# WYOMING SALES, USE, AND LODGING TAX REVENUE REPORT

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**PREFACE** 

The 2017 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. In addition, sales tax collections for

the retail trade sector, which are itemized by sub-sector components, and for the

accommodation and food services sector are provided in the report. Also included in this

publication are annual lodging tax collections by county and local entity. As a point of

clarification, sales and use tax collections by NAICS codes reflect the taxable sales made

within a particular industrial sector, NOT the taxable purchases made by that sector.

This report includes total sales and use tax collections activity by state and county for fiscal

years 2015-2017, for both the state-imposed 4% taxes and total taxes, which includes local

optional taxes (Wyoming State Government's fiscal year extends from July 1 through June

30). Lodging tax information is provided for fiscal years 2006-2017. The data were

provided by the Wyoming Department of Revenue, and were compiled for publication by the

Economic Analysis Division.

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

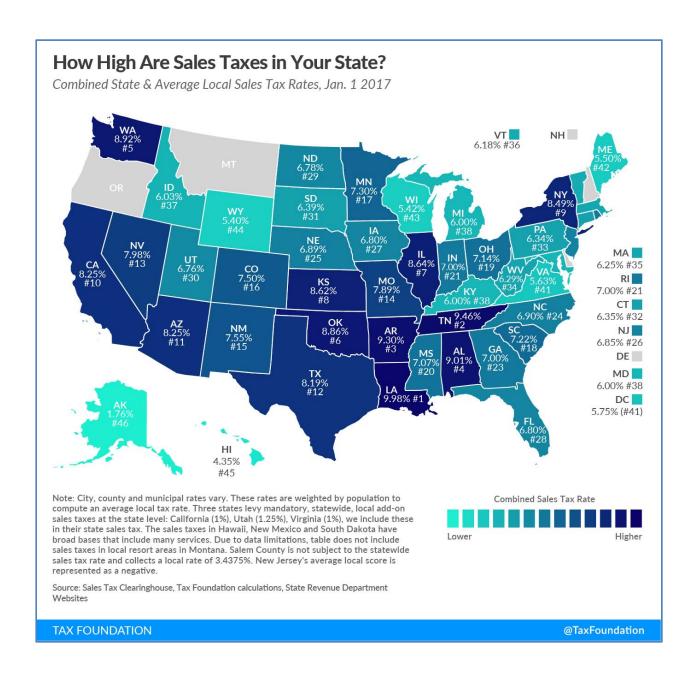
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1

### **Tax Rate Comparison**



#### **Table of Contents**

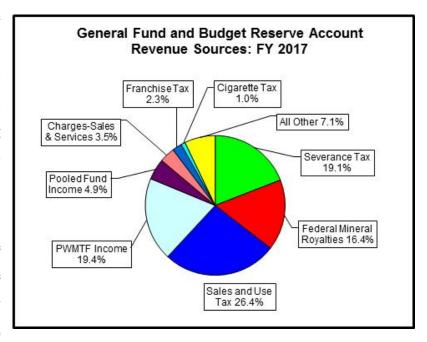
		Page
Introduction		. 4
Section II	Sales Tax Collections  Retail, Accommodation, and Food Services Tax Collections	. 30
Section III Section IV Glossary	Use Tax Collections.  Lodging Tax Collections  North American Industry Classification System (NAICS)	. 63
	Listing of Data Tables	
	nue by Component: Fiscal Years 2013 - 2017 y: January 1, 2017	
	Exemptions	
	) Collections: Fiscal Years 2006 - 2017	
,	lections by County: Fiscal Years 2015 - 2017	
Sales Tax Collection	ns by Industrial Sector, by County: FY 2015 – 2017	. 18
Total Retail, Accom	nm. and Food Services Collections by County: FY 2015 - 2017	. 32
•	r, Accomm. and Food Services Collections: FY 2015 - 2017	
` '	Collections: Fiscal Years 2006 - 2017	
	ections by County: Fiscal Years 2015 - 2017	
	s by Industrial Sector, by County: FY 2015 - 2017	
Lodging Tax Collec	etions by County and Local Entity: FY 2006 - 2017	. 66
	Listing of Charts and Graphs	
General Fund and B	Sudget Reserve Account Revenue: Fiscal Year 2017	. 4
	lections: Fiscal Years 1994 - 2017	
Percent Change in S	Sales Tax Collections by County: FY 2016 - 2017	. 13
Sales Tax Collection	ns by Industrial Sector: Fiscal Year 2017	. 14
	) Collections: Fiscal Years 2006 - 2017	
	r, Accomm. and Food Services Collections: FY 2004 - 2017	
_	Retail, Accomm. and Food Serv. by County: FY 2016 - 2017	
	ections: Fiscal Years 1994 - 2017	
	Jse Tax Collections by County: FY 2016 - 2017	
	s by Industrial Sector: Fiscal Year 2017	
	Collections: Fiscal Years 2006 - 2017	
	Lodging Tax Collections by County: FY 2016 - 2017	
I SICOIR CHAIRSO III L	JOHENNE THE CONCOUNTS OF COUNTY, I I ZOIO ZOI/	. 57

#### 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 both economic progress and activity at the state and county levels.

Lodging tax collections provide revenue primarily to 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 2012 North American Industry Classification System (NAICS)



system, developed by the Federal Office of Management and Budget. Under this system, a business is classified by primary activity, which is determined by the principal product, or group of products that are produced, distributed, and/or services rendered. Each sector classification is briefly described in the glossary on page 69.

#### SALES TAX

Wyoming has implemented a sales and use tax since 1935. Historically, the revenue from this tax was shared between state government and local governments within the county-of-origin at rates of 66.67 percent and 33.33 percent, respectively. However, a statute modification effective July 1, 1989 through June 30, 1992, reduced the state share to 63.33 percent and raised the county share to 36.67 percent. Beginning July 1, 1992, the sales tax distribution was modified once again, allocating 65.0 percent to state government and 35.0 percent to the county-of-origin. This revised allocation remained in effect through June 30, 1993.

From 1967 through June of 1993, the state-imposed sales tax rate was 3 percent. On July 1, 1993, the state-imposed sales tax rate was raised to 4 percent, and the distribution formula was modified to allocate 72.0 percent to state government, and the remaining 28.0 percent to the county-of-origin. The state share was reduced to 70.5 percent between July 1, 2002 and July 1, 2004, and was further lowered to 69.0 percent in fiscal year 2005, and is still currently in place.

The State's share of sales tax revenue is distributed to the General Fund. The chart on page 4, and the table located on page 8 provide a visual depiction of the significance of this tax. The portion of sales tax revenue returned to the counties and municipalities is mainly distributed based upon the decennial census population within their counties.

Beginning in 1973, Wyoming counties were granted the option to impose an additional one percent sales tax approved through public election. As of January 1, 2017, all counties except for Park and Sublette were imposing this optional sales tax for general purpose.

The optional sales tax revenue, less administrative costs, is returned to the county-of-origin. Distribution between county and municipalities is also based on the proportion of decennial population.

In addition to the aforementioned county optional tax, any county, through public election, may impose an additional excise tax of up to one percent on retail sales made within the county. This optional excise tax is referred to as the 1 percent capital facilities option tax. 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, 2017, Albany, Carbon, Crook, Laramie, Niobrara, Platte, Sheridan, Sweetwater, Teton, and Weston counties imposed a 1 percent optional tax. Since April 2007, counties could also impose another one percent sales tax for economic development purposes. Only Goshen County imposed this particular tax as of January 1, 2017, at 0.25 percent. A table of effective tax rates by county is located on page 9.

To derive an estimate of county gross taxable sales, the specific county tax collection can be divided by the corresponding tax rate. However, this method suffices as only an approximate indicator of gross sales and does not include any non-taxable sales. (See pages 10-11 for a list of all taxable events and exemptions). Further, because county option taxes originate and expire at varying times, county sales tax rates may fluctuate from year-to-year. 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 2006 through 2017.

#### 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 by 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/or 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 revised rate and allocation, as mentioned earlier in the sales tax description, applies for use tax as well. Again, for legitimate comparisons between one year and 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 2006 through 2017.

#### LODGING TAX

Cities, towns, and counties, by voter approval, may impose an excise tax of up to 4 percent on all sleeping accommodations for guests staying less than thirty days. This tax also extends to mobile accommodations such as tents, trailers, and campers.

All lodging tax collections, less a 2 percent state administrative cost during the first year the tax is imposed, and 1 percent thereafter, are distributed to the cities, towns, and counties-of-origin. At least 90 percent of the tax distributions must be used to promote travel and tourism within the county, city, or town that is imposing the tax. The remaining amount, not to exceed 10 percent of the total amount distributed, may be used for general revenue within the governmental entity imposing the tax.

As of January 1, 2017, Albany, Fremont, Goshen, Hot Springs, Laramie, Natrona, Park, Washakie, and Weston counties, Kemmerer city in Lincoln County, and Sheridan city in Sheridan County imposed a 4 percent lodging tax. Converse, Platte, and Sweetwater counties, Greybull town in Big Horn County, Lusk town in Niobrara County, Pinedale town in Sublette County, and Evanston city in Uinta County imposed a 3 percent. The rest of the counties, and Lovell town in Big Horn County, Afton, Cokeville, and Diamondville towns in Lincoln County impose 2 percent lodging tax.

## STATE OF WYOMING GENERAL FUND AND BUDGET RESERVE ACCOUNT REVENUE FISCAL YEAR 2013 THROUGH FISCAL YEAR 2017

REVENUE SOURCE	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	% Change FY16 to FY17
SEVERANCE TAX	\$438,035,493	\$510,664,511	\$409,198,069	\$296,351,924	\$294,607,743	-0.6
FEDERAL MINERAL ROYALTIES	\$348,580,024	\$395,306,057	\$326,149,640	\$188,209,982	\$253,465,265	34.7
SALES AND USE TAX	\$481,431,386	\$521,102,605	\$544,030,170	\$432,008,556	\$407,315,824	-5.7
INCOME-PWMTF*	\$366,635,721	\$395,337,466	\$494,234,268	\$149,823,404	\$298,790,011	99.4
INCOME-POOLED FUND	\$189,833,643	\$86,425,307	\$114,227,416	\$88,843,568	\$75,224,758	-15.3
CHARGES-SALES & SERVICES	\$38,867,796	\$41,169,666	\$43,580,396	\$46,838,913	\$54,609,497	16.6
FRANCHISE TAX	\$26,889,478	\$36,257,448	\$39,313,515	\$35,441,681	\$34,792,975	-1.8
CIGARETTE TAX	\$17,111,522	\$16,268,903	\$16,284,926	\$15,753,043	\$14,696,365	-6.7
PENALTIES & INTEREST	\$9,304,095	\$11,536,105	\$11,908,349	\$6,260,008	\$4,441,920	-29.0
ALL OTHER**	\$40,850,689	\$39,722,359	\$44,774,802	\$40,806,570	\$105,414,785	158.3
					·	
TOTAL REVENUE	\$1,957,539,847	\$2,053,790,427	\$2,043,701,551	\$1,300,337,649	\$1,543,359,143	18.7

<sup>\*</sup> PWMTF = Permanent Wyoming Mineral Trust Fund. Its income includes investment earnings in excess of spending policy amounts (\$23.3 million in FY 2011, \$133.0 million in FY 2013, \$141.9 million in FY2014, and \$209.9 million in FY2015) appropriated to the PWMTF Reserve Account. The fluctuation of income between different years were mainly caused by the amount in realized capital gains.

Source: Wyoming Auditor's Office

<sup>\*\*</sup> ALL OTHER includes miscellaneous tax revenue, license and permit fees, property and money use fees, and non-revenue receipts. The primary reason for the boost in FY2017 was the \$60.1 million temporary diversion of Federal Mineral Rotalties from the Highway Fund.

#### Wyoming Sales, Use, and Lodging Tax Rates by County

(effective January 1, 2017)

County	State Tax Rate	General Purpose Option	Specific Purpose Option	Economic Development Option	Total Sales/Use Tax Rate	Local Government	Lodging Tax Rate	Total Tax Rate
Albany	4%	1%	1%		6%	Albany	4%	10%
Big Horn	4%	1%	170			Lovell only*	2%	7%
Dig rioiii	170	1 70			0,0	Greybull only*	3%	8%
Campbell	4%	1%			5%	Campbell	2%	7%
Carbon	4%	1%	1%		6%	Carbon	2%	8%
Converse	4%	1%			5%	Converse	3%	8%
Crook	4%	1%	1%		6%	Crook	2%	8%
Fremont	4%	1%			5%	Fremont	4%	9%
Goshen	4%	1%		0.25%	5.25%	Goshen	4%	9.25%
Hot Springs	4%	1%			5%	Hot Springs	4%	9%
Johnson	4%	1%			5%	Johnson	2%	7%
Laramie	4%	1%	1%		6%	Laramie	4%	10%
Lincoln	4%	1%			5%	Cokeville only*	2%	7%
						Afton only*	2%	7%
						Diamondville only*	2%	7%
						Kemmerer only*	4%	9%
Natrona	4%	1%			5%	Natrona	4%	9%
Niobrara	4%	1%	1%		6%	Lusk only*	3%	9%
Park	4%				4%	Park	4%	8%
Platte	4%	1%	1%		6%	Platte	3%	9%
Sheridan	4%	1%	1%		6%	Sheridan only*	4%	10%
Sublette	4%				4%	Pinedale only*	3%	7%
Sweetwater	4%	1%	1%		6%	Sweetwater	3%	9%
Teton**	4%	1%	1%		6%	Teton**	2%	8%
Uinta	4%	1%			5%	Evanston only*	3%	8%
Washakie	4%	1%			5%	Washakie	4%	9%
Weston	4%	1%	1%		6%	Weston	4%	10%

<sup>\*</sup> Note: Lodging tax is imposed only in these cities or towns, i.e. not on a county-wide basis.

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

#### TAXABLE EVENTS AND EXEMPTIONS

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

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

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

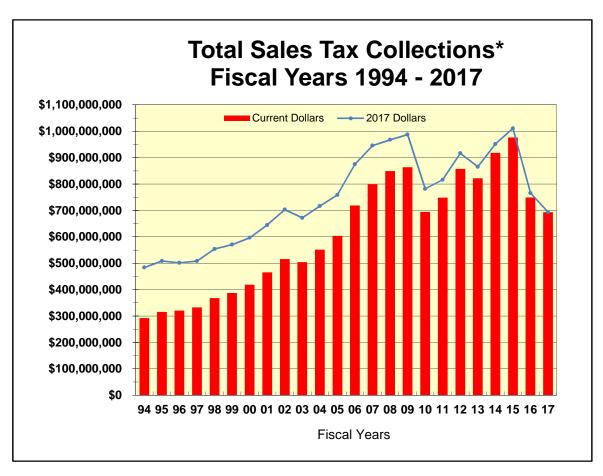
### Wyoming Statute 39-15-105 governs exemptions from state sales tax. **Exemptions** include the following:

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

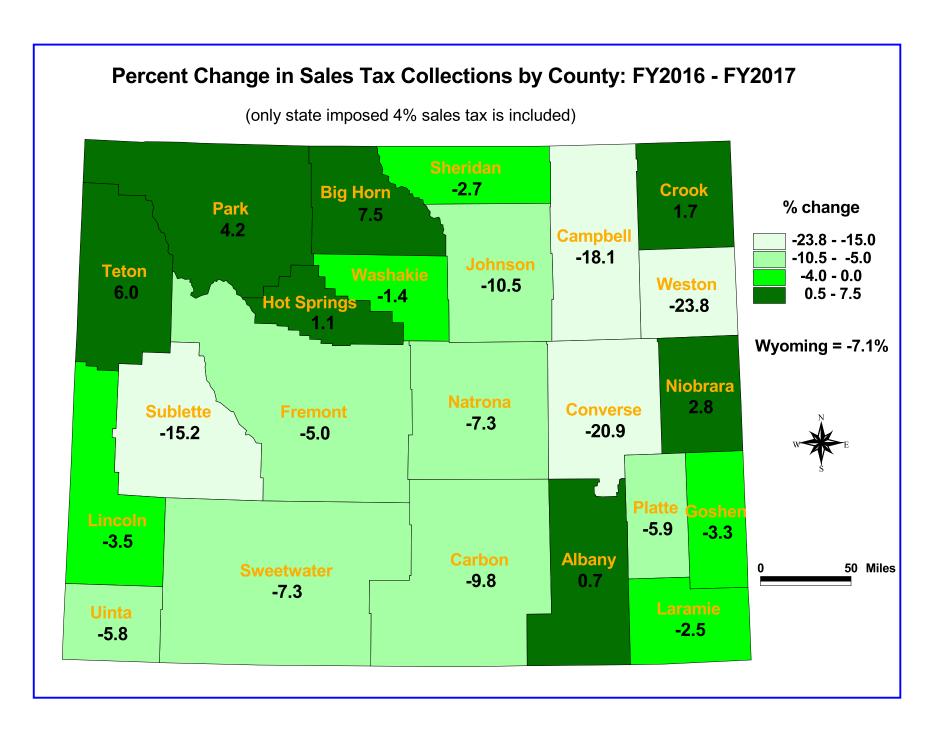
- 12. Occasional sales made by religious, or charitable organizations for fund raising purposes.
- 13. Sales which Wyoming is forbidden to tax, either by the State, or by the laws, or constitution of the United States.
- 14. Sales of prescription drugs, oxygen for medical use, plasma, prosthetic devices,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

## **SECTION I**

### SALES TAX COLLECTIONS



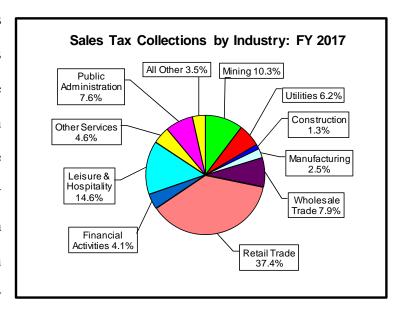
<sup>\*</sup> Includes state sales taxes plus all local optional sales taxes



#### SUMMARY OF SALES TAX COLLECTIONS

Total sales tax collections for fiscal year 2017, at \$693.3 million, decreased 7.5 percent from the previous year level. The annual contraction rate for the state-imposed 4% sales tax collections was -7.1 percent, compared to the -21.2 percent change recorded in fiscal year

2016. After two consecutive years of declines, the amount of sales taxes for fiscal year 2017 was the lowest since fiscal year 2006, when coalbed methane boom in the state just started. Because locally imposed optional taxes often change during a fiscal year, an accurate comparison should only



include the state-imposed 4% taxes to reflect change in taxable sales over time.

