WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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PREFACE

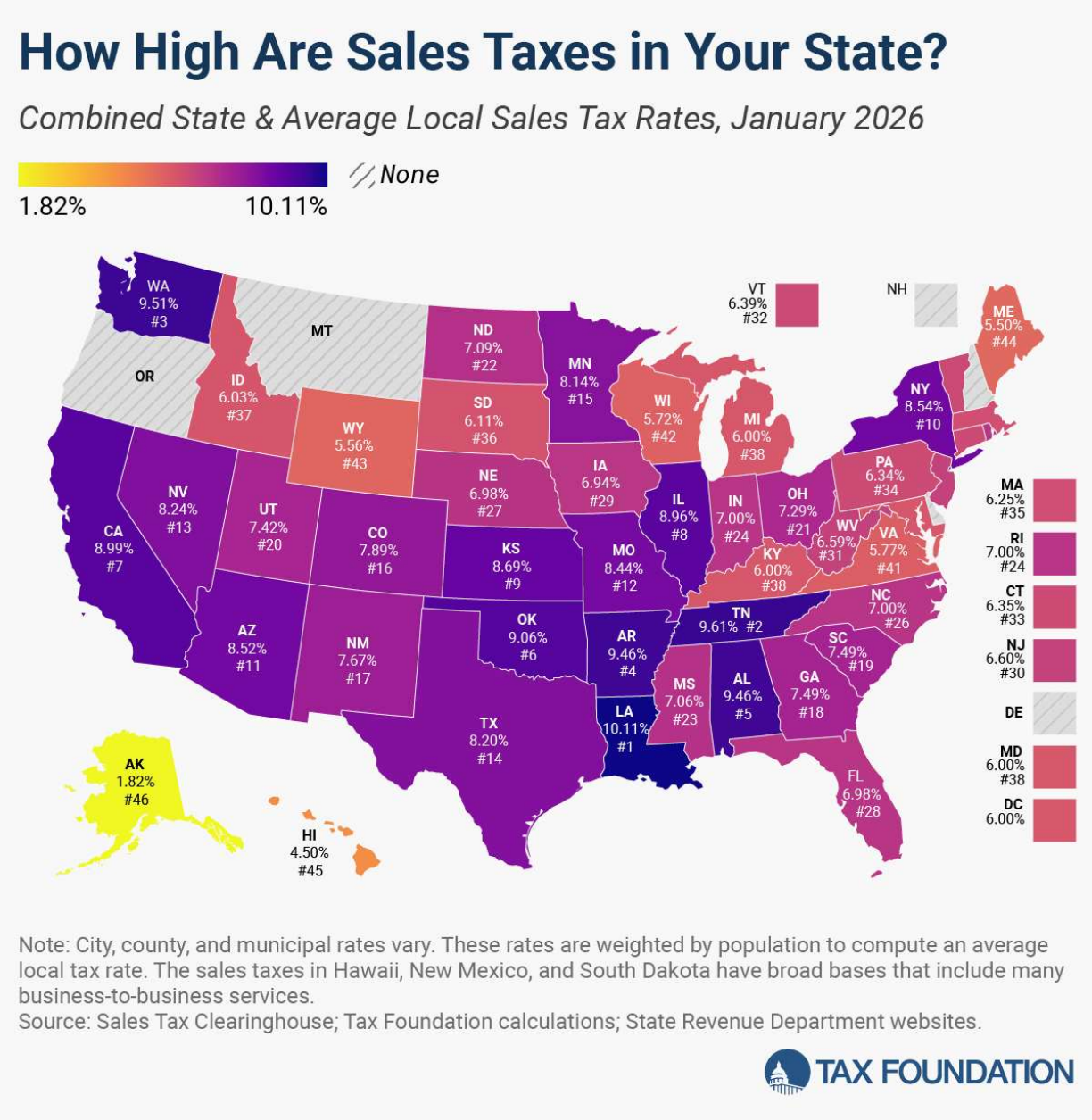
The 2026 edition of the Wyoming Sales, Use, and Lodging Tax Revenue Report is a compendium of detailed excise tax information. This publication contains sales and use tax collection information categorized by the North American Industry Classification System (NAICS) for Wyoming and its twenty-three counties. 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 2024-2026, 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 2024-2026. 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



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

TAX FOUNDATION

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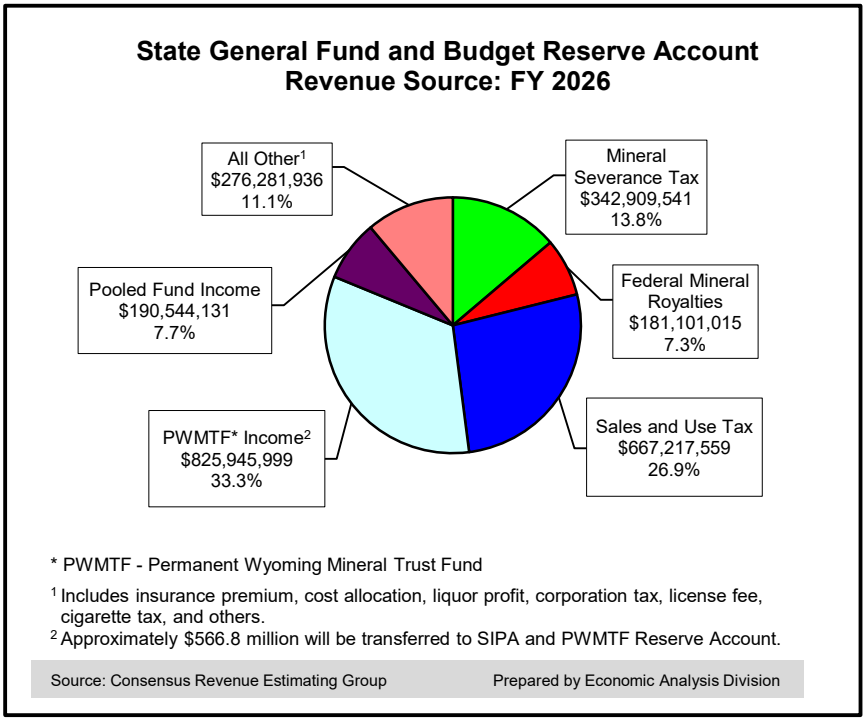
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INTRODUCTION

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 2022 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 elections. As of January 1, 2026, 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 two percent on retail sales made within the county. This optional excise tax is referred to as capital facility 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, 2026, the following counties imposed a specific purpose option tax: Albany, Carbon, Hot Springs, Laramie, Niobrara, Platte, Sheridan, and Sweetwater at a rate of 1 percent, while Teton County imposed a rate of 2 percent. Since April 2007, counties could also impose up to another one percent sales tax for economic development purposes. Only Goshen County

imposed this particular tax as of January 1, 2026, at 0.25 percent. A table of effective tax rates by county is located on page 9.

To derive an estimate of county gross taxable sales, the specific county tax collection can be divided by the corresponding tax rate. However, this method suffices as only an approximate indicator of gross sales and does not include any non-taxable sales. (See pages 10-11 for a list of all taxable events and exemptions). Further, because county 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 2014 through 2026.

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 2014 through 2026.

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). 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, 2026, Albany, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Johnson, Laramie, Natrona, Park, Sheridan, Sweetwater, Washakie, and Weston counties; Lovell and Greybull towns 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 distribution 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 2022 THROUGH FISCAL YEAR 2026

REVENUE SOURCE	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change FY25 to FY26
MINERAL SEVERANCE TAX	$414,687,957	$440,654,754	$336,756,964	$343,693,186	$342,909,541	-0.2
FEDERAL MINERAL ROYALTIES	$316,865,845	$411,396,639	$240,468,594	$228,203,757	$181,101,015	-20.6
SALES AND USE TAX	$562,549,589	$635,933,813	$646,923,303	$635,796,140	$667,217,559	4.9
INCOME-PWMTF[1]	$456,264,279	$244,581,164	$402,066,261	$803,794,597	$825,945,999	2.8
INCOME-POOLED FUND	$89,683,224	$70,328,325	$198,856,264	$169,569,100	$190,544,131	12.4
CHARGES-SALES & SERVICES	$68,410,249	$76,370,493	$80,820,952	$87,849,163	$104,112,872	18.5
FRANCHISE TAX	$48,971,760	$53,674,756	$63,922,460	$72,347,992	$88,600,749	22.5
CIGARETTE TAX	$12,287,440	$10,998,844	$9,973,665	$8,849,727	$8,170,870	-7.7
PENALTIES & INTEREST[2]	$12,546,900	$4,000,244	$5,980,467	$4,684,911	$6,383,691	36.3
ALL OTHER[3]	$55,119,247	$58,911,069	$64,420,765	$64,920,029	$69,013,754	6.3
TOTAL REVENUE	**$2,037,386,490**	**$2,006,850,101**	**$2,050,189,695**	**$2,419,708,602**	**$2,484,000,181**	**2.7**

[1] PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts ($47.5 million in FY 2022, $326.3 million in FY 2025, and $307.7 million in FY 2026) are deposited to other accounts. The fluctuation of income between different years was mainly caused by the amount in realized capital gains.

[2] Starting in January 2023, severance tax penalties are not deposited to general fund.

[3] 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, 2026)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Lodging Tax Option	Statewide Lodiging Tax	Local Lodging Tax	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	5%		10%
Carbon	4%	1%	1%		6%	Carbon	5%	2%	13%
Converse	4%	1%			5%	Converse	5%	2%	12%
Crook	4%	1%			5%	Crook	5%	2%	12%
Fremont	4%	1%			5%	Fremont	5%	2%	12%
Goshen	4%	1%		0.25%	5.25%	Goshen	5%	2%	12.25%
Hot Springs	4%	1%	1%		6%	Hot Springs	5%	2%	13%
Johnson	4%	1%			5%	Johnson	5%	2%	12%
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	5%	2%	12%
						Diamondville	5%	2%	12%
						Kemmerer	5%	2%	12%
						Star Valley Ranch	5%	2%	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	5%	2%	11%
Platte	4%	1%	1%		6%	Platte	5%	1%	12%
Sheridan	4%	1%	1%		6%	Sheridan	5%	2%	13%
Sublette	4%				4%	Sublette	5%		9%
						Pinedale	5%	2%	11%
Sweetwater	4%	1%	1%		6%	Sweetwater	5%	2%	13%
Teton**	4%	1%	2%		7%	Teton	5%		12%
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	5%	2%	12%

* There is an additional 1% municipal option sales/use tax imposed in City of Casper.

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

Source: Wyoming Department of Revenue

TAXABLE EVENTS AND EXEMPTIONS

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

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

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

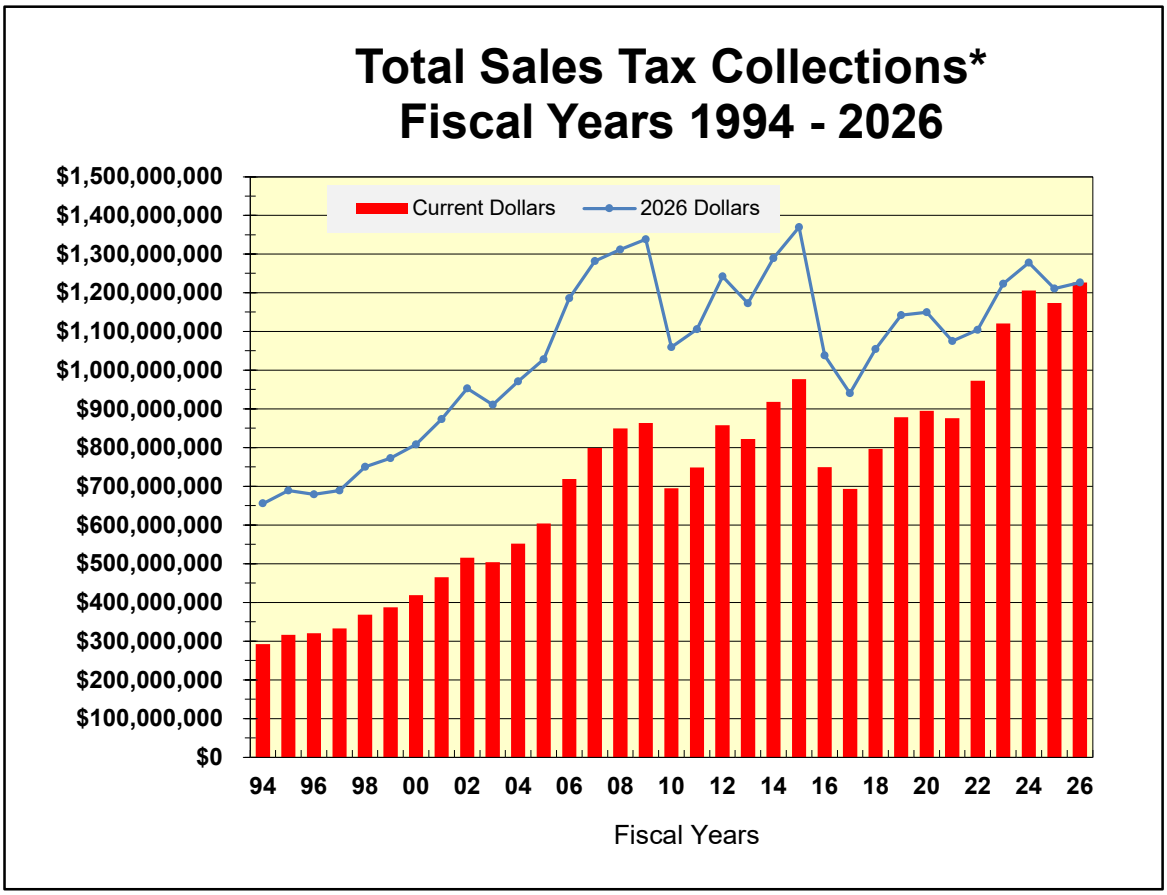
Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

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

11. Sales made to a religious, or charitable organization, or non-profit corporations providing meals to senior citizens.
12. Occasional sales made by religious, or charitable organizations for fund raising purposes.
13. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
14. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices, hearing aids, crutches, wheelchairs, eyeglasses and contact lenses, insulin for human relief, and any syringe, needle, or device for the administration thereof.
15. Leases of vehicle if the lease is computed from gross receipts of the operation, if the operator is operating under a valid interstate authority or permit.
16. Wholesale sales.
17. Intrastate transportation of freight and property including oil and gas by pipeline.
18. Sales of school annuals.
19. Sales of newspapers.
20. Sales to Wyoming joint apprenticeship and training programs.
21. Sales to Joint Powers Boards organized under the Wyoming Joint Powers Act.
22. Transportation of drilling rigs, including charges for loading, unloading, assembly, and disassembly.
23. Sales of food for domestic home consumption.
24. Admission to, or user fees for county, or municipal owned recreation facilities.
25. Sales of carbon dioxide and other gases used in tertiary production.
26. Labor/service charges, including transportation and travel, for repair, alteration, or improvement of property owned by the State of Wyoming, or its political subdivisions.
27. Lodging services provided by guides or outfitters.
28. Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants.
29. Intrastate transfer of persons services by a government, charitable, or non-profit organization.
30. Sales of fuel for use as boiler fuel in the production of electricity.
31. Sales of water delivered by pipeline or truck.
32. Sales of farm implements.
33. Sales or lease of machinery to be used in the state directly or predominantly in manufacturing tangible property.
34. Sales or lease of any aircraft used in federal aviation administration commercial operation.
35. Sales of equipment used to construct a new coal gasification or coal liquefication facility.
36. Sales price paid for purchase or rental of computer software, computer equipment, and related utility equipment by a data processing services center.
37. Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery.
38. Sales of equipment by telecommunication and internet providers used to provide broadband internet service in an unserved area.

SECTION I

SALES TAX COLLECTIONS

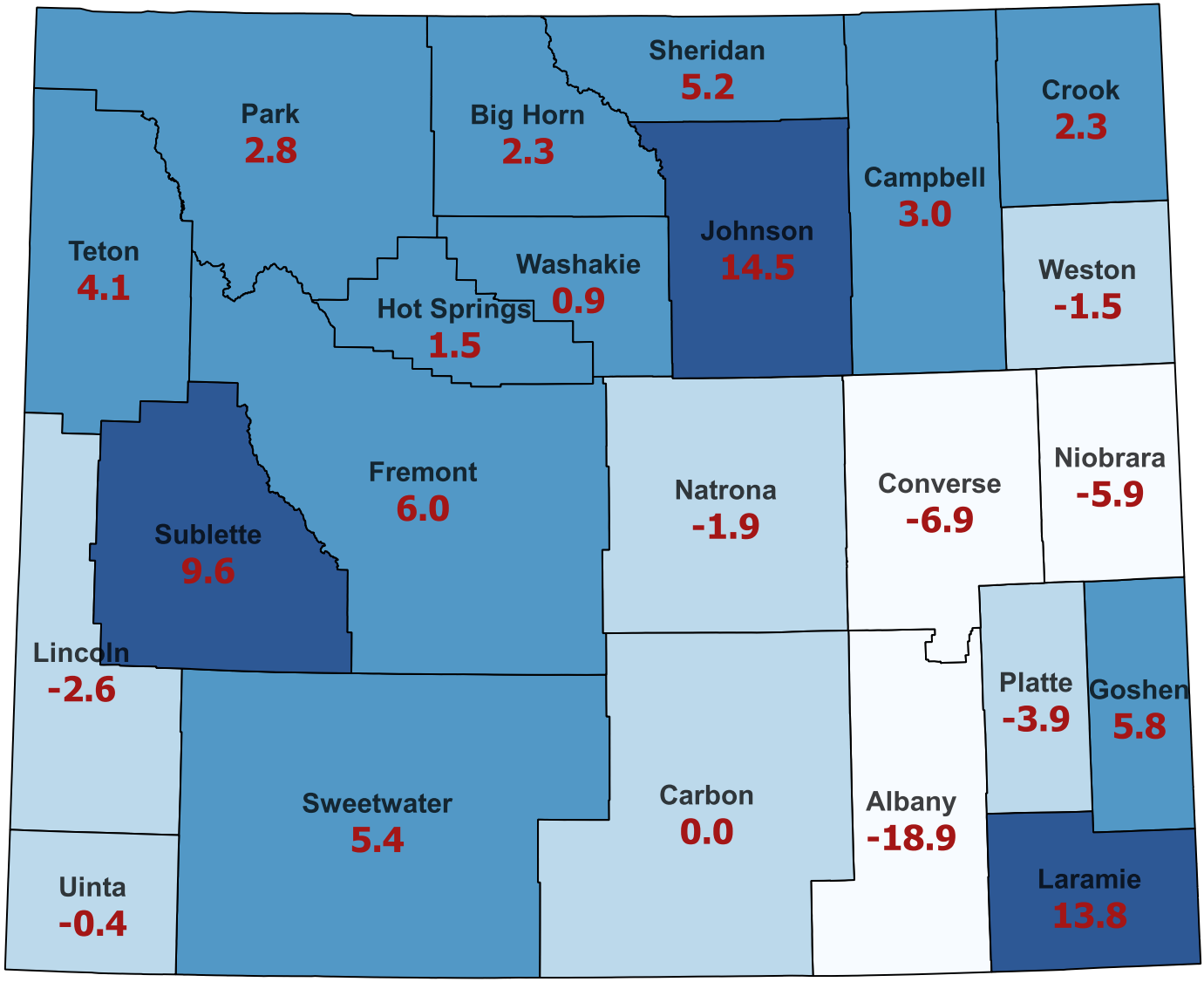


* Includes state sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

Percent Change in Sales Tax (4%) Collections: FY2025 - FY2026

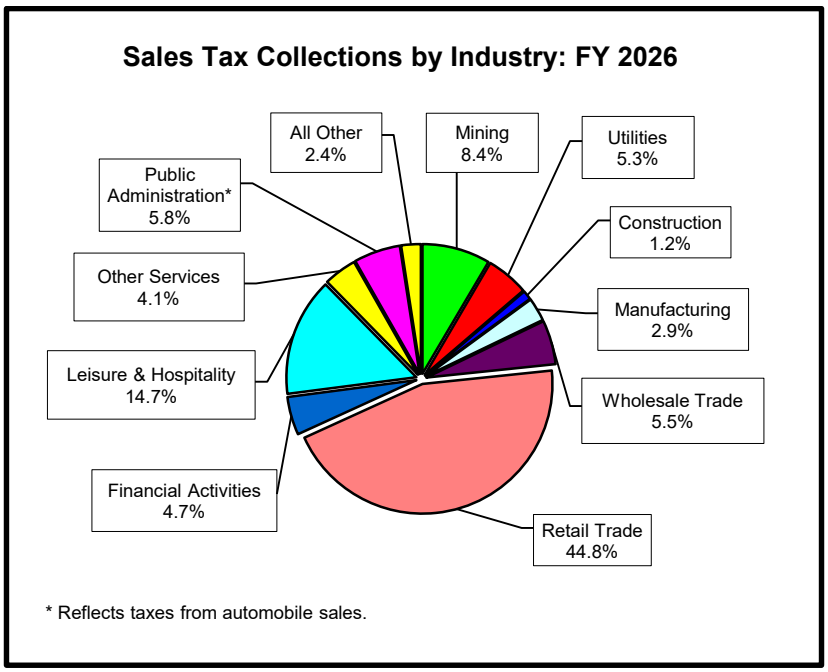
Wyoming = 2.4%



Source: Wyoming Department of Revenue

SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year (FY) 2026, $1.2 billion, increased 4.6 percent from the previous year. The annual growth rate for the state-imposed 4 percent sales tax collections was 2.4 percent, compared to the decline of 3.1 percent recorded in FY 2025 and growth of 6.2 percent in FY 2024. 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.



Prior to the COVID-19 pandemic, the change in Wyoming's total sales tax collections were always driven by fluctuations 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.

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. However, mostly due to the steep contraction in the mining sector and the weak performance of the retail trade industry, sales tax collections

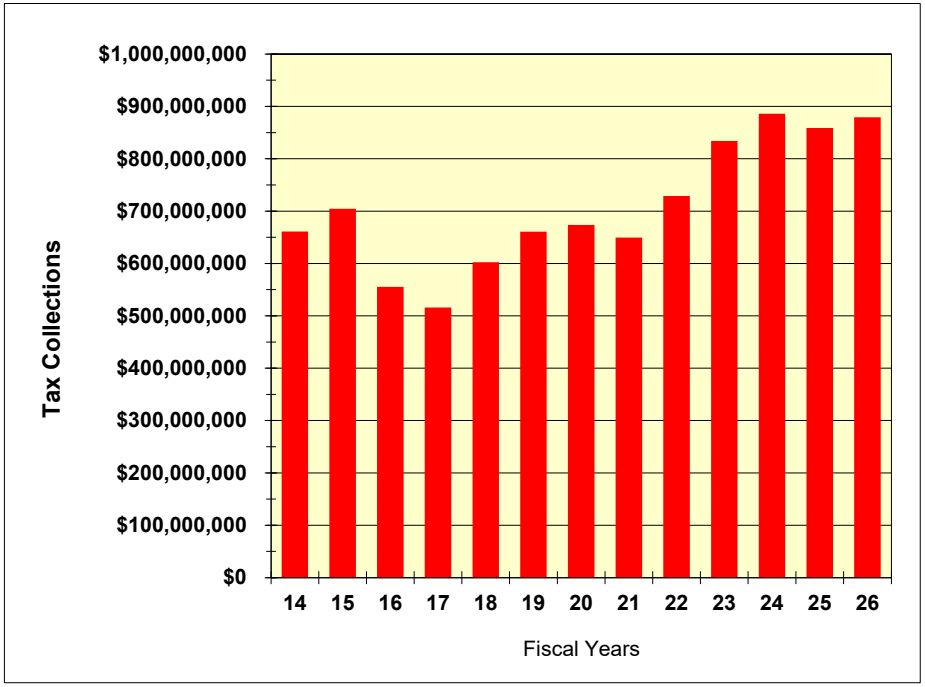
experienced a decrease in FY 2025, the first drop since FY 2021. In FY 2026, more than half of the major industrial sectors experienced an increase in collections compared to FY 2025. After a sharp decline (-23.2%) in FY 2025, Wyoming's pivotal industry, mining, demonstrated a slight expansion (1.5%). Wholesale trade had the largest decrease (-17.5 percent) in year over-over collections of any measured sector, due to the pullback of wind power projects. Collections from utilities and information sectors decreased by 2.9 and 5.9 percent, respectively. On the other hand, retail trade collections (excluding that of motor vehicles), the largest industry sector in terms of sales tax collections, increased 5.5 percent, the strongest performance in three years. The transportation and warehousing industry led the annual percentage growth with 30.6 percent, while manufacturing and other services (reflecting taxes from automotive and machinery repair and maintenance) showed growth of 10.8 percent and 7.5 percent, each. Finally, sales taxes from online shopping (a sub-sector of retail trade) continued their strong growth, increasing 10.1 percent.

