	1,139,651	5.4%
TETON	25,651,641	15,350,699	27,266,180	16,333,965	28,962,220	17,377,085	6.4%
UINTA	717,804	357,095	885,779	388,984	868,040	382,645	-1.6%
WASHAKIE	206,195	88,643	218,985	93,447	243,716	103,615	10.9%
WESTON	181,525	77,758	185,988	79,660	247,642	106,049	33.1%
<b>WYOMING</b>	<b>\$57,143,658</b>	<b>\$29,618,282</b>	<b>\$64,072,262</b>	<b>\$32,311,856</b>	<b>\$67,358,833</b>	<b>\$34,039,998</b>	<b>5.3%</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.

## 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/>