As supply and demand rebalances, both oil and natural gas prices, though still depressed, have rebounded considerably since early 2016. Consequently, activities in mineral exploration gradually picked up, as evidenced by the increase of active drilling rigs in the state from just seven in June 2016 to twenty-five in June 2017. However, collections in sales taxes continued to experience year-over-year declines in the first nine months of fiscal year 2017 which more than offset around double-digit growths during the remaining three months. For fiscal year 2017 as a whole, nearly all industrial super sectors experienced decreases. Only the utilities sector showed an increase (see the Glossary on page 69 for an explanation of each sector). The state's pivotal industry – mining (including oil & gas extraction) experienced

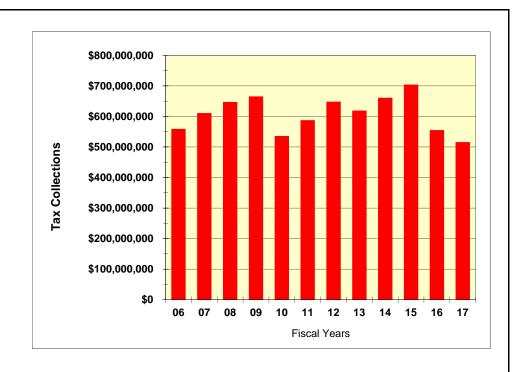
the worst decline in dollar amount, at -17.8 percent, during the year. Other industries that are closely associated with the mining sector, such as construction, wholesale trade, and machinery & equipment rental and leasing also experienced sizable declines of around 20.0 percent, each. The State does not impose a sales tax on the production of minerals, but on supplies and equipment used in mineral extraction. Additionally, certain services rendered within an oil or gas well site are subject to sales and use taxation, as are services rendered under contract for mining and crushing minerals. Collections from the retail trade industry, the largest in terms of sales tax contribution, also suffered a significant decrease of 3.6 percent from a year earlier. The public administration sector, where sales tax collections primarily reflect automobile purchases, shrunk 3.0 percent.

Annual sales tax collections in seven of Wyoming's twenty-three counties expanded from previous year levels. Big Horn County recorded the fastest increase of 7.5 percent, followed by Teton County's 6.0 percent and Park County's 4.2 percent from the fiscal year 2016 level (see map on page 13). These counties with sales tax expansions were mostly insulated from the fluctuation in mineral activities, but instead benefited from robust tourism.

Sales tax collections declined in sixteen counties during fiscal year 2017. Weston County showed the steepest decrease, at -23.8 percent, while Campbell and Converse counties also experienced hefty declines, at around 20.0 percent, respectively. The reductions in mineral extraction activities were the main factor for their shrinkage in sales taxes. The map on page 13 shows the percent change in state imposed 4 percent sales tax collections by county from fiscal year 2016 to fiscal year 2017.

## STATE SALES TAX COLLECTIONS\* FISCAL YEAR 2006 THROUGH FISCAL YEAR 2017

Year	4% SALES TAX	% CHANGE
Fiscal 2006	\$559,123,695	19.8%
Fiscal 2007	\$611,157,271	9.3%
Fiscal 2008	\$647,306,111	5.9%
Fiscal 2009	\$665,497,302	2.8%
Fiscal 2010	\$535,799,435	-19.5%
Fiscal 2011	\$587,663,565	9.7%
Fiscal 2012	\$648,382,439	10.3%
Fiscal 2013	\$619,312,790	-4.5%
Fiscal 2014	\$661,064,821	6.7%
Fiscal 2015	\$704,340,712	6.5%
Fiscal 2016	\$555,286,568	-21.2%
Fiscal 2017	\$515,935,989	-7.1%



\* Includes only the state imposed 4% collections.

#### TOTAL SALES TAX COLLECTIONS BY COUNTY

COUNTY	FY 2015		FY 2	016	FY 2	2017	% Chge FY	16 to FY17
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$30,048,688	\$19,977,371	\$29,232,548	\$19,429,255	\$29,449,647	\$19,572,495	0.7	0.7
BIG HORN	\$7,475,348	\$5,970,240	\$6,533,892	\$5,217,266	\$7,022,223	\$5,607,755	7.5	7.5
CAMPBELL	\$204,178,603	\$138,817,428	\$118,708,276	\$94,730,056	\$97,280,382	\$77,628,344	-18.1	-18.1
CARBON	\$25,336,861	\$16,868,132	\$21,565,579	\$14,337,812	\$19,456,561	\$12,934,353	-9.8	-9.8
CONVERSE	\$88,613,259	\$59,004,386	\$34,243,252	\$25,002,484	\$24,815,133	\$19,770,798	-27.5	-20.9
CROOK	\$7,016,317	\$5,465,199	\$6,490,668	\$4,287,956	\$6,561,373	\$4,361,062	1.1	1.7
FREMONT	\$33,693,606	\$26,953,127	\$29,171,230	\$23,308,689	\$27,705,743	\$22,135,152	-5.0	-5.0
GOSHEN	\$7,982,080	\$6,065,987	\$7,444,563	\$5,657,347	\$7,198,170	\$5,469,491	-3.3	-3.3
HOT SPRINGS	\$4,811,737	\$3,843,666	\$4,306,812	\$3,439,852	\$4,485,508	\$3,478,319	4.1	1.1
JOHNSON	\$14,397,889	\$11,239,467	\$13,125,515	\$8,731,669	\$11,068,373	\$7,817,658	-15.7	-10.5
LARAMIE	\$128,684,386	\$85,575,471	\$110,823,486	\$73,666,279	\$105,210,503	\$71,848,245	-5.1	-2.5
LINCOLN	\$15,626,390	\$12,482,189	\$16,100,811	\$12,859,881	\$15,540,065	\$12,409,920	-3.5	-3.5
NATRONA	\$118,420,030	\$94,609,145	\$89,313,264	\$71,343,673	\$82,827,078	\$66,158,678	-7.3	-7.3
NIOBRARA	\$4,169,589	\$2,771,387	\$2,754,501	\$1,829,490	\$2,832,670	\$1,880,819	2.8	2.8
PARK	\$24,733,131	\$24,682,578	\$24,050,806	\$24,050,785	\$25,886,059	\$25,059,514	7.6	4.2
PLATTE	\$9,698,474	\$6,445,922	\$8,754,715	\$5,816,306	\$8,241,128	\$5,474,680	-5.9	-5.9
SHERIDAN	\$31,240,628	\$20,770,226	\$30,153,944	\$20,042,013	\$29,339,044	\$19,496,727	-2.7	-2.7
SUBLETTE	\$40,323,476	\$40,323,476	\$28,011,546	\$28,011,546	\$23,757,493	\$23,757,493	-15.2	-15.2
SWEETWATER	\$82,279,979	\$54,768,168	\$67,701,963	\$45,025,220	\$62,753,121	\$41,727,696	-7.3	-7.3
TETON	\$68,835,952	\$44,199,896	\$72,505,287	\$46,449,213	\$75,784,147	\$49,247,950	4.5	6.0
UINTA	\$16,168,671	\$12,915,307	\$15,651,119	\$12,501,263	\$14,745,112	\$11,777,939	-5.8	-5.8
WASHAKIE	\$7,210,940	\$6,019,999	\$5,860,326	\$4,680,895	\$5,776,607	\$4,613,547	-1.4	-1.4
WESTON	\$5,724,750	\$4,571,946	\$6,841,809	\$4,867,618	\$5,576,285	\$3,707,353	-18.5	-23.8
WYOMING	\$976,670,783	\$704,340,712	\$749,345,912	\$555,286,568	\$693,312,423	\$515,935,989	-7.5	-7.1

#### WYOMING SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	307,462	226,814	340,208	252,845	304,712	226,342
Mining	203,383,029	147,473,677	87,734,700	69,776,603	71,600,148	57,380,935
Utilities	40,377,835	29,452,608	39,468,094	28,811,082	42,949,035	31,907,487
Construction	19,762,009	14,118,294	11,665,449	8,603,531	8,740,968	6,505,278
Manufacturing	28,054,644	20,321,093	18,667,343	14,149,372	17,248,910	13,286,077
Wholesale Trade	93,418,347	66,485,570	65,223,789	49,379,027	55,074,870	41,983,807
Retail Trade	296,876,052	214,996,679	269,738,926	198,139,447	258,975,446	191,046,017
Transportation & Warehousing	1,217,092	860,801	929,606	658,933	927,243	657,625
Information	19,624,115	14,248,562	18,814,698	13,788,687	16,717,735	12,373,039
Financial Activities	48,283,684	35,033,473	37,668,849	27,688,143	28,618,785	21,083,030
Professional & Business Services	6,931,581	5,068,745	5,949,238	4,344,726	5,708,636	4,166,898
Educational & Health Services	641,550	442,091	601,745	416,152	633,834	437,517
Leisure & Hospitality	105,016,418	73,560,738	102,341,641	72,041,102	101,199,782	71,485,943
Other Services	46,662,071	33,754,102	35,843,932	26,790,135	32,025,081	24,153,004
Public Administration	66,114,892	48,297,465	54,357,692	40,446,783	52,587,239	39,242,989
TOTAL	\$976,670,783	\$704,340,712	\$749,345,912	\$555,286,568	\$693,312,423	\$515,935,989

#### **ALBANY COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	31,617	21,042	38,599	25,650	33,424	22,102
Mining	471,331	313,710	292,557	194,723	211,872	140,574
Utilities	1,479,451	985,299	1,434,297	955,209	1,472,032	980,366
Construction	395,582	263,101	480,110	319,214	281,322	186,941
Manufacturing	431,971	286,641	839,526	557,251	517,317	342,906
Wholesale Trade	1,581,433	1,050,700	1,583,549	1,051,722	1,371,039	910,663
Retail Trade	13,579,973	9,027,573	12,760,936	8,481,116	13,400,458	8,906,274
Transportation & Warehousing	30,754	20,389	37,155	24,615	28,691	19,001
Information	906,874	603,657	844,309	561,819	850,871	565,957
Financial Activities	755,995	501,944	849,912	563,894	751,608	498,751
Professional & Business Services	610,962	406,465	547,996	364,734	710,324	472,946
Educational & Health Services	438,433	292,224	395,408	263,570	427,639	285,059
Leisure & Hospitality	5,235,424	3,474,331	5,245,914	3,479,767	5,387,569	3,573,883
Other Services	950,116	631,137	1,037,994	689,814	1,169,908	776,724
Public Administration	3,148,772	2,099,157	2,844,285	1,896,155	2,835,573	1,890,347
TOTAL	\$30,048,688	\$19,977,371	\$29,232,548	\$19,429,255	\$29,449,647	\$19,572,495

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

#### **BIG HORN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,185	1,745	3,716	2,962	2,545	2,032
Mining	381,832	305,203	199,732	159,730	253,673	202,800
Utilities	771,848	616,593	733,385	585,701	1,302,309	1,040,826
Construction	124,233	99,240	85,562	68,307	72,182	57,668
Manufacturing	248,451	198,427	199,261	159,074	164,495	131,252
Wholesale Trade	1,059,509	845,804	813,511	649,009	766,080	611,092
Retail Trade	2,314,883	1,848,272	2,228,986	1,779,360	2,138,834	1,707,414
Transportation & Warehousing	12,532	9,982	10,773	8,577	10,692	8,514
Information	311,654	248,701	285,655	227,932	265,876	212,130
Financial Activities	528,516	421,561	426,052	339,730	465,621	371,186
Professional & Business Services	61,923	49,426	48,632	38,833	56,269	44,942
Educational & Health Services	583	465	495	396	269	215
Leisure & Hospitality	528,127	421,963	530,962	424,192	527,374	421,229
Other Services	254,630	203,316	215,105	171,821	231,155	184,592
Public Administration	874,440	699,541	752,063	601,642	764,848	611,864
TOTAL	\$7,475,348	\$5,970,240	\$6,533,892	\$5,217,266	\$7,022,223	\$5,607,755

#### **CAMPBELL COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	41,177	28,023	36,833	29,387	31,977	25,512
Mining	75,067,124	50,941,112	32,647,791	26,105,486	23,029,765	18,375,009
Utilities	3,702,487	2,535,346	2,970,317	2,375,002	3,036,287	2,427,777
Construction	3,009,582	2,051,024	1,595,276	1,272,753	982,197	779,918
Manufacturing	5,940,145	4,017,833	2,805,472	2,238,220	4,446,529	3,554,918
Wholesale Trade	34,698,051	23,594,047	19,961,711	15,941,491	16,580,922	13,243,628
Retail Trade	38,967,030	26,540,394	28,168,792	22,490,065	24,963,367	19,923,964
Transportation & Warehousing	158,327	106,225	72,045	56,977	49,914	39,196
Information	1,811,298	1,230,768	1,319,613	1,052,178	1,227,513	980,865
Financial Activities	10,518,661	7,161,944	7,806,001	6,142,348	4,447,068	3,519,178
Professional & Business Services	822,289	557,617	841,020	670,053	630,524	502,809
Educational & Health Services	8,709	5,804	5,967	4,756	6,817	5,435
Leisure & Hospitality	8,220,541	5,579,841	6,041,115	4,821,474	5,254,580	4,190,985
Other Services	12,255,688	8,311,304	7,921,031	6,317,655	6,994,628	5,577,856
Public Administration	8,957,494	6,156,147	6,515,293	5,212,213	5,598,293	4,481,293
TOTAL	\$204,178,603	\$138,817,428	\$118,708,276	\$94,730,056	\$97,280,382	\$77,628,344

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

#### **CARBON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,101	4,715	5,860	3,887	4,029	2,662
Mining	5,306,121	3,532,617	679,433	449,161	1,823,063	1,212,072
Utilities	1,053,494	700,840	1,299,004	864,433	1,307,569	870,166
Construction	472,431	314,149	399,572	265,376	197,251	130,967
Manufacturing	554,495	368,906	416,745	277,222	260,302	172,901
Wholesale Trade	2,194,463	1,459,405	1,604,789	1,066,664	1,412,458	938,564
Retail Trade	6,567,688	4,374,083	7,736,735	5,142,781	6,421,509	4,267,235
Transportation & Warehousing	35,521	23,554	40,170	26,648	27,192	18,082
Information	628,176	418,318	651,507	433,881	497,306	330,886
Financial Activities	1,837,638	1,228,431	2,160,393	1,437,279	1,137,692	755,934
Professional & Business Services	110,070	73,064	83,739	55,612	166,086	110,167
Educational & Health Services	2,324	1,541	881	583	1,070	710
Leisure & Hospitality	3,456,116	2,295,797	3,829,286	2,544,196	3,557,055	2,363,274
Other Services	999,123	664,692	788,528	524,173	844,627	561,218
Public Administration	2,112,100	1,408,019	1,868,936	1,245,914	1,799,351	1,199,517
TOTAL	\$25,336,861	\$16,868,132	\$21,565,579	\$14,337,812	\$19,456,561	\$12,934,353

#### **CONVERSE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
·	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	9,618	6,352	12,036	8,458	11,405	9,082
Mining	42,648,553	28,391,779	11,239,750	8,088,467	7,812,863	6,197,111
Utilities	1,192,661	794,878	1,158,953	867,320	1,071,817	857,291
Construction	1,606,887	1,068,822	993,081	724,201	601,864	480,456
Manufacturing	4,259,497	2,835,388	1,711,666	1,252,278	1,558,674	1,245,341
Wholesale Trade	10,051,049	6,689,126	4,685,874	3,442,133	3,092,578	2,467,753
Retail Trade	12,904,092	8,592,238	5,951,441	4,377,557	4,945,768	3,947,537
Transportation & Warehousing	43,045	28,574	25,091	18,633	21,285	16,984
Information	490,961	327,108	403,731	300,390	337,667	269,675
Financial Activities	4,673,741	3,126,984	1,855,876	1,351,398	1,053,248	838,695
Professional & Business Services	331,939	221,435	142,423	103,757	111,438	88,812
Educational & Health Services	4,324	2,862	4,349	3,255	3,033	2,418
Leisure & Hospitality	2,124,007	1,410,121	1,378,700	1,002,939	1,083,542	864,123
Other Services	5,762,257	3,835,320	2,843,991	2,097,552	1,745,483	1,393,948
Public Administration	2,510,628	1,673,400	1,836,291	1,364,145	1,364,467	1,091,572
TOTAL	\$88,613,259	\$59,004,386	\$34,243,252	\$25,002,484	\$24,815,133	\$19,770,798

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

#### **CROOK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,714	6,016	11,367	7,507	8,147	5,397
Mining	780,299	608,163	740,139	491,019	776,543	515,451
Utilities	806,497	624,535	435,892	263,794	872,015	580,897
Construction	166,257	128,805	195,629	129,887	104,933	69,585
Manufacturing	280,105	220,656	174,908	116,097	161,003	106,799
Wholesale Trade	706,323	551,052	573,849	380,522	577,287	383,111
Retail Trade	2,585,069	2,011,266	2,557,489	1,700,876	2,316,685	1,540,140
Transportation & Warehousing	16,138	12,612	18,837	12,538	20,864	13,902
Information	172,792	133,757	222,412	147,902	231,676	153,961
Financial Activities	146,888	114,874	108,358	71,884	139,567	92,670
Professional & Business Services	36,973	28,942	47,047	31,326	30,283	19,536
Educational & Health Services	485	372	565	375	1,270	840
Leisure & Hospitality	592,655	463,475	732,111	486,498	681,419	452,373
Other Services	287,225	224,255	257,081	171,072	256,767	171,123
Public Administration	430,898	336,418	414,983	276,660	382,915	255,277
TOTAL	\$7,016,317	\$5,465,199	\$6,490,668	\$4,287,956	\$6,561,373	\$4,361,062