Across the state, year-over-year statewide sales tax collections increased in 15 counties. Johnson (14.5%) and Laramie (13.8%) both experienced double-digit increases. Sublette County also experienced robust growth, at 9.6 percent. These counties benefited either from increased retail sales, increased mineral exploration activities in FY 2026, or both. Albany County (-18.9%) suffered the largest decrease in collections compared to FY 2025, which was primarily caused by the reduction in activities related to wind power construction. Attributed to reduced mining activities in Niobrara and weaker manufacturing undertaking in Platte, these two counties showed larger declines in total sales tax collections, -5.9 percent and -3.9 percent. Overall, the vast majority of counties demonstrated robust collections from the retail trade sector in FY 2026.

The rate of change in statewide 4 percent sales tax collections from FY 2014 to FY 2026 is shown on page 16. The map on page 13 shows the percent change in the state imposed 4 percent sales tax collections by county from FY 2025 to FY 2026.

STATE SALES TAX COLLECTIONS*
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2026

Year	4% SALES TAX	% CHANGE
Fiscal 2014	$661,064,821	6.7%
Fiscal 2015	$704,340,712	6.5%
Fiscal 2016	$555,286,568	-21.2%
Fiscal 2017	$515,935,989	-7.1%
Fiscal 2018	$602,501,150	16.8%
Fiscal 2019	$660,806,970	9.7%
Fiscal 2020	$673,706,749	2.0%
Fiscal 2021	$649,390,212	-3.6%
Fiscal 2022	$728,970,763	12.3%
Fiscal 2023	$834,072,281	14.4%
Fiscal 2024	$885,850,306	6.2%
Fiscal 2025	$858,804,065	-3.1%
Fiscal 2026	$879,224,696	2.4%



* Includes only the state imposed 4% collections.

Source: Wyoming Department of Revenue

TOTAL SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY 2024		FY 2025		FY 2026		% Chge FY25 to FY26	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	$72,345,489	$48,142,399	$67,679,407	$45,021,612	$54,945,617	$36,531,180	-18.8	-18.9
BIG HORN	$11,400,665	$9,106,274	$12,345,525	$9,859,718	$12,625,637	$10,083,948	2.3	2.3
CAMPBELL	$163,950,025	$131,025,264	$148,589,944	$118,723,067	$153,018,833	$122,266,220	3.0	3.0
CARBON	$33,151,095	$22,052,503	$33,570,744	$22,329,788	$33,580,880	$22,333,149	0.0	0.0
CONVERSE	$92,091,447	$73,604,946	$80,823,933	$64,585,435	$75,276,861	$60,144,797	-6.9	-6.9
CROOK	$11,771,883	$7,824,748	$12,437,317	$8,454,446	$10,849,011	$8,649,378	-12.8	2.3
FREMONT	$44,955,067	$32,624,398	$44,901,892	$33,021,833	$43,833,805	$34,998,489	-2.4	6.0
GOSHEN	$11,964,302	$9,095,818	$11,551,881	$8,779,502	$12,225,854	$9,292,693	5.8	5.8
HOT SPRINGS	$6,893,594	$4,577,098	$7,387,453	$4,910,170	$7,498,303	$4,985,703	1.5	1.5
JOHNSON	$14,406,952	$11,509,551	$16,373,052	$13,080,179	$18,739,972	$14,972,378	14.5	14.5
LARAMIE	$188,702,514	$125,489,073	$184,123,154	$122,388,977	$204,079,599	$139,287,856	10.8	13.8
LINCOLN	$32,751,797	$26,164,127	$30,470,148	$24,333,784	$29,675,199	$23,695,730	-2.6	-2.6
NATRONA	$126,341,930	$100,926,814	$129,817,461	$102,077,373	$141,009,125	$100,129,720	8.6	-1.9
NIOBRARA	$4,803,118	$3,194,697	$4,501,961	$2,993,068	$4,237,381	$2,817,475	-5.9	-5.9
PARK	$35,749,276	$36,111,954	$39,107,553	$39,107,553	$40,183,075	$40,183,075	2.8	2.8
PLATTE	$14,771,298	$9,820,823	$13,070,936	$8,687,950	$12,561,028	$8,347,907	-3.9	-3.9
SHERIDAN	$48,690,884	$32,373,387	$50,155,756	$33,335,441	$52,763,934	$35,066,376	5.2	5.2
SUBLETTE	$17,025,675	$17,025,675	$17,113,439	$17,113,439	$18,764,630	$18,764,630	9.6	9.6
SWEETWATER	$93,880,502	$62,523,301	$84,536,432	$56,216,565	$89,113,994	$59,271,098	5.4	5.4
TETON	$135,393,149	$87,173,591	$143,318,502	$90,675,224	$170,456,862	$94,404,188	18.9	4.1
UINTA	$28,862,284	$23,057,629	$25,649,797	$20,485,520	$25,539,961	$20,398,076	-0.4	-0.4
WASHAKIE	$8,732,379	$6,974,934	$8,746,478	$6,985,738	$8,823,803	$7,046,856	0.9	0.9
WESTON	$6,825,226	$5,451,300	$7,052,133	$5,637,685	$6,953,577	$5,553,775	-1.4	-1.5
WYOMING	**$1,205,460,549**	**$885,850,306**	**$1,173,324,898**	**$858,804,065**	**$1,226,756,942**	**$879,224,696**	**4.6**	**2.4**

Source: Wyoming Department of Revenue

WYOMING SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	494,619	374,959	468,737	362,713	469,105	363,808	0.3%
Mining	134,113,259	103,909,165	102,289,713	79,771,970	103,632,603	80,944,366	1.5%
Utilities	73,953,650	52,468,205	67,876,239	48,572,435	64,981,409	47,169,665	-2.9%
Construction	12,934,245	9,593,771	13,306,266	9,756,898	14,518,645	10,691,574	9.6%
Manufacturing	32,432,966	24,050,945	32,464,873	24,019,445	35,823,029	26,620,941	10.8%
Wholesale Trade	83,886,255	62,759,201	80,282,238	60,538,954	67,600,835	49,953,516	-17.5%
Retail Trade	502,719,030	368,750,459	510,553,644	372,228,301	549,982,122	392,870,422	5.5%
Transportation & Warehousing	4,209,325	3,119,239	3,124,911	2,276,849	4,190,750	2,974,476	30.6%
Information	14,210,016	10,331,277	14,986,442	10,861,546	14,234,144	10,219,471	-5.9%
Financial Activities*	55,415,745	41,029,973	56,494,822	41,769,916	58,140,127	41,732,843	-0.1%
Professional & Business Services	9,999,778	7,186,407	9,658,571	6,979,455	10,195,240	7,200,440	3.2%
Educational & Health Services	772,923	529,727	680,484	466,188	729,521	498,298	6.9%
Leisure & Hospitality	156,512,708	109,244,695	163,499,613	113,406,860	180,765,433	118,344,151	4.4%
Other Services	48,884,025	36,476,114	46,367,547	34,457,713	50,484,694	37,030,880	7.5%
Public Administration**	74,922,004	56,026,169	71,270,799	53,334,821	71,009,286	52,609,844	-1.4%
TOTAL	**$1,205,460,549**	**$885,850,306**	**$1,173,324,898**	**$858,804,065**	**$1,226,756,942**	**$879,224,696**	**2.4%**

ALBANY COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	43,958	29,275	12,087	8,017	14,266	9,480	18.2%
Mining	161,359	107,224	504,096	335,691	81,455	54,023	-83.9%
Utilities	25,283,794	16,853,753	19,031,685	12,684,693	7,122,856	4,746,205	-62.6%
Construction	523,394	347,502	497,420	330,509	288,551	191,481	-42.1%
Manufacturing	998,690	663,322	798,658	530,541	811,693	539,608	1.7%
Wholesale Trade	2,170,366	1,441,407	2,050,172	1,361,246	1,954,641	1,297,763	-4.7%
Retail Trade	26,461,188	17,592,618	28,004,365	18,613,402	27,978,876	18,593,756	-0.1%
Transportation & Warehousing	59,593	39,474	71,969	47,694	66,420	44,049	-7.6%
Information	611,091	405,993	647,760	430,238	618,289	410,595	-4.6%
Financial Activities*	1,205,228	800,616	1,660,883	1,102,667	1,257,787	835,162	-24.3%
Professional & Business Services	719,354	477,991	660,686	439,342	673,594	448,165	2.0%
Educational & Health Services	450,130	299,298	392,182	261,046	398,700	265,651	1.8%
Leisure & Hospitality	8,175,303	5,433,234	8,212,457	5,457,331	8,441,164	5,608,717	2.8%
Other Services	1,790,417	1,189,639	1,614,982	1,072,551	1,630,563	1,082,030	0.9%
Public Administration**	3,691,627	2,461,053	3,520,004	2,346,643	3,606,764	2,404,494	2.5%
TOTAL	**$72,345,489**	**$48,142,399**	**$67,679,407**	**$45,021,612**	**$54,945,617**	**$36,531,180**	**-18.9%**

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.

BIG HORN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	7,892	6,303	7,957	6,341	9,217	7,349	15.9%
Mining	717,935	573,624	585,440	467,780	511,711	408,951	-12.6%
Utilities	1,450,054	1,158,920	1,806,335	1,443,920	2,100,968	1,679,705	16.3%
Construction	78,282	62,411	60,016	47,849	92,979	74,186	55.0%
Manufacturing	239,987	191,569	354,783	283,270	291,848	233,103	-17.7%
Wholesale Trade	847,654	676,825	1,081,710	863,592	1,123,344	896,512	3.8%
Retail Trade	5,120,683	4,089,177	5,513,181	4,401,663	5,545,020	4,426,970	0.6%
Transportation & Warehousing	16,682	13,299	15,577	12,399	17,885	14,233	14.8%
Information	207,517	165,697	223,784	178,690	212,194	169,436	-5.2%
Financial Activities*	493,283	393,710	384,753	306,747	407,454	324,999	6.0%
Professional & Business Services	100,921	80,474	275,870	220,417	118,744	94,685	-57.0%
Educational & Health Services	1,414	1,127	1,181	943	2,414	1,925	104.2%
Leisure & Hospitality	718,940	574,206	747,722	597,024	832,785	665,390	11.5%
Other Services	376,716	300,796	385,142	307,438	393,241	313,864	2.1%
Public Administration**	1,022,704	818,135	902,076	721,646	965,833	772,641	7.1%
TOTAL	**$11,400,665**	**$9,106,274**	**$12,345,525**	**$9,859,718**	**$12,625,637**	**$10,083,948**	**2.3%**

CAMPBELL COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	80,907	64,567	62,705	50,004	42,232	33,704	-32.6%
Mining	42,780,800	34,204,977	33,929,829	27,122,607	33,343,070	26,654,499	-1.7%
Utilities	3,126,350	2,500,180	2,790,621	2,231,517	3,272,733	2,617,071	17.3%
Construction	1,143,940	913,197	989,546	789,907	1,180,022	942,087	19.3%
Manufacturing	7,683,587	6,141,976	6,720,859	5,371,468	8,222,250	6,571,730	22.3%
Wholesale Trade	17,055,294	13,629,577	14,826,262	11,844,886	15,917,642	12,718,900	7.4%
Retail Trade	50,149,733	40,064,419	47,162,224	37,670,031	49,276,745	39,358,938	4.5%
Transportation & Warehousing	99,387	79,467	88,101	70,429	51,099	40,838	-42.0%
Information	1,098,448	877,522	1,121,404	895,620	1,020,132	814,825	-9.0%
Financial Activities*	9,739,721	7,784,038	11,151,730	8,911,141	10,435,329	8,338,508	-6.4%
Professional & Business Services	774,152	617,955	974,919	778,158	1,052,660	839,953	7.9%
Educational & Health Services	9,553	7,618	8,541	6,810	16,896	13,455	97.6%
Leisure & Hospitality	7,930,946	6,330,290	8,038,713	6,414,529	8,046,817	6,424,001	0.1%
Other Services	9,869,478	7,884,532	8,573,267	6,846,096	9,577,386	7,647,755	11.7%
Public Administration**	12,407,728	9,924,949	12,151,224	9,719,864	11,563,820	9,249,956	-4.8%
TOTAL	**$163,950,025**	**$131,025,264**	**$148,589,944**	**$118,723,067**	**$153,018,833**	**$122,266,220**	**3.0%**

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.

CARBON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	7,947	5,273	6,921	4,603	11,473	7,591	64.9%
Mining	1,909,484	1,268,941	2,931,868	1,949,242	4,263,198	2,833,916	45.4%
Utilities	1,505,759	1,002,128	1,875,918	1,248,989	2,010,320	1,338,582	7.2%
Construction	937,519	623,785	475,256	315,883	425,965	283,282	-10.3%
Manufacturing	1,574,755	1,048,059	539,725	358,588	676,315	449,138	25.3%
Wholesale Trade	2,762,554	1,836,812	1,846,835	1,227,023	1,772,297	1,177,061	-4.1%
Retail Trade	12,840,020	8,536,664	14,224,606	9,457,261	12,944,580	8,603,112	-9.0%
Transportation & Warehousing	32,015	21,292	46,358	30,852	48,794	32,488	5.3%
Information	538,489	357,938	499,641	332,277	474,752	315,699	-5.0%
Financial Activities*	1,411,432	939,015	1,562,351	1,039,240	1,631,101	1,085,429	4.4%
Professional & Business Services	328,232	218,060	200,561	133,265	242,121	161,001	20.8%
Educational & Health Services	6,118	4,055	3,657	2,419	3,485	2,307	-4.6%
Leisure & Hospitality	5,964,578	3,972,960	5,923,458	3,945,317	5,884,060	3,919,063	-0.7%
Other Services	1,336,295	886,951	1,350,373	896,047	1,237,228	821,049	-8.4%
Public Administration**	1,995,899	1,330,570	2,083,216	1,388,781	1,955,192	1,303,430	-6.1%
TOTAL	**$33,151,095**	**$22,052,503**	**$33,570,744**	**$22,329,788**	**$33,580,880**	**$22,333,149**	**0.0%**

CONVERSE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	33,872	27,029	41,593	33,164	43,315	34,510	4.1%
Mining	34,182,350	27,324,262	27,742,580	22,171,278	28,154,732	22,499,698	1.5%
Utilities	1,388,684	1,110,697	1,873,991	1,498,731	2,434,323	1,946,772	29.9%
Construction	672,788	537,134	827,393	660,705	748,976	597,994	-9.5%
Manufacturing	2,405,323	1,921,947	1,748,998	1,397,309	2,180,312	1,742,145	24.7%
Wholesale Trade	15,957,081	12,759,127	13,111,229	10,481,469	5,201,136	4,153,704	-60.4%
Retail Trade	22,779,088	18,202,860	21,190,669	16,930,538	23,602,569	18,858,439	11.4%
Transportation & Warehousing	46,821	37,402	81,334	64,997	270,775	216,393	232.9%
Information	237,010	189,239	250,316	199,839	223,276	178,217	-10.8%
Financial Activities*	6,180,565	4,936,598	6,212,026	4,959,950	4,937,989	3,941,604	-20.5%
Professional & Business Services	198,800	158,697	322,639	257,447	469,267	374,646	45.5%
Educational & Health Services	4,065	3,246	4,331	3,455	4,613	3,685	6.7%
Leisure & Hospitality	1,878,225	1,499,890	1,884,764	1,505,551	1,752,241	1,398,976	-7.1%
Other Services	3,665,789	2,928,031	3,228,407	2,578,072	2,948,890	2,354,456	-8.7%
Public Administration**	2,460,985	1,968,787	2,303,663	1,842,928	2,304,449	1,843,558	0.0%
TOTAL	**$92,091,447**	**$73,604,946**	**$80,823,933**	**$64,585,435**	**$75,276,861**	**$60,144,797**	**-6.9%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	13,133	8,755	12,097	8,173	15,024	12,016	47.0%
Mining	1,007,433	669,634	992,695	672,432	757,257	604,339	-10.1%
Utilities	990,167	659,548	479,244	326,919	757,152	605,421	85.2%
Construction	145,150	96,459	182,982	123,376	158,544	126,613	2.6%
Manufacturing	374,174	248,466	466,032	314,719	303,560	242,006	-23.1%
Wholesale Trade	943,043	626,378	1,515,653	1,034,843	1,216,404	969,969	-6.3%
Retail Trade	5,204,174	3,457,625	5,198,578	3,534,067	4,729,794	3,766,918	6.6%
Transportation & Warehousing	32,264	21,461	29,773	20,244	30,376	24,264	19.9%
Information	188,231	124,944	173,477	117,863	147,864	117,832	0.0%
Financial Activities*	872,706	580,200	1,214,182	824,074	682,038	544,813	-33.9%
Professional & Business Services	81,737	54,321	88,177	59,730	86,669	68,549	14.8%
Educational & Health Services	2,594	1,719	1,543	1,068	1,128	890	-16.7%
Leisure & Hospitality	875,033	581,931	920,656	622,627	852,213	678,598	9.0%
Other Services	460,075	305,344	612,812	415,392	478,666	381,294	-8.2%
Public Administration**	581,969	387,964	549,418	378,918	632,321	505,856	33.5%
TOTAL	**$11,771,883**	**$7,824,748**	**$12,437,317**	**$8,454,446**	**$10,849,011**	**$8,649,378**	**2.3%**

FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	49,090	35,562	36,301	26,874	36,711	29,285	9.0%
Mining	2,169,330	1,573,841	1,857,670	1,361,688	2,150,814	1,716,270	26.0%
Utilities	2,319,308	1,685,927	2,667,480	1,962,017	2,630,076	2,103,379	7.2%
Construction	820,185	595,674	470,678	346,401	447,630	357,349	3.2%
Manufacturing	611,564	443,471	721,165	530,816	873,130	696,828	31.3%
Wholesale Trade	2,321,944	1,678,698	2,251,495	1,657,665	2,277,233	1,815,355	9.5%
Retail Trade	22,839,328	16,575,698	23,025,894	16,934,163	21,645,994	17,282,463	2.1%
Transportation & Warehousing	37,850	27,392	40,866	29,956	36,404	29,006	-3.2%
Information	978,774	709,991	992,500	729,330	841,666	671,938	-7.9%
Financial Activities*	1,040,582	754,477	1,034,898	760,070	1,138,325	907,109	19.3%
Professional & Business Services	360,571	261,370	273,768	200,987	264,905	211,244	5.1%
Educational & Health Services	29,100	21,051	26,313	19,279	26,805	21,286	10.4%
Leisure & Hospitality	5,196,812	3,770,299	5,233,215	3,839,323	5,053,785	4,032,101	5.0%
Other Services	1,788,174	1,296,439	1,842,155	1,353,297	1,831,816	1,462,072	8.0%
Public Administration**	4,392,453	3,194,506	4,427,494	3,269,966	4,578,511	3,662,806	12.0%
TOTAL	**$44,955,067**	**$32,624,398**	**$44,901,892**	**$33,021,833**	**$43,833,805**	**$34,998,489**	**6.0%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	43,208	32,808	52,560	39,868	80,559	61,042	53.1%
Mining	46,255	35,187	118,370	89,980	79,787	60,666	-32.6%
Utilities	581,304	441,843	641,760	487,574	649,221	493,121	1.1%
Construction	105,493	80,131	167,385	127,051	177,577	135,085	6.3%
Manufacturing	185,426	140,856	238,941	181,589	235,052	178,625	-1.6%
Wholesale Trade	541,427	411,209	522,772	396,953	443,739	336,864	-15.1%
Retail Trade	7,218,578	5,489,294	6,713,666	5,103,348	7,373,754	5,605,465	9.8%
Transportation & Warehousing	4,341	3,292	3,492	2,646	2,936	2,226	-15.9%
Information	229,957	174,684	186,546	141,715	168,174	127,729	-9.9%
Financial Activities*	156,875	119,132	206,335	156,631	197,517	150,032	-4.2%
Professional & Business Services	146,200	110,892	107,409	81,426	105,467	79,952	-1.8%
Educational & Health Services	9,422	7,141	11,446	8,676	11,571	8,763	1.0%
Leisure & Hospitality	1,100,450	836,106	1,066,468	810,485	1,085,918	825,650	1.9%
Other Services	752,082	570,743	733,690	556,486	789,569	598,891	7.6%
Public Administration**	843,285	642,501	781,040	595,073	825,014	628,581	5.6%
TOTAL	**$11,964,302**	**$9,095,818**	**$11,551,881**	**$8,779,502**	**$12,225,854**	**$9,292,693**	**5.8%**

HOT SPRINGS COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	919	612	997	662	3,779	2,502	278.0%
Mining	944,425	627,902	657,249	436,881	648,693	431,330	-1.3%
Utilities	1,409,800	939,185	1,593,895	1,061,819	1,652,831	1,101,152	3.7%
Construction	81,899	54,332	139,428	92,506	81,758	54,238	-41.4%
Manufacturing	131,400	87,067	135,291	89,602	160,368	106,160	18.5%
Wholesale Trade	-296,403	-202,035	302,014	200,788	351,343	233,505	16.3%
Retail Trade	2,369,794	1,574,662	2,505,229	1,664,395	2,518,653	1,672,795	0.5%
Transportation & Warehousing	8,112	5,360	10,576	6,984	8,984	5,932	-15.1%
Information	130,360	86,629	134,071	89,075	122,253	81,236	-8.8%
Financial Activities*	205,327	136,400	132,158	87,698	118,826	78,869	-10.1%
Professional & Business Services	29,942	19,917	30,748	20,418	23,432	15,557	-23.8%
Educational & Health Services	2,054	1,361	1,503	995	1,668	1,104	11.0%
Leisure & Hospitality	1,044,606	692,527	974,896	646,640	956,465	636,419	-1.6%
Other Services	221,546	146,635	230,068	152,200	236,692	156,532	2.8%
Public Administration**	609,813	406,542	539,333	359,506	612,559	408,373	13.6%
TOTAL	**$6,893,594**	**$4,577,098**	**$7,387,453**	**$4,910,170**	**$7,498,303**	**$4,985,703**	**1.5%**

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.