#### FREMONT COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	25,215	20,109	23,872	19,011	17,501	13,935
Mining	2,360,701	1,870,299	1,475,611	1,178,546	1,229,331	982,069
Utilities	1,017,388	813,795	919,377	735,497	910,570	728,453
Construction	556,684	444,691	442,124	354,213	294,048	235,518
Manufacturing	380,229	303,136	348,181	278,035	285,864	228,046
Wholesale Trade	2,545,386	2,041,234	1,783,251	1,423,450	1,633,825	1,303,651
Retail Trade	15,838,949	12,679,333	14,484,695	11,575,322	13,927,254	11,129,151
Transportation & Warehousing	31,791	25,367	26,673	21,262	24,699	19,699
Information	1,123,722	898,180	1,079,961	863,326	951,252	760,205
Financial Activities	1,275,820	1,036,436	872,717	696,908	696,013	555,520
Professional & Business Services	182,291	145,500	189,001	150,901	162,166	129,370
Educational & Health Services	43,912	35,057	35,344	28,222	40,163	32,064
Leisure & Hospitality	3,654,231	2,916,220	3,407,099	2,719,212	3,397,360	2,711,256
Other Services	1,359,003	1,085,146	1,247,971	996,504	1,217,407	972,579
Public Administration	3,298,284	2,638,625	2,835,352	2,268,280	2,918,290	2,333,634
TOTAL	\$33,693,606	\$26,953,127	\$29,171,230	\$23,308,689	\$27,705,743	\$22,135,152

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

#### **GOSHEN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	25,886	19,696	27,217	20,723	27,251	20,724
Mining	197,644	150,405	75,878	57,742	29,488	22,424
Utilities	521,884	396,770	514,494	391,222	533,735	405,837
Construction	125,274	95,225	84,437	64,116	108,207	82,234
Manufacturing	132,362	100,539	154,910	117,586	121,386	92,176
Wholesale Trade	577,667	438,497	542,928	411,911	513,903	389,975
Retail Trade	3,576,398	2,717,586	3,423,853	2,602,081	3,404,746	2,587,233
Transportation & Warehousing	7,115	5,411	7,619	5,795	5,277	4,014
Information	340,877	259,473	341,857	260,145	315,052	239,655
Financial Activities	167,751	127,271	133,744	101,520	135,097	102,555
Professional & Business Services	88,697	67,221	87,333	66,220	66,624	50,480
Educational & Health Services	8,650	6,571	7,036	5,342	6,588	4,998
Leisure & Hospitality	821,386	623,322	755,538	573,402	738,874	560,727
Other Services	654,316	497,108	578,470	439,172	609,277	462,525
Public Administration	736,176	560,892	709,250	540,370	582,666	443,934
TOTAL	\$7,982,080	\$6,065,987	\$7,444,563	\$5,657,347	\$7,198,170	\$5,469,491

#### **HOT SPRINGS COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	147	117	0	0	1	1
Mining	554,609	443,290	404,968	323,580	372,342	287,879
Utilities	486,407	389,057	431,571	345,083	658,672	511,207
Construction	69,639	55,651	71,743	57,278	45,194	35,250
Manufacturing	142,428	113,745	67,610	53,942	84,592	64,401
Wholesale Trade	286,441	228,656	270,191	215,767	219,487	171,707
Retail Trade	1,740,222	1,389,885	1,659,195	1,325,084	1,653,804	1,279,408
Transportation & Warehousing	4,263	3,406	12,976	10,360	22,828	17,764
Information	149,507	119,399	129,465	103,385	128,045	99,199
Financial Activities	85,830	68,518	84,055	67,058	64,112	49,458
Professional & Business Services	11,351	9,071	13,188	10,537	9,481	7,407
Educational & Health Services	1,023	816	1,800	1,438	1,764	1,362
Leisure & Hospitality	679,872	542,545	659,909	526,639	682,829	531,226
Other Services	163,971	130,688	130,353	103,871	133,608	103,337
Public Administration	436,026	348,821	369,788	295,830	408,750	318,713
TOTAL	\$4,811,737	\$3,843,666	\$4,306,812	\$3,439,852	\$4,485,508	\$3,478,319

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

#### **JOHNSON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	1,272	963	1,380	948	1,483	988
Mining	3,842,085	2,995,421	1,844,535	1,227,192	1,832,503	1,297,135
Utilities	1,816,585	1,407,558	1,888,123	1,258,182	1,780,220	1,281,840
Construction	185,701	145,657	166,599	111,134	117,797	81,073
Manufacturing	234,017	182,399	134,333	89,209	125,818	87,117
Wholesale Trade	617,089	483,815	628,065	417,701	438,139	307,154
Retail Trade	3,284,564	2,564,196	3,221,730	2,140,707	3,046,747	2,144,734
Transportation & Warehousing	12,128	9,484	7,114	4,736	4,612	3,188
Information	232,316	180,324	274,006	182,304	232,054	165,720
Financial Activities	1,299,754	1,022,813	1,777,731	1,182,823	467,523	331,303
Professional & Business Services	110,798	86,222	273,539	181,680	312,388	221,924
Educational & Health Services	893	711	1,605	1,071	3,039	2,128
Leisure & Hospitality	1,325,988	1,039,782	1,491,387	991,339	1,417,846	977,667
Other Services	453,111	355,114	486,751	323,452	432,187	305,360
Public Administration	981,590	765,009	928,617	619,192	856,017	610,326
TOTAL	\$14,397,889	\$11,239,467	\$13,125,515	\$8,731,669	\$11,068,373	\$7,817,658

#### **LARAMIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	44,250	29,342	48,317	32,134	47,731	32,292
Mining	11,837,458	7,879,626	6,342,610	4,219,492	4,922,367	3,374,568
Utilities	8,541,523	5,690,380	8,644,108	5,758,989	9,181,992	6,291,723
Construction	5,129,157	3,414,952	1,605,220	1,065,740	1,365,023	930,286
Manufacturing	2,469,239	1,631,331	1,871,610	1,243,056	1,499,083	1,013,952
Wholesale Trade	8,959,468	5,951,278	6,149,521	4,081,120	5,610,363	3,810,008
Retail Trade	49,579,745	32,965,210	48,403,438	32,170,158	46,319,076	31,644,120
Transportation & Warehousing	133,464	88,460	83,350	55,382	74,351	50,391
Information	3,496,817	2,326,509	3,465,753	2,305,142	2,950,956	2,014,454
Financial Activities	5,733,484	3,807,265	4,622,048	3,066,020	4,433,029	3,023,563
Professional & Business Services	616,534	410,685	651,385	432,031	605,160	412,307
Educational & Health Services	20,342	13,512	23,458	15,574	24,736	16,564
Leisure & Hospitality	15,374,380	10,208,103	14,864,871	9,865,752	14,556,572	9,890,889
Other Services	4,587,592	3,052,025	4,997,450	3,322,467	4,188,900	2,854,548
Public Administration	12,160,933	8,106,794	9,050,345	6,033,222	9,431,164	6,488,581
TOTAL	\$128,684,386	\$85,575,471	\$110,823,486	\$73,666,279	\$105,210,503	\$71,848,245

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

#### LINCOLN COUNTY SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	14,269	11,375	19,919	15,895	13,282	10,604
Mining	797,409	636,725	468,628	374,038	660,303	527,254
Utilities	1,570,724	1,256,257	1,527,528	1,221,702	1,441,705	1,153,025
Construction	214,248	171,082	168,009	134,157	139,671	111,545
Manufacturing	616,828	492,704	906,816	724,370	799,125	638,297
Wholesale Trade	2,823,025	2,254,723	2,533,976	2,023,478	2,351,357	1,876,871
Retail Trade	5,111,468	4,081,369	5,674,936	4,530,952	5,595,306	4,467,014
Transportation & Warehousing	24,840	19,806	23,733	18,906	26,659	21,227
Information	606,168	483,940	624,833	498,893	569,365	454,368
Financial Activities	623,141	497,298	1,070,319	854,692	824,475	658,000
Professional & Business Services	81,511	65,003	102,788	81,968	81,681	65,166
Educational & Health Services	776	619	1,769	1,411	903	720
Leisure & Hospitality	1,098,107	877,046	1,189,174	949,784	1,230,924	982,716
Other Services	636,148	508,059	672,741	537,121	724,456	578,429
Public Administration	1,407,728	1,126,182	1,115,643	892,514	1,080,854	864,682
TOTAL	\$15,626,390	\$12,482,189	\$16,100,811	\$12,859,881	\$15,540,065	\$12,409,920

#### **NATRONA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,858	5,480	8,567	6,853	7,776	6,199
Mining	13,878,464	11,092,006	3,336,058	2,662,373	4,894,815	3,908,874
Utilities	5,002,785	4,002,220	5,004,832	4,003,844	5,075,715	4,060,553
Construction	2,787,497	2,226,566	1,789,439	1,429,036	1,109,671	885,754
Manufacturing	3,450,064	2,755,337	1,971,831	1,574,139	1,597,548	1,275,384
Wholesale Trade	7,895,809	6,304,372	6,037,284	4,820,434	4,932,029	3,936,455
Retail Trade	45,895,781	36,664,349	40,966,436	32,725,936	37,525,193	29,974,414
Transportation & Warehousing	79,600	63,499	53,681	42,813	50,587	40,336
Information	2,287,746	1,828,040	2,171,263	1,734,817	2,013,350	1,608,394
Financial Activities	7,338,735	5,858,642	4,032,787	3,217,377	3,463,109	2,762,662
Professional & Business Services	1,402,899	1,120,286	646,678	516,048	576,618	460,146
Educational & Health Services	43,101	34,349	50,440	40,231	42,872	34,177
Leisure & Hospitality	11,656,994	9,305,407	10,512,078	8,390,171	9,830,641	7,845,767
Other Services	5,782,012	4,619,245	4,205,626	3,358,592	3,989,505	3,185,446
Public Administration	10,911,687	8,729,346	8,526,264	6,821,010	7,717,648	6,174,116
TOTAL	\$118,420,030	\$94,609,145	\$89,313,264	\$71,343,673	\$82,827,078	\$66,158,678

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

#### **NIOBRARA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	214	142	150	100	90	59
Mining	1,712,204	1,138,580	620,699	411,975	859,307	570,637
Utilities	185,944	123,295	167,956	111,254	153,370	101,589
Construction	59,448	39,516	38,813	25,764	35,848	23,802
Manufacturing	95,891	63,786	39,668	26,340	73,042	48,461
Wholesale Trade	253,906	168,882	177,587	118,039	134,937	89,572
Retail Trade	842,591	559,769	690,020	458,284	764,730	507,712
Transportation & Warehousing	2,372	1,574	654	433	584	387
Information	86,115	57,325	84,097	55,967	70,588	46,966
Financial Activities	163,150	108,422	161,112	107,245	46,975	31,193
Professional & Business Services	16,393	10,883	16,462	10,913	12,405	8,224
Educational & Health Services	725	480	396	263	285	189
Leisure & Hospitality	314,383	208,592	328,237	217,814	291,405	193,353
Other Services	135,495	90,062	119,501	79,411	138,847	92,247
Public Administration	300,759	200,080	309,148	205,688	250,258	166,426
TOTAL	\$4,169,589	\$2,771,387	\$2,754,501	\$1,829,490	\$2,832,670	\$1,880,819

#### **PARK COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,665	19,665	17,552	17,552	14,567	13,908
Mining	757,573	757,573	597,828	597,822	910,862	871,429
Utilities	1,560,159	1,560,159	1,459,009	1,459,009	2,483,006	2,389,321
Construction	288,175	288,175	237,968	237,968	254,607	245,927
Manufacturing	717,643	717,643	713,089	713,088	576,958	548,408
Wholesale Trade	1,090,867	1,090,867	1,055,888	1,055,888	899,179	863,526
Retail Trade	10,685,601	10,681,955	10,547,140	10,547,129	10,953,779	10,601,121
Transportation & Warehousing	15,078	15,078	14,001	14,001	15,030	14,743
Information	623,703	623,703	636,544	636,538	667,696	646,124
Financial Activities	891,870	847,663	605,597	605,597	573,893	553,960
Professional & Business Services	175,673	175,664	183,591	183,600	188,323	182,035
Educational & Health Services	1,453	1,453	1,514	1,514	2,093	2,076
Leisure & Hospitality	4,538,748	4,536,057	4,786,723	4,786,717	5,009,608	4,901,797
Other Services	756,229	756,229	727,780	727,780	802,178	780,738
Public Administration	2,610,695	2,610,695	2,466,582	2,466,582	2,534,280	2,444,401
TOTAL	\$24,733,131	\$24,682,578	\$24,050,806	\$24,050,785	\$25,886,059	\$25,059,514

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

#### **PLATTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	12,867	8,531	11,366	7,517	9,446	6,241
Mining	350,779	233,415	206,233	137,112	172,878	114,776
Utilities	623,140	413,065	657,553	435,699	722,648	479,091
Construction	411,188	273,262	188,019	124,725	138,481	91,778
Manufacturing	385,407	256,045	214,491	142,392	149,553	99,182
Wholesale Trade	893,007	593,401	888,222	590,061	687,393	456,413
Retail Trade	3,385,952	2,248,810	3,155,739	2,096,002	3,310,535	2,199,382
Transportation & Warehousing	7,848	5,184	3,988	2,637	2,556	1,690
Information	321,202	213,778	303,661	202,072	262,747	174,794
Financial Activities	375,925	249,852	351,230	233,087	241,706	160,191
Professional & Business Services	76,827	50,853	65,644	43,384	84,072	55,594
Educational & Health Services	1,558	1,032	1,262	836	1,106	733
Leisure & Hospitality	1,278,557	849,888	1,191,580	790,822	1,112,675	738,530
Other Services	485,848	323,228	356,086	236,873	307,078	204,118
Public Administration	1,088,370	725,578	1,159,640	773,087	1,038,252	692,168
TOTAL	\$9,698,474	\$6,445,922	\$8,754,715	\$5,816,306	\$8,241,128	\$5,474,680

#### **SHERIDAN COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,757	3,805	10,341	6,843	10,838	7,164
Mining	391,717	260,667	138,485	92,146	71,056	47,204
Utilities	2,012,256	1,339,663	1,721,645	1,145,881	1,744,360	1,161,043
Construction	321,443	213,461	318,992	211,826	223,160	148,148
Manufacturing	636,403	423,276	622,544	413,836	660,684	439,258
Wholesale Trade	1,282,838	851,202	1,475,500	978,543	1,220,309	809,185
Retail Trade	15,186,652	10,098,653	14,980,269	9,958,943	14,594,536	9,699,719
Transportation & Warehousing	13,225	8,786	11,045	7,333	12,045	8,000
Information	974,130	647,760	951,464	632,621	887,618	589,944
Financial Activities	883,407	586,745	757,625	502,632	763,146	506,326
Professional & Business Services	348,161	230,976	315,617	209,518	369,076	244,837
Educational & Health Services	12,791	8,488	16,440	10,916	11,041	7,308
Leisure & Hospitality	4,749,082	3,151,237	4,647,079	3,082,918	4,610,397	3,058,175
Other Services	1,121,211	744,476	1,126,846	748,022	1,104,551	732,933
Public Administration	3,301,553	2,201,032	3,060,053	2,040,035	3,056,226	2,037,483
TOTAL	\$31,240,628	\$20,770,226	\$30,153,944	\$20,042,013	\$29,339,044	\$19,496,727

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

#### **SUBLETTE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	6,757	6,757	4,177	4,177	2,702	2,702
Mining	22,532,210	22,532,210	15,805,047	15,805,047	12,539,491	12,539,491
Utilities	713,613	713,613	488,769	488,769	595,325	595,325
Construction	514,494	514,494	208,133	208,133	266,833	266,833
Manufacturing	1,606,685	1,606,685	1,378,391	1,378,391	1,081,656	1,081,656
Wholesale Trade	2,970,988	2,970,988	2,583,632	2,583,632	2,415,222	2,415,222
Retail Trade	4,395,796	4,395,796	3,143,777	3,143,777	3,109,453	3,109,453
Transportation & Warehousing	58,585	58,585	28,346	28,346	25,233	25,233
Information	333,085	333,085	314,181	314,181	279,023	279,023
Financial Activities	2,626,451	2,626,451	1,396,809	1,396,809	1,051,507	1,051,507
Professional & Business Services	271,763	271,763	124,115	124,115	118,622	118,622
Educational & Health Services	1,465	1,465	1,262	1,262	1,590	1,590
Leisure & Hospitality	773,110	773,110	662,241	662,241	664,013	664,013
Other Services	2,523,428	2,523,428	1,094,129	1,094,129	899,633	899,633
Public Administration	995,047	995,047	778,536	778,536	707,189	707,189
TOTAL	\$40,323,476	\$40,323,476	\$28,011,546	\$28,011,546	\$23,757,493	\$23,757,493

#### **SWEETWATER COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,091	1,372	2,873	1,897	2,133	1,408
Mining	16,778,266	11,180,647	8,706,835	5,786,907	7,747,502	5,147,988
Utilities	3,717,710	2,477,074	3,830,502	2,551,465	4,032,936	2,687,159
Construction	1,971,166	1,314,194	1,243,474	826,605	1,147,809	763,848
Manufacturing	4,118,239	2,739,347	2,723,413	1,811,673	1,866,742	1,240,081
Wholesale Trade	7,970,860	5,300,541	7,210,564	4,793,015	5,561,233	3,694,459
Retail Trade	24,404,498	16,231,712	22,583,190	15,018,223	22,781,884	15,150,124
Transportation & Warehousing	162,826	107,896	96,662	64,084	93,941	62,237
Information	2,109,403	1,404,231	2,083,817	1,387,075	1,662,464	1,105,735
Financial Activities	3,207,573	2,131,614	2,925,253	1,942,141	2,483,917	1,648,712
Professional & Business Services	384,838	255,208	451,761	299,604	317,695	210,826
Educational & Health Services	34,411	22,849	36,511	24,218	40,442	26,784
Leisure & Hospitality	7,248,143	4,828,559	6,942,112	4,614,841	6,659,054	4,424,680
Other Services	4,321,552	2,874,618	3,780,920	2,514,187	3,048,195	2,025,622
Public Administration	5,848,402	3,898,305	5,084,075	3,389,284	5,307,173	3,538,033
TOTAL	\$82,279,979	\$54,768,168	\$67,701,963	\$45,025,220	\$62,753,121	\$41,727,696

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

#### **TETON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	19,692	13,108	24,487	16,304	22,740	15,261
Mining	27,812	18,495	26,173	17,401	22,647	15,537
Utilities	2,197,453	1,462,730	2,213,129	1,473,317	2,292,723	1,562,735
Construction	642,351	426,858	690,662	458,031	746,454	504,940
Manufacturing	603,005	400,104	643,118	426,206	657,198	442,451
Wholesale Trade	2,626,124	1,735,499	2,592,620	1,717,367	3,011,314	2,036,984
Retail Trade	24,471,825	16,005,092	25,802,062	16,810,832	26,705,567	17,663,492
Transportation & Warehousing	324,108	212,031	335,089	218,506	385,131	253,656
Information	1,420,536	944,354	1,403,902	932,217	1,208,409	819,963
Financial Activities	3,857,805	2,461,868	4,305,425	2,740,899	4,612,949	2,972,775
Professional & Business Services	892,667	591,982	852,134	562,462	857,671	574,661
Educational & Health Services	8,102	5,381	8,671	5,766	11,514	7,791
Leisure & Hospitality	28,494,451	17,758,987	30,231,154	18,823,286	31,715,708	19,974,856
Other Services	1,667,423	1,108,343	1,748,690	1,161,307	1,783,658	1,203,826
Public Administration	1,582,599	1,055,065	1,627,968	1,085,311	1,750,464	1,199,023
TOTAL	\$68,835,952	\$44,199,896	\$72,505,287	\$46,449,213	\$75,784,147	\$49,247,950

#### **UINTA COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	16,627	13,280	18,561	14,829	24,533	19,588
Mining	639,571	510,796	432,980	345,739	380,053	303,386
Utilities	474,320	379,125	914,737	731,439	1,150,659	920,218
Construction	453,484	362,168	433,075	345,697	343,933	274,397
Manufacturing	387,327	309,297	273,610	218,549	273,199	218,168
Wholesale Trade	1,206,654	963,870	929,560	742,175	850,683	678,980
Retail Trade	7,188,739	5,742,532	7,042,504	5,626,248	6,870,175	5,488,663
Transportation & Warehousing	38,215	30,526	17,548	14,003	18,311	14,629
Information	754,756	603,405	767,154	613,249	653,774	522,286
Financial Activities	953,484	761,261	953,413	760,582	499,738	398,679
Professional & Business Services	146,265	116,639	135,582	108,139	107,652	85,929
Educational & Health Services	4,666	3,722	3,498	2,793	2,923	2,332
Leisure & Hospitality	1,841,996	1,469,823	1,881,957	1,501,499	1,764,666	1,408,236
Other Services	829,176	662,149	836,169	667,709	801,320	639,653
Public Administration	1,233,391	986,712	1,010,769	808,613	1,003,495	802,795
TOTAL	\$16,168,671	\$12,915,307	\$15,651,119	\$12,501,263	\$14,745,112	\$11,777,939

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

#### **WASHAKIE COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	4,138	3,310	6,225	4,980	8,143	6,514
Mining	944,021	782,913	161,803	129,783	215,578	172,364
Utilities	504,883	431,082	516,585	412,856	520,896	416,384
Construction	87,543	72,029	69,401	55,421	69,591	55,568
Manufacturing	231,216	191,687	188,747	150,671	176,617	140,916
Wholesale Trade	728,306	599,053	628,210	501,610	452,758	361,578
Retail Trade	2,436,493	2,033,534	2,282,979	1,823,397	2,240,325	1,788,502
Transportation & Warehousing	3,649	3,041	1,866	1,485	2,012	1,601
Information	246,342	206,152	228,149	181,898	228,071	182,148
Financial Activities	243,803	210,381	199,726	159,188	172,238	137,422
Professional & Business Services	102,936	85,717	87,932	70,120	84,949	67,765
Educational & Health Services	2,203	1,823	2,074	1,661	1,864	1,488
Leisure & Hospitality	609,851	506,894	561,627	448,443	561,376	448,232
Other Services	382,095	318,867	344,797	275,218	348,579	278,177
Public Administration	683,460	573,515	580,205	464,164	693,610	554,888
TOTAL	\$7,210,940	\$6,019,999	\$5,860,326	\$4,680,895	\$5,776,607	\$4,613,547

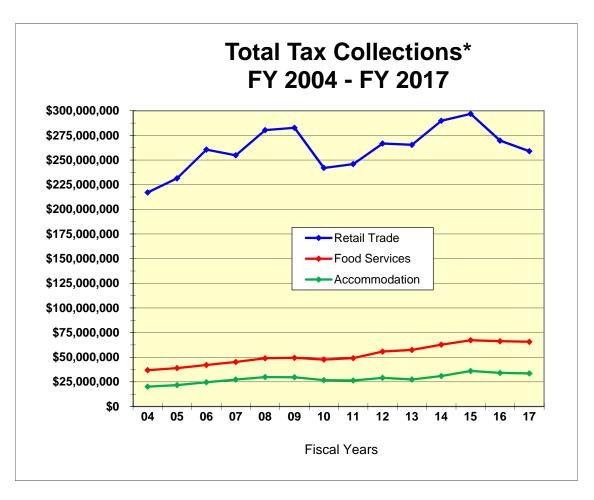
#### **WESTON COUNTY SALES TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	2,345	1,867	6,792	5,230	2,969	1,966
Mining	1,125,249	898,026	1,290,926	921,121	831,848	554,902
Utilities	424,624	339,276	536,326	375,416	608,474	404,662
Construction	169,546	135,172	160,113	113,952	94,891	62,841
Manufacturing	132,996	106,184	267,401	187,747	111,526	74,006
Wholesale Trade	399,086	318,557	513,508	373,294	342,374	227,256
Retail Trade	1,932,044	1,543,073	2,272,585	1,614,615	1,985,714	1,319,209
Transportation & Warehousing	1,671	1,330	1,188	861	4,746	3,151
Information	195,934	156,594	227,361	160,754	226,363	150,586
Financial Activities	94,262	75,235	212,664	147,031	94,552	62,788
Professional & Business Services	47,821	38,122	41,630	29,170	49,127	32,393
Educational & Health Services	620	494	998	699	812	538
Leisure & Hospitality	400,270	319,636	470,788	337,156	464,297	307,955
Other Services	294,423	235,293	325,922	232,235	253,136	168,372
Public Administration	503,858	403,087	513,607	368,337	505,455	336,727
TOTAL	\$5,724,750	\$4,571,946	\$6,841,809	\$4,867,618	\$5,576,285	\$3,707,353

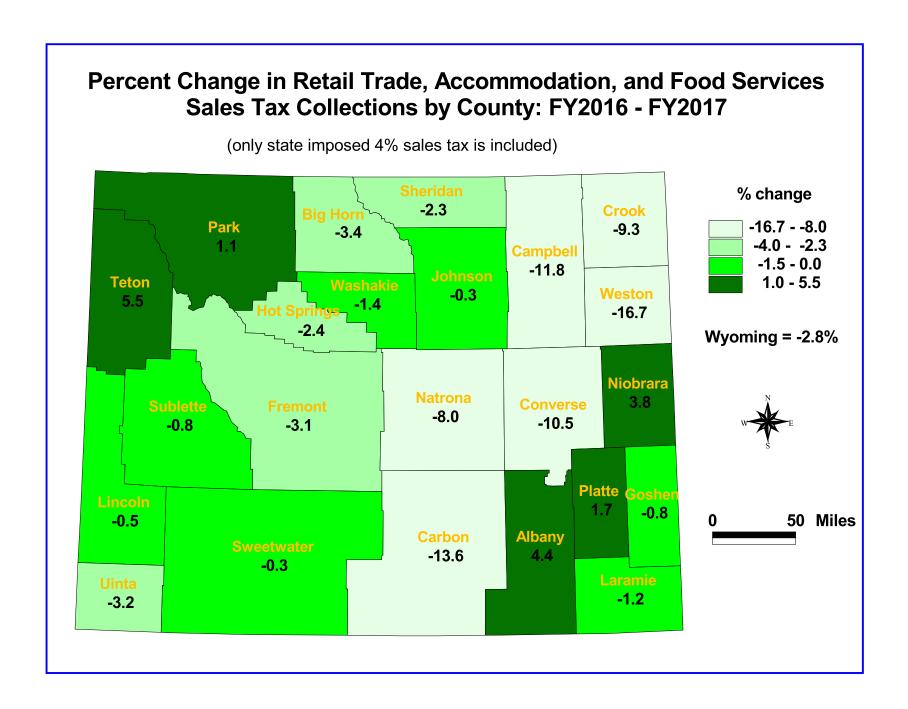
Note: Total sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

## **SECTION II**

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



<sup>\*</sup> Includes state retail sales taxes plus all local optional sales taxes



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

COUNTY	FY 2	015	FY 2	016	FY 2	2017	% Chge FY	16 to FY17
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$18,770,217	\$12,471,915	\$17,964,291	\$11,932,630	\$18,752,793	\$12,456,798	4.4	4.4
BIG HORN	\$2,832,168	\$2,261,583	\$2,750,800	\$2,196,254	\$2,657,280	\$2,121,518	-3.4	-3.4
CAMPBELL	\$47,052,538	\$32,028,911	\$34,097,348	\$27,221,986	\$30,098,067	\$24,019,355	-11.7	-11.8
CARBON	\$9,959,219	\$6,627,143	\$11,477,848	\$7,628,497	\$9,913,150	\$6,587,230	-13.6	-13.6
CONVERSE	\$14,931,099	\$9,937,828	\$7,302,008	\$5,361,123	\$6,009,572	\$4,795,882	-17.7	-10.5
CROOK	\$3,149,519	\$2,452,590	\$3,259,795	\$2,167,584	\$2,959,012	\$1,966,490	-9.2	-9.3
FREMONT	\$19,530,802	\$15,635,965	\$17,823,535	\$14,239,992	\$17,266,552	\$13,794,042	-3.1	-3.1
GOSHEN	\$4,372,411	\$3,321,663	\$4,152,455	\$3,155,046	\$4,120,988	\$3,130,791	-0.8	-0.8
HOT SPRINGS	\$2,369,502	\$1,892,064	\$2,269,098	\$1,811,845	\$2,282,221	\$1,768,608	0.6	-2.4
JOHNSON	\$4,582,373	\$3,581,692	\$4,679,067	\$3,109,345	\$4,431,410	\$3,099,054	-5.3	-0.3
LARAMIE	\$64,496,131	\$42,869,208	\$62,800,529	\$41,725,222	\$60,433,555	\$41,234,276	-3.8	-1.2
LINCOLN	\$6,185,038	\$4,938,824	\$6,843,746	\$5,464,457	\$6,808,617	\$5,435,649	-0.5	-0.5
NATRONA	\$57,344,264	\$45,803,468	\$51,277,083	\$40,955,494	\$47,175,068	\$37,676,073	-8.0	-8.0
NIOBRARA	\$1,151,623	\$764,817	\$1,013,169	\$672,715	\$1,051,949	\$698,293	3.8	3.8
PARK	\$15,061,332	\$15,054,995	\$15,144,616	\$15,144,599	\$15,772,858	\$15,315,827	4.1	1.1
PLATTE	\$4,637,083	\$3,080,538	\$4,318,899	\$2,868,002	\$4,391,757	\$2,917,109	1.7	1.7
SHERIDAN	\$19,861,971	\$13,200,812	\$19,560,850	\$12,997,645	\$19,125,749	\$12,705,179	-2.2	-2.3
SUBLETTE	\$5,140,409	\$5,140,409	\$3,774,807	\$3,774,807	\$3,745,445	\$3,745,445	-0.8	-0.8
SWEETWATER	\$31,588,624	\$21,017,720	\$29,430,361	\$19,570,197	\$29,334,898	\$19,504,567	-0.3	-0.3
TETON	\$52,678,500	\$33,573,146	\$55,600,300	\$35,346,463	\$57,925,296	\$37,306,402	4.2	5.5
UINTA	\$9,008,929	\$7,194,923	\$8,899,782	\$7,108,078	\$8,617,103	\$6,882,768	-3.2	-3.2
WASHAKIE	\$3,033,140	\$2,529,585	\$2,830,394	\$2,260,463	\$2,791,112	\$2,228,285	-1.4	-1.4
WESTON	\$2,328,820	\$1,859,923	\$2,739,358	\$1,948,838	\$2,444,842	\$1,623,750	-10.8	-16.7
WYOMING	\$400,065,710	\$287,239,722	\$370,010,139	\$268,661,282	\$358,109,293	\$261,013,393	-3.2	-2.8

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	31,933,737	23,115,079	28,418,539	21,258,279	27,523,478	20,645,896
Gasoline Stations	24,720,049	18,027,117	19,042,183	13,977,055	17,540,460	12,896,659
Home Furniture and Furnishings	9,725,512	7,006,416	9,329,942	6,737,366	8,767,511	6,361,166
Electronic and Appliance Stores	15,194,447	10,933,743	13,493,590	9,864,100	12,949,832	9,545,423
Building Material and Garden Supplies	69,091,510	50,070,551	62,341,512	45,943,292	58,509,797	43,358,653
Grocery and Food Stores	13,214,410	9,683,128	13,088,634	9,622,741	12,930,309	9,549,466
Liquor Stores	7,206,733	5,181,956	7,165,001	5,195,021	6,940,836	5,069,903
Clothing and Shoe Stores	11,067,601	7,917,818	10,456,261	7,534,631	9,987,729	7,218,698
Department Stores	11,334,725	8,205,840	10,028,476	7,278,825	8,920,491	6,514,099
General Merchandise Stores	47,008,354	34,252,385	43,822,842	32,455,735	42,718,595	31,721,677
Miscellaneous Retail	56,378,975	40,602,646	52,551,948	38,272,403	52,186,408	38,164,378
Accommodation	35,994,531	24,592,080	34,099,018	23,291,101	33,513,019	22,952,224
Food Services and Drinking Places	67,195,126	47,650,963	66,172,194	47,230,733	65,620,829	47,015,153
TOTAL	\$400,065,710	\$287,239,722	\$370,010,139	\$268,661,282	\$358,109,293	\$261,013,393

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,574,431	1,044,702	1,580,898	1,049,119	1,564,802	1,038,377
Gasoline Stations	1,067,992	710,405	1,049,213	697,813	1,028,609	683,998
Home Furniture and Furnishings	355,226	235,733	421,624	279,987	341,407	226,555
Electronic and Appliance Stores	758,431	504,158	915,237	608,325	970,363	644,963
Building Material and Garden Supplies	1,896,482	1,257,739	1,899,148	1,259,579	1,974,803	1,309,653
Grocery and Food Stores	752,369	500,765	686,160	456,678	694,206	461,977
Liquor Stores	456,959	302,707	488,442	324,053	488,120	323,751
Clothing and Shoe Stores	347,375	230,773	346,219	229,896	348,338	231,144
Department Stores	355,724	237,140	336,999	224,645	289,614	193,064
General Merchandise Stores	4,189,869	2,792,158	3,082,037	2,053,788	3,702,130	2,466,750
Miscellaneous Retail	1,825,114	1,211,292	1,954,959	1,297,232	1,998,067	1,326,044
Accommodation	1,229,450	815,065	1,199,794	794,485	1,202,188	796,341
Food Services and Drinking Places	3,960,794	2,629,278	4,003,562	2,657,029	4,150,147	2,754,182
TOTAL	\$18,770,217	\$12,471,915	\$17,964,291	\$11,932,630	\$18,752,793	\$12,456,798

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	291,008	232,198	278,601	222,322	260,671	207,984
Gasoline Stations	438,607	350,525	419,326	335,025	377,062	301,278
Home Furniture and Furnishings	60,939	48,599	70,554	56,279	63,703	50,824
Electronic and Appliance Stores	60,044	47,910	70,300	56,113	73,529	58,679
Building Material and Garden Supplies	647,849	517,367	548,348	437,671	513,666	410,006
Grocery and Food Stores	216,405	172,485	239,093	190,643	215,679	171,976
Liquor Stores	14,049	11,200	19,909	15,888	23,500	18,769
Clothing and Shoe Stores	24,057	19,192	22,786	18,161	22,172	17,670
Department Stores	105,122	84,051	95,989	76,742	90,894	72,670
General Merchandise Stores	107,861	86,188	119,421	95,438	134,409	107,346
Miscellaneous Retail	348,944	278,558	344,660	275,077	363,550	290,211
Accommodation	184,270	147,224	188,994	150,985	202,057	161,341
Food Services and Drinking Places	333,015	266,087	332,820	265,909	316,389	252,762
TOTAL	\$2,832,168	\$2,261,583	\$2,750,800	\$2,196,254	\$2,657,280	\$2,121,518

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	6,881,848	4,717,582	5,540,862	4,425,537	5,321,633	4,246,676
Gasoline Stations	2,765,424	1,877,293	1,465,497	1,170,618	1,263,475	1,009,203
Home Furniture and Furnishings	657,414	446,530	594,170	475,098	436,816	348,530
Electronic and Appliance Stores	1,529,476	1,037,913	1,081,777	864,030	1,076,938	858,207
Building Material and Garden Supplies	10,426,670	7,106,882	7,502,305	5,991,403	6,200,383	4,951,006
Grocery and Food Stores	912,429	622,265	792,335	633,356	717,507	573,553
Liquor Stores	628,489	426,226	551,079	440,285	482,288	385,174
Clothing and Shoe Stores	967,508	656,372	650,442	518,943	602,982	481,298
Department Stores	569,186	383,246	401,686	321,334	289,970	231,968
General Merchandise Stores	5,717,317	3,904,975	4,409,225	3,518,529	3,985,087	3,185,282
Miscellaneous Retail	7,911,268	5,361,110	5,179,414	4,130,932	4,586,291	3,653,068
Accommodation	2,301,529	1,557,635	1,336,787	1,063,999	954,231	761,633
Food Services and Drinking Places	5,783,979	3,930,882	4,591,769	3,667,921	4,180,470	3,333,758
TOTAL	\$47,052,538	\$32,028,911	\$34,097,348	\$27,221,986	\$30,098,067	\$24,019,355