JOHNSON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	10,038	8,016	16,429	13,137	5,735	4,579	-65.1%
Mining	2,087,609	1,667,118	2,893,157	2,312,044	4,657,828	3,722,672	61.0%
Utilities	1,175,818	940,398	1,178,397	942,455	1,390,833	1,112,363	18.0%
Construction	67,822	54,230	150,985	120,512	215,815	172,390	43.0%
Manufacturing	256,472	204,701	330,300	263,597	301,482	240,636	-8.7%
Wholesale Trade	507,244	404,971	582,895	465,405	479,252	382,539	-17.8%
Retail Trade	6,165,601	4,927,573	6,966,261	5,562,646	7,407,125	5,915,929	6.4%
Transportation & Warehousing	3,582	2,857	3,312	2,630	11,248	8,989	241.8%
Information	182,947	146,059	189,099	150,950	183,999	146,899	-2.7%
Financial Activities*	486,469	388,758	496,898	396,815	553,091	441,772	11.3%
Professional & Business Services	109,823	87,591	130,946	104,379	95,846	76,451	-26.8%
Educational & Health Services	1,223	977	1,076	858	1,139	908	5.8%
Leisure & Hospitality	1,652,339	1,316,882	1,635,866	1,307,380	1,603,488	1,280,472	-2.1%
Other Services	487,250	389,257	506,147	404,349	530,044	423,356	4.7%
Public Administration**	1,212,714	970,164	1,291,285	1,033,023	1,303,047	1,042,422	0.9%
TOTAL	**$14,406,952**	**$11,509,551**	**$16,373,052**	**$13,080,179**	**$18,739,972**	**$14,972,378**	**14.5%**

LARAMIE COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	39,298	26,077	35,241	23,353	25,608	17,560	-24.8%
Mining	12,824,610	8,528,828	4,810,577	3,200,254	4,015,659	2,724,757	-14.9%
Utilities	12,216,747	8,132,481	13,695,549	9,125,974	15,252,959	10,482,452	14.9%
Construction	2,422,552	1,608,545	3,781,832	2,511,355	3,862,992	2,663,538	6.1%
Manufacturing	4,107,236	2,727,536	5,422,227	3,602,383	6,371,653	4,358,030	21.0%
Wholesale Trade	12,032,657	8,007,453	8,491,534	5,633,462	9,330,695	6,369,401	13.1%
Retail Trade	89,818,089	59,733,795	94,841,547	63,052,504	104,777,696	71,435,520	13.3%
Transportation & Warehousing	407,393	271,030	146,542	97,558	157,426	106,496	9.2%
Information	3,026,018	2,011,010	3,267,594	2,170,435	2,773,673	1,886,989	-13.1%
Financial Activities*	7,873,867	5,230,534	6,780,374	4,498,141	10,222,213	6,978,104	55.1%
Professional & Business Services	2,231,691	1,483,633	1,533,417	1,017,651	1,698,699	1,155,639	13.6%
Educational & Health Services	80,850	53,551	69,340	45,933	75,905	52,118	13.5%
Leisure & Hospitality	22,053,570	14,651,648	22,552,817	14,972,146	23,798,383	16,205,719	8.2%
Other Services	7,884,589	5,234,494	7,179,840	4,761,648	8,795,573	5,977,996	25.5%
Public Administration**	11,683,349	7,788,459	11,514,723	7,676,181	12,920,464	8,873,537	15.6%
TOTAL	**$188,702,514**	**$125,489,073**	**$184,123,154**	**$122,388,977**	**$204,079,599**	**$139,287,856**	**13.8%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	13,322	10,628	14,437	11,501	14,273	11,369	-1.1%
Mining	1,897,814	1,516,884	1,187,030	948,341	898,993	718,029	-24.3%
Utilities	1,091,278	872,599	1,416,416	1,132,508	1,509,860	1,207,225	6.6%
Construction	455,307	363,771	464,611	371,047	645,664	515,682	39.0%
Manufacturing	842,492	672,721	881,236	703,230	1,270,508	1,014,128	44.2%
Wholesale Trade	3,601,310	2,876,082	3,320,849	2,651,651	2,914,550	2,326,576	-12.3%
Retail Trade	15,020,558	11,996,956	15,109,362	12,064,958	15,766,270	12,588,813	4.3%
Transportation & Warehousing	11,556	9,228	15,645	12,507	9,736	7,777	-37.8%
Information	347,805	277,530	350,864	280,031	332,134	265,100	-5.3%
Financial Activities*	4,235,651	3,385,806	2,734,458	2,184,627	1,287,068	1,027,282	-53.0%
Professional & Business Services	206,050	164,585	241,348	192,634	191,818	153,004	-20.6%
Educational & Health Services	2,700	2,155	2,437	1,945	2,633	2,100	8.0%
Leisure & Hospitality	2,210,847	1,765,240	2,372,832	1,894,337	2,501,971	1,997,759	5.5%
Other Services	1,387,591	1,107,937	1,131,503	902,783	1,227,510	979,124	8.5%
Public Administration**	1,427,514	1,142,005	1,227,119	981,685	1,102,211	881,761	-10.2%
TOTAL	**$32,751,797**	**$26,164,127**	**$30,470,148**	**$24,333,784**	**$29,675,199**	**$23,695,730**	**-2.6%**

NATRONA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	45,182	36,064	44,600	35,555	44,522	35,304	-0.7%
Mining	8,810,251	7,037,719	6,185,506	4,914,478	5,183,744	4,005,726	-18.5%
Utilities	3,839,570	3,071,488	2,236,279	1,788,809	6,158,404	4,456,014	149.1%
Construction	1,893,988	1,511,950	1,887,386	1,493,383	2,457,429	1,841,714	23.3%
Manufacturing	2,937,480	2,344,826	3,691,095	2,924,847	3,683,764	2,772,115	-5.2%
Wholesale Trade	6,119,092	4,885,037	11,048,035	8,790,322	6,044,571	4,465,839	-49.2%
Retail Trade	61,441,682	49,079,432	62,426,468	48,814,977	71,998,270	50,227,049	2.9%
Transportation & Warehousing	1,049,435	838,530	265,865	211,273	803,058	632,002	199.1%
Information	1,423,966	1,137,103	1,600,065	1,258,022	1,753,377	1,240,319	-1.4%
Financial Activities*	5,591,979	4,465,929	6,926,843	5,489,938	7,307,816	5,519,230	0.5%
Professional & Business Services	1,003,972	801,071	1,063,830	839,480	1,203,814	856,028	2.0%
Educational & Health Services	51,455	40,991	51,694	40,664	60,476	41,923	3.1%
Leisure & Hospitality	14,578,307	11,642,445	15,466,008	12,059,941	17,823,369	12,169,219	0.9%
Other Services	6,042,888	4,824,086	6,002,630	4,710,819	6,889,416	4,934,744	4.8%
Public Administration**	11,512,685	9,210,143	10,921,156	8,704,864	9,597,094	6,932,493	-20.4%
TOTAL	**$126,341,930**	**$100,926,814**	**$129,817,461**	**$102,077,373**	**$141,009,125**	**$100,129,720**	**-1.9%**

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.

NIOBRARA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	4,004	2,663	2,031	1,346	1,689	1,123	-16.6%
Mining	1,379,919	918,491	968,769	643,922	688,060	456,838	-29.1%
Utilities	156,144	103,467	166,395	109,955	154,775	102,277	-7.0%
Construction	38,408	25,546	49,220	32,706	58,311	38,826	18.7%
Manufacturing	95,903	63,662	219,462	145,948	127,343	84,602	-42.0%
Wholesale Trade	280,112	186,272	312,290	207,389	164,792	109,361	-47.3%
Retail Trade	1,969,331	1,309,235	1,817,554	1,208,253	2,013,749	1,338,493	10.8%
Transportation & Warehousing	835	552	1,532	1,012	233	155	-84.7%
Information	45,984	30,535	46,118	30,619	47,607	31,601	3.2%
Financial Activities*	115,626	76,772	119,346	79,227	136,925	90,885	14.7%
Professional & Business Services	22,684	15,046	22,912	15,216	26,584	17,644	16.0%
Educational & Health Services	253	167	316	210	493	327	56.1%
Leisure & Hospitality	268,471	179,476	260,402	174,501	275,994	185,763	6.5%
Other Services	77,798	51,543	131,141	86,968	117,891	78,109	-10.2%
Public Administration**	347,647	231,270	384,472	255,795	422,934	281,472	10.0%
TOTAL	**$4,803,118**	**$3,194,697**	**$4,501,961**	**$2,993,068**	**$4,237,381**	**$2,817,475**	**-5.9%**

PARK COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	22,601	22,601	40,731	40,731	36,052	36,052	-11.5%
Mining	853,492	853,492	792,008	792,008	740,232	740,232	-6.5%
Utilities	2,509,794	2,509,794	2,983,517	2,983,517	2,859,087	2,859,087	-4.2%
Construction	312,254	312,254	343,461	343,461	332,382	332,382	-3.2%
Manufacturing	824,388	824,388	866,470	866,470	872,593	872,593	0.7%
Wholesale Trade	-1,408,509	-1,045,742	1,130,005	1,130,005	1,240,809	1,240,809	9.8%
Retail Trade	19,662,795	19,662,763	19,406,342	19,406,342	20,476,509	20,476,509	5.5%
Transportation & Warehousing	33,436	33,436	39,690	39,690	22,297	22,297	-43.8%
Information	476,646	476,646	506,658	506,658	467,907	467,907	-7.6%
Financial Activities*	771,196	771,168	840,357	840,357	829,763	829,763	-1.3%
Professional & Business Services	290,466	290,466	289,474	289,474	281,016	281,016	-2.9%
Educational & Health Services	6,933	6,933	1,759	1,759	4,720	4,720	168.3%
Leisure & Hospitality	6,923,684	6,923,684	7,393,657	7,393,657	7,776,040	7,776,040	5.2%
Other Services	1,332,019	1,331,990	1,361,723	1,361,723	1,395,832	1,395,832	2.5%
Public Administration**	3,138,080	3,138,080	3,111,701	3,111,701	2,847,838	2,847,838	-8.5%
TOTAL	**$35,749,276**	**$36,111,954**	**$39,107,553**	**$39,107,553**	**$40,183,075**	**$40,183,075**	**2.8%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	11,609	7,683	13,560	8,969	12,654	8,385	-6.5%
Mining	361,860	240,217	406,629	269,665	341,768	226,485	-16.0%
Utilities	844,800	560,601	900,631	597,060	842,881	559,102	-6.4%
Construction	103,840	68,871	102,824	68,176	277,642	184,799	171.1%
Manufacturing	718,402	477,911	724,220	482,068	331,537	220,243	-54.3%
Wholesale Trade	831,003	551,920	602,462	399,798	537,078	356,400	-10.9%
Retail Trade	8,209,742	5,460,530	6,785,753	4,511,234	6,684,738	4,442,807	-1.5%
Transportation & Warehousing	4,883	3,235	3,830	2,533	4,081	2,703	6.7%
Information	169,029	112,268	169,564	112,558	160,621	106,643	-5.3%
Financial Activities*	374,579	248,639	355,920	236,295	369,451	245,142	3.7%
Professional & Business Services	128,573	85,077	131,101	86,693	132,675	87,740	1.2%
Educational & Health Services	2,139	1,416	1,946	1,291	1,387	921	-28.7%
Leisure & Hospitality	1,367,453	907,919	1,257,113	835,994	1,248,694	830,409	-0.7%
Other Services	358,249	237,788	342,357	226,944	327,845	217,487	-4.2%
Public Administration**	1,285,138	856,748	1,273,025	848,673	1,287,976	858,641	1.2%
TOTAL	**$14,771,298**	**$9,820,823**	**$13,070,936**	**$8,687,950**	**$12,561,028**	**$8,347,907**	**-3.9%**

SHERIDAN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	15,376	10,244	20,737	13,798	15,658	10,399	-24.6%
Mining	179,607	119,427	85,440	56,778	204,000	135,521	138.7%
Utilities	2,264,435	1,507,694	2,123,017	1,413,394	2,369,083	1,577,428	11.6%
Construction	244,071	162,036	218,588	145,031	319,402	212,037	46.2%
Manufacturing	867,226	576,399	1,107,049	735,746	1,184,879	787,496	7.0%
Wholesale Trade	1,910,475	1,268,081	2,067,600	1,371,178	2,052,875	1,361,376	-0.7%
Retail Trade	28,183,427	18,736,612	28,514,291	18,950,201	30,430,010	20,220,972	6.7%
Transportation & Warehousing	15,803	10,489	14,617	9,718	14,483	9,629	-0.9%
Information	868,808	577,157	955,319	634,403	991,244	658,041	3.7%
Financial Activities*	935,556	621,373	1,063,279	705,648	1,090,467	723,540	2.5%
Professional & Business Services	638,185	423,190	625,690	414,520	677,415	448,907	8.3%
Educational & Health Services	9,971	6,609	8,000	5,307	7,760	5,151	-2.9%
Leisure & Hospitality	6,157,530	4,092,315	6,718,417	4,463,808	6,742,335	4,479,680	0.4%
Other Services	1,914,749	1,271,348	2,200,769	1,460,620	2,162,754	1,435,153	-1.7%
Public Administration**	4,485,665	2,990,415	4,432,944	2,955,290	4,501,570	3,001,045	1.5%
TOTAL	**$48,690,884**	**$32,373,387**	**$50,155,756**	**$33,335,441**	**$52,763,934**	**$35,066,376**	**5.2%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	4,753	4,753	3,507	3,507	5,035	5,035	43.6%
Mining	4,586,793	4,586,793	4,135,082	4,135,082	4,668,710	4,668,710	12.9%
Utilities	575,598	575,598	721,136	721,136	639,382	639,382	-11.3%
Construction	528,875	528,875	402,080	402,080	398,216	398,216	-1.0%
Manufacturing	359,945	359,945	462,210	462,210	730,801	730,801	58.1%
Wholesale Trade	1,345,737	1,345,737	1,245,380	1,245,380	1,101,224	1,101,224	-11.6%
Retail Trade	5,757,377	5,757,377	6,430,928	6,430,928	7,326,422	7,326,422	13.9%
Transportation & Warehousing	28,780	28,780	24,768	24,768	25,617	25,617	3.4%
Information	189,040	189,040	188,945	188,945	191,589	191,589	1.4%
Financial Activities*	993,533	993,533	920,377	920,377	1,030,234	1,030,234	11.9%
Professional & Business Services	149,757	149,757	141,590	141,590	142,217	142,217	0.4%
Educational & Health Services	2,256	2,256	2,451	2,451	2,422	2,422	-1.2%
Leisure & Hospitality	954,525	954,525	1,017,134	1,017,134	1,103,451	1,103,451	8.5%
Other Services	608,209	608,209	646,856	646,856	644,372	644,372	-0.4%
Public Administration**	940,497	940,497	770,995	770,995	754,937	754,937	-2.1%
TOTAL	**$17,025,675**	**$17,025,675**	**$17,113,439**	**$17,113,439**	**$18,764,630**	**$18,764,630**	**9.6%**

SWEETWATER COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	9,257	6,150	9,048	5,996	9,306	6,163	2.8%
Mining	12,974,083	8,678,762	9,633,208	6,403,730	11,187,714	7,447,531	16.3%
Utilities	5,462,854	3,640,765	3,433,460	2,286,701	4,100,507	2,732,322	19.5%
Construction	1,135,577	755,015	1,048,372	694,287	987,064	656,182	-5.5%
Manufacturing	5,396,732	3,596,440	5,338,203	3,554,121	5,326,256	3,545,677	-0.2%
Wholesale Trade	6,483,609	4,313,202	5,563,461	3,693,992	5,223,073	3,467,439	-6.1%
Retail Trade	36,464,458	24,265,854	35,666,794	23,722,733	37,669,552	25,048,851	5.6%
Transportation & Warehousing	306,930	203,881	210,576	140,002	233,320	154,948	10.7%
Information	1,505,034	1,000,360	1,551,778	1,031,314	1,462,311	972,068	-5.7%
Financial Activities*	4,135,684	2,749,874	3,459,934	2,297,891	3,899,183	2,591,369	12.8%
Professional & Business Services	806,873	536,870	709,934	471,176	667,376	442,684	-6.0%
Educational & Health Services	68,545	45,431	60,219	39,810	71,861	47,481	19.3%
Leisure & Hospitality	8,581,949	5,706,661	8,810,325	5,857,522	8,594,139	5,710,939	-2.5%
Other Services	4,404,193	2,927,674	3,966,045	2,634,016	4,497,338	2,990,887	13.5%
Public Administration**	6,144,724	4,096,365	5,075,075	3,383,273	5,184,994	3,456,555	2.2%
TOTAL	**$93,880,502**	**$62,523,301**	**$84,536,432**	**$56,216,565**	**$89,113,994**	**$59,271,098**	**5.4%**

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.

TETON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	4,940	3,272	6,644	4,286	13,939	7,945	85.4%
Mining	66,753	44,363	51,651	34,056	26,936	13,897	-59.2%
Utilities	3,026,007	2,014,759	3,191,215	2,072,067	3,681,464	2,100,058	1.4%
Construction	618,897	409,442	618,881	398,893	758,271	431,513	8.2%
Manufacturing	1,015,390	672,023	917,692	593,081	1,092,149	616,337	3.9%
Wholesale Trade	5,702,142	3,770,333	5,418,648	3,494,369	6,072,332	3,431,789	-1.8%
Retail Trade	54,933,851	36,174,865	58,240,373	37,576,209	68,307,086	38,501,655	2.5%
Transportation & Warehousing	1,002,761	664,392	1,101,720	723,253	1,307,915	741,682	2.5%
Information	889,122	589,692	1,017,770	653,726	1,144,118	648,381	-0.8%
Financial Activities*	7,563,771	4,829,714	8,270,246	5,200,194	9,792,028	5,398,296	3.8%
Professional & Business Services	1,334,204	880,179	1,495,112	945,491	1,656,285	938,411	-0.7%
Educational & Health Services	22,535	14,948	21,095	13,733	24,063	13,680	-0.4%
Leisure & Hospitality	54,927,948	34,256,148	58,948,313	36,345,265	72,202,090	39,070,817	7.5%
Other Services	2,312,336	1,534,465	2,538,148	1,654,509	2,919,169	1,656,462	0.1%
Public Administration**	1,972,493	1,314,995	1,480,995	966,091	1,459,020	833,264	-13.7%
TOTAL	**$135,393,149**	**$87,173,591**	**$143,318,502**	**$90,675,224**	**$170,456,862**	**$94,404,188**	**4.1%**

UINTA COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	17,176	13,720	14,651	11,719	12,884	10,288	-12.2%
Mining	3,171,006	2,534,468	831,985	664,557	405,879	324,045	-51.2%
Utilities	1,688,148	1,349,669	1,969,355	1,574,035	2,217,695	1,772,589	12.6%
Construction	454,748	363,468	266,942	213,350	386,453	308,888	44.8%
Manufacturing	519,354	414,593	513,805	410,182	453,278	361,773	-11.8%
Wholesale Trade	2,823,520	2,255,824	1,923,256	1,535,510	1,207,532	963,740	-37.2%
Retail Trade	12,775,161	10,205,245	13,235,282	10,571,602	13,580,829	10,848,162	2.6%
Transportation & Warehousing	982,662	785,059	759,537	606,405	1,040,683	831,217	37.1%
Information	538,863	430,270	583,067	465,746	597,129	477,067	2.4%
Financial Activities*	726,244	579,735	650,325	519,129	459,405	366,595	-29.4%
Professional & Business Services	179,232	142,978	186,123	148,457	176,616	140,901	-5.1%
Educational & Health Services	7,313	5,843	7,074	5,640	7,530	6,004	6.5%
Leisure & Hospitality	2,689,562	2,146,814	2,732,557	2,179,905	2,873,665	2,292,010	5.1%
Other Services	849,915	678,444	826,782	660,043	853,138	681,008	3.2%
Public Administration**	1,439,380	1,151,499	1,149,055	919,240	1,267,246	1,013,790	10.3%
TOTAL	**$28,862,284**	**$23,057,629**	**$25,649,797**	**$20,485,520**	**$25,539,961**	**$20,398,076**	**-0.4%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	12,246	9,796	10,153	8,121	10,487	8,388	3.3%
Mining	265,161	211,632	210,046	167,566	181,697	145,011	-13.5%
Utilities	551,579	440,758	622,991	497,849	662,926	529,836	6.4%
Construction	78,995	63,055	81,415	64,928	135,924	108,419	67.0%
Manufacturing	205,670	164,057	191,299	152,632	192,533	153,603	0.6%
Wholesale Trade	830,246	663,182	705,495	563,081	650,112	518,700	-7.9%
Retail Trade	4,122,628	3,291,947	4,214,765	3,365,084	4,407,284	3,519,021	4.6%
Transportation & Warehousing	8,586	6,836	17,502	13,935	11,164	8,889	-36.2%
Information	184,702	147,491	190,515	152,113	172,127	137,446	-9.6%
Financial Activities*	218,594	174,348	220,402	175,870	221,707	176,775	0.5%
Professional & Business Services	90,381	72,101	87,202	69,596	135,423	108,106	55.3%
Educational & Health Services	1,520	1,212	1,282	1,022	1,046	834	-18.4%
Leisure & Hospitality	770,162	615,811	786,292	628,995	795,645	636,034	1.1%
Other Services	604,403	482,704	532,719	425,426	518,668	414,146	-2.7%
Public Administration**	787,507	630,005	874,400	699,520	727,061	581,648	-16.9%
TOTAL	**$8,732,379**	**$6,974,934**	**$8,746,478**	**$6,985,738**	**$8,823,803**	**$7,046,856**	**0.9%**

WESTON COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	3,894	3,110	3,749	2,987	4,687	3,738	25.1%
Mining	734,929	585,377	778,828	621,910	440,667	351,222	-43.5%
Utilities	495,657	395,952	476,954	380,794	511,074	408,120	7.2%
Construction	70,261	56,088	79,568	63,503	81,077	64,672	1.8%
Manufacturing	81,369	65,009	75,151	65,027	129,728	103,565	59.3%
Wholesale Trade	524,657	418,853	362,187	288,948	324,161	258,690	-10.5%
Retail Trade	3,211,745	2,565,258	3,359,513	2,681,762	3,520,596	2,811,363	4.8%
Transportation & Warehousing	15,618	12,492	131,729	105,363	15,815	12,647	-88.0%
Information	142,177	113,480	139,587	111,379	127,710	101,915	-8.5%
Financial Activities*	87,280	69,602	96,750	77,190	134,411	107,329	39.0%
Professional & Business Services	67,980	54,187	65,115	51,908	72,598	57,940	11.6%
Educational & Health Services	781	623	1,098	875	807	643	-26.5%
Leisure & Hospitality	491,467	393,685	545,532	437,446	520,721	416,925	-4.7%
Other Services	359,265	287,064	429,989	343,430	481,092	384,259	11.9%
Public Administration**	538,147	430,518	506,384	405,164	588,433	470,746	16.2%
TOTAL	**$6,825,226**	**$5,451,300**	**$7,052,133**	**$5,637,685**	**$6,953,577**	**$5,553,775**	**-1.5%**