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	601,451	399,126	574,890	381,425	552,024	366,404
Gasoline Stations	1,134,692	753,967	1,048,109	696,190	997,191	662,680
Home Furniture and Furnishings	203,794	140,664	174,907	115,885	144,151	95,479
Electronic and Appliance Stores	284,854	194,626	229,914	152,646	207,913	138,058
Building Material and Garden Supplies	1,438,232	955,218	1,636,955	1,087,681	1,294,972	859,836
Grocery and Food Stores	509,961	339,561	471,831	314,070	445,170	296,307
Liquor Stores	170,138	112,518	180,082	119,077	176,103	116,454
Clothing and Shoe Stores	81,480	53,992	101,709	67,415	77,029	51,060
Department Stores	245,460	163,320	115,670	77,032	81,763	54,463
General Merchandise Stores	514,777	342,689	1,979,818	1,319,348	1,323,012	881,436
Miscellaneous Retail	1,382,850	918,401	1,222,850	812,011	1,122,182	745,058
Accommodation	1,649,709	1,095,550	1,838,946	1,221,286	1,720,176	1,142,495
Food Services and Drinking Places	1,741,821	1,157,510	1,902,167	1,264,430	1,771,464	1,177,500
TOTAL	\$9,959,219	\$6,627,143	\$11,477,848	\$7,628,497	\$9,913,150	\$6,587,230

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,683,847	1,116,186	852,454	631,003	602,966	480,462
Gasoline Stations	2,169,073	1,444,921	476,035	351,102	491,190	392,637
Home Furniture and Furnishings	142,869	100,088	67,655	49,307	46,245	36,866
Electronic and Appliance Stores	456,032	308,372	400,986	304,307	271,186	216,506
Building Material and Garden Supplies	3,978,198	2,646,078	1,397,073	1,012,570	1,351,336	1,078,436
Grocery and Food Stores	420,932	279,788	362,387	270,042	296,093	236,298
Liquor Stores	330,874	220,262	230,262	167,568	161,331	128,914
Clothing and Shoe Stores	81,158	53,781	66,011	49,137	67,734	54,016
Department Stores	299,639	199,575	235,796	175,518	203,594	162,776
General Merchandise Stores	1,421,425	947,136	630,752	459,013	441,422	352,918
Miscellaneous Retail	1,920,045	1,276,052	1,232,031	907,991	1,012,673	807,708
Accommodation	760,534	503,889	419,379	301,308	314,334	250,522
Food Services and Drinking Places	1,266,473	841,701	931,188	682,257	749,470	597,823
TOTAL	\$14,931,099	\$9,937,828	\$7,302,008	\$5,361,123	\$6,009,572	\$4,795,882

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	130,243	101,046	162,365	107,912	153,835	102,043
Gasoline Stations	364,617	285,847	346,297	230,463	362,122	240,912
Home Furniture and Furnishings	43,355	33,883	55,932	37,915	42,166	27,974
Electronic and Appliance Stores	77,241	59,665	115,490	76,676	130,139	86,511
Building Material and Garden Supplies	1,177,261	910,813	993,195	659,775	747,946	497,347
Grocery and Food Stores	90,255	69,850	102,214	67,604	103,726	68,528
Liquor Stores	16,959	13,127	29,395	19,499	29,015	19,246
Clothing and Shoe Stores	10,425	8,069	12,499	8,287	12,313	8,173
Department Stores	7,528	5,929	9,091	6,059	6,150	4,098
General Merchandise Stores	125,370	98,691	123,698	82,512	114,227	76,043
Miscellaneous Retail	541,814	424,346	607,312	404,174	615,046	409,265
Accommodation	187,456	147,042	262,009	173,917	231,522	153,377
Food Services and Drinking Places	376,995	294,282	440,297	292,790	410,805	272,973
TOTAL	\$3,149,519	\$2,452,590	\$3,259,795	\$2,167,584	\$2,959,012	\$1,966,490

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,207,092	963,911	1,071,222	855,059	999,419	797,815
Gasoline Stations	1,286,846	1,042,019	1,055,049	843,491	972,424	777,272
Home Furniture and Furnishings	296,451	240,752	232,553	185,558	233,756	186,617
Electronic and Appliance Stores	566,594	456,616	513,137	409,924	474,108	378,793
Building Material and Garden Supplies	4,389,130	3,508,107	4,268,048	3,411,251	3,842,839	3,071,132
Grocery and Food Stores	910,075	727,067	883,509	705,777	902,708	721,094
Liquor Stores	327,816	261,630	306,133	244,292	297,660	237,542
Clothing and Shoe Stores	359,025	287,385	351,895	281,495	322,277	257,267
Department Stores	538,591	430,652	380,167	304,065	333,537	266,765
General Merchandise Stores	3,683,352	2,946,069	3,388,352	2,710,132	3,382,262	2,705,141
Miscellaneous Retail	2,273,977	1,815,125	2,034,631	1,624,277	2,166,264	1,729,714
Accommodation	1,024,891	826,481	928,175	740,131	904,482	720,915
Food Services and Drinking Places	2,666,962	2,130,151	2,410,665	1,924,538	2,434,816	1,943,975
TOTAL	\$19,530,802	\$15,635,965	\$17,823,535	\$14,239,992	\$17,266,552	\$13,794,042

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	259,593	196,981	226,535	171,977	241,173	183,146
Gasoline Stations	376,107	285,771	371,042	282,042	392,381	298,374
Home Furniture and Furnishings	101,832	77,292	103,505	78,669	89,127	67,716
Electronic and Appliance Stores	250,571	190,415	205,763	156,399	196,685	149,476
Building Material and Garden Supplies	1,203,305	914,019	1,060,496	805,626	984,549	747,746
Grocery and Food Stores	166,665	126,565	173,894	132,113	149,659	113,728
Liquor Stores	118,724	90,128	116,973	88,827	93,874	71,275
Clothing and Shoe Stores	64,798	49,189	69,333	52,650	68,088	51,702
Department Stores	203,752	155,130	203,524	154,939	189,746	144,457
General Merchandise Stores	309,672	235,757	294,714	224,361	316,780	241,125
Miscellaneous Retail	521,381	396,339	598,074	454,478	682,683	518,487
Accommodation	158,956	120,523	145,308	110,237	121,817	92,454
Food Services and Drinking Places	637,057	483,554	583,294	442,728	594,426	451,104
TOTAL	\$4,372,411	\$3,321,663	\$4,152,455	\$3,155,046	\$4,120,988	\$3,130,791

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	65,236	52,064	61,377	48,994	69,432	53,351
Gasoline Stations	116,681	93,259	113,209	90,464	115,441	89,546
Home Furniture and Furnishings	18,203	14,527	15,603	12,451	18,723	14,506
Electronic and Appliance Stores	42,251	33,721	48,906	39,060	52,332	40,916
Building Material and Garden Supplies	933,227	745,611	845,312	675,237	817,749	631,252
Grocery and Food Stores	98,894	78,760	101,020	80,499	103,642	79,897
Liquor Stores	12,491	9,992	11,217	8,973	12,174	9,628
Clothing and Shoe Stores	33,966	27,095	30,945	24,684	33,005	25,762
Department Stores	132,763	106,147	128,601	102,811	132,098	102,403
General Merchandise Stores	65,393	52,253	68,958	55,103	74,240	57,606
Miscellaneous Retail	221,116	176,455	234,045	186,808	224,968	174,541
Accommodation	241,597	192,498	244,512	194,855	249,848	194,120
Food Services and Drinking Places	387,683	309,681	365,391	291,906	378,569	295,080
TOTAL	\$2,369,502	\$1,892,064	\$2,269,098	\$1,811,845	\$2,282,221	\$1,768,608

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	363,177	282,860	332,172	220,922	308,006	216,824
Gasoline Stations	381,999	298,545	260,116	172,943	332,554	232,039
Home Furniture and Furnishings	68,174	53,316	68,235	45,392	50,509	35,566
Electronic and Appliance Stores	90,110	69,951	111,920	74,420	163,633	113,594
Building Material and Garden Supplies	889,102	689,037	951,030	630,589	810,704	573,437
Grocery and Food Stores	147,134	115,152	191,707	127,346	168,907	118,447
Liquor Stores	166,871	130,726	193,790	128,808	180,832	126,507
Clothing and Shoe Stores	18,834	14,639	19,510	12,980	17,928	12,532
Department Stores	164,938	128,337	186,423	124,143	168,280	119,088
General Merchandise Stores	216,158	170,288	129,706	86,325	102,115	72,250
Miscellaneous Retail	778,065	611,347	777,121	516,838	743,279	524,451
Accommodation	591,092	465,359	626,514	416,720	580,498	393,753
Food Services and Drinking Places	706,718	552,137	830,822	551,918	804,164	560,567
TOTAL	\$4,582,373	\$3,581,692	\$4,679,067	\$3,109,345	\$4,431,410	\$3,099,054

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	4,748,592	3,152,005	4,656,095	3,089,577	4,691,809	3,195,551
Gasoline Stations	3,700,138	2,462,546	3,547,517	2,360,553	2,963,721	2,026,581
Home Furniture and Furnishings	1,934,797	1,283,435	2,019,574	1,339,456	1,886,505	1,287,560
Electronic and Appliance Stores	3,824,907	2,544,413	2,919,672	1,939,166	2,325,541	1,613,983
Building Material and Garden Supplies	10,871,209	7,232,087	10,744,345	7,143,855	10,499,848	7,191,730
Grocery and Food Stores	1,473,999	981,085	1,494,649	994,705	1,404,123	956,561
Liquor Stores	1,070,763	709,925	1,104,304	732,930	1,086,934	740,604
Clothing and Shoe Stores	3,135,240	2,079,920	2,966,694	1,967,667	2,730,031	1,852,499
Department Stores	2,997,237	1,996,949	2,686,646	1,788,373	2,473,776	1,675,366
General Merchandise Stores	7,443,249	4,958,030	7,998,305	5,328,632	8,000,214	5,474,587
Miscellaneous Retail	8,379,616	5,564,817	8,265,636	5,485,243	8,256,574	5,629,097
Accommodation	3,687,741	2,450,099	3,150,420	2,091,320	3,174,131	2,152,565
Food Services and Drinking Places	11,228,645	7,453,899	11,246,671	7,463,744	10,940,349	7,437,592
TOTAL	\$64,496,131	\$42,869,208	\$62,800,529	\$41,725,222	\$60,433,555	\$41,234,276

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	836,123	667,516	812,807	648,734	807,664	644,662
Gasoline Stations	428,754	342,433	415,311	331,725	426,211	340,344
Home Furniture and Furnishings	151,064	120,567	245,184	195,606	222,874	177,833
Electronic and Appliance Stores	282,965	225,937	360,460	287,707	267,722	213,661
Building Material and Garden Supplies	1,569,535	1,253,465	1,736,578	1,386,869	1,626,451	1,298,637
Grocery and Food Stores	359,023	286,604	398,809	318,556	423,162	337,993
Liquor Stores	57,986	46,241	60,633	48,341	67,152	53,563
Clothing and Shoe Stores	47,519	37,908	65,554	52,306	66,490	53,065
Department Stores	340,564	272,226	300,623	240,373	299,097	239,100
General Merchandise Stores	239,601	191,425	259,202	207,113	265,733	212,237
Miscellaneous Retail	798,334	637,047	1,019,776	813,620	1,122,750	895,919
Accommodation	301,690	240,767	322,746	257,552	358,627	285,977
Food Services and Drinking Places	771,880	616,688	846,065	675,953	854,684	682,658
TOTAL	\$6,185,038	\$4,938,824	\$6,843,746	\$5,464,457	\$6,808,617	\$5,435,649

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	5,160,024	4,121,460	4,553,759	3,637,968	4,056,661	3,239,383
Gasoline Stations	2,228,752	1,781,458	1,815,115	1,450,757	1,609,398	1,286,265
Home Furniture and Furnishings	1,968,645	1,572,461	1,738,936	1,388,875	1,548,671	1,236,959
Electronic and Appliance Stores	2,903,957	2,318,968	2,533,271	2,022,708	2,483,772	1,982,925
Building Material and Garden Supplies	9,760,135	7,796,076	8,585,961	6,858,256	7,575,656	6,051,203
Grocery and Food Stores	1,075,543	859,862	1,160,342	927,873	1,094,350	875,102
Liquor Stores	1,002,133	799,626	1,000,386	798,371	977,401	779,798
Clothing and Shoe Stores	2,407,455	1,920,415	2,045,283	1,631,329	1,853,302	1,478,051
Department Stores	1,878,199	1,501,957	1,639,211	1,310,842	1,397,560	1,117,588
General Merchandise Stores	9,496,819	7,593,669	8,710,251	6,964,701	8,329,606	6,660,226
Miscellaneous Retail	8,014,120	6,398,398	7,183,921	5,734,256	6,598,816	5,266,915
Accommodation	2,497,270	1,992,544	1,939,000	1,546,524	1,824,113	1,455,215
Food Services and Drinking Places	8,951,213	7,146,575	8,371,647	6,683,033	7,825,761	6,246,444
TOTAL	\$57,344,264	\$45,803,468	\$51,277,083	\$40,955,494	\$47,175,068	\$37,676,073

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	38,618	25,623	33,577	22,273	41,484	27,567
Gasoline Stations	190,684	126,688	127,671	84,781	134,669	89,465
Home Furniture and Furnishings	10,021	6,649	11,857	7,881	9,312	6,186
Electronic and Appliance Stores	29,784	19,824	28,134	18,718	32,897	21,892
Building Material and Garden Supplies	160,803	106,822	126,394	83,903	142,930	94,659
Grocery and Food Stores	42,754	28,315	42,006	27,845	44,639	29,567
Liquor Stores	13,143	8,762	6,372	4,248	13,396	8,927
Clothing and Shoe Stores	4,516	2,995	4,757	3,153	4,311	2,857
Department Stores	3,274	2,182	3,279	2,185	1,712	1,141
General Merchandise Stores	97,560	64,957	94,001	62,572	89,947	59,873
Miscellaneous Retail	251,434	166,951	211,973	140,727	249,432	165,577
Accommodation	142,394	94,271	122,912	81,341	108,709	71,948
Food Services and Drinking Places	166,637	110,777	200,237	133,090	178,511	118,633
TOTAL	\$1,151,623	\$764,817	\$1,013,169	\$672,715	\$1,051,949	\$698,293

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	900,443	900,443	1,012,010	1,012,010	1,032,469	1,002,415
Gasoline Stations	565,782	565,782	520,969	520,969	455,260	442,437
Home Furniture and Furnishings	341,161	339,378	270,834	270,830	291,345	281,031
Electronic and Appliance Stores	422,502	420,725	408,719	408,719	441,275	426,152
Building Material and Garden Supplies	2,226,068	2,226,059	2,147,123	2,147,130	2,168,038	2,073,831
Grocery and Food Stores	642,202	642,202	486,346	486,346	535,710	520,821
Liquor Stores	281,654	281,654	252,207	252,207	255,277	247,862
Clothing and Shoe Stores	388,005	387,937	381,642	381,632	349,992	341,411
Department Stores	340,119	340,119	336,786	336,786	336,863	328,862
General Merchandise Stores	1,763,739	1,763,739	1,847,437	1,847,437	1,929,397	1,854,598
Miscellaneous Retail	2,813,927	2,813,917	2,883,065	2,883,062	3,158,153	3,081,701
Accommodation	1,462,686	1,459,995	1,574,275	1,574,269	1,619,694	1,585,468
Food Services and Drinking Places	2,913,045	2,913,045	3,023,201	3,023,201	3,199,385	3,129,238
TOTAL	\$15,061,332	\$15,054,995	\$15,144,616	\$15,144,599	\$15,772,858	\$15,315,827

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	424,722	281,732	400,564	265,919	425,134	282,079
Gasoline Stations	341,415	226,446	317,594	210,856	320,413	213,061
Home Furniture and Furnishings	73,879	49,015	71,780	47,690	58,796	39,055
Electronic and Appliance Stores	263,564	175,329	158,561	105,327	199,714	132,891
Building Material and Garden Supplies	955,896	634,880	869,724	577,603	860,893	571,476
Grocery and Food Stores	209,552	139,298	208,302	138,321	211,760	140,546
Liquor Stores	92,494	61,084	94,060	62,144	94,452	62,459
Clothing and Shoe Stores	25,291	16,781	24,433	16,217	24,017	15,940
Department Stores	267,159	177,930	265,564	176,841	253,709	168,955
General Merchandise Stores	261,630	174,109	256,695	170,818	439,316	292,634
Miscellaneous Retail	470,349	312,205	488,463	324,265	422,331	280,285
Accommodation	389,298	258,679	337,664	224,166	323,371	214,779
Food Services and Drinking Places	861,833	573,049	825,496	547,834	757,850	502,948
TOTAL	\$4,637,083	\$3,080,538	\$4,318,899	\$2,868,002	\$4,391,757	\$2,917,109

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	1,503,812	998,246	1,448,499	960,660	1,445,803	958,527
Gasoline Stations	742,428	492,808	640,265	424,842	618,613	410,362
Home Furniture and Furnishings	497,675	330,501	432,854	287,144	456,103	302,623
Electronic and Appliance Stores	723,486	480,873	730,714	485,726	670,953	445,916
Building Material and Garden Supplies	3,913,369	2,602,884	4,025,618	2,677,473	3,800,845	2,526,490
Grocery and Food Stores	392,153	260,778	345,295	229,507	373,943	248,454
Liquor Stores	482,222	319,190	520,668	344,855	500,460	331,322
Clothing and Shoe Stores	293,587	195,161	351,918	233,832	330,491	219,661
Department Stores	405,851	270,561	360,979	240,637	323,220	215,469
General Merchandise Stores	3,799,728	2,531,090	3,682,185	2,452,582	3,579,537	2,384,017
Miscellaneous Retail	2,432,340	1,616,561	2,441,274	1,621,685	2,494,566	1,656,879
Accommodation	1,302,165	862,286	1,163,662	770,015	1,115,587	738,216
Food Services and Drinking Places	3,373,154	2,239,874	3,416,918	2,268,687	3,415,626	2,267,245
TOTAL	\$19,861,971	\$13,200,812	\$19,560,850	\$12,997,645	\$19,125,749	\$12,705,179

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	457,798	457,798	430,777	430,777	472,513	472,513
Gasoline Stations	1,278,394	1,278,394	577,284	577,284	409,459	409,459
Home Furniture and Furnishings	45,612	45,612	41,382	41,382	45,190	45,190
Electronic and Appliance Stores	133,524	133,524	109,391	109,391	117,946	117,946
Building Material and Garden Supplies	909,841	909,841	852,446	852,446	1,049,339	1,049,339
Grocery and Food Stores	383,480	383,480	328,258	328,258	309,452	309,452
Liquor Stores	54,309	54,309	35,913	35,913	45,042	45,042
Clothing and Shoe Stores	65,103	65,103	64,906	64,906	60,625	60,625
Department Stores	67,695	67,695	9,757	9,757	6,461	6,461
General Merchandise Stores	163,186	163,186	114,028	114,028	99,490	99,490
Miscellaneous Retail	836,853	836,853	579,636	579,636	493,936	493,936
Accommodation	327,329	327,329	259,703	259,703	268,543	268,543
Food Services and Drinking Places	417,283	417,283	371,327	371,327	367,449	367,449
TOTAL	\$5,140,409	\$5,140,409	\$3,774,807	\$3,774,807	\$3,745,445	\$3,745,445

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	2,777,293	1,844,872	2,462,627	1,635,646	2,497,446	1,658,278
Gasoline Stations	3,082,533	2,051,544	2,315,299	1,540,598	2,180,540	1,450,218
Home Furniture and Furnishings	727,573	482,758	640,928	425,544	616,580	409,230
Electronic and Appliance Stores	692,126	459,735	749,534	498,137	769,257	511,010
Building Material and Garden Supplies	5,326,956	3,540,309	5,256,627	3,492,899	5,615,858	3,732,353
Grocery and Food Stores	1,168,743	778,594	1,173,876	782,067	1,203,954	802,107
Liquor Stores	407,514	270,967	348,735	231,983	336,249	223,592
Clothing and Shoe Stores	1,116,270	742,902	1,187,791	790,244	1,296,798	862,594
Department Stores	733,628	488,949	665,932	443,839	446,874	297,797
General Merchandise Stores	4,696,203	3,130,072	3,969,363	2,645,343	3,835,387	2,555,915
Miscellaneous Retail	3,675,659	2,441,012	3,812,478	2,531,924	3,982,941	2,647,029
Accommodation	2,197,980	1,467,027	2,073,663	1,380,927	1,791,394	1,192,625
Food Services and Drinking Places	4,986,147	3,318,981	4,773,508	3,171,048	4,761,619	3,161,818
TOTAL	\$31,588,624	\$21,017,720	\$29,430,361	\$19,570,197	\$29,334,898	\$19,504,567

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	542,656	360,543	587,859	390,541	626,226	423,187
Gasoline Stations	691,415	459,094	700,322	465,741	712,186	479,137
Home Furniture and Furnishings	1,739,367	1,152,108	1,749,150	1,160,356	1,916,723	1,292,772
Electronic and Appliance Stores	1,392,258	919,085	1,324,826	872,237	1,589,395	1,057,617
Building Material and Garden Supplies	4,617,211	3,057,628	5,106,557	3,377,484	5,094,482	3,463,758
Grocery and Food Stores	2,292,296	1,523,518	2,477,646	1,648,102	2,577,859	1,742,890
Liquor Stores	1,049,303	690,189	1,126,297	740,891	1,125,996	750,352
Clothing and Shoe Stores	1,396,723	908,172	1,493,169	972,851	1,523,945	1,003,585
Department Stores	1,159,600	772,360	1,131,376	753,368	1,072,667	720,575
General Merchandise Stores	388,916	255,726	363,249	236,515	354,392	234,702
Miscellaneous Retail	9,202,080	5,906,668	9,741,610	6,192,746	10,111,695	6,494,919
Accommodation	14,582,961	8,946,999	15,192,549	9,331,946	15,744,092	9,774,794
Food Services and Drinking Places	13,623,715	8,621,054	14,605,688	9,203,685	15,475,637	9,868,115
TOTAL	\$52,678,500	\$33,573,146	\$55,600,300	\$35,346,463	\$57,925,296	\$37,306,402

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	944,377	754,047	803,883	641,622	829,326	661,738
Gasoline Stations	939,860	751,137	970,126	775,276	975,495	779,546
Home Furniture and Furnishings	164,072	130,793	175,164	139,688	135,528	108,043
Electronic and Appliance Stores	259,694	207,253	294,200	234,902	240,157	191,568
Building Material and Garden Supplies	663,141	529,765	557,326	445,224	541,826	432,756
Grocery and Food Stores	621,196	495,991	632,321	505,075	597,907	477,699
Liquor Stores	388,069	309,550	416,728	332,632	429,084	342,980
Clothing and Shoe Stores	139,087	110,736	139,383	111,285	120,945	96,564
Department Stores	145,951	116,697	149,515	119,533	142,960	114,296
General Merchandise Stores	1,999,974	1,599,609	1,973,363	1,578,331	1,891,094	1,512,491
Miscellaneous Retail	923,318	736,955	930,496	742,680	965,853	770,982
Accommodation	506,557	403,649	511,360	407,393	453,928	361,909
Food Services and Drinking Places	1,313,634	1,048,742	1,345,917	1,074,437	1,293,000	1,032,196
TOTAL	\$9,008,929	\$7,194,923	\$8,899,782	\$7,108,078	\$8,617,103	\$6,882,768

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

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

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	328,974	274,542	316,721	252,487	299,635	238,867
Gasoline Stations	122,659	102,260	150,322	120,436	107,101	85,650
Home Furniture and Furnishings	72,938	61,441	64,795	51,784	65,828	52,527
Electronic and Appliance Stores	92,866	79,039	112,417	89,782	110,278	88,108
Building Material and Garden Supplies	677,996	562,629	624,423	498,679	610,234	487,360
Grocery and Food Stores	224,574	188,474	223,069	177,803	227,327	181,243
Liquor Stores	28,193	23,592	28,153	22,509	25,050	20,023
Clothing and Shoe Stores	39,588	32,879	39,025	31,161	35,392	28,263
Department Stores	181,391	151,697	179,500	143,503	177,571	141,965
General Merchandise Stores	134,643	113,164	123,592	98,603	121,947	97,291
Miscellaneous Retail	532,672	443,815	420,962	336,650	459,963	367,204
Accommodation	158,020	130,210	135,822	108,099	136,253	108,415
Food Services and Drinking Places	438,626	365,840	411,593	328,966	414,534	331,368
TOTAL	\$3,033,140	\$2,529,585	\$2,830,394	\$2,260,463	\$2,791,112	\$2,228,285

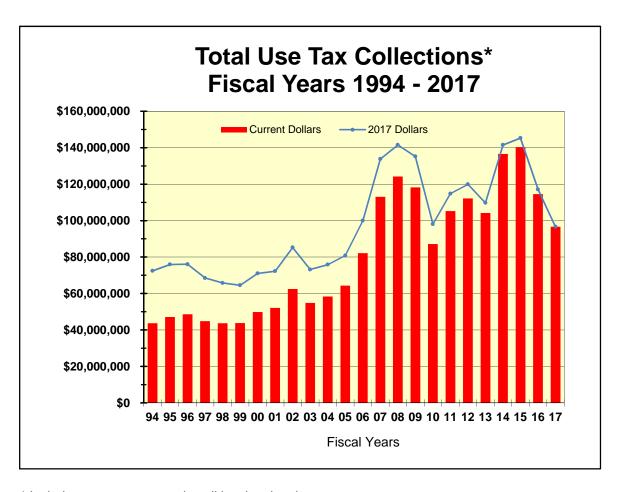
#### WESTON COUNTY RETAIL TRADE, ACCOMMODATION, AND FOOD SERVICES SALES TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Auto Dealers and Parts	212,379	169,595	217,986	155,793	223,348	148,045
Gasoline Stations	305,194	243,978	340,493	243,085	294,945	196,198
Home Furniture and Furnishings	50,451	40,314	62,767	44,588	47,454	31,524
Electronic and Appliance Stores	57,212	45,689	70,259	49,678	84,100	56,051
Building Material and Garden Supplies	459,894	367,234	606,481	430,089	384,449	255,211
Grocery and Food Stores	103,778	82,670	113,566	80,154	128,828	85,226
Liquor Stores	35,582	28,351	43,264	30,726	39,449	26,118
Clothing and Shoe Stores	20,590	16,421	20,357	14,401	19,524	12,958
Department Stores	191,352	152,991	205,363	145,499	202,374	134,773
General Merchandise Stores	171,913	137,406	204,490	144,512	206,850	137,718
Miscellaneous Retail	323,699	258,423	387,561	276,090	354,394	235,387
Accommodation	108,957	86,959	124,822	89,921	113,423	74,817
Food Services and Drinking Places	287,819	229,892	341,952	244,301	345,705	229,724
TOTAL	\$2,328,820	\$1,859,923	\$2,739,358	\$1,948,838	\$2,444,842	\$1,623,750

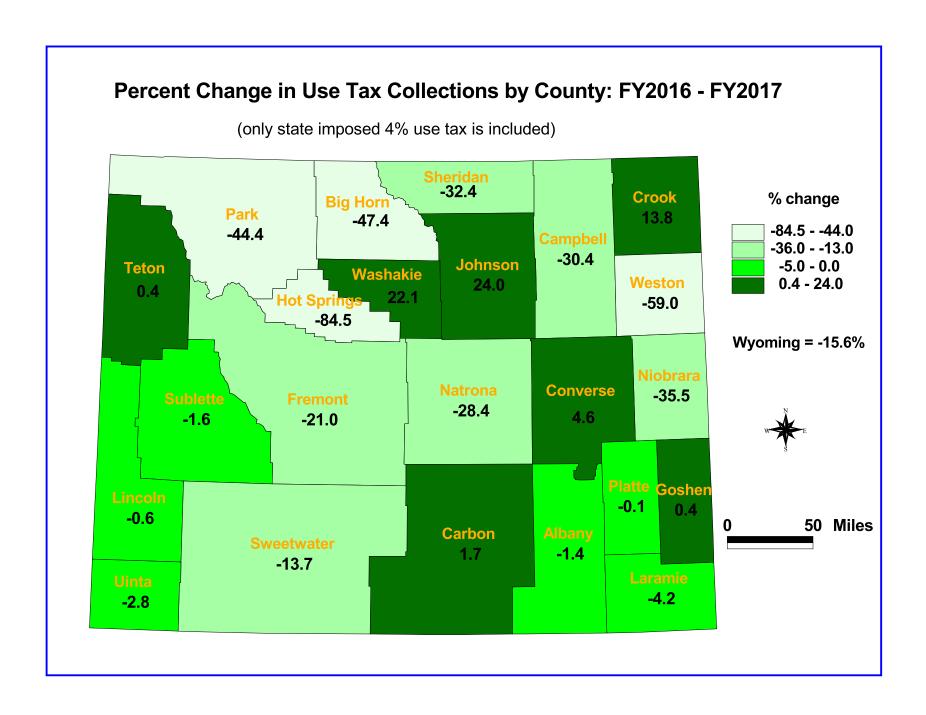
Note: Total retail sales tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

## **SECTION III**

### **USE TAX COLLECTIONS**



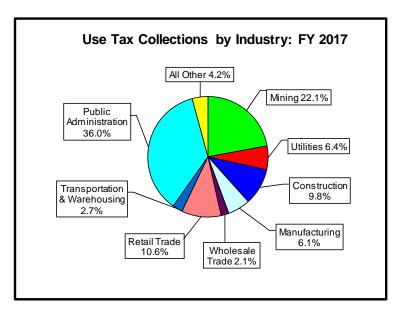
<sup>\*</sup> Includes state use taxes plus all local optional use taxes



#### SUMMARY OF USE TAX COLLECTIONS

Use tax collections totaled \$96.6 million during fiscal year 2017, a decrease of 15.4 percent

from the previous year. The annual rate of contraction for the state-imposed 4% use tax collections was -15.6 percent, compared to a decline of 18.9 percent between fiscal year 2015 and 2016. Because locally imposed optional taxes often change during a fiscal year, an



accurate comparison should only use the state-imposed 4% taxes to reflect changes in taxable sales over time.

Ten of the fifteen NAICS super sectors realized decreases from fiscal year 2016 levels. Use tax collections usually fluctuate considerably from one year to another in many sectors. A single large mining or construction project may make a big difference in use tax collections. Unlike collections for sales taxes, which are usually dominated by the retail trade, and leisure & hospitality sectors, it is the goods-producing industries such as mining, construction, and the public administration sector that typically cover a large portion of the use tax collections. Use tax collections reported in the public administration sector were primarily comprised of taxes generate through automobile purchases made out of the state.

Use tax collections in professional & business services and information sectors increased 85.5 percent and 36.6 percent, respectively, between fiscal year 2016 and 2017. Financial

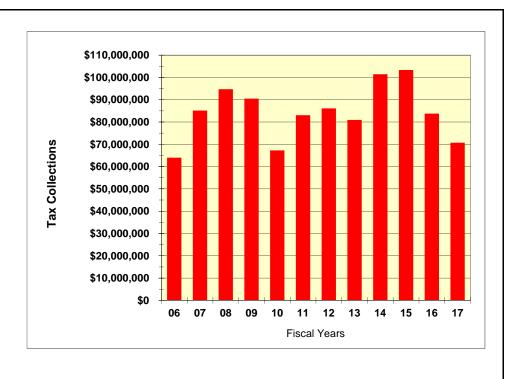
activities, where taxes are mainly from rental and leasing services, declined 84.2 percent. Mining, utilities, construction, manufacturing, transportation & warehousing also showed significant decreases of around 30.0 percent, each. However, it was the mining and construction industries that recorded the largest decreases in terms of absolute amount, and together, contributed over the two-thirds of total use tax decline.

Total use tax collections for seven of Wyoming's counties in fiscal year 2017 increased from the previous year's levels. The most substantial growths were in Johnson and Washakie counties, at 24.0 percent and 22.1 percent, respectively. Crook County also experienced double-digit increases in use tax collections.

Use tax collections decreased in sixteen counties. The most substantial declines occurred in Hot Springs (-84.5%), Weston (-59.0%), Big Horn (-47.4%), and Park (-44.4%) counties. Campbell, Niobrara, and Sheridan counties also bore over a 30.0 percent drop in fiscal year 2017. The reduction in mineral extraction activities was mostly responsible for the steep contractions. The rate of change in statewide 4% use tax collections over the past twelve years can be found on page 49. The map on page 46 shows the percent change in the state imposed 4 percent use tax collections by county between fiscal years 2016 and 2017.

# STATE USE TAX COLLECTIONS\* FISCAL YEAR 2006 THROUGH FISCAL YEAR 2017

Year	USE TAX	% CHANGE	
Fiscal 2006	\$63,994,621	29.7%	
Fiscal 2007	\$85,130,967	33.0%	
Fiscal 2008	\$94,690,240	11.2%	
Fiscal 2009	\$90,456,536	-4.5%	
Fiscal 2010	\$67,276,605	-25.6%	
Fiscal 2011	\$83,040,960	23.4%	
Fiscal 2012	\$86,106,813	3.7%	
Fiscal 2013	\$80,916,040	-6.0%	
Fiscal 2014	\$101,407,570	25.3%	
Fiscal 2015	\$103,319,276	1.9%	
Fiscal 2016	\$83,782,039	-18.9%	
Fiscal 2017	\$70,719,058	-15.6%	



\* Includes only the state imposed 4% collections.