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

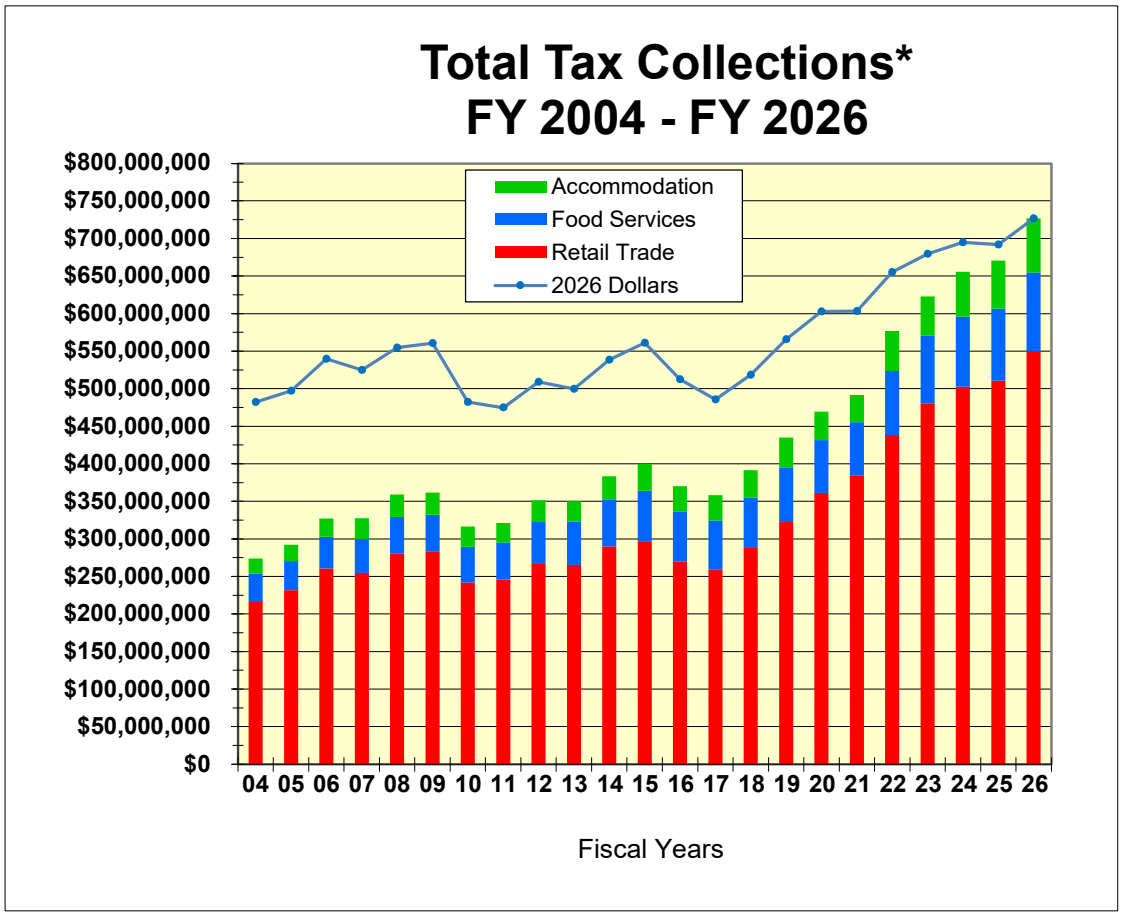
Source: Wyoming Department of Revenue

* 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

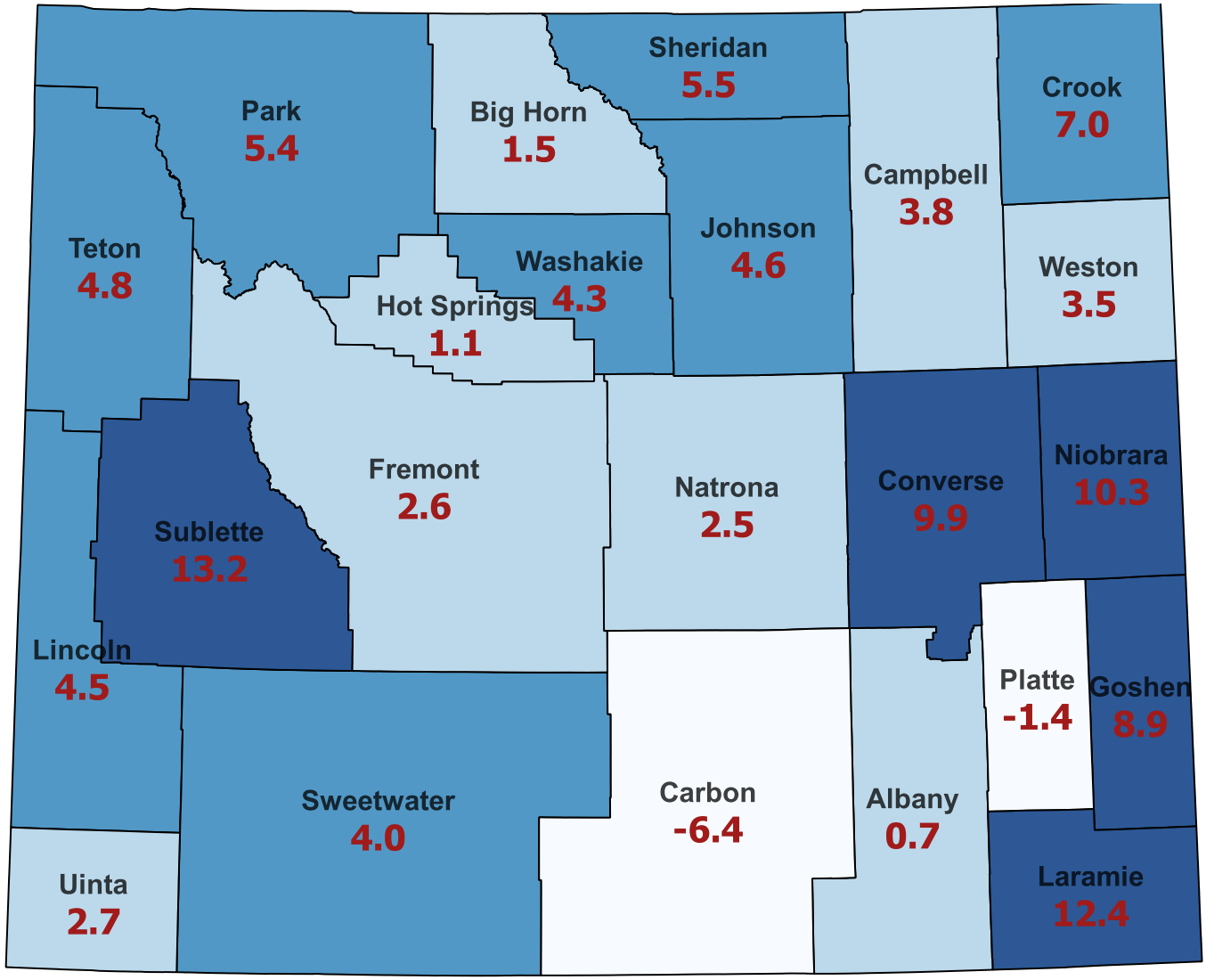


* Includes state retail sales taxes plus all local optional sales taxes

Source: Wyoming Department of Revenue

Percent Change in Retail Trade, Accommodation, and Food Services Tax (4%) Collections: FY2025 - FY2026

Wyoming = 5.3%



Source: Wyoming Department of Revenue

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

COUNTY	FY 2024		FY 2025		FY 2026		% Chge FY25 to FY26	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	$34,557,128	$22,973,250	$36,127,536	$24,011,532	$36,368,648	$24,168,553	0.7	0.7
BIG HORN	$5,818,123	$4,646,207	$6,231,635	$4,975,375	$6,324,023	$5,049,443	1.5	1.5
CAMPBELL	$57,944,954	$46,286,516	$55,061,895	$43,973,696	$57,146,469	$45,641,812	3.8	3.8
CARBON	$18,698,010	$12,438,765	$20,045,233	$13,334,163	$18,757,437	$12,474,904	-6.4	-6.4
CONVERSE	$24,612,886	$19,667,263	$23,031,811	$18,401,235	$25,308,600	$20,220,502	9.9	9.9
CROOK	$6,066,818	$4,031,314	$6,103,451	$4,146,028	$5,569,628	$4,435,662	-8.7	7.0
FREMONT	$27,923,120	$20,264,027	$28,144,536	$20,689,543	$26,578,847	$21,218,117	-5.6	2.6
GOSHEN	$8,284,363	$6,299,093	$7,750,609	$5,891,425	$8,436,668	$6,413,599	8.9	8.9
HOT SPRINGS	$3,313,270	$2,200,250	$3,422,445	$2,272,900	$3,459,048	$2,298,603	1.1	1.1
JOHNSON	$7,774,930	$6,210,093	$8,548,531	$6,827,203	$8,940,103	$7,140,022	4.6	4.6
LARAMIE	$110,766,714	$73,650,797	$116,286,213	$77,288,314	$127,489,786	$86,909,974	9.6	12.4
LINCOLN	$17,211,149	$13,746,027	$17,462,387	$13,943,470	$18,244,285	$14,567,426	4.5	4.5
NATRONA	$75,687,482	$60,456,436	$77,558,736	$60,609,919	$89,456,972	$62,130,229	15.3	2.5
NIOBRARA	$2,232,990	$1,485,533	$2,071,622	$1,378,572	$2,284,454	$1,520,757	10.3	10.3
PARK	$26,382,408	$26,382,377	$26,574,383	$26,574,382	$28,013,797	$28,013,797	5.4	5.4
PLATTE	$9,555,923	$6,354,396	$8,020,322	$5,332,343	$7,907,932	$5,256,381	-1.4	-1.4
SHERIDAN	$34,168,859	$22,714,716	$35,030,321	$23,279,789	$36,978,032	$24,571,806	5.6	5.5
SUBLETTE	$6,691,481	$6,691,481	$7,425,652	$7,425,652	$8,402,864	$8,402,864	13.2	13.2
SWEETWATER	$44,932,643	$29,896,870	$44,349,741	$29,495,549	$46,145,929	$30,681,705	4.1	4.0
TETON	$109,141,912	$69,951,582	$116,463,059	$73,441,918	$139,492,380	$76,992,346	19.8	4.8
UINTA	$15,385,023	$12,288,483	$15,884,613	$12,685,112	$16,317,847	$13,031,253	2.7	2.7
WASHAKIE	$4,871,595	$3,890,836	$4,984,823	$3,981,150	$5,197,852	$4,151,000	4.3	4.3
WESTON	$3,696,857	$2,953,871	$3,897,760	$3,113,393	$4,034,613	$3,222,937	3.5	3.5
WYOMING	**$655,718,640**	**$475,480,183**	**$670,477,314**	**$483,072,661**	**$726,856,213**	**$508,513,691**	**8.4**	**5.3**

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	40,019,089	29,797,867	39,900,506	29,455,011	40,157,648	29,300,666	-0.5%
Gasoline Stations	32,018,028	23,627,479	31,695,693	23,350,912	30,890,500	22,649,128	-3.0%
Home Furniture and Furnishings	11,003,017	7,888,946	10,962,237	7,800,448	11,986,207	8,044,200	3.1%
Electronic and Appliance Stores	20,258,275	14,643,436	19,353,444	13,977,181	21,804,507	15,272,798	9.3%
Building Material and Garden Supplies	124,598,735	91,458,197	120,101,848	87,723,585	131,523,170	94,819,805	8.1%
Grocery and Food Stores	14,274,087	10,629,032	14,518,218	10,753,426	14,854,037	10,730,112	-0.2%
Liquor Stores	9,750,262	7,047,103	9,857,219	7,087,750	9,858,769	6,864,920	-3.1%
Clothing and Shoe Stores	16,460,740	11,806,313	16,819,373	11,932,213	18,681,242	12,547,101	5.2%
Department Stores	5,334,678	3,746,418	5,353,415	3,716,924	5,820,331	3,774,096	1.5%
General Merchandise Stores	50,593,944	37,209,156	49,977,192	36,601,294	49,634,874	35,796,015	-2.2%
Electronic Shopping	97,895,576	71,742,054	109,892,100	79,860,336	122,695,365	87,934,103	10.1%
Miscellaneous Retail	80,512,601	59,154,460	82,121,977	59,968,883	92,075,473	65,137,478	8.6%
Accommodation	59,777,938	40,216,729	63,827,257	42,582,692	72,241,488	44,530,826	4.6%
Food Services and Drinking Places	93,221,672	66,512,994	96,096,836	68,262,006	104,632,603	71,112,443	4.2%
TOTAL	**$655,718,640**	**$475,480,183**	**$670,477,314**	**$483,072,661**	**$726,856,213**	**$508,513,691**	**5.3%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	2,180,135	1,447,819	2,980,566	1,979,087	2,615,970	1,734,727	-12.3%
Gasoline Stations	1,686,443	1,121,920	1,794,677	1,194,201	1,865,115	1,241,060	3.9%
Home Furniture and Furnishings	428,906	284,456	431,565	286,182	414,209	274,344	-4.1%
Electronic and Appliance Stores	1,078,441	716,851	1,010,296	671,594	1,045,735	695,175	3.5%
Building Material and Garden Supplies	5,477,558	3,638,412	5,335,503	3,541,060	5,145,082	3,414,983	-3.6%
Grocery and Food Stores	981,975	653,660	995,786	662,851	1,012,731	674,101	1.7%
Liquor Stores	632,895	419,496	610,847	404,426	566,849	375,290	-7.2%
Clothing and Shoe Stores	649,251	430,212	753,863	499,738	894,210	593,212	18.7%
Department Stores	45,980	30,624	43,863	29,213	43,439	28,928	-1.0%
General Merchandise Stores	4,271,925	2,846,806	4,189,799	2,791,828	4,164,044	2,774,607	-0.6%
Electronic Shopping	5,672,195	3,773,041	6,361,158	4,230,770	6,602,825	4,390,719	3.8%
Miscellaneous Retail	3,355,483	2,229,322	3,496,442	2,322,452	3,608,666	2,396,611	3.2%
Accommodation	2,233,561	1,490,046	2,273,570	1,517,148	2,299,815	1,534,893	1.2%
Food Services and Drinking Places	5,862,380	3,890,586	5,849,601	3,880,982	6,089,956	4,039,903	4.1%
TOTAL	**$34,557,128**	**$22,973,250**	**$36,127,536**	**$24,011,532**	**$36,368,648**	**$24,168,553**	**0.7%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	314,017	250,646	334,456	266,899	377,783	301,439	12.9%
Gasoline Stations	767,078	612,875	726,914	580,539	701,165	559,910	-3.6%
Home Furniture and Furnishings	74,543	59,476	68,831	54,928	60,248	48,078	-12.5%
Electronic and Appliance Stores	132,640	105,886	137,070	109,422	163,286	130,387	19.2%
Building Material and Garden Supplies	1,221,557	974,852	1,399,825	1,117,130	1,313,926	1,048,068	-6.2%
Grocery and Food Stores	235,082	187,657	273,398	218,222	272,251	217,354	-0.4%
Liquor Stores	32,352	25,810	35,532	28,343	26,151	20,849	-26.4%
Clothing and Shoe Stores	48,946	39,031	51,568	41,126	49,819	39,730	-3.4%
Department Stores	8,581	6,859	10,135	8,102	9,370	7,491	-7.5%
General Merchandise Stores	261,521	208,963	255,341	204,036	266,072	212,595	4.2%
Electronic Shopping	1,582,105	1,264,039	1,810,254	1,446,015	1,743,834	1,393,253	-3.6%
Miscellaneous Retail	442,262	353,083	409,434	326,563	561,117	447,815	37.1%
Accommodation	305,476	243,977	319,161	254,899	359,880	287,755	12.9%
Food Services and Drinking Places	391,965	313,054	399,715	319,151	419,122	334,718	4.9%
TOTAL	**$5,818,123**	**$4,646,207**	**$6,231,635**	**$4,975,375**	**$6,324,023**	**$5,049,443**	**1.5%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	6,446,655	5,147,156	6,067,817	4,844,512	6,056,459	4,834,607	-0.2%
Gasoline Stations	3,231,229	2,581,989	3,052,032	2,438,954	2,906,748	2,322,623	-4.8%
Home Furniture and Furnishings	552,485	440,963	500,748	399,618	628,096	501,125	25.4%
Electronic and Appliance Stores	1,566,141	1,250,680	1,373,490	1,096,754	1,415,974	1,130,591	3.1%
Building Material and Garden Supplies	14,151,150	11,307,094	12,579,729	10,048,362	13,087,873	10,455,087	4.0%
Grocery and Food Stores	925,630	739,672	962,444	769,084	925,114	739,012	-3.9%
Liquor Stores	664,034	530,298	814,652	650,213	758,992	605,486	-6.9%
Clothing and Shoe Stores	1,396,148	1,114,511	1,350,461	1,077,759	1,416,222	1,130,523	4.9%
Department Stores	34,869	27,877	37,148	29,699	35,467	28,355	-4.5%
General Merchandise Stores	3,899,986	3,119,038	4,073,982	3,258,162	3,687,250	2,948,871	-9.5%
Electronic Shopping	8,007,574	6,397,759	7,951,048	6,350,262	8,825,984	7,048,957	11.0%
Miscellaneous Retail	9,273,832	7,407,381	8,398,674	6,706,652	9,532,565	7,613,699	13.5%
Accommodation	1,401,075	1,118,489	1,592,784	1,270,577	1,462,252	1,170,101	-7.9%
Food Services and Drinking Places	6,394,146	5,103,608	6,306,886	5,033,089	6,407,472	5,112,774	1.6%
TOTAL	**$57,944,954**	**$46,286,516**	**$55,061,895**	**$43,973,696**	**$57,146,469**	**$45,641,812**	**3.8%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	824,330	547,387	846,798	561,790	814,479	539,873	-3.9%
Gasoline Stations	1,325,011	882,090	1,362,441	906,527	1,379,161	917,658	1.2%
Home Furniture and Furnishings	181,761	120,377	149,092	98,793	101,472	67,361	-31.8%
Electronic and Appliance Stores	393,765	261,567	319,205	211,901	308,413	204,895	-3.3%
Building Material and Garden Supplies	2,743,156	1,822,181	2,550,694	1,693,812	2,536,395	1,684,056	-0.6%
Grocery and Food Stores	336,649	223,444	323,826	214,866	323,067	214,327	-0.3%
Liquor Stores	296,074	196,039	300,800	198,810	282,209	186,549	-6.2%
Clothing and Shoe Stores	183,677	121,813	198,708	131,709	194,999	129,365	-1.8%
Department Stores	12,755	8,495	13,207	8,796	13,472	8,972	2.0%
General Merchandise Stores	1,366,491	910,637	1,298,937	865,657	1,273,207	848,545	-2.0%
Electronic Shopping	3,282,689	2,183,996	4,989,363	3,320,912	3,841,143	2,554,065	-23.1%
Miscellaneous Retail	1,893,661	1,258,638	1,871,535	1,243,688	1,876,564	1,247,448	0.3%
Accommodation	2,921,516	1,948,733	2,954,901	1,970,838	2,912,532	1,942,782	-1.4%
Food Services and Drinking Places	2,936,474	1,953,369	2,865,726	1,906,064	2,900,325	1,929,010	1.2%
TOTAL	**$18,698,010**	**$12,438,765**	**$20,045,233**	**$13,334,163**	**$18,757,437**	**$12,474,904**	**-6.4%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,156,518	923,455	1,101,158	879,456	963,918	769,741	-12.5%
Gasoline Stations	3,414,906	2,730,809	2,720,564	2,175,435	1,780,368	1,423,435	-34.6%
Home Furniture and Furnishings	57,542	45,955	59,912	47,840	65,102	51,968	8.6%
Electronic and Appliance Stores	477,464	381,285	434,835	347,189	459,300	366,726	5.6%
Building Material and Garden Supplies	8,160,029	6,521,449	7,538,785	6,023,629	9,216,669	7,364,342	22.3%
Grocery and Food Stores	360,860	288,035	392,649	313,475	352,539	281,471	-10.2%
Liquor Stores	178,389	142,435	186,580	148,964	168,834	134,895	-9.4%
Clothing and Shoe Stores	229,224	182,925	217,776	173,781	196,383	156,672	-9.8%
Department Stores	12,291	9,828	14,230	11,378	13,981	11,179	-1.7%
General Merchandise Stores	848,356	678,365	270,816	216,230	232,749	185,756	-14.1%
Electronic Shopping	4,502,058	3,597,363	3,769,474	3,010,807	3,933,929	3,141,429	4.3%
Miscellaneous Retail	3,381,450	2,700,957	4,483,888	3,582,354	6,218,798	4,970,825	38.8%
Accommodation	714,787	570,734	702,053	560,955	661,843	528,784	-5.7%
Food Services and Drinking Places	1,119,011	893,668	1,139,089	909,742	1,044,188	833,278	-8.4%
TOTAL	**$24,612,886**	**$19,667,263**	**$23,031,811**	**$18,401,235**	**$25,308,600**	**$20,220,502**	**9.9%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	268,305	177,598	287,187	197,136	206,342	164,341	-16.6%
Gasoline Stations	749,077	498,438	620,980	419,176	549,070	437,474	4.4%
Home Furniture and Furnishings	59,253	39,359	60,712	41,122	40,996	32,723	-20.4%
Electronic and Appliance Stores	187,018	124,126	178,729	121,278	130,719	104,034	-14.2%
Building Material and Garden Supplies	1,472,821	978,126	1,411,087	963,333	1,301,380	1,037,626	7.7%
Grocery and Food Stores	112,367	74,407	110,519	74,803	121,964	96,889	29.5%
Liquor Stores	22,253	14,691	21,255	14,435	17,211	13,705	-5.1%
Clothing and Shoe Stores	53,835	35,750	55,511	37,999	46,020	36,694	-3.4%
Department Stores	5,820	3,877	6,591	4,520	6,266	5,010	10.9%
General Merchandise Stores	105,908	70,481	80,344	54,819	60,284	48,154	-12.2%
Electronic Shopping	1,257,580	836,188	1,368,118	930,110	1,428,823	1,136,176	22.2%
Miscellaneous Retail	909,936	604,582	997,543	675,336	820,719	654,093	-3.1%
Accommodation	278,668	186,117	282,105	191,107	255,342	202,612	6.0%
Food Services and Drinking Places	583,976	387,572	622,769	420,854	584,492	466,132	10.8%
TOTAL	**$6,066,818**	**$4,031,314**	**$6,103,451**	**$4,146,028**	**$5,569,628**	**$4,435,662**	**7.0%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,686,794	1,222,277	1,687,941	1,238,368	1,789,863	1,427,816	15.3%
Gasoline Stations	1,772,769	1,287,320	1,713,870	1,257,487	1,455,637	1,162,845	-7.5%
Home Furniture and Furnishings	306,164	222,034	418,826	307,251	345,188	275,405	-10.4%
Electronic and Appliance Stores	596,437	432,304	588,430	431,840	543,988	434,144	0.5%
Building Material and Garden Supplies	4,714,676	3,420,597	4,487,075	3,299,536	4,317,031	3,446,183	4.4%
Grocery and Food Stores	1,018,571	738,630	996,900	733,269	915,352	730,318	-0.4%
Liquor Stores	520,505	376,953	502,651	369,097	441,335	351,869	-4.7%
Clothing and Shoe Stores	408,205	295,934	387,725	284,267	362,192	288,997	1.7%
Department Stores	28,286	20,557	29,662	21,806	25,267	20,202	-7.4%
General Merchandise Stores	3,995,891	2,905,289	4,019,306	2,967,995	3,667,963	2,933,635	-1.2%
Electronic Shopping	4,381,115	3,180,716	4,760,953	3,500,157	4,688,987	3,743,400	6.9%
Miscellaneous Retail	3,409,917	2,473,088	3,432,556	2,523,089	3,093,191	2,467,650	-2.2%
Accommodation	1,347,066	980,170	1,460,660	1,069,834	1,388,580	1,108,823	3.6%
Food Services and Drinking Places	3,736,726	2,708,158	3,657,982	2,685,545	3,544,274	2,826,831	5.3%
TOTAL	**$27,923,120**	**$20,264,027**	**$28,144,536**	**$20,689,543**	**$26,578,847**	**$21,218,117**	**2.6%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	505,046	383,731	475,052	360,885	511,831	388,833	7.7%
Gasoline Stations	447,235	339,958	388,401	295,203	381,592	289,908	-1.8%
Home Furniture and Furnishings	98,732	75,037	81,336	61,807	82,587	62,768	1.6%
Electronic and Appliance Stores	356,620	270,981	319,766	242,963	348,001	264,446	8.8%
Building Material and Garden Supplies	2,549,404	1,939,129	1,950,965	1,482,647	2,183,698	1,659,403	11.9%
Grocery and Food Stores	224,296	170,649	239,140	181,679	237,868	180,496	-0.7%
Liquor Stores	74,327	56,310	70,774	53,618	69,208	52,433	-2.2%
Clothing and Shoe Stores	114,303	86,916	114,941	87,387	117,133	89,028	1.9%
Department Stores	13,820	10,523	15,767	12,002	14,744	11,225	-6.5%
General Merchandise Stores	170,060	129,371	203,376	154,740	184,368	140,249	-9.4%
Electronic Shopping	1,406,534	1,070,021	1,650,738	1,255,479	1,648,148	1,253,640	-0.1%
Miscellaneous Retail	1,258,200	956,669	1,203,412	914,936	1,594,575	1,213,038	32.6%
Accommodation	153,689	117,048	150,858	114,843	144,360	110,212	-4.0%
Food Services and Drinking Places	912,096	692,751	886,086	673,234	918,555	697,921	3.7%
TOTAL	**$8,284,363**	**$6,299,093**	**$7,750,609**	**$5,891,425**	**$8,436,668**	**$6,413,599**	**8.9%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	166,844	110,891	140,673	93,392	145,936	96,884	3.7%
Gasoline Stations	221,456	147,338	264,464	176,003	235,388	156,605	-11.0%
Home Furniture and Furnishings	15,189	10,078	14,931	9,909	16,096	10,692	7.9%
Electronic and Appliance Stores	50,515	33,571	53,884	35,797	60,246	40,069	11.9%
Building Material and Garden Supplies	552,456	366,565	605,308	401,706	636,142	421,893	5.0%
Grocery and Food Stores	80,078	52,933	70,342	46,439	69,820	46,085	-0.8%
Liquor Stores	19,021	12,670	18,900	12,574	14,782	9,747	-22.5%
Clothing and Shoe Stores	40,064	26,557	36,105	23,922	30,385	20,151	-15.8%
Department Stores	4,411	2,937	4,213	2,805	4,845	3,226	15.0%
General Merchandise Stores	193,543	128,671	186,944	124,197	184,496	122,347	-1.5%
Electronic Shopping	665,667	442,903	725,882	483,010	773,504	514,745	6.6%
Miscellaneous Retail	360,550	239,547	383,585	254,641	347,014	230,350	-9.5%
Accommodation	402,693	266,989	383,193	254,290	396,990	265,757	4.5%
Food Services and Drinking Places	540,783	358,600	534,024	354,215	543,404	360,051	1.6%
TOTAL	**$3,313,270**	**$2,200,250**	**$3,422,445**	**$2,272,900**	**$3,459,048**	**$2,298,603**	**1.1%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	418,514	338,199	542,406	433,028	538,409	429,954	-0.7%
Gasoline Stations	595,174	475,572	668,728	534,241	846,145	675,990	26.5%
Home Furniture and Furnishings	96,666	77,070	89,608	71,430	69,344	55,274	-22.6%
Electronic and Appliance Stores	101,167	80,757	136,062	108,602	141,956	113,330	4.4%
Building Material and Garden Supplies	1,963,555	1,567,971	2,336,339	1,865,549	2,493,749	1,991,891	6.8%
Grocery and Food Stores	114,357	91,265	139,119	110,983	134,662	107,475	-3.2%
Liquor Stores	227,074	181,294	228,321	182,249	235,221	187,762	3.0%
Clothing and Shoe Stores	68,282	54,402	65,121	51,942	67,594	53,972	3.9%
Department Stores	8,980	7,180	9,235	7,383	8,852	7,077	-4.1%
General Merchandise Stores	164,656	131,597	150,323	120,125	162,656	129,965	8.2%
Electronic Shopping	1,483,958	1,185,170	1,579,723	1,261,670	1,777,960	1,420,303	12.6%
Miscellaneous Retail	923,218	737,096	1,021,276	815,445	930,577	742,938	-8.9%
Accommodation	709,302	563,909	738,517	591,428	708,214	566,189	-4.3%
Food Services and Drinking Places	900,027	718,611	843,753	673,129	824,763	657,904	-2.3%
TOTAL	**$7,774,930**	**$6,210,093**	**$8,548,531**	**$6,827,203**	**$8,940,103**	**$7,140,022**	**4.6%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	6,617,017	4,392,566	6,594,724	4,373,851	6,410,828	4,365,580	-0.2%
Gasoline Stations	4,566,645	3,041,846	4,490,761	2,988,112	4,649,315	3,187,877	6.7%
Home Furniture and Furnishings	2,019,452	1,340,581	1,924,916	1,276,977	1,903,669	1,288,256	0.9%
Electronic and Appliance Stores	5,315,488	3,532,767	4,798,847	3,187,752	6,314,044	4,307,836	35.1%
Building Material and Garden Supplies	21,140,607	14,064,945	23,359,371	15,534,294	26,235,905	17,953,726	15.6%
Grocery and Food Stores	1,376,141	914,679	1,496,061	994,308	1,404,559	959,245	-3.5%
Liquor Stores	1,619,617	1,075,256	1,671,854	1,108,939	1,702,990	1,159,482	4.6%
Clothing and Shoe Stores	3,582,813	2,377,511	3,629,987	2,407,954	3,737,605	2,537,673	5.4%
Department Stores	2,068,962	1,377,075	2,009,037	1,336,896	2,054,496	1,401,419	4.8%
General Merchandise Stores	10,379,241	6,915,716	10,248,474	6,829,071	10,105,974	6,916,690	1.3%
Electronic Shopping	18,052,802	12,007,826	21,344,003	14,196,118	26,144,234	17,763,228	25.1%
Miscellaneous Retail	13,079,305	8,693,028	13,273,511	8,818,231	14,114,078	9,594,507	8.8%
Accommodation	4,449,319	2,968,740	4,456,301	2,974,511	4,826,840	3,285,957	10.5%
Food Services and Drinking Places	16,499,306	10,948,262	16,988,365	11,261,298	17,885,249	12,188,496	8.2%
TOTAL	**$110,766,714**	**$73,650,797**	**$116,286,213**	**$77,288,314**	**$127,489,786**	**$86,909,974**	**12.4%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,463,372	1,167,946	1,381,699	1,102,335	1,252,194	998,650	-9.4%
Gasoline Stations	903,880	722,238	881,680	704,180	854,507	682,553	-3.1%
Home Furniture and Furnishings	422,729	337,595	397,804	317,556	375,383	299,653	-5.6%
Electronic and Appliance Stores	526,087	420,044	678,019	541,220	540,601	431,676	-20.2%
Building Material and Garden Supplies	4,017,218	3,208,260	4,064,643	3,245,233	4,631,483	3,697,892	13.9%
Grocery and Food Stores	847,120	676,556	865,204	690,858	905,628	723,156	4.7%
Liquor Stores	218,647	174,573	236,564	188,948	255,838	204,181	8.1%
Clothing and Shoe Stores	236,039	188,407	209,729	167,353	210,589	168,027	0.4%
Department Stores	24,542	19,622	27,168	21,721	27,695	22,142	1.9%
General Merchandise Stores	384,576	307,247	333,817	266,676	364,893	291,488	9.3%
Electronic Shopping	4,091,679	3,269,466	4,163,574	3,326,093	4,769,642	3,809,807	14.5%
Miscellaneous Retail	1,884,668	1,505,003	1,869,460	1,492,785	1,577,818	1,259,589	-15.6%
Accommodation	868,579	693,800	983,786	785,721	1,109,010	886,116	12.8%
Food Services and Drinking Places	1,322,012	1,055,270	1,369,239	1,092,791	1,369,006	1,092,496	0.0%
TOTAL	**$17,211,149**	**$13,746,027**	**$17,462,387**	**$13,943,470**	**$18,244,285**	**$14,567,426**	**4.5%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	5,911,913	4,719,240	5,855,748	4,580,198	6,322,675	4,457,455	-2.7%
Gasoline Stations	2,187,049	1,748,339	2,374,147	1,865,524	2,491,683	1,777,912	-4.7%
Home Furniture and Furnishings	1,630,816	1,302,828	1,679,049	1,323,882	1,800,152	1,259,245	-4.9%
Electronic and Appliance Stores	3,516,698	2,807,610	3,597,417	2,805,556	4,366,292	3,004,343	7.1%
Building Material and Garden Supplies	13,481,114	10,770,106	12,892,939	10,073,801	15,825,280	11,082,975	10.0%
Grocery and Food Stores	1,181,698	944,510	1,189,042	927,768	1,305,915	894,932	-3.5%
Liquor Stores	1,210,695	965,873	1,166,678	907,217	1,197,153	815,279	-10.1%
Clothing and Shoe Stores	2,591,368	2,067,807	2,561,426	1,994,322	3,031,614	2,047,792	2.7%
Department Stores	1,023,707	818,626	1,061,963	826,227	1,233,700	823,754	-0.3%
General Merchandise Stores	8,740,592	6,989,545	8,757,627	6,809,263	9,755,476	6,647,041	-2.4%
Electronic Shopping	10,722,984	8,564,577	11,792,333	9,278,601	13,730,275	9,822,527	5.9%
Miscellaneous Retail	9,243,048	7,380,373	9,498,100	7,422,618	10,938,055	7,593,795	2.3%
Accommodation	2,901,550	2,321,093	3,114,428	2,441,904	3,423,859	2,362,917	-3.2%
Food Services and Drinking Places	11,344,249	9,055,910	12,017,839	9,353,037	14,034,843	9,540,264	2.0%
TOTAL	**$75,687,482**	**$60,456,436**	**$77,558,736**	**$60,609,919**	**$89,456,972**	**$62,130,229**	**2.5%**

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

Source: Wyoming Department of Revenue

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	92,059	60,848	90,388	59,743	102,876	68,010	13.8%
Gasoline Stations	364,538	242,598	201,853	134,179	169,472	112,313	-16.3%
Home Furniture and Furnishings	7,866	5,220	6,701	4,453	11,407	7,581	70.3%
Electronic and Appliance Stores	45,352	30,150	48,065	31,949	62,638	41,646	30.4%
Building Material and Garden Supplies	719,074	478,275	375,174	249,288	613,127	407,605	63.5%
Grocery and Food Stores	33,515	22,206	27,186	17,973	33,624	22,226	23.7%
Liquor Stores	27,106	17,923	31,829	21,010	32,121	21,203	0.9%
Clothing and Shoe Stores	9,609	6,375	9,023	5,982	9,930	6,607	10.4%
Department Stores	2,168	1,444	2,451	1,633	2,592	1,728	5.8%
General Merchandise Stores	69,303	46,105	68,626	45,657	67,024	44,600	-2.3%
Electronic Shopping	327,516	217,884	663,970	442,133	532,067	354,249	-19.9%
Miscellaneous Retail	271,227	180,207	292,288	194,253	376,872	250,725	29.1%
Accommodation	124,158	83,522	122,211	82,678	125,302	85,599	3.5%
Food Services and Drinking Places	139,501	92,776	131,857	87,641	145,403	96,665	10.3%
TOTAL	**$2,232,990**	**$1,485,533**	**$2,071,622**	**$1,378,572**	**$2,284,454**	**$1,520,757**	**10.3%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,437,146	1,437,146	1,253,421	1,253,421	1,286,495	1,286,495	2.6%
Gasoline Stations	780,696	780,696	615,123	615,123	635,324	635,324	3.3%
Home Furniture and Furnishings	360,941	360,941	353,019	353,019	328,116	328,116	-7.1%
Electronic and Appliance Stores	482,646	482,646	549,035	549,035	523,750	523,750	-4.6%
Building Material and Garden Supplies	4,049,269	4,049,269	3,979,999	3,979,999	4,156,908	4,156,908	4.4%
Grocery and Food Stores	943,701	943,701	928,883	928,883	918,080	918,080	-1.2%
Liquor Stores	263,749	263,749	257,881	257,881	274,105	274,105	6.3%
Clothing and Shoe Stores	522,833	522,833	517,258	517,258	541,180	541,180	4.6%
Department Stores	111,316	111,316	108,974	108,974	115,070	115,070	5.6%
General Merchandise Stores	2,752,701	2,752,701	2,757,883	2,757,883	2,766,020	2,766,020	0.3%
Electronic Shopping	3,522,281	3,522,250	3,831,412	3,831,412	4,393,382	4,393,382	14.7%
Miscellaneous Retail	4,435,516	4,435,516	4,253,454	4,253,453	4,538,079	4,538,079	6.7%
Accommodation	2,438,533	2,438,533	2,406,547	2,406,547	2,516,625	2,516,625	4.6%
Food Services and Drinking Places	4,281,081	4,281,081	4,761,494	4,761,494	5,020,663	5,020,663	5.4%
TOTAL	**$26,382,408**	**$26,382,377**	**$26,574,383**	**$26,574,382**	**$28,013,797**	**$28,013,797**	**5.4%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	733,670	487,393	730,141	484,344	795,166	527,413	8.9%
Gasoline Stations	467,382	310,945	523,231	348,299	541,138	360,369	3.5%
Home Furniture and Furnishings	77,454	51,441	63,914	42,408	55,678	36,967	-12.8%
Electronic and Appliance Stores	867,637	577,590	217,960	144,899	233,659	155,412	7.3%
Building Material and Garden Supplies	2,999,455	1,995,965	2,238,798	1,488,907	1,853,500	1,231,249	-17.3%
Grocery and Food Stores	309,832	205,753	325,146	216,280	359,678	239,328	10.7%
Liquor Stores	84,169	55,682	64,683	42,795	61,827	40,924	-4.4%
Clothing and Shoe Stores	74,567	49,581	72,880	48,457	74,629	49,606	2.4%
Department Stores	13,577	9,025	11,949	7,947	11,652	7,758	-2.4%
General Merchandise Stores	156,740	104,328	97,570	64,914	98,168	65,351	0.7%
Electronic Shopping	1,640,078	1,090,802	1,609,546	1,070,372	1,754,638	1,166,674	9.0%
Miscellaneous Retail	785,180	522,024	829,935	551,612	845,006	561,753	1.8%
Accommodation	454,230	301,370	435,662	289,913	444,575	296,453	2.3%
Food Services and Drinking Places	891,950	592,496	798,906	531,197	778,619	517,120	-2.6%
TOTAL	**$9,555,923**	**$6,354,396**	**$8,020,322**	**$5,332,343**	**$7,907,932**	**$5,256,381**	**-1.4%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	2,594,677	1,723,567	2,580,048	1,711,757	2,563,571	1,700,344	-0.7%
Gasoline Stations	1,001,807	665,192	1,044,785	693,004	1,046,727	693,807	0.1%
Home Furniture and Furnishings	660,497	437,934	645,409	427,755	718,682	475,975	11.3%
Electronic and Appliance Stores	933,656	620,180	971,765	645,721	1,100,336	731,241	13.2%
Building Material and Garden Supplies	8,658,273	5,760,243	8,379,446	5,573,242	9,234,659	6,142,533	10.2%
Grocery and Food Stores	688,401	457,033	605,029	401,874	590,928	392,296	-2.4%
Liquor Stores	591,850	392,359	570,484	377,531	559,023	369,813	-2.0%
Clothing and Shoe Stores	477,252	316,698	492,807	326,925	539,724	358,124	9.5%
Department Stores	38,168	25,415	41,356	27,536	41,403	27,567	0.1%
General Merchandise Stores	4,700,011	3,128,843	4,631,353	3,082,625	4,601,742	3,062,788	-0.6%
Electronic Shopping	4,866,149	3,235,394	5,557,647	3,694,759	6,189,592	4,113,929	11.3%
Miscellaneous Retail	2,972,686	1,973,753	2,994,161	1,987,472	3,243,621	2,152,555	8.3%
Accommodation	1,566,429	1,044,886	1,765,735	1,177,531	1,634,395	1,090,695	-7.4%
Food Services and Drinking Places	4,419,003	2,933,219	4,750,295	3,152,057	4,913,627	3,260,140	3.4%
TOTAL	**$34,168,859**	**$22,714,716**	**$35,030,321**	**$23,279,789**	**$36,978,032**	**$24,571,806**	**5.5%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	702,767	702,767	636,046	636,046	682,492	682,492	7.3%
Gasoline Stations	535,556	535,556	876,112	876,112	924,160	924,160	5.5%
Home Furniture and Furnishings	77,674	77,674	70,016	70,016	95,933	95,933	37.0%
Electronic and Appliance Stores	104,762	104,762	109,283	109,283	131,334	131,334	20.2%
Building Material and Garden Supplies	1,465,294	1,465,294	1,515,046	1,515,046	1,977,844	1,977,844	30.5%
Grocery and Food Stores	385,871	385,871	378,827	378,827	467,961	467,961	23.5%
Liquor Stores	68,788	68,788	74,111	74,111	71,031	71,031	-4.2%
Clothing and Shoe Stores	105,549	105,549	103,185	103,185	108,456	108,456	5.1%
Department Stores	6,807	6,807	7,414	7,414	7,598	7,598	2.5%
General Merchandise Stores	107,576	107,576	92,847	92,847	89,356	89,356	-3.8%
Electronic Shopping	1,481,373	1,481,373	1,746,234	1,746,234	1,997,596	1,997,596	14.4%
Miscellaneous Retail	715,358	715,358	821,807	821,807	772,661	772,661	-6.0%
Accommodation	442,613	442,613	496,855	496,855	557,443	557,443	12.2%
Food Services and Drinking Places	491,491	491,491	497,870	497,870	518,999	518,999	4.2%
TOTAL	**$6,691,481**	**$6,691,481**	**$7,425,652**	**$7,425,652**	**$8,402,864**	**$8,402,864**	**13.2%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	3,143,048	2,086,714	2,943,388	1,952,998	2,856,710	1,895,088	-3.0%
Gasoline Stations	3,659,790	2,437,431	3,858,158	2,568,872	3,745,040	2,491,894	-3.0%
Home Furniture and Furnishings	618,195	410,479	588,966	390,710	573,957	380,545	-2.6%
Electronic and Appliance Stores	895,609	593,180	906,395	600,640	1,013,104	672,705	12.0%
Building Material and Garden Supplies	8,695,449	5,783,792	7,458,487	4,959,237	8,293,093	5,515,443	11.2%
Grocery and Food Stores	815,892	543,512	829,466	552,660	754,296	502,040	-9.2%
Liquor Stores	608,268	404,238	580,313	385,845	511,301	339,619	-12.0%
Clothing and Shoe Stores	1,427,372	948,505	1,422,465	946,858	1,411,211	937,730	-1.0%
Department Stores	30,520	20,321	29,900	19,906	29,418	19,586	-1.6%
General Merchandise Stores	4,619,114	3,078,050	4,716,279	3,143,151	4,310,737	2,872,476	-8.6%
Electronic Shopping	7,193,746	4,793,451	8,051,473	5,357,338	9,041,093	6,012,600	12.2%
Miscellaneous Retail	4,757,452	3,166,182	4,281,504	2,844,517	5,129,593	3,409,125	19.8%
Accommodation	2,155,822	1,442,481	2,260,580	1,510,491	2,045,737	1,366,210	-9.6%
Food Services and Drinking Places	6,312,363	4,188,535	6,422,368	4,262,324	6,430,640	4,266,644	0.1%
TOTAL	**$44,932,643**	**$29,896,870**	**$44,349,741**	**$29,495,549**	**$46,145,929**	**$30,681,705**	**4.0%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,548,634	1,027,597	1,596,579	1,029,548	1,947,198	1,100,876	6.9%
Gasoline Stations	1,435,540	941,356	1,494,738	962,796	1,655,727	934,769	-2.9%
Home Furniture and Furnishings	2,985,605	1,973,472	3,082,783	1,996,060	4,033,047	2,279,336	14.2%
Electronic and Appliance Stores	2,029,735	1,337,405	2,257,925	1,451,679	2,242,574	1,263,602	-13.0%
Building Material and Garden Supplies	12,645,073	8,373,959	11,918,419	7,695,701	13,088,246	7,430,924	-3.4%
Grocery and Food Stores	2,413,499	1,605,284	2,533,261	1,650,989	2,925,118	1,666,489	0.9%
Liquor Stores	1,659,663	1,089,742	1,723,901	1,111,754	1,925,029	1,082,432	-2.6%
Clothing and Shoe Stores	3,935,259	2,590,604	4,264,116	2,761,085	5,326,898	3,002,542	8.7%
Department Stores	1,814,693	1,208,486	1,843,435	1,202,407	2,096,622	1,196,317	-0.5%
General Merchandise Stores	509,370	333,630	526,937	339,119	714,159	393,839	16.1%
Electronic Shopping	9,440,576	6,180,727	11,286,127	7,230,708	13,353,115	7,489,938	3.6%
Miscellaneous Retail	14,516,204	9,512,603	15,712,151	10,144,364	18,999,354	10,660,590	5.1%
Accommodation	32,923,198	20,204,461	35,885,801	21,787,090	43,938,379	23,542,766	8.1%
Food Services and Drinking Places	21,284,863	13,572,255	22,336,885	14,078,619	27,246,915	14,947,926	6.2%
TOTAL	**$109,141,912**	**$69,951,582**	**$116,463,059**	**$73,441,918**	**$139,492,380**	**$76,992,346**	**4.8%**