Source: State of Wyoming, Department of Revenue

TOTAL USE TAX COLLECTIONS BY COUNTY

COUNTY	FY 2	015	FY 2	016	FY 2	2017	% Chge FY	16 to FY17
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes
ALBANY	\$2,578,409	\$1,717,307	\$2,999,798	\$1,998,319	\$2,957,736	\$1,969,760	-1.4	-1.4
BIG HORN	\$2,892,916	\$2,312,997	\$2,362,309	\$1,888,464	\$1,243,974	\$993,994	-47.3	-47.4
CAMPBELL	\$18,293,907	\$12,532,117	\$11,125,438	\$8,912,794	\$7,728,019	\$6,200,703	-30.5	-30.4
CARBON	\$2,923,679	\$1,947,901	\$2,655,647	\$1,770,216	\$2,702,342	\$1,800,444	1.8	1.7
CONVERSE	\$8,059,556	\$5,367,755	\$6,241,387	\$4,463,599	\$5,842,338	\$4,667,364	-6.4	4.6
CROOK	\$1,664,176	\$1,304,776	\$1,591,467	\$1,067,528	\$1,820,367	\$1,214,601	14.4	13.8
FREMONT	\$7,848,208	\$6,402,190	\$4,413,640	\$3,528,236	\$3,552,165	\$2,788,805	-19.5	-21.0
GOSHEN	\$1,593,250	\$1,213,593	\$1,422,539	\$1,083,590	\$1,427,820	\$1,087,425	0.4	0.4
HOT SPRINGS	\$1,085,252	\$868,017	\$713,785	\$570,819	\$122,612	\$88,323	-82.8	-84.5
JOHNSON	\$788,777	\$617,131	\$965,261	\$679,038	\$1,145,659	\$842,042	18.7	24.0
LARAMIE	\$12,661,061	\$8,432,051	\$13,099,908	\$8,729,472	\$12,213,990	\$8,365,968	-6.8	-4.2
LINCOLN	\$3,335,212	\$2,667,262	\$3,817,898	\$3,053,447	\$3,795,522	\$3,035,421	-0.6	-0.6
NATRONA	\$17,833,402	\$14,259,977	\$8,546,240	\$6,833,079	\$6,116,602	\$4,889,304	-28.4	-28.4
NIOBRARA	\$496,199	\$330,614	\$525,162	\$350,017	\$339,039	\$225,868	-35.4	-35.5
PARK	\$6,353,651	\$6,353,651	\$4,629,519	\$4,629,519	\$2,678,401	\$2,576,280	-42.1	-44.4
PLATTE	\$6,394,363	\$4,257,181	\$4,259,050	\$2,836,867	\$4,255,963	\$2,834,138	-0.1	-0.1
SHERIDAN	\$3,362,319	\$2,238,852	\$3,742,112	\$2,492,986	\$2,530,737	\$1,685,306	-32.4	-32.4
SUBLETTE	\$4,999,437	\$4,999,437	\$2,711,567	\$2,711,567	\$2,669,286	\$2,669,286	-1.6	-1.6
SWEETWATER	\$25,013,128	\$16,707,118	\$25,821,319	\$17,093,515	\$22,126,852	\$14,753,902	-14.3	-13.7
TETON	\$6,413,010	\$4,180,335	\$6,554,689	\$4,250,600	\$6,456,766	\$4,267,968	-1.5	0.4
UINTA	\$3,479,372	\$2,782,483	\$2,807,864	\$2,245,161	\$2,729,206	\$2,182,612	-2.8	-2.8
WASHAKIE	\$771,758	\$649,365	\$796,941	\$637,275	\$971,176	\$778,399	21.9	22.1
WESTON	\$1,471,898	\$1,177,167	\$2,736,559	\$1,955,931	\$1,201,556	\$801,150	-56.1	-59.0
WYOMING	\$140,312,940	\$103,319,276	\$114,540,100	\$83,782,039	\$96,628,129	\$70,719,058	-15.6	-15.6

#### **WYOMING USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	22,131	15,902	7,080	5,171	1,933	1,676
Mining	45,393,063	34,249,631	27,737,595	20,891,503	21,359,208	15,558,532
Utilities	7,331,512	5,026,040	8,772,663	6,191,772	6,165,684	4,342,078
Construction	13,328,731	9,530,778	15,123,041	10,759,471	9,501,878	6,791,742
Manufacturing	8,161,696	5,880,825	7,849,946	5,450,641	5,852,049	4,079,803
Wholesale Trade	3,970,254	2,917,901	2,124,422	1,582,057	2,022,637	1,520,507
Retail Trade	13,718,369	9,803,357	9,405,865	6,784,375	10,254,553	7,617,482
Transportation & Warehousing	4,170,070	2,898,801	3,661,887	2,603,179	2,647,507	1,908,609
Information	859,739	625,197	778,247	562,674	1,041,964	768,860
Financial Activities	2,616,319	1,947,673	1,828,992	1,377,403	229,764	217,693
Professional & Business Services	650,466	449,733	274,117	201,988	530,925	374,722
Educational & Health Services	116,690	81,200	87,309	61,102	60,489	43,693
Leisure & Hospitality	1,487,647	982,448	1,585,976	1,067,327	1,651,424	1,118,895
Other Services	1,228,737	906,110	621,082	463,979	558,769	416,370
Public Administration	37,257,514	28,003,680	34,681,878	25,779,399	34,749,346	25,958,397
TOTAL	\$140,312,940	\$103,319,276	\$114,540,100	\$83,782,039	\$96,628,129	\$70,719,058

#### **ALBANY COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	5,170	3,413	163	108	0	0
Mining	35,817	23,858	34,441	22,952	66,107	43,950
Utilities	51,151	34,100	27,186	18,124	27,505	18,336
Construction	776,135	517,295	701,200	467,410	604,287	402,697
Manufacturing	84,290	55,728	89,527	59,375	86,876	57,480
Wholesale Trade	9,916	6,562	12,482	8,277	34,567	22,942
Retail Trade	472,197	314,080	402,695	267,640	376,093	250,013
Transportation & Warehousing	201,887	134,591	201,733	134,481	135,851	90,499
Information	37,358	24,899	35,218	23,431	90,733	60,248
Financial Activities	14,965	9,924	26,627	17,673	-9,798	-6,589
Professional & Business Services	11,088	7,358	19,959	13,268	51,728	34,449
Educational & Health Services	21,001	13,999	184	122	379	251
Leisure & Hospitality	27,646	18,359	28,140	18,679	25,338	16,817
Other Services	17,384	11,539	24,635	16,377	19,666	13,064
Public Administration	812,403	541,602	1,395,608	930,405	1,448,405	965,603
TOTAL	\$2,578,409	\$1,717,307	\$2,999,798	\$1,998,319	\$2,957,736	\$1,969,760

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

#### **BIG HORN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,330,838	1,064,349	895,704	716,137	67,797	54,023
Utilities	3,610	2,881	6,604	5,274	4,308	3,437
Construction	133,668	106,899	121,217	96,963	69,310	55,441
Manufacturing	241,537	192,855	423,480	338,195	290,749	231,949
Wholesale Trade	124,155	98,921	57,355	45,695	63,896	50,952
Retail Trade	87,000	69,548	76,212	60,880	75,270	60,177
Transportation & Warehousing	41,782	33,376	52,259	41,767	35,675	28,490
Information	13,925	11,106	5,093	4,063	16,360	13,058
Financial Activities	25,790	20,581	11,897	9,504	-7,423	-5,950
Professional & Business Services	4,691	3,750	4,848	3,878	3,500	2,799
Educational & Health Services	13	10	0	0	0	0
Leisure & Hospitality	415	331	2,711	2,167	3,281	2,623
Other Services	2,934	2,344	5,692	4,553	12,448	9,950
Public Administration	882,559	706,047	699,236	559,389	608,805	487,044
TOTAL	\$2,892,916	\$2,312,997	\$2,362,309	\$1,888,464	\$1,243,974	\$993,994

#### **CAMPBELL COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	6,538,909	4,463,488	4,570,902	3,659,836	2,599,315	2,096,184
Utilities	891,312	611,176	1,302,256	1,041,100	770,828	616,073
Construction	649,446	452,407	907,127	742,080	399,230	314,326
Manufacturing	93,354	64,420	84,343	67,418	43,954	35,100
Wholesale Trade	270,263	185,567	239,371	186,995	126,648	100,703
Retail Trade	2,341,332	1,578,342	778,693	627,865	883,329	668,163
Transportation & Warehousing	713,120	488,464	368,089	294,266	320,775	256,331
Information	49,318	33,318	40,948	32,749	70,208	56,141
Financial Activities	401,583	268,539	48,961	39,066	-70,895	-8,911
Professional & Business Services	26,755	17,981	35,886	28,596	19,197	15,302
Educational & Health Services	412	275	598	469	727	579
Leisure & Hospitality	55,013	37,128	90,801	70,846	29,889	22,950
Other Services	161,228	109,682	125,573	95,996	62,643	50,026
Public Administration	6,101,863	4,221,330	2,531,891	2,025,513	2,472,169	1,977,736
TOTAL	\$18,293,907	\$12,532,117	\$11,125,438	\$8,912,794	\$7,728,019	\$6,200,703

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

#### **CARBON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	84,230	55,996	185,033	123,123	113,549	75,535
Utilities	189,431	125,898	196,418	130,660	162,554	107,983
Construction	350,683	233,546	283,071	188,972	235,461	156,913
Manufacturing	508,421	338,942	225,552	150,325	278,442	185,622
Wholesale Trade	42,987	28,630	19,679	13,042	24,849	16,534
Retail Trade	265,525	176,882	222,757	148,925	519,721	346,276
Transportation & Warehousing	202,591	135,042	182,974	121,981	122,247	81,450
Information	9,354	6,233	18,739	12,478	21,817	14,510
Financial Activities	100,838	67,163	63,551	42,356	-44,472	-29,666
Professional & Business Services	12,858	8,535	3,481	2,310	24,082	16,042
Educational & Health Services	2,925	1,932	586	387	488	322
Leisure & Hospitality	55,989	37,275	160,291	106,656	137,333	91,455
Other Services	22,683	15,050	8,000	5,324	16,956	11,259
Public Administration	1,075,166	716,777	1,085,514	723,676	1,089,313	726,209
TOTAL	\$2,923,679	\$1,947,901	\$2,655,647	\$1,770,216	\$2,702,342	\$1,800,444

#### **CONVERSE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	3,409,586	2,269,439	1,431,728	1,057,402	1,355,710	1,081,231
Utilities	646,255	430,751	2,451,378	1,674,154	396,761	317,222
Construction	536,918	357,873	586,583	429,523	371,726	297,251
Manufacturing	33,009	21,969	6,312	4,631	5,191	4,134
Wholesale Trade	174,542	115,912	150,089	110,382	63,214	50,478
Retail Trade	1,228,248	818,614	189,320	136,976	2,724,551	2,179,290
Transportation & Warehousing	487,298	324,621	405,474	302,948	200,830	160,478
Information	20,512	13,668	20,724	14,398	11,179	8,939
Financial Activities	211,124	140,690	145,306	97,134	20,047	13,874
Professional & Business Services	17,050	11,331	24,727	18,147	16,387	13,087
Educational & Health Services	81	53	97	74	196	156
Leisure & Hospitality	6,656	4,415	3,401	2,504	5,342	4,266
Other Services	4,060	2,699	2,641	1,914	1,670	1,332
Public Administration	1,284,217	855,720	823,607	613,414	669,532	535,626
TOTAL	\$8,059,556	\$5,367,755	\$6,241,387	\$4,463,599	\$5,842,338	\$4,667,364

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

#### **CROOK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	51,952	41,193	64,137	42,708	27,734	18,479
Utilities	12,203	9,682	26,977	17,976	4,877	3,250
Construction	100,194	79,356	225,154	157,400	508,494	338,813
Manufacturing	144,460	114,705	74,088	49,058	83,178	55,069
Wholesale Trade	5,717	4,279	14,368	9,541	6,302	4,192
Retail Trade	277,311	218,303	179,247	119,251	142,867	96,915
Transportation & Warehousing	94,814	75,712	46,987	31,273	21,810	14,512
Information	4,541	3,503	6,954	4,625	15,163	10,089
Financial Activities	161	127	390	257	460	306
Professional & Business Services	1,361	1,071	1,236	823	4,554	3,033
Educational & Health Services	0	0	6	4	0	0
Leisure & Hospitality	1,540	1,151	1,067	708	1,013	672
Other Services	142	113	36	24	2,531	1,682
Public Administration	969,780	755,579	950,820	633,880	1,001,382	667,588
TOTAL	\$1,664,176	\$1,304,776	\$1,591,467	\$1,067,528	\$1,820,367	\$1,214,601

#### FREMONT COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	4,970,842	4,082,256	2,290,354	1,830,259	1,474,477	1,125,928
Utilities	10,996	8,794	8,293	6,635	3,347	2,678
Construction	567,849	454,186	193,980	155,200	295,362	236,536
Manufacturing	30,108	24,223	41,913	33,489	26,579	21,236
Wholesale Trade	91,007	80,533	46,886	37,441	26,968	21,509
Retail Trade	306,457	256,770	255,675	204,142	259,011	206,932
Transportation & Warehousing	11,925	9,506	9,579	7,643	17,105	13,664
Information	39,784	31,790	21,714	17,352	26,818	21,410
Financial Activities	477,523	381,977	351,755	281,354	150,832	120,543
Professional & Business Services	28,152	22,486	21,432	17,123	8,558	6,834
Educational & Health Services	1,408	1,122	920	734	886	707
Leisure & Hospitality	20,549	16,377	6,976	5,540	8,095	6,449
Other Services	8,902	7,114	2,822	2,251	28,240	23,668
Public Administration	1,282,704	1,025,056	1,161,341	929,073	1,225,887	980,709
TOTAL	\$7,848,208	\$6,402,190	\$4,413,640	\$3,528,236	\$3,552,165	\$2,788,805

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

#### **GOSHEN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	397	302	345	263	395	300
Mining	32,233	24,552	7,887	6,008	160,820	122,518
Utilities	26,269	19,937	8,364	6,353	19,912	15,112
Construction	70,077	53,395	112,561	85,744	70,494	53,653
Manufacturing	51,932	39,458	30,321	22,999	18,859	14,282
Wholesale Trade	5,753	4,367	4,379	3,324	6,047	4,591
Retail Trade	149,038	113,500	83,559	63,605	115,664	87,987
Transportation & Warehousing	131,428	100,120	119,198	90,805	84,562	64,386
Information	6,341	4,831	9,051	6,891	6,240	4,752
Financial Activities	796	605	846	644	1,460	1,109
Professional & Business Services	1,652	1,257	3,222	2,446	269	204
Educational & Health Services	5,044	3,819	681	516	686	519
Leisure & Hospitality	1,532	1,162	1,585	1,203	708	537
Other Services	4,205	3,201	3,117	2,374	6,803	5,169
Public Administration	1,106,553	843,088	1,037,422	790,417	934,902	712,306
TOTAL	\$1,593,250	\$1,213,593	\$1,422,539	\$1,083,590	\$1,427,820	\$1,087,425

#### **HOT SPRINGS COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	637,833	510,155	378,105	302,339	-196,543	-157,339
Utilities	636	506	2,407	1,922	5,362	4,232
Construction	42,773	34,208	61,127	48,898	61,618	46,211
Manufacturing	1,407	1,126	296	237	512	408
Wholesale Trade	171,879	137,492	14,546	11,616	16,478	12,842
Retail Trade	28,541	22,821	9,994	7,987	11,801	9,227
Transportation & Warehousing	4,773	3,813	7,492	5,987	9,430	7,474
Information	639	510	573	458	4,243	3,355
Financial Activities	488	390	104	83	848	604
Professional & Business Services	1,623	1,294	813	650	395	316
Educational & Health Services	0	0	0	0	1	1
Leisure & Hospitality	655	522	910	725	1,872	1,439
Other Services	6,089	4,849	5,349	4,263	7,225	5,558
Public Administration	187,914	150,331	232,070	185,656	199,369	153,994
TOTAL	\$1,085,252	\$868,017	\$713,785	\$570,819	\$122,612	\$88,323

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

#### **JOHNSON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	51,530	40,855	4,906	3,255	50,548	36,693
Utilities	5,761	4,308	5,613	3,742	3,621	2,431
Construction	-5,929	-4,971	313,509	242,113	231,218	171,946
Manufacturing	13,174	9,227	796	530	7,154	4,778
Wholesale Trade	35,851	27,136	13,816	9,143	153,373	116,766
Retail Trade	250,474	198,593	95,809	66,420	219,164	164,830
Transportation & Warehousing	2,134	1,703	0	0	104	78
Information	13,455	10,575	10,261	6,835	19,150	13,587
Financial Activities	3,572	2,775	6,852	4,549	7,651	5,616
Professional & Business Services	2,057	1,631	7,084	4,717	14,817	11,017
Educational & Health Services	0	0	0	0	0	0
Leisure & Hospitality	6,190	4,887	2,266	1,504	2,054	1,413
Other Services	1,256	998	336	223	1,137	833
Public Administration	409,253	319,414	504,014	336,009	435,668	312,054
TOTAL	\$788,777	\$617,131	\$965,261	\$679,038	\$1,145,659	\$842,042

#### **LARAMIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	8	6	739	490	-10	-6
Mining	1,679,570	1,118,133	235,348	156,655	415,150	292,901
Utilities	721,315	480,328	165,776	110,403	265,171	180,715
Construction	3,287,026	2,193,518	3,031,033	2,024,935	1,766,298	1,195,319
Manufacturing	225,939	145,969	295,789	195,939	241,006	164,809
Wholesale Trade	725,175	479,978	557,071	369,145	623,244	433,475
Retail Trade	2,003,965	1,338,721	1,709,738	1,137,773	1,326,901	900,062
Transportation & Warehousing	536,113	357,066	587,213	391,072	424,036	290,811
Information	142,237	94,670	161,589	107,625	153,896	106,104
Financial Activities	133,248	88,451	156,083	103,724	-205,774	-146,355
Professional & Business Services	309,410	205,682	-42,000	-28,568	180,593	121,132
Educational & Health Services	36,090	23,921	32,815	21,701	27,025	18,096
Leisure & Hospitality	206,680	137,663	170,546	113,241	267,434	182,930
Other Services	190,199	126,708	83,922	55,840	74,712	52,260
Public Administration	2,464,085	1,641,236	5,954,245	3,969,497	6,654,307	4,573,715
TOTAL	\$12,661,061	\$8,432,051	\$13,099,908	\$8,729,472	\$12,213,990	\$8,365,968

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

#### LINCOLN COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	1,062,638	850,006	1,116,199	892,809	947,656	757,764
Utilities	304,533	243,445	520,028	415,726	402,180	321,577
Construction	233,063	186,193	207,544	165,889	165,068	131,900
Manufacturing	17,261	13,774	12,707	10,162	10,668	8,530
Wholesale Trade	14,821	11,850	25,428	20,316	9,716	7,761
Retail Trade	150,300	120,137	135,184	108,072	284,957	227,833
Transportation & Warehousing	172,496	137,795	145,997	116,651	102,282	81,685
Information	4,341	3,472	3,496	2,794	7,660	6,113
Financial Activities	8,318	6,644	6,929	5,526	11,727	9,380
Professional & Business Services	3,577	2,856	1,748	1,397	893	713
Educational & Health Services	1	1	1	1	0	0
Leisure & Hospitality	365	291	5,781	4,624	2,529	2,022
Other Services	563	450	1,517	1,209	3,088	2,463
Public Administration	1,362,933	1,090,347	1,635,340	1,308,272	1,847,098	1,477,678
TOTAL	\$3,335,212	\$2,667,262	\$3,817,898	\$3,053,447	\$3,795,522	\$3,035,421