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

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	1,089,193	869,413	1,015,755	810,781	1,059,042	845,629	4.3%
Gasoline Stations	1,285,323	1,027,859	1,363,958	1,090,931	1,428,030	1,142,096	4.7%
Home Furniture and Furnishings	125,707	100,317	123,916	98,829	127,202	101,315	2.5%
Electronic and Appliance Stores	412,036	328,712	458,261	365,469	429,368	342,460	-6.3%
Building Material and Garden Supplies	1,755,495	1,401,191	1,795,042	1,432,576	1,392,745	1,111,595	-22.4%
Grocery and Food Stores	549,152	439,095	497,074	397,504	501,517	401,017	0.9%
Liquor Stores	651,428	519,619	612,404	488,246	600,203	478,560	-2.0%
Clothing and Shoe Stores	168,074	134,119	178,663	142,575	178,012	142,052	-0.4%
Department Stores	11,778	9,415	12,209	9,759	11,179	8,936	-8.4%
General Merchandise Stores	2,623,950	2,098,730	2,691,037	2,152,386	2,571,084	2,056,379	-4.5%
Electronic Shopping	2,507,522	2,003,349	2,878,377	2,299,319	3,417,701	2,730,227	18.7%
Miscellaneous Retail	1,595,504	1,273,425	1,608,585	1,283,227	1,864,746	1,487,896	15.9%
Accommodation	681,465	544,206	668,005	532,474	668,181	532,260	0.0%
Food Services and Drinking Places	1,928,397	1,539,032	1,981,326	1,581,035	2,068,838	1,650,831	4.4%
TOTAL	**$15,385,023**	**$12,288,483**	**$15,884,613**	**$12,685,112**	**$16,317,847**	**$13,031,253**	**2.7%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	419,586	334,729	449,324	358,714	543,980	434,270	21.1%
Gasoline Stations	231,671	185,250	241,065	192,756	247,887	198,203	2.8%
Home Furniture and Furnishings	95,188	75,988	91,792	73,317	83,504	66,685	-9.0%
Electronic and Appliance Stores	110,583	88,284	125,244	100,005	143,204	114,350	14.3%
Building Material and Garden Supplies	1,234,143	985,669	1,224,655	977,509	1,228,970	981,100	0.4%
Grocery and Food Stores	185,876	148,157	189,209	150,662	173,455	138,080	-8.4%
Liquor Stores	46,432	37,019	46,718	37,236	53,402	42,563	14.3%
Clothing and Shoe Stores	75,424	60,243	66,339	52,975	73,841	58,982	11.3%
Department Stores	8,247	6,593	8,666	6,929	8,384	6,703	-3.3%
General Merchandise Stores	207,397	165,495	213,727	170,545	191,806	153,090	-10.2%
Electronic Shopping	1,004,254	802,380	1,113,826	889,860	1,165,070	930,767	4.6%
Miscellaneous Retail	503,826	402,142	444,201	354,576	493,780	394,228	11.2%
Accommodation	164,943	132,496	190,518	153,341	176,356	141,257	-7.9%
Food Services and Drinking Places	584,025	466,392	579,541	462,724	614,212	490,722	6.1%
TOTAL	**$4,871,595**	**$3,890,836**	**$4,984,823**	**$3,981,150**	**$5,197,852**	**$4,151,000**	**4.3%**

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

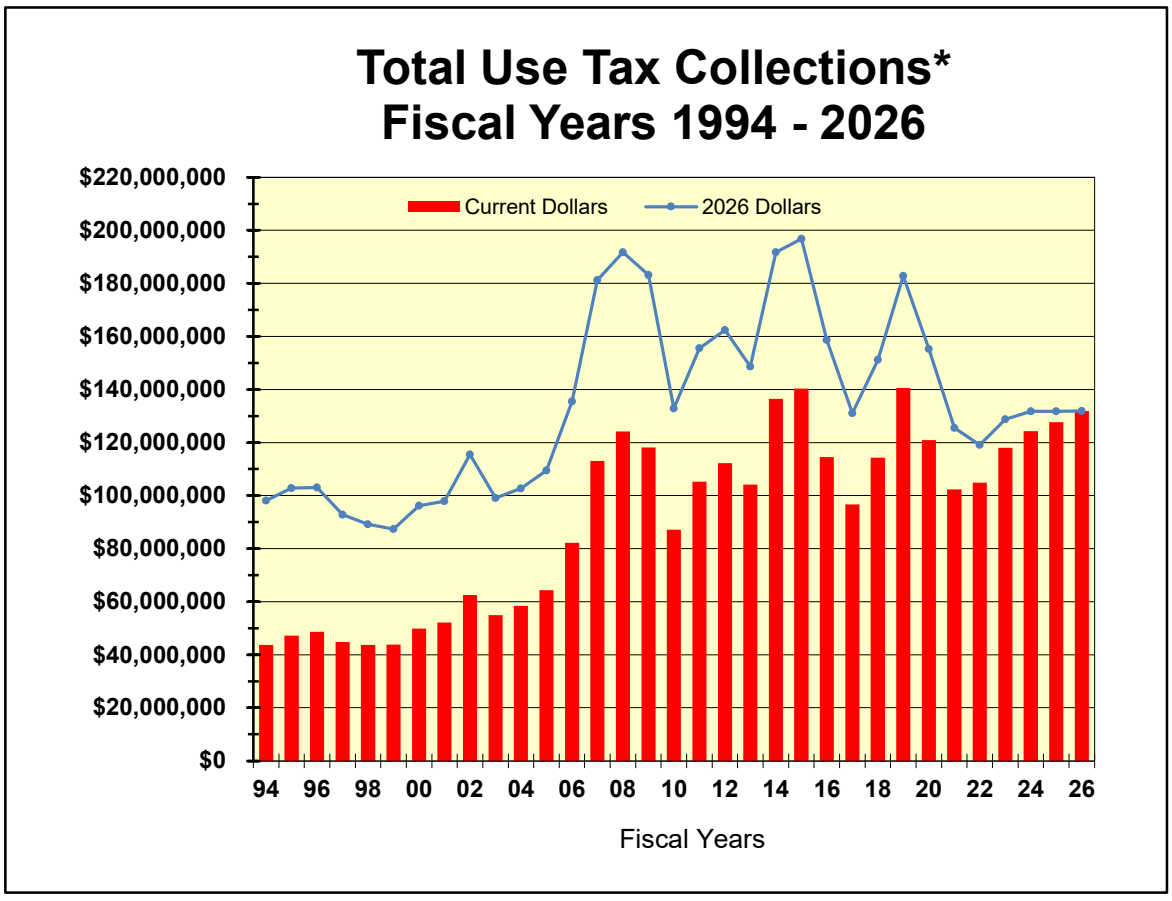
INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Auto Dealers and Parts	298,850	238,782	309,189	246,721	313,431	250,147	1.4%
Gasoline Stations	387,772	309,864	417,012	333,258	401,104	320,343	-3.9%
Home Furniture and Furnishings	49,651	39,669	58,391	46,587	56,137	44,853	-3.7%
Electronic and Appliance Stores	77,777	62,097	83,459	66,633	85,986	68,648	3.0%
Building Material and Garden Supplies	731,909	584,852	704,520	561,986	759,466	606,479	7.9%
Grocery and Food Stores	153,524	122,324	149,708	119,168	147,910	117,735	-1.2%
Liquor Stores	32,925	26,286	29,488	23,509	33,954	27,144	15.5%
Clothing and Shoe Stores	62,646	50,030	59,716	47,654	62,598	49,988	4.9%
Department Stores	4,401	3,519	4,842	3,872	4,819	3,854	-0.5%
General Merchandise Stores	65,033	51,971	111,849	89,368	115,343	92,173	3.1%
Electronic Shopping	803,141	641,379	886,868	708,196	941,823	752,490	6.3%
Miscellaneous Retail	544,116	434,484	544,473	434,811	598,025	477,509	9.8%
Accommodation	139,265	112,314	183,025	147,717	184,978	148,619	0.6%
Food Services and Drinking Places	345,848	276,298	355,222	283,914	329,038	262,955	-7.4%
TOTAL	**$3,696,857**	**$2,953,871**	**$3,897,760**	**$3,113,393**	**$4,034,613**	**$3,222,937**	**3.5%**

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

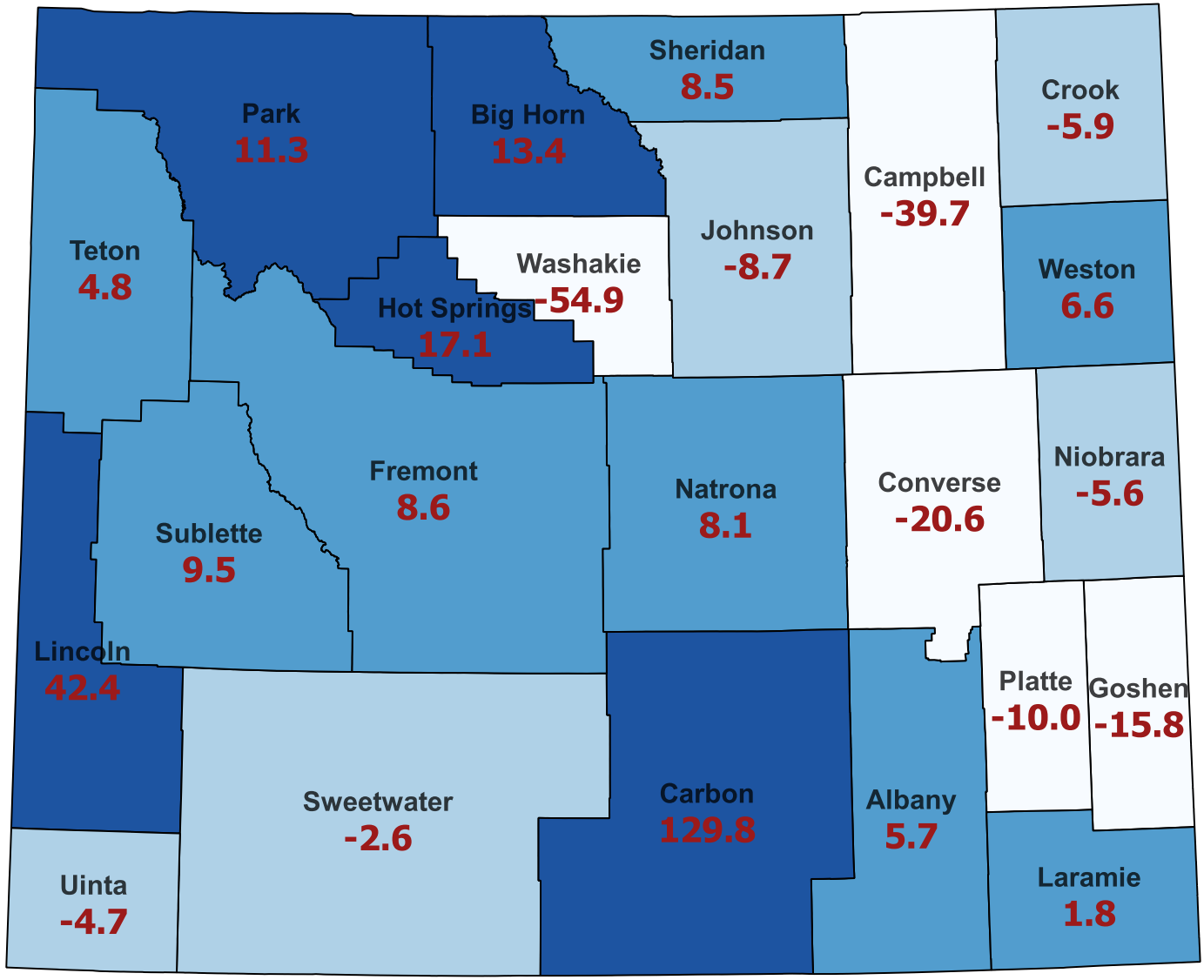


* Includes state use taxes plus all local optional use taxes

Source: Wyoming Department of Revenue

Percent Change in Use Tax (4%) Collections: FY2025 - FY2026

Wyoming = 1.6%

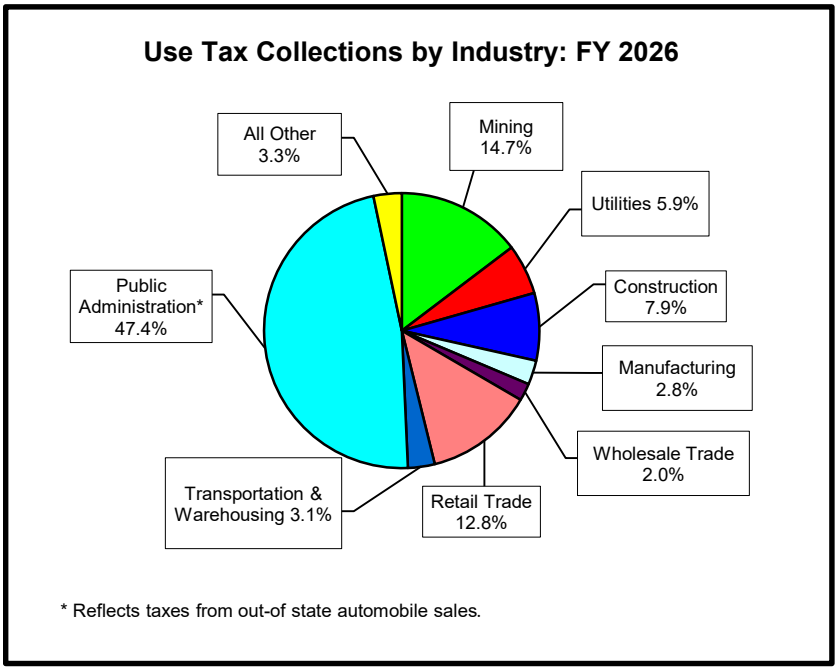


Source: Wyoming Department of Revenue

SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled $131.9 million during FY 2026, an increase of 3.3 percent from the previous year. State-imposed 4 percent use tax collections increased 1.6 percent from FY 2025 to FY 2026. This expansion comes after an annual increase of 3.0 percent in FY 2025. 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 2026, over half of the NAICS super sectors experienced increases in use tax collections compared to FY 2025 levels, led by retail trade ($1.6 million or 15.8%) and public administration ($4.7 million or 11.8%). Information ($143,000 or 39.0%) showed substantial expansion in percentage terms. On the other hand, the mining industry (-$2.0 million or -12.9%) and construction (-$1.8 million or -$20.4%) showed the largest contractions in use tax collections over the year. 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.



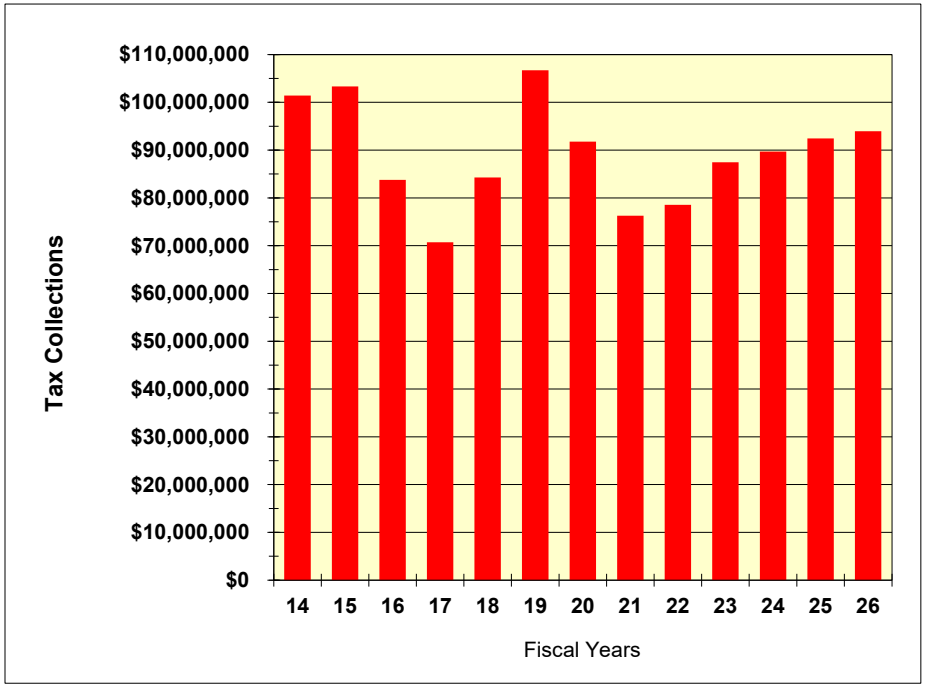
In FY 2026, thirteen counties in Wyoming experienced an annual increase in use tax collections compared to FY 2025. Carbon County saw a remarkable increase of 129.8 percent, primarily due to purchase growth in the mining and utilities businesses. Lincoln County also reported a significant expansion of 42.4 percent, driven largely by increased spending in the retail trade industry.

Washakie County had the largest percentage contraction in use tax collections from FY 2025 to FY 2026 (-54.9%). A large, one-time use tax payment in FY 2025 compromised this annual comparison. Campbell (-39.7%) and Converse (-20.6%) counties also experienced large declines, due to reduced mineral extraction activities.

The rate of change in statewide 4 percent use tax collections from FY 2014 to FY 2026 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 2025 to FY 2026.

STATE USE TAX COLLECTIONS*
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2026

Year	4% USE TAX	% CHANGE
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%
Fiscal 2026	$93,955,740	1.6%



* Includes only the state imposed 4% collections.

Source: Wyoming Department of Revenue

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2024		FY 2025		FY 2026		% Chge FY25 to FY26	
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	$4,505,972	$3,001,038	$4,710,892	$3,137,571	$4,979,278	$3,317,415	5.7	5.7
BIG HORN	$1,678,881	$1,341,943	$1,886,887	$1,507,727	$2,139,638	$1,709,510	13.4	13.4
CAMPBELL	$7,206,539	$5,759,542	$8,614,124	$6,884,624	$5,199,773	$4,153,851	-39.6	-39.7
CARBON	$3,428,179	$2,283,974	$3,150,449	$2,098,574	$7,237,328	$4,822,766	129.7	129.8
CONVERSE	$5,302,613	$4,238,927	$6,080,435	$4,859,779	$4,828,569	$3,858,217	-20.6	-20.6
CROOK	$2,567,834	$1,710,013	$2,145,173	$1,472,770	$1,733,338	$1,385,719	-19.2	-5.9
FREMONT	$2,973,706	$2,110,863	$3,539,920	$2,611,411	$3,550,639	$2,836,163	0.3	8.6
GOSHEN	$1,943,737	$1,480,623	$1,962,426	$1,494,699	$1,652,321	$1,258,457	-15.8	-15.8
HOT SPRINGS	-$348,852	-$238,160	$498,581	$332,136	$583,859	$389,097	17.1	17.1
JOHNSON	$828,380	$661,913	$850,679	$688,810	$758,870	$629,040	-10.8	-8.7
LARAMIE	$18,715,681	$12,465,276	$20,843,718	$13,883,612	$20,665,543	$14,131,517	-0.9	1.8
LINCOLN	$6,094,711	$4,874,460	$5,637,962	$4,508,710	$8,029,749	$6,421,803	42.4	42.4
NATRONA	$8,198,425	$6,554,684	$10,987,505	$8,705,385	$13,052,506	$9,412,083	18.8	8.1
NIOBRARA	$740,395	$493,284	$687,816	$457,906	$648,736	$432,263	-5.7	-5.6
PARK	$3,085,483	$3,130,793	$3,577,912	$3,578,552	$3,982,578	$3,982,578	11.3	11.3
PLATTE	$7,921,717	$5,276,957	$6,660,981	$4,435,918	$5,997,859	$3,993,524	-10.0	-10.0
SHERIDAN	$4,246,920	$2,828,707	$4,253,141	$2,832,999	$4,616,304	$3,074,070	8.5	8.5
SUBLETTE	$2,321,930	$2,321,930	$1,939,889	$1,939,889	$2,123,926	$2,123,926	9.5	9.5
SWEETWATER	$24,705,625	$16,463,977	$20,437,102	$13,606,977	$19,804,046	$13,250,835	-3.1	-2.6
TETON	$11,308,408	$7,413,710	$12,312,313	$7,877,005	$14,632,392	$8,255,848	18.8	4.8
UINTA	$4,680,780	$3,743,933	$3,726,396	$2,980,350	$3,549,742	$2,839,037	-4.7	-4.7
WASHAKIE	$1,117,151	$893,361	$2,105,476	$1,683,952	$950,299	$759,962	-54.9	-54.9
WESTON	$1,123,758	$897,627	$1,075,557	$861,215	$1,147,759	$918,058	6.7	6.6
WYOMING	**$124,347,976**	**$89,709,378**	**$127,685,335**	**$92,440,572**	**$131,865,049**	**$93,955,740**	**3.3**	**1.6**

Source: Wyoming Department of Revenue

WYOMING USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	3,739	2,981	5,247	3,981	342	272	-93.2%
Mining	25,601,376	18,405,220	21,684,468	15,775,792	19,344,683	13,748,255	-12.9%
Utilities	8,261,953	5,795,564	8,363,414	5,928,528	7,791,972	5,480,706	-7.6%
Construction	7,834,277	5,552,329	13,098,386	9,029,793	10,482,418	7,183,352	-20.4%
Manufacturing	3,269,874	2,258,938	4,870,395	3,538,665	3,743,520	2,641,251	-25.4%
Wholesale Trade	614,642	369,205	2,323,623	1,700,615	2,681,956	1,953,292	14.9%
Retail Trade	14,973,130	10,736,006	14,023,986	10,372,799	16,814,505	12,008,362	15.8%
Transportation & Warehousing	5,078,290	3,611,651	4,366,817	3,127,964	4,151,770	3,054,986	-2.3%
Information	538,833	387,321	512,812	367,343	721,535	510,486	39.0%
Financial Activities*	965,759	691,855	967,104	691,264	905,499	626,490	-9.4%
Professional & Business Services	363,059	252,825	318,222	222,361	338,478	232,218	4.4%
Educational & Health Services	26,008	18,783	22,519	16,273	39,095	28,892	77.5%
Leisure & Hospitality	1,720,594	1,142,825	1,636,979	1,065,818	1,763,376	1,109,493	4.1%
Other Services	610,266	448,697	495,872	365,947	579,077	409,475	11.9%
Public Administration**	54,486,175	40,035,179	54,995,491	40,233,427	62,506,825	44,968,208	11.8%
TOTAL	**$124,347,976**	**$89,709,378**	**$127,685,335**	**$92,440,572**	**$131,865,049**	**$93,955,740**	**1.6%**

ALBANY COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	72,639	48,250	84,998	56,424	122,878	81,748	44.9%
Utilities	13,526	9,017	58,881	39,242	43,520	28,808	-26.6%
Construction	369,026	245,929	520,030	346,569	1,039,904	693,222	100.0%
Manufacturing	16,095	10,673	20,547	13,641	21,165	14,030	2.8%
Wholesale Trade	24,410	16,168	30,252	20,037	50,526	33,525	67.3%
Retail Trade	1,140,719	758,254	1,070,181	711,418	788,443	524,624	-26.3%
Transportation & Warehousing	234,070	155,957	268,216	178,590	229,702	152,955	-14.4%
Information	3,983	2,633	-5,532	-3,719	24,443	16,169	534.8%
Financial Activities*	17,095	11,348	8,927	5,907	21,638	14,401	143.8%
Professional & Business Services	10,910	7,258	13,338	8,841	11,952	7,951	-10.1%
Educational & Health Services	169	112	123	81	179	118	45.4%
Leisure & Hospitality	31,392	20,864	22,345	14,842	29,425	19,549	31.7%
Other Services	31,378	20,869	31,901	21,243	29,353	19,548	-8.0%
Public Administration**	2,540,560	1,693,707	2,586,684	1,724,456	2,566,151	1,710,767	-0.8%
TOTAL	**$4,505,972**	**$3,001,038**	**$4,710,892**	**$3,137,571**	**$4,979,278**	**$3,317,415**	**5.7%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	89,181	71,177	46,724	37,214	26,830	21,361	-42.6%
Utilities	5,040	4,020	2,662	2,124	7,872	6,292	196.2%
Construction	55,171	44,131	51,905	41,519	69,173	55,328	33.3%
Manufacturing	345,767	276,475	341,398	272,486	436,668	348,227	27.8%
Wholesale Trade	-142,865	-114,730	127,004	101,140	121,891	97,098	NA
Retail Trade	121,482	97,091	103,460	82,489	113,994	90,953	10.3%
Transportation & Warehousing	77,712	62,097	51,567	41,166	88,327	70,565	71.4%
Information	27,505	21,924	27,176	21,641	42,010	33,451	54.6%
Financial Activities*	24,984	19,912	5,380	4,282	-2,085	-1,660	-138.8%
Professional & Business Services	3,441	2,751	4,611	3,688	5,696	4,557	23.6%
Educational & Health Services	0	0	2	2	0	0	-80.2%
Leisure & Hospitality	8,061	6,439	3,071	2,451	5,427	4,337	77.0%
Other Services	22,910	18,263	5,643	4,499	27,989	22,324	396.2%
Public Administration**	1,040,493	832,394	1,116,282	893,026	1,195,845	956,676	7.1%
TOTAL	**$1,678,881**	**$1,341,943**	**$1,886,887**	**$1,507,727**	**$2,139,638**	**$1,709,510**	**13.4%**

CAMPBELL COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	3,715	2,962	0	0	0	0	NA
Mining	3,509,151	2,804,123	3,246,672	2,593,970	600,239	476,915	-81.6%
Utilities	772,224	617,405	1,233,620	986,283	920,660	736,039	-25.4%
Construction	353,013	282,261	329,906	263,544	619,661	495,465	88.0%
Manufacturing	38,510	30,748	197,482	157,824	120,954	96,661	-38.8%
Wholesale Trade	46,364	36,707	84,143	67,062	140,961	112,526	67.8%
Retail Trade	858,548	685,973	2,140,669	1,711,481	819,017	654,393	-61.8%
Transportation & Warehousing	409,877	327,550	370,109	295,624	395,337	315,869	6.8%
Information	42,725	34,121	51,212	40,823	60,678	48,415	18.6%
Financial Activities*	120,841	96,648	123,625	98,868	93,762	74,976	-24.2%
Professional & Business Services	12,788	10,210	6,230	4,967	9,339	7,444	49.9%
Educational & Health Services	221	176	110	87	184	146	67.3%
Leisure & Hospitality	48,515	38,753	12,771	10,188	43,012	34,333	237.0%
Other Services	97,987	78,258	105,379	84,148	75,241	60,086	-28.6%
Public Administration**	892,060	713,648	712,196	569,756	1,300,729	1,040,584	82.6%
TOTAL	**$7,206,539**	**$5,759,542**	**$8,614,124**	**$6,884,624**	**$5,199,773**	**$4,153,851**	**-39.7%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	54,854	36,506	65,136	43,329	2,177,931	1,451,777	3250.6%
Utilities	226,052	150,380	260,467	173,140	2,500,829	1,666,854	862.7%
Construction	460,737	307,134	224,151	149,368	133,199	88,666	-40.6%
Manufacturing	171,420	114,258	212,351	141,562	282,196	188,095	32.9%
Wholesale Trade	144,307	95,873	112,891	75,019	150,673	99,724	32.9%
Retail Trade	320,561	213,395	330,478	220,072	316,191	210,608	-4.3%
Transportation & Warehousing	218,774	145,730	257,126	171,222	195,445	130,139	-24.0%
Information	17,013	11,292	9,446	6,250	26,057	17,266	176.3%
Financial Activities*	22,180	14,718	27,043	17,891	15,247	10,135	-43.4%
Professional & Business Services	12,091	8,064	6,832	4,545	1,090	724	-84.1%
Educational & Health Services	59	39	175	115	216	143	23.6%
Leisure & Hospitality	102,055	67,901	47,500	31,543	37,956	25,142	-20.3%
Other Services	8,046	5,330	38,116	25,358	13,925	9,244	-63.5%
Public Administration**	1,670,031	1,113,354	1,558,736	1,039,158	1,386,374	924,249	-11.1%
TOTAL	**$3,428,179**	**$2,283,974**	**$3,150,449**	**$2,098,574**	**$7,237,328**	**$4,822,766**	**129.8%**

CONVERSE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	2,342,916	1,872,029	3,104,340	2,480,459	1,262,978	1,007,834	-59.4%
Utilities	274,781	219,721	673,246	538,019	678,166	541,942	0.7%
Construction	161,092	128,796	90,546	72,383	466,963	373,402	415.9%
Manufacturing	34,875	27,859	122,523	97,931	231,113	184,790	88.7%
Wholesale Trade	68,078	54,438	46,763	37,251	99,171	79,027	112.1%
Retail Trade	432,993	346,186	381,357	304,877	214,466	171,321	-43.8%
Transportation & Warehousing	444,219	355,116	317,499	253,728	404,812	323,486	27.5%
Information	9,835	7,855	9,732	7,773	4,312	3,444	-55.7%
Financial Activities*	50,871	40,644	59,699	47,653	73,360	58,482	22.7%
Professional & Business Services	18,662	14,880	19,257	15,343	26,069	20,795	35.5%
Educational & Health Services	51	40	49	39	71	57	44.6%
Leisure & Hospitality	5,173	4,117	1,973	1,571	5,779	4,598	192.7%
Other Services	6,625	5,290	6,593	5,267	2,429	1,939	-63.2%
Public Administration**	1,452,445	1,161,956	1,246,857	997,485	1,358,879	1,087,103	9.0%
TOTAL	**$5,302,613**	**$4,238,927**	**$6,080,435**	**$4,859,779**	**$4,828,569**	**$3,858,217**	**-20.6%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	121,103	80,720	87,621	58,397	16,437	13,086	-77.6%
Utilities	27,116	18,069	3,119	2,240	3,364	2,691	20.1%
Construction	70,829	47,205	48,906	33,961	111,847	89,226	162.7%
Manufacturing	152,108	100,821	79,562	53,405	59,592	47,524	-11.0%
Wholesale Trade	5,836	3,870	9,730	6,742	5,958	4,741	-29.7%
Retail Trade	469,421	311,928	248,586	167,759	205,613	164,145	-2.2%
Transportation & Warehousing	9,908	6,592	2,480	1,679	6,918	5,528	229.3%
Information	13,303	8,819	12,098	8,014	17,561	13,984	74.5%
Financial Activities*	145	96	4,018	2,659	1,477	1,175	-55.8%
Professional & Business Services	44	29	34	23	1,004	803	3442.1%
Educational & Health Services	44	29	26	17	1	1	-93.5%
Leisure & Hospitality	1,067	707	1,109	761	769	613	-19.5%
Other Services	34,357	22,760	992	677	9,151	7,286	976.5%
Public Administration**	1,662,553	1,108,369	1,646,892	1,136,436	1,293,646	1,034,917	-8.9%
TOTAL	**$2,567,834**	**$1,710,013**	**$2,145,173**	**$1,472,770**	**$1,733,338**	**$1,385,719**	**-5.9%**

FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	714,307	518,242	630,886	464,613	516,956	412,935	-11.1%
Utilities	15,456	11,233	15,685	11,539	17,552	14,035	21.6%
Construction	254,617	184,852	186,642	136,107	301,183	239,840	76.2%
Manufacturing	31,904	23,126	142,164	106,149	16,583	13,233	-87.5%
Wholesale Trade	-643,844	-517,569	27,245	19,993	21,071	16,813	-15.9%
Retail Trade	391,445	284,252	460,372	336,634	304,284	241,283	-28.3%
Transportation & Warehousing	11,405	8,282	14,423	10,575	114,927	91,859	768.7%
Information	42,310	30,582	29,529	22,247	52,580	41,987	88.7%
Financial Activities*	21,350	15,499	30,514	22,496	15,060	11,993	-46.7%
Professional & Business Services	4,487	3,257	4,053	2,958	6,003	4,681	58.2%
Educational & Health Services	170	123	228	169	366	276	63.8%
Leisure & Hospitality	51,776	37,558	8,675	6,313	10,317	8,232	30.4%
Other Services	23,423	16,955	8,399	6,174	4,122	3,288	-46.7%
Public Administration**	2,054,899	1,494,472	1,981,105	1,465,447	2,169,634	1,735,707	18.4%
TOTAL	**$2,973,706**	**$2,110,863**	**$3,539,920**	**$2,611,411**	**$3,550,639**	**$2,836,163**	**8.6%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	2,960	2,241	0	0	-100.0%
Mining	83,617	63,708	62,535	47,646	353	267	-99.4%
Utilities	31,222	23,725	41,266	31,324	21,837	16,584	-47.1%
Construction	54,051	41,143	158,865	121,001	79,441	60,445	-50.0%
Manufacturing	3,650	2,770	547	415	1,636	1,240	198.6%
Wholesale Trade	5,486	4,156	15,863	12,037	8,507	6,441	-46.5%
Retail Trade	256,111	195,063	147,430	112,260	98,986	75,306	-32.9%
Transportation & Warehousing	143,779	109,492	148,516	113,057	141,662	107,832	-4.6%
Information	9,466	7,175	10,846	8,212	4,915	3,723	-54.7%
Financial Activities*	873	661	828	627	1,463	1,109	76.8%
Professional & Business Services	42	32	65	49	58	44	-11.2%
Educational & Health Services	109	83	171	129	192	146	12.7%
Leisure & Hospitality	2,742	2,083	6,823	5,188	672	503	-90.3%
Other Services	4,343	3,296	8,524	6,466	4,917	3,725	-42.4%
Public Administration**	1,348,244	1,027,234	1,357,186	1,034,046	1,287,682	981,091	-5.1%
TOTAL	**$1,943,737**	**$1,480,623**	**$1,962,426**	**$1,494,699**	**$1,652,321**	**$1,258,457**	**-15.8%**

HOT SPRINGS COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	22	14	10	6	-56.0%
Mining	-352	-232	29,530	19,571	3,030	2,002	-89.8%
Utilities	-2,441	-1,630	40	27	0	0	-100.0%
Construction	13,371	8,910	42,436	28,289	18,745	12,490	-55.8%
Manufacturing	118	79	114	76	165	109	44.5%
Wholesale Trade	-744,345	-501,713	23,814	15,799	37,551	25,054	58.6%
Retail Trade	7,551	5,022	25,142	16,727	12,430	8,258	-50.6%
Transportation & Warehousing	12,415	8,263	5,161	3,427	48,008	31,940	831.9%
Information	792	527	102	68	8,345	5,523	7995.1%
Financial Activities*	15	10	279	186	59	39	-78.8%
Professional & Business Services	858	572	804	536	1,331	887	65.5%
Educational & Health Services	0	0	0	0	5	3	NA
Leisure & Hospitality	114	75	617	411	373	248	-39.6%
Other Services	1,223	807	1,280	846	312	207	-75.6%
Public Administration**	361,829	241,148	369,239	246,159	453,496	302,331	22.8%
TOTAL	**-$348,852**	**-$238,160**	**$498,581**	**$332,136**	**$583,859**	**$389,097**	**17.1%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	-11,367	-6,966	-144,121	-106,920	-195,194	-134,054	25.4%
Utilities	841	673	3,812	3,050	76	61	-98.0%
Construction	47,578	38,046	31,624	25,283	30,036	24,021	-5.0%
Manufacturing	5,386	4,308	2,445	1,955	39,435	31,536	1513.0%
Wholesale Trade	3,972	3,168	569	454	926	739	63.0%
Retail Trade	73,618	58,770	178,187	142,373	95,393	76,241	-46.4%
Transportation & Warehousing	81	65	25	20	15	12	-42.1%
Information	2,747	2,361	418	450	5,110	4,077	805.9%
Financial Activities*	14,282	11,413	6,812	5,431	8,213	6,536	20.3%
Professional & Business Services	663	528	380	304	762	609	100.1%
Educational & Health Services	0	0	7	6	6	5	-16.6%
Leisure & Hospitality	22,687	15,240	958	762	696	554	-27.3%
Other Services	1,927	1,535	1,870	1,488	3,945	3,140	110.9%
Public Administration**	665,964	532,771	767,693	614,155	769,452	615,562	0.2%
TOTAL	**$828,380**	**$661,913**	**$850,679**	**$688,810**	**$758,870**	**$629,040**	**-8.7%**

LARAMIE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	606	400	0	0	-100.0%
Mining	709,848	472,752	841,648	562,461	-722,518	-496,425	-188.3%
Utilities	639,584	425,918	325,385	216,317	383,044	260,603	20.5%
Construction	1,919,278	1,278,996	6,834,835	4,554,066	2,020,923	1,384,719	-69.6%
Manufacturing	169,094	112,349	149,065	99,103	183,803	125,076	26.2%
Wholesale Trade	1,254,952	834,106	883,058	586,018	1,012,720	688,130	17.4%
Retail Trade	3,923,798	2,609,867	1,475,826	979,645	5,352,798	3,645,236	272.1%
Transportation & Warehousing	423,574	282,135	499,346	332,414	337,366	231,381	-30.4%
Information	134,872	89,740	159,642	106,145	168,762	113,021	6.5%
Financial Activities*	172,761	114,980	172,655	114,883	217,160	145,160	26.4%
Professional & Business Services	79,653	52,779	59,559	39,427	53,382	37,165	-5.7%
Educational & Health Services	14,164	9,383	10,612	7,029	11,179	7,569	7.7%
Leisure & Hospitality	234,785	156,320	124,181	81,051	161,044	109,471	35.1%
Other Services	81,249	53,905	59,966	39,764	80,720	54,493	37.0%
Public Administration**	8,958,071	5,972,047	9,247,335	6,164,889	11,405,160	7,825,921	26.9%
TOTAL	**$18,715,681**	**$12,465,276**	**$20,843,718**	**$13,883,612**	**$20,665,543**	**$14,131,517**	**1.8%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	936,537	748,979	273,921	218,888	323,476	258,720	18.2%
Utilities	257,959	206,019	156,641	125,061	209,661	167,476	33.9%
Construction	328,730	262,951	459,410	367,349	188,535	150,682	-59.0%
Manufacturing	14,984	11,966	16,063	12,828	19,815	15,811	23.3%
Wholesale Trade	137,644	109,711	173,201	138,135	87,955	70,102	-49.3%
Retail Trade	397,453	317,825	585,989	468,612	2,490,858	1,992,461	325.2%
Transportation & Warehousing	146,246	116,913	256,138	204,614	684,018	546,281	167.0%
Information	-4,776	-3,819	-5,253	-4,203	5,138	4,106	-197.7%
Financial Activities*	1,472	1,174	2,844	2,263	2,549	2,030	-10.3%
Professional & Business Services	1,692	1,347	875	697	12,038	9,626	1281.2%
Educational & Health Services	83	66	133	106	198	157	48.1%
Leisure & Hospitality	4,771	3,811	838	667	10,860	8,672	1200.3%
Other Services	12,978	10,366	14,730	11,747	22,465	17,932	52.7%
Public Administration**	3,858,937	3,087,150	3,702,433	2,961,946	3,972,182	3,177,746	7.3%
TOTAL	**$6,094,711**	**$4,874,460**	**$5,637,962**	**$4,508,710**	**$8,029,749**	**$6,421,803**	**42.4%**

NATRONA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	24	19	1,572	1,258	332	266	-78.9%
Mining	641,140	511,361	2,158,058	1,722,608	1,798,149	1,422,025	-17.4%
Utilities	259,031	207,135	323,112	258,458	258,323	172,784	-33.1%
Construction	206,046	164,701	303,814	240,996	631,618	484,811	101.2%
Manufacturing	100,321	80,146	149,620	118,463	198,676	136,826	15.5%
Wholesale Trade	210,420	167,965	227,779	178,532	395,030	308,340	72.7%
Retail Trade	1,257,557	1,005,176	2,137,724	1,686,210	1,416,970	1,036,411	-38.5%
Transportation & Warehousing	304,803	243,645	202,612	158,369	80,320	55,290	-65.1%
Information	43,762	34,943	76,165	59,229	87,217	60,235	1.7%
Financial Activities*	252,005	201,342	272,641	217,307	214,718	162,289	-25.3%
Professional & Business Services	37,625	29,977	45,426	35,853	47,481	32,771	-8.6%
Educational & Health Services	9,972	7,943	10,062	7,890	15,831	11,889	50.7%
Leisure & Hospitality	50,160	40,011	45,421	35,036	57,867	38,842	10.9%
Other Services	116,451	93,033	117,087	92,137	132,849	96,744	5.0%
Public Administration**	4,709,109	3,767,287	4,916,411	3,893,039	7,717,124	5,392,561	38.5%
TOTAL	**$8,198,425**	**$6,554,684**	**$10,987,505**	**$8,705,385**	**$13,052,506**	**$9,412,083**	**8.1%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	185,416	123,567	68,056	45,314	25,051	16,703	-63.1%
Utilities	14,107	9,349	18,823	12,440	3,169	2,094	-83.2%
Construction	5,756	3,820	27,791	18,520	18,786	12,523	-32.4%
Manufacturing	387	258	109	72	248	163	126.5%
Wholesale Trade	7,825	5,179	13,818	9,130	2,882	1,914	-79.0%
Retail Trade	43,303	28,795	38,827	25,711	49,973	33,218	29.2%
Transportation & Warehousing	102,531	68,314	116,744	77,735	96,913	64,530	-17.0%
Information	9,209	6,096	19,325	12,779	4,375	2,900	-77.3%
Financial Activities*	536	356	3,037	2,020	2,192	1,461	-27.7%
Professional & Business Services	6	4	97	64	29	19	-70.0%
Educational & Health Services	0	0	0	0	0	0	NA
Leisure & Hospitality	124	82	889	587	4	3	-99.5%
Other Services	439	293	717	478	2,668	1,772	270.6%
Public Administration**	370,756	247,170	379,584	253,056	442,446	294,964	16.6%
TOTAL	**$740,395**	**$493,284**	**$687,816**	**$457,906**	**$648,736**	**$432,263**	**-5.6%**

PARK COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	14,984	14,984	3,845	5,324	45,772	45,772	759.7%
Utilities	9,113	9,113	4,044	4,044	19,296	19,296	377.1%
Construction	284,821	284,821	294,103	294,103	326,229	326,229	10.9%
Manufacturing	14,182	14,182	15,944	15,944	87,240	87,240	447.2%
Wholesale Trade	-149,331	-104,021	193,948	193,948	134,598	134,598	-30.6%
Retail Trade	424,013	424,013	467,704	466,865	566,936	566,936	21.4%
Transportation & Warehousing	11,948	11,948	42,752	42,752	44,364	44,364	3.8%
Information	7,028	7,028	1,683	1,683	8,430	8,430	400.9%
Financial Activities*	866	866	1,390	1,390	1,425	1,425	2.5%
Professional & Business Services	3,042	3,042	2,957	2,957	4,001	4,001	35.3%
Educational & Health Services	308	308	82	82	138	138	67.7%
Leisure & Hospitality	146,557	146,557	173,612	173,612	183,889	183,889	5.9%
Other Services	16,403	16,403	5,264	5,264	7,940	7,940	50.8%
Public Administration**	2,301,548	2,301,548	2,370,583	2,370,583	2,552,321	2,552,321	7.7%
TOTAL	**$3,085,483**	**$3,130,793**	**$3,577,912**	**$3,578,552**	**$3,982,578**	**$3,982,578**	**11.3%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	2,627,855	1,750,557	2,489,572	1,658,034	874,586	580,931	-65.0%
Utilities	3,823,943	2,547,611	2,493,389	1,660,902	3,669,525	2,444,755	47.2%
Construction	57,292	38,158	315,680	210,427	135,980	90,538	-57.0%
Manufacturing	10,400	6,879	79,627	53,027	22,576	15,038	-71.6%
Wholesale Trade	65,870	43,662	46,170	30,549	170,677	113,406	271.2%
Retail Trade	213,407	141,933	146,958	97,680	158,640	105,433	7.9%
Transportation & Warehousing	306,359	203,834	244,025	161,838	107,122	71,170	-56.0%
Information	3,695	2,454	5,255	3,486	11,186	7,392	112.1%
Financial Activities*	845	559	7,986	5,308	32,770	21,731	309.4%
Professional & Business Services	4,803	3,172	6,256	4,131	4,979	3,292	-20.3%
Educational & Health Services	5	3	36	24	16	10	-57.3%
Leisure & Hospitality	5,691	3,776	22,186	14,631	9,071	6,025	-58.8%
Other Services	7,261	4,832	5,741	3,814	4,348	2,880	-24.5%
Public Administration**	794,292	529,528	798,100	532,066	796,383	530,922	-0.2%
TOTAL	**$7,921,717**	**$5,276,957**	**$6,660,981**	**$4,435,918**	**$5,997,859**	**$3,993,524**	**-10.0%**

SHERIDAN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	15,067	9,967	8,913	5,902	1,546	1,024	-82.6%
Utilities	70,633	47,033	39,003	25,974	76,864	51,189	97.1%
Construction	320,541	212,984	294,969	195,791	347,929	231,008	18.0%
Manufacturing	26,792	17,781	28,466	18,924	169,241	112,320	493.5%
Wholesale Trade	9,423	6,240	17,540	11,661	12,225	8,109	-30.5%
Retail Trade	697,910	464,509	607,991	404,781	635,273	422,596	4.4%
Transportation & Warehousing	192,408	128,074	85,584	56,839	85,359	56,699	-0.2%
Information	74,959	49,814	22,695	15,036	43,992	29,113	93.6%
Financial Activities*	10,485	6,954	41,715	27,632	21,159	13,980	-49.4%
Professional & Business Services	50,924	33,660	59,402	39,303	65,932	43,643	11.0%
Educational & Health Services	181	119	211	139	334	221	58.5%
Leisure & Hospitality	25,935	17,250	19,700	13,096	18,575	12,321	-5.9%
Other Services	30,407	20,151	18,909	12,559	20,295	13,461	7.2%
Public Administration**	2,721,255	1,814,170	3,008,042	2,005,361	3,117,578	2,078,386	3.6%
TOTAL	**$4,246,920**	**$2,828,707**	**$4,253,141**	**$2,832,999**	**$4,616,304**	**$3,074,070**	**8.5%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	769,438	769,438	306,760	306,760	628,946	628,946	105.0%
Utilities	39,550	39,550	24,939	24,939	24,516	24,516	-1.7%
Construction	104,857	104,857	95,651	95,651	91,100	91,100	-4.8%
Manufacturing	528	528	1,226	1,226	2,311	2,311	88.5%
Wholesale Trade	1,580	1,580	920	920	1,837	1,837	99.7%
Retail Trade	122,107	122,107	289,572	289,572	96,739	96,739	-66.6%
Transportation & Warehousing	1,428	1,428	2,352	2,352	0	0	-100.0%
Information	7,162	7,162	4,979	4,979	4,874	4,874	-2.1%
Financial Activities*	1,171	1,171	1,090	1,090	1,204	1,204	10.5%
Professional & Business Services	2,339	2,339	6,737	6,737	3,615	3,615	-46.3%
Educational & Health Services	76	76	48	48	6	6	-88.4%
Leisure & Hospitality	4,723	4,723	1,706	1,706	677	677	-60.3%
Other Services	2,215	2,215	1,237	1,237	1,600	1,600	29.3%
Public Administration**	1,264,756	1,264,756	1,202,673	1,202,673	1,266,500	1,266,500	5.3%
TOTAL	**$2,321,930**	**$2,321,930**	**$1,939,889**	**$1,939,889**	**$2,123,926**	**$2,123,926**	**9.5%**

SWEETWATER COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	12,420,228	8,272,849	8,180,278	5,445,039	11,764,710	7,899,689	45.1%
Utilities	1,304,849	868,654	2,489,419	1,658,037	-1,255,834	-838,911	-150.6%
Construction	994,916	662,271	837,095	557,061	820,364	543,942	-2.4%
Manufacturing	2,018,163	1,345,179	1,993,942	1,329,138	1,683,002	1,121,557	-15.6%
Wholesale Trade	149,682	99,248	222,764	147,749	85,881	56,916	-61.5%
Retail Trade	1,220,619	821,333	986,913	657,327	953,401	634,420	-3.5%
Transportation & Warehousing	1,823,826	1,213,552	1,122,600	746,093	771,208	512,810	-31.3%
Information	45,364	29,230	29,447	16,992	49,992	33,256	95.7%
Financial Activities*	32,127	21,336	30,350	20,057	48,333	32,025	59.7%
Professional & Business Services	15,912	10,533	15,861	10,499	11,105	7,358	-29.9%
Educational & Health Services	228	151	312	206	380	251	21.7%
Leisure & Hospitality	15,934	10,575	19,296	12,981	30,148	20,036	54.4%
Other Services	97,213	64,691	54,556	36,285	47,716	31,727	-12.6%
Public Administration**	4,566,564	3,044,376	4,454,270	2,969,514	4,793,640	3,195,760	7.6%
TOTAL	**$24,705,625**	**$16,463,977**	**$20,437,102**	**$13,606,977**	**$19,804,046**	**$13,250,835**	**-2.6%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	14	9	0	0	-100.0%
Mining	1,331	881	2,042	1,351	3,819	2,168	60.5%
Utilities	6,199	4,118	8,414	5,587	16,286	9,288	66.2%
Construction	1,510,490	1,000,811	1,838,481	1,188,658	2,940,470	1,663,476	39.9%
Manufacturing	87,806	56,728	62,212	40,692	146,621	83,114	104.2%
Wholesale Trade	15,316	10,092	28,199	18,127	79,593	45,284	149.8%
Retail Trade	1,588,186	1,036,119	1,623,591	1,028,912	1,835,477	1,027,006	-0.2%
Transportation & Warehousing	-3,963	-2,728	82,264	54,333	57,986	32,965	-39.3%
Information	3,680	2,089	16,488	9,566	51,440	27,140	183.7%
Financial Activities*	210,044	123,537	156,628	85,613	126,625	60,694	-29.1%
Professional & Business Services	88,775	56,989	53,661	32,027	57,573	30,206	-5.7%
Educational & Health Services	14	9	17	12	173	99	753.6%
Leisure & Hospitality	940,445	551,701	1,099,921	639,750	1,071,389	563,127	-12.0%
Other Services	9,510	6,313	3,822	2,393	84,950	48,428	1923.7%
Public Administration**	6,850,575	4,567,050	7,336,559	4,769,976	8,159,991	4,662,852	-2.2%
TOTAL	**$11,308,408**	**$7,413,710**	**$12,312,313**	**$7,877,005**	**$14,632,392**	**$8,255,848**	**4.8%**

UINTA COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	1	0	73	59	0	0	-100.0%
Mining	225,796	180,414	82,180	65,686	45,848	36,631	-44.2%
Utilities	472,888	378,226	185,573	148,282	184,589	147,386	-0.6%
Construction	81,037	64,775	51,296	40,967	35,401	28,286	-31.0%
Manufacturing	13,937	11,118	20,818	16,590	8,850	7,065	-57.4%
Wholesale Trade	125,779	100,597	21,783	17,403	29,407	23,494	35.0%
Retail Trade	884,596	707,556	482,651	385,970	184,824	147,792	-61.7%
Transportation & Warehousing	142,832	114,214	178,043	142,301	175,258	140,029	-1.6%
Information	17,452	13,937	17,728	14,156	8,992	7,175	-49.3%
Financial Activities*	5,745	4,584	1,981	1,579	7,211	5,744	263.9%
Professional & Business Services	11,722	9,343	8,567	6,841	13,191	10,552	54.2%
Educational & Health Services	139	111	113	90	9,548	7,600	8330.5%
Leisure & Hospitality	11,867	9,470	13,499	10,764	76,085	60,854	465.3%
Other Services	1,659	1,326	3,649	2,909	1,597	1,275	-56.2%
Public Administration**	2,685,330	2,148,264	2,658,441	2,126,753	2,768,941	2,215,153	4.2%
TOTAL	**$4,680,780**	**$3,743,933**	**$3,726,396**	**$2,980,350**	**$3,549,742**	**$2,839,037**	**-4.7%**

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 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	55,868	44,532	42,272	33,667	18,814	14,977	-55.5%
Utilities	224	179	1,564	1,252	8,464	6,772	441.1%
Construction	137,646	110,100	37,374	29,882	37,828	30,255	1.2%
Manufacturing	11,761	9,363	1,227,372	981,780	3,550	2,826	-99.7%
Wholesale Trade	16,876	13,476	14,129	11,280	28,090	22,416	98.7%
Retail Trade	61,102	48,856	62,055	49,607	66,894	53,493	7.8%
Transportation & Warehousing	14,637	11,700	4,920	3,928	22	17	-99.6%
Information	21,804	17,385	15,481	12,325	26,982	21,494	74.4%
Financial Activities*	3,254	2,595	4,447	3,549	1,958	1,559	-56.1%
Professional & Business Services	2,236	1,784	2,828	2,260	1,711	1,367	-39.5%
Educational & Health Services	15	12	0	0	73	58	NA
Leisure & Hospitality	138	110	4,602	3,679	2,240	1,790	-51.3%
Other Services	1,873	1,495	1,180	943	427	341	-63.8%
Public Administration**	789,717	631,774	687,250	549,800	753,246	602,597	9.6%
TOTAL	**$1,117,151**	**$893,361**	**$2,105,476**	**$1,683,952**	**$950,299**	**$759,962**	**-54.9%**

WESTON COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2024 Total Taxes ($)	FY 2024 4% Taxes ($)	FY 2025 Total Taxes ($)	FY 2025 4% Taxes ($)	FY 2026 Total Taxes ($)	FY 2026 4% Taxes ($)	Chge: FY25-26 4% Taxes
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0	NA
Mining	21,819	17,380	12,602	10,055	4,047	3,224	-67.9%
Utilities	56	45	311	248	191	152	-38.8%
Construction	43,382	34,677	22,875	18,298	17,102	13,677	-25.3%
Manufacturing	1,683	1,345	6,797	5,430	8,078	6,457	18.9%
Wholesale Trade	1,207	1,003	2,039	1,631	3,827	3,061	87.6%
Retail Trade	66,631	51,982	32,323	25,818	36,905	29,490	14.2%
Transportation & Warehousing	49,419	39,478	94,311	75,308	86,680	69,266	-8.0%
Information	4,944	3,974	4,148	3,411	4,145	3,311	-2.9%
Financial Activities*	1,813	1,450	3,217	2,574	2	1	-99.9%
Professional & Business Services	344	275	391	312	136	109	-65.1%
Educational & Health Services	0	0	0	0	0	0	NA
Leisure & Hospitality	5,883	4,701	5,288	4,230	7,103	5,677	34.2%
Other Services	388	309	316	252	119	95	-62.4%
Public Administration**	926,188	741,007	890,941	713,647	979,424	783,539	9.8%
TOTAL	**$1,123,758**	**$897,627**	**$1,075,557**	**$861,215**	**$1,147,759**	**$918,058**	**6.6%**

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

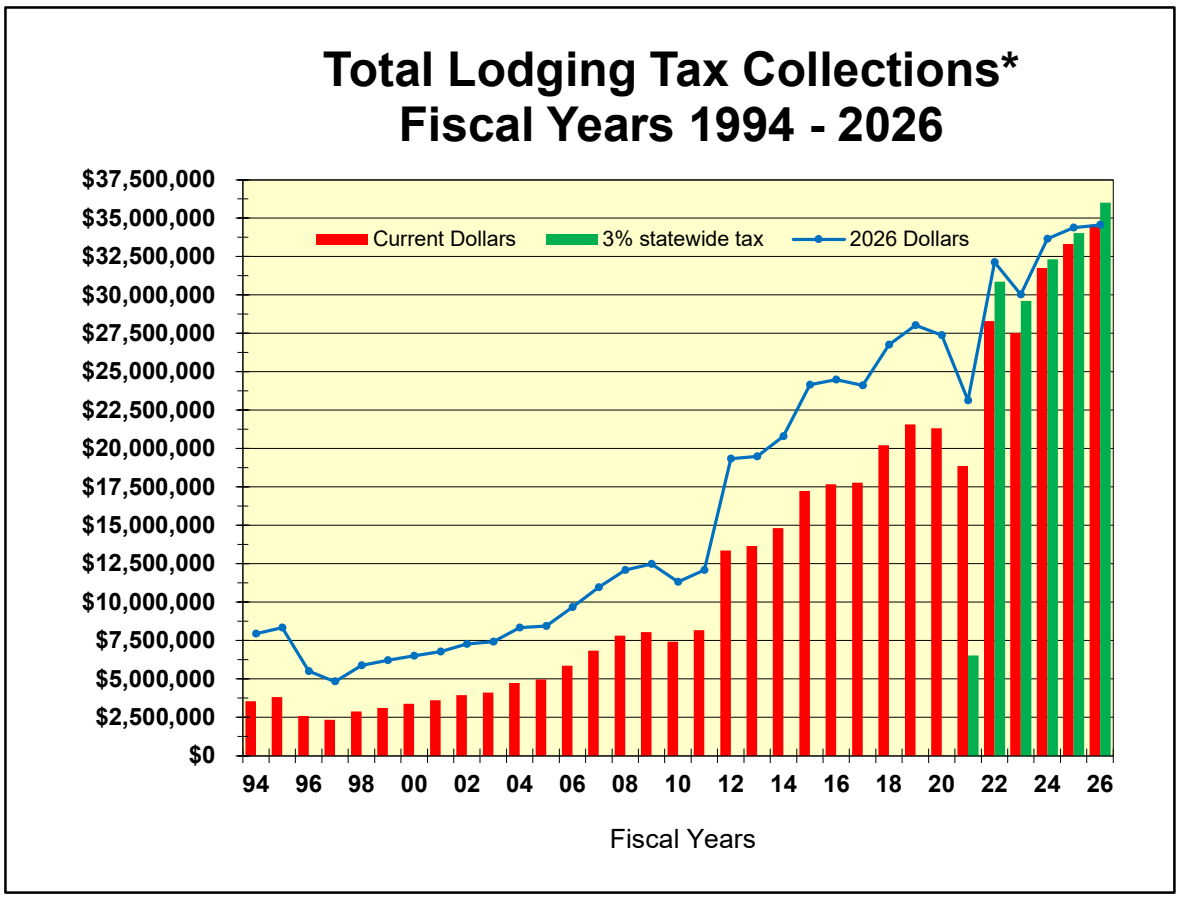
Source: Wyoming Department of Revenue

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

** Reflects taxes from automobile purchases.

SECTION IV

LODGING TAX COLLECTIONS

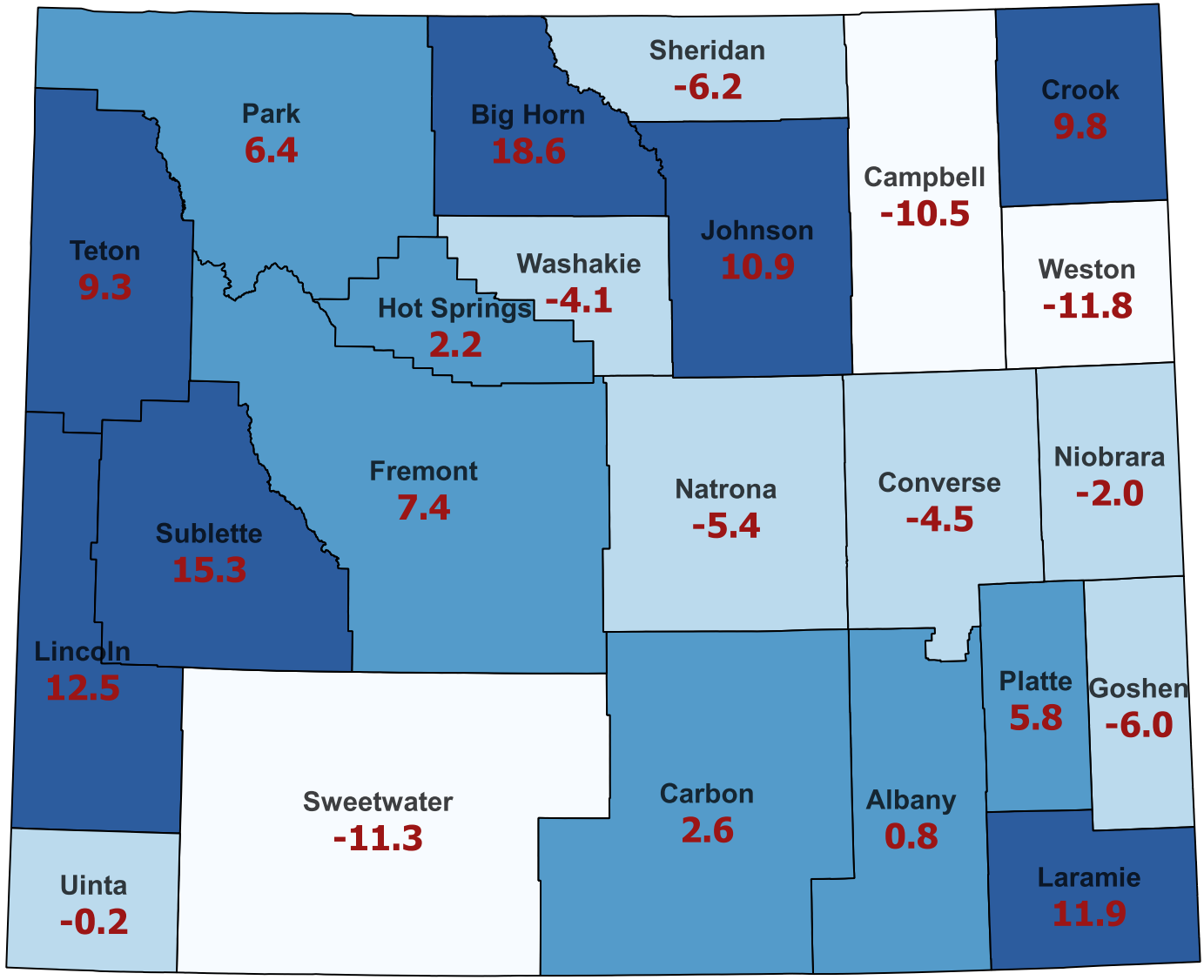


* Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011. The additional statewide 3% lodging tax assessment started on January 1, 2021.

Source: Wyoming Department of Revenue

Percent Change in Lodging Tax (3%) Collections: FY2025 - FY2026

Wyoming = 5.8%



Source: Wyoming Department of Revenue

SUMMARY OF LODGING TAX COLLECTIONS

Lodging tax collections (including statewide lodging taxes) totaled $70.6 million for FY 2026, up 4.8 percent from the $67.4 million collected in the previous year. The year-over-year change for the state-imposed 3 percent lodging tax collections, which were deposited to the state's Tourism Account and Tourism Reserve Account, was 5.8 percent, compared to the increase of 5.3 percent in FY 2025.

Year-over-year lodging tax collections increased in 13 counties. Big Horn County demonstrated the fastest growth, with an increase of 18.6%, followed by Sublette County at 15.3%. Three other counties, Johnson (10.9%), Laramie (11.9%), and Lincoln (12.5%) also demonstrated a double-digit growth rate. Teton County, which collects more than half of Wyoming's total lodging taxes due to its geographical inclusion of national parks, Yellowstone and Grand Teton, experienced an increase of 9.3 percent from FY 2025 to FY 2026. Also benefiting from its unique location, Park County is the second largest county in the state in terms of lodging sales, and lodging tax collections grew 6.4 percent annually. Campbell (-10.5%), Sweetwater (-11.3%), and Weston (-11.8%) were the only counties that showed double-digit decreases.

The map on page 64 shows the percent change in the state imposed 3 percent lodging tax collections by county between fiscal years 2025 and 2026.

LODGING TAX COLLECTIONS BY COUNTY

COUNTY	FY 2024		FY 2025		FY 2026		Chge: FY25-26
	Total Taxes ($)	3% Taxes ($)	Total Taxes ($)	3% Taxes ($)	Total Taxes ($)	3% Taxes ($)	3% Taxes
ALBANY	2,538,549	1,080,427	2,570,851	1,094,301	2,591,619	1,102,528	0.8%
BIG HORN	256,523	127,910	272,327	137,657	318,123	163,245	18.6%
CAMPBELL	2,007,168	859,105	2,241,965	959,724	1,548,900	859,205	-10.5%
CARBON	3,919,674	1,673,274	3,891,378	1,661,178	3,993,537	1,703,769	2.6%
CONVERSE	995,376	428,757	970,094	416,906	927,041	398,229	-4.5%
CROOK	317,463	135,340	362,051	154,350	395,153	169,463	9.8%
FREMONT	1,755,121	751,046	1,873,197	801,209	2,003,439	860,701	7.4%
GOSHEN	207,699	87,715	201,826	85,670	189,688	80,557	-6.0%
HOT SPRINGS	439,307	186,961	414,290	176,307	424,439	180,273	2.2%
JOHNSON	607,279	361,668	660,546	385,377	993,305	427,431	10.9%
LARAMIE	4,683,955	1,996,736	4,614,171	1,963,952	5,159,720	2,197,800	11.9%
LINCOLN	1,109,035	546,003	1,216,343	601,778	1,390,233	677,040	12.5%
NATRONA	4,113,628	1,756,393	4,394,819	1,877,164	4,165,858	1,776,526	-5.4%
NIOBRARA	117,502	58,640	119,270	55,541	127,798	54,408	-2.0%
PARK	7,163,668	3,067,950	7,659,162	3,281,035	8,110,477	3,490,389	6.4%
PLATTE	416,249	207,351	330,451	164,178	348,129	173,724	5.8%
SHERIDAN	1,611,413	686,816	1,772,657	754,663	1,664,768	707,915	-6.2%
SUBLETTE	703,906	322,878	783,251	359,964	883,860	414,902	15.3%
SWEETWATER	2,551,815	1,080,830	2,688,567	1,139,651	2,378,721	1,011,073	-11.3%
TETON	27,266,180	16,333,965	28,962,220	17,377,085	31,649,885	18,990,015	9.3%
UINTA	885,779	388,984	868,040	382,645	858,637	381,741	-0.2%
WASHAKIE	218,985	93,447	243,716	103,615	233,237	99,395	-4.1%
WESTON	185,988	79,660	247,642	106,049	218,877	93,561	-11.8%
WYOMING	**$64,072,262**	**$32,311,856**	**$67,358,833**	**$34,039,998**	**$70,575,445**	**$36,013,890**	**5.8%**

Note: Total lodging tax collections include 3% state imposed taxes, 2% additional statewide taxes (for local governments), and local optional (up to 2%) taxes. A statewide 5% lodging tax assessment was imposed on January 1, 2021.

Source: Wyoming Department of Revenue

GLOSSARY

North American Industry Classification System (NAICS)

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

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

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

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

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

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

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

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

48-49 Transportation and Warehousing: The Transportation and Warehousing sector includes industries providing transportation of passengers and cargo, warehousing and storage for goods, scenic and sightseeing transportation, and support activities related to modes of transportation. Establishments in these industries use transportation equipment or transportation related facilities as a productive asset. The type of equipment depends on the mode of transportation. The modes of transportation are air, rail, water, road, and pipeline.

51 Information: The Information sector comprises establishments engaged in the following processes: (a) producing and distributing information and cultural products, (b) providing the means to transmit or distribute these products as well as data or communications, and (c) processing data.

52 Finance and Insurance: The Finance and Insurance sector comprises establishments primarily engaged in financial transactions (transactions involving the creation, liquidation, or change in ownership of financial assets) and/or in facilitating financial transactions.

53 Real Estate and Rental and Leasing: The Real Estate and Rental and Leasing sector comprises establishments primarily engaged in renting, leasing, or otherwise allowing the use of tangible or intangible assets, and establishments providing related services. The major portion of this sector comprises establishments that rent, lease, or otherwise allow the use of their own assets by others. The assets may be tangible, as is the case of real estate and equipment, or intangible, as is the case with patents and trademarks.

54 Professional, Scientific, and Technical Services: The Professional, Scientific, and Technical Services sector comprises establishments that specialize in performing professional, scientific, and technical activities for others. These activities require a high degree of expertise and training. The establishments in this sector specialize according to expertise and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: legal advice and representation; accounting, bookkeeping, and payroll services; architectural, engineering, and specialized design services; computer services; consulting services; research services; advertising services; photographic services; translation and interpretation services; veterinary services; and other professional, scientific, and technical services.

55 Management of Companies and Enterprises: The Management of Companies and Enterprises sector comprises (1) establishments that hold the securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest or influencing management decisions or (2) establishments (except government establishments) that administer, oversee, and manage establishments of the company or enterprise and that normally undertake the strategic or organizational planning and decision-making role of the company or enterprise. Establishments that administer, oversee, and manage may hold the securities of the company or enterprise.

56 Administrative and Support and Waste Management and Remediation Services: The Administrative and Support and Waste Management and Remediation Services sector comprises establishments performing routine support activities for the day-to-day operations of other organizations. These essential activities are often undertaken in-house by establishments in many sectors of the economy. The establishments in this sector specialize in one or more of these support activities and provide these services to clients in a variety of industries and, in some cases, to households. Activities performed include: office administration, hiring and placing of personnel, document preparation and similar clerical services, solicitation, collection, security and surveillance services, cleaning, and waste disposal services.

61 Educational Services: The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

62 Health Care and Social Assistance: The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

71 Arts, Entertainment, and Recreation: The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure-time interests.

72 Accommodation and Food Services: The Accommodation and Food Services sector comprises establishments providing customers with lodging and/or preparing meals, snacks, and beverages for immediate consumption. The sector includes both accommodation and food services establishments because the two activities are often combined at the same establishment.

81 Other Services (except Public Administration): The Other Services (except Public Administration) sector comprises establishments engaged in providing services not specifically

provided for elsewhere in the classification system. Establishments in this sector are primarily engaged in activities, such as equipment and machinery repairing, promoting or administering religious activities, grant making, advocacy, and providing dry-cleaning and laundry services, personal care services, death care services, pet care services, photofinishing services, temporary parking services, and dating services.

92 Public Administration: The Public Administration sector consists of establishments of federal, state, and local government agencies that administer, oversee, and manage public programs and have executive, legislative, or judicial authority over other institutions within a given area. These agencies also set policy, create laws, adjudicate civil and criminal legal cases, provide for public safety and for national defense. In general, government establishments in the Public Administration sector oversee governmental programs and activities that are not performed by private establishments. Establishments in this sector typically are engaged in the organization and financing of the production of public goods and services, most of which are provided for free or at prices that are not economically significant.

For this report, a few industries are combinations of the original NAICS sectors described above with the following commonly adopted names:

Financial Activities: Finance and Insurance (52) + Real Estate and Rental and Leasing (53).

Professional & Business Services: Professional, Scientific, and Technical Services (54) + Management of Companies and Enterprises (55) + Administrative and Support and Waste Management and Remediation Services (56).

Educational & Health Services: Educational Services (61) + Health Care and Social Assistance (62).

Leisure & Hospitality: Arts, Entertainment, and Recreation (71) + Accommodation and Food Services (72).

A detailed lists of 2017 NAICS codes (with links to definitions) may be accessed from the U.S. Census Bureau's website at: http://www.census.gov/