#### **NATRONA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	8,968	7,139	3,280	2,618	11	9
Mining	8,064,035	6,447,530	2,402,736	1,920,534	1,236,782	987,621
Utilities	358,016	286,403	271,110	216,888	62,215	49,772
Construction	1,126,796	901,205	1,052,823	842,026	858,186	686,373
Manufacturing	1,433,067	1,146,265	186,080	148,712	94,590	75,593
Wholesale Trade	364,594	291,337	274,189	219,056	203,106	162,215
Retail Trade	1,758,331	1,405,764	1,068,403	853,962	722,126	576,967
Transportation & Warehousing	210,456	168,034	122,138	97,591	117,523	93,882
Information	74,028	59,151	81,169	64,888	91,076	72,799
Financial Activities	463,296	370,257	257,830	206,042	144,558	115,336
Professional & Business Services	54,529	43,444	40,914	32,642	47,579	37,989
Educational & Health Services	19,113	15,233	18,682	14,882	12,036	9,593
Leisure & Hospitality	70,084	55,906	70,169	55,984	89,711	71,606
Other Services	465,581	372,304	135,463	108,251	87,989	70,259
Public Administration	3,362,508	2,690,006	2,561,255	2,049,004	2,349,111	1,879,289
TOTAL	\$17,833,402	\$14,259,977	\$8,546,240	\$6,833,079	\$6,116,602	\$4,889,304

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

#### **NIOBRARA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	1	0	0	0
Mining	78,646	52,311	12,896	8,578	54,756	36,440
Utilities	5,178	3,432	2,251	1,491	1,697	1,124
Construction	14,874	9,915	146,475	97,648	5,695	3,796
Manufacturing	29	19	17	11	45	30
Wholesale Trade	5,642	3,749	1,363	905	1,236	819
Retail Trade	11,839	7,874	13,128	8,703	8,845	5,886
Transportation & Warehousing	94,122	62,747	90,600	60,399	62,781	41,828
Information	2,619	1,746	3,338	2,225	2,730	1,820
Financial Activities	1,527	1,014	143	94	21	14
Professional & Business Services	6	4	190	126	3	2
Educational & Health Services	1,048	692	101	67	138	91
Leisure & Hospitality	631	419	1,373	912	732	484
Other Services	0	0	6	4	5,648	3,728
Public Administration	280,039	186,693	253,281	168,854	194,710	129,807
TOTAL	\$496,199	\$330,614	\$525,162	\$350,017	\$339,039	\$225,868

#### **PARK COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	3,307,293	3,307,293	1,846,876	1,846,876	234,681	227,180
Utilities	39,740	39,740	26,807	26,807	6,608	6,524
Construction	657,772	657,772	589,046	589,046	342,427	331,152
Manufacturing	18,309	18,309	16,476	16,476	23,772	22,976
Wholesale Trade	120,682	120,682	115,607	115,607	147,798	140,973
Retail Trade	338,089	338,088	369,875	369,875	322,523	310,482
Transportation & Warehousing	1,192	1,192	6,868	6,868	25,367	24,688
Information	18,826	18,826	10,474	10,474	22,515	22,181
Financial Activities	333,671	333,671	217,799	217,799	47,840	47,184
Professional & Business Services	5,314	5,314	4,437	4,437	5,853	5,376
Educational & Health Services	549	549	938	938	4,085	4,081
Leisure & Hospitality	90,713	90,713	130,939	130,939	133,771	126,921
Other Services	6,780	6,780	3,833	3,833	20,195	19,503
Public Administration	1,414,723	1,414,723	1,289,545	1,289,545	1,340,966	1,287,059
TOTAL	\$6,353,651	\$6,353,651	\$4,629,519	\$4,629,519	\$2,678,401	\$2,576,280

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

#### PLATTE COUNTY USE TAX COLLECTIONS

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	1,335	881	0	0
Mining	1,294,315	862,634	69,028	46,003	265,237	176,543
Utilities	2,910,482	1,938,674	2,416,486	1,609,508	2,671,181	1,779,120
Construction	247,252	161,927	475,152	316,734	146,473	97,586
Manufacturing	13,116	8,684	14,805	9,797	58,107	38,616
Wholesale Trade	121,752	80,971	67,095	44,522	134,324	89,207
Retail Trade	864,107	575,992	247,087	164,615	240,209	160,010
Transportation & Warehousing	384,142	255,581	452,288	301,044	255,191	169,665
Information	11,249	7,497	28,478	18,980	15,278	10,179
Financial Activities	5,082	3,368	5,232	3,484	-6,859	-4,605
Professional & Business Services	9,340	6,179	10,106	6,672	3,590	2,372
Educational & Health Services	91	60	24	16	3	2
Leisure & Hospitality	2,476	1,643	6,292	4,184	3,470	2,299
Other Services	1,222	810	1,109	739	7,969	5,284
Public Administration	529,737	353,158	464,532	309,688	461,790	307,860
TOTAL	\$6,394,363	\$4,257,181	\$4,259,050	\$2,836,867	\$4,255,963	\$2,834,138

#### **SHERIDAN COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	7,389	4,884	857	568	0	0
Mining	259,358	172,190	-18,742	-12,575	1,869	1,243
Utilities	62,926	41,896	12,863	8,561	69,829	46,481
Construction	490,766	326,619	456,882	304,121	404,992	269,567
Manufacturing	11,126	7,380	35,300	23,398	27,741	18,420
Wholesale Trade	80,411	53,552	20,028	13,284	17,351	11,521
Retail Trade	316,303	210,442	1,370,989	913,626	367,168	244,210
Transportation & Warehousing	222,532	148,073	141,595	94,214	104,267	69,340
Information	81,758	54,261	64,345	42,713	103,593	68,803
Financial Activities	191,834	127,809	140,334	93,478	40,209	26,752
Professional & Business Services	14,847	9,841	14,103	9,356	40,922	27,237
Educational & Health Services	15,113	10,037	21,627	14,356	11,966	7,943
Leisure & Hospitality	20,872	13,872	17,460	11,601	27,003	17,942
Other Services	24,070	15,986	11,784	7,825	33,296	22,162
Public Administration	1,563,014	1,042,009	1,452,688	968,458	1,280,529	853,686
TOTAL	\$3,362,319	\$2,238,852	\$3,742,112	\$2,492,986	\$2,530,737	\$1,685,306

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

#### **SUBLETTE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	737	737
Mining	1,501,808	1,501,808	521,151	521,151	691,791	691,791
Utilities	7,873	7,873	18,712	18,712	5,147	5,147
Construction	212,409	212,409	37,766	37,766	96,320	96,320
Manufacturing	311,776	311,776	324,502	324,502	198,529	198,529
Wholesale Trade	34,284	34,284	37,021	37,021	22,415	22,415
Retail Trade	278,150	278,150	144,172	144,172	26,220	26,220
Transportation & Warehousing	2,806	2,806	504	504	7,196	7,196
Information	4,174	4,174	7,068	7,068	4,280	4,280
Financial Activities	-86,163	-86,163	5,166	5,166	1,759	1,759
Professional & Business Services	2,474	2,474	4,411	4,411	2,727	2,727
Educational & Health Services	200	200	178	178	215	215
Leisure & Hospitality	964	964	1,864	1,864	2,452	2,452
Other Services	2,409	2,409	5,422	5,422	4,121	4,121
Public Administration	2,726,273	2,726,273	1,603,630	1,603,630	1,605,376	1,605,376
TOTAL	\$4,999,437	\$4,999,437	\$2,711,567	\$2,711,567	\$2,669,286	\$2,669,286

#### **SWEETWATER COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	10,768,609	7,175,326	11,514,911	7,610,108	11,610,901	7,747,922
Utilities	960,021	638,605	1,208,401	810,397	1,187,865	790,331
Construction	2,662,330	1,775,180	4,326,486	2,883,389	1,444,475	962,332
Manufacturing	4,313,025	2,872,216	4,314,225	2,807,064	3,713,515	2,473,979
Wholesale Trade	1,072,822	755,243	236,645	156,884	116,143	77,074
Retail Trade	996,773	666,207	714,230	489,057	650,532	436,055
Transportation & Warehousing	480,213	319,768	470,022	312,945	431,697	287,071
Information	90,590	60,312	82,660	55,026	62,883	41,842
Financial Activities	107,424	71,331	74,242	49,239	3,246	663
Professional & Business Services	55,350	36,802	45,186	30,001	35,807	23,790
Educational & Health Services	5,924	3,913	2,061	1,361	729	482
Leisure & Hospitality	28,378	18,883	47,458	31,587	57,799	38,333
Other Services	178,079	118,966	60,200	40,061	82,679	54,973
Public Administration	3,293,589	2,194,365	2,724,594	1,816,396	2,728,581	1,819,054
TOTAL	\$25,013,128	\$16,707,118	\$25,821,319	\$17,093,515	\$22,126,852	\$14,753,902

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

#### **TETON COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	23	15
Mining	0	0	819	545	0	0
Utilities	13,455	8,936	14,127	9,389	8,626	5,884
Construction	900,929	598,601	967,419	627,989	1,188,668	759,874
Manufacturing	10,694	7,052	16,319	10,775	19,109	12,783
Wholesale Trade	20,178	13,217	23,365	15,430	41,717	27,783
Retail Trade	1,228,186	798,050	1,157,415	747,315	803,488	524,402
Transportation & Warehousing	3,916	2,595	4,617	3,070	9,039	6,007
Information	54,517	36,279	38,048	25,213	57,132	38,748
Financial Activities	181,465	106,219	213,511	124,298	164,267	91,651
Professional & Business Services	75,606	50,185	60,809	40,416	41,158	27,746
Educational & Health Services	5,681	3,786	6,666	4,442	168	115
Leisure & Hospitality	863,947	519,128	806,333	478,258	822,448	501,612
Other Services	7,023	4,678	29,668	19,746	34,041	22,788
Public Administration	3,047,413	2,031,608	3,215,572	2,143,715	3,266,883	2,248,560
TOTAL	\$6,413,010	\$4,180,335	\$6,554,689	\$4,250,600	\$6,456,766	\$4,267,968

#### **UINTA COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	199	158	33	26	776	620
Mining	179,098	142,947	79,881	63,756	112,048	89,463
Utilities	34,083	27,251	18,221	14,575	46,259	36,998
Construction	176,976	141,571	89,323	71,455	128,106	102,446
Manufacturing	27,041	21,594	13,937	11,110	28,548	22,832
Wholesale Trade	414,639	331,532	146,714	117,041	75,219	59,994
Retail Trade	279,478	223,568	91,293	72,992	91,707	73,322
Transportation & Warehousing	138,887	111,023	129,817	103,808	91,700	73,287
Information	151,558	121,207	107,817	86,217	198,095	158,413
Financial Activities	23,200	18,493	71,382	56,941	-22,138	-17,732
Professional & Business Services	9,971	7,952	7,764	6,184	15,393	12,280
Educational & Health Services	452	360	203	162	156	124
Leisure & Hospitality	23,056	18,401	25,942	20,670	23,448	18,712
Other Services	109,741	87,631	106,139	84,703	42,987	34,331
Public Administration	1,910,993	1,528,795	1,919,398	1,535,519	1,896,902	1,517,522
TOTAL	\$3,479,372	\$2,782,483	\$2,807,864	\$2,245,161	\$2,729,206	\$2,182,612

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

#### **WASHAKIE COUNTY USE TAX COLLECTIONS**

INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	0	0	0	0
Mining	39,228	31,585	21,152	16,864	44,022	35,467
Utilities	10,108	8,582	4,754	3,803	8,903	7,123
Construction	67,358	58,185	93,586	75,055	69,984	55,983
Manufacturing	52,222	44,163	60,316	48,052	273,684	218,655
Wholesale Trade	46,474	38,782	44,634	35,645	103,614	82,838
Retail Trade	66,186	56,508	66,724	53,496	53,908	43,126
Transportation & Warehousing	1,061	875	9,127	7,290	3,875	3,095
Information	24,399	19,796	18,286	14,619	31,738	25,378
Financial Activities	16,374	13,647	22,984	18,152	1,217	2,059
Professional & Business Services	2,365	1,993	2,201	1,763	11,906	9,600
Educational & Health Services	186	157	341	272	122	97
Leisure & Hospitality	3,093	2,794	3,639	2,909	5,560	4,866
Other Services	14,152	11,771	3,783	3,023	1,119	894
Public Administration	428,551	360,528	445,414	356,331	361,524	289,219
TOTAL	\$771,758	\$649,365	\$796,941	\$637,275	\$971,176	\$778,399

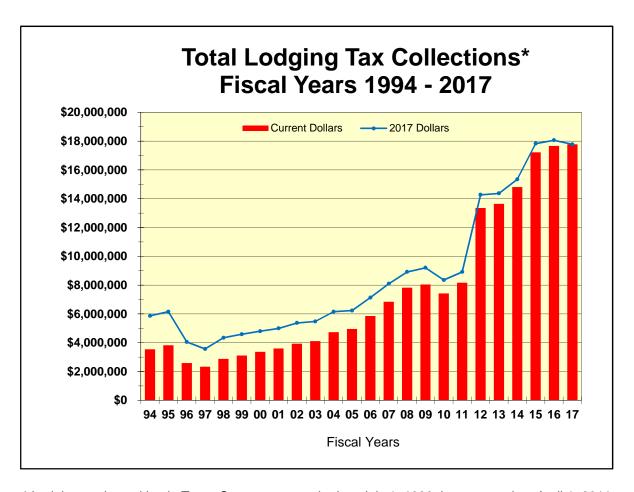
#### **WESTON COUNTY USE TAX COLLECTIONS**

-						
INDUSTRY (NAICS)	FY 2015	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)	Total Taxes (\$)	4% Taxes (\$)
Agr, Forestry, Fishing, & Hunting	0	0	327	216	0	0
Mining	14,697	11,728	72,145	56,183	24,799	16,994
Utilities	66,159	52,841	57,630	39,572	30,926	20,527
Construction	29,366	23,490	143,977	109,115	37,987	25,308
Manufacturing	526,399	420,972	1,582,845	1,118,387	321,239	213,994
Wholesale Trade	16,710	13,324	2,292	1,745	4,412	2,923
Retail Trade	20,536	16,403	23,669	17,027	28,497	19,097
Transportation & Warehousing	30,382	24,298	107,317	76,572	64,164	42,692
Information	4,218	3,373	2,203	1,552	9,176	6,110
Financial Activities	201	161	1,070	843	981	652
Professional & Business Services	392	312	1,559	1,192	1,013	674
Educational & Health Services	1,359	1,082	598	419	482	318
Leisure & Hospitality	203	162	32	22	142	94
Other Services	32	26	36	26	1,604	1,064
Public Administration	761,244	608,995	740,861	533,061	676,136	450,703
TOTAL	\$1,471,898	\$1,177,167	\$2,736,559	\$1,955,931	\$1,201,556	\$801,150

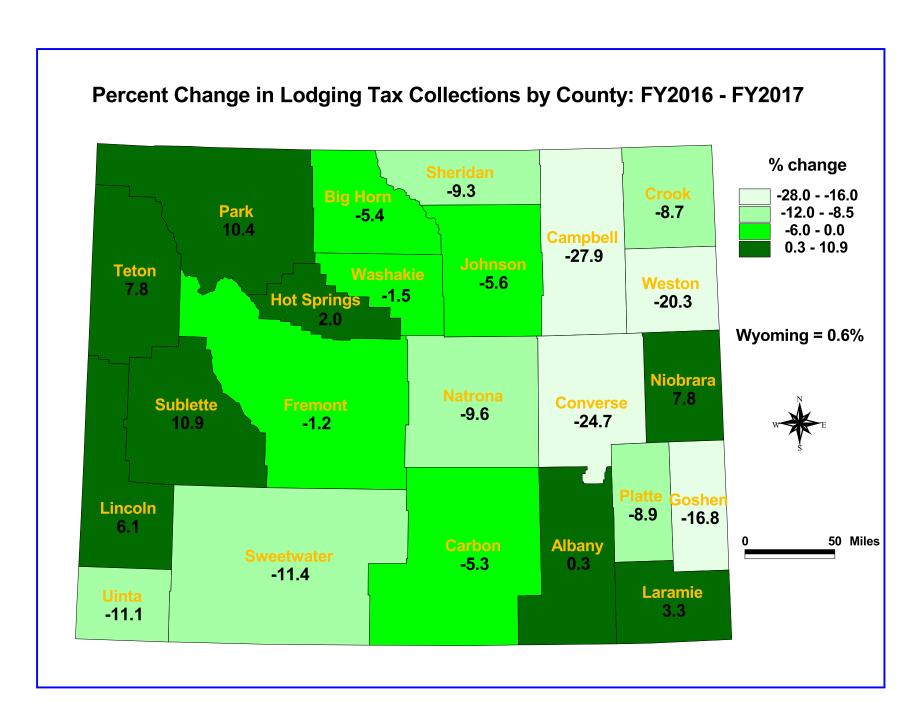
Note: Total use tax collections may include both 4% state imposed taxes and local optional (up to 2%) taxes.

## **SECTION IV**

### LODGING TAX COLLECTIONS



<sup>\*</sup> Lodging tax imposition in Teton County was revoked on July 1, 1996, but resumed on April 1, 2011.



#### SUMMARY OF LODGING TAX COLLECTIONS

Total lodging tax collections, at \$17.8 million for fiscal year 2017, were up slightly from the \$17.7 million collected in the previous year, or 0.6 percent. However, part of the increase was attributed to changes in lodging tax rate. Due to lodging tax rate change from 2 percent to 3 percent in Lusk Town on October 1, 2016, the collections in Niobrara County for fiscal year 2017 was 7.8 percent higher than the prior year. Pinedale in Sublette County increased their tax rates by 1 percentage point on April 1, 2017. As a result, the lodging tax collections increased 10.9 percent in Sublette County from fiscal year 2016 to 2017. For all other counties, Park was the only one demonstrated double-digit growth rate (10.4%), and Teton and Lincoln counties also showed robust growths of 7.8 percent and 6.1 percent, respectively.

Fifteen counties experienced declines, with Campbell, Converse, and Weston recorded the most at more than 20.0 percent, each, in lodging tax collections during the period.

The map in page 64 shows the percent change in lodging tax collections by county between fiscal years 2016 and 2017.

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Albany County	\$64,837	\$62,661	\$66,378	\$60,768	\$54,702	\$58,087	\$63,280	\$53,662	\$73,975	\$68,535	\$81,511	\$75,168
Laramie	\$414,426	\$524,036	\$567,553	\$618,058	\$600,606	\$587,477	\$640,645	\$662,918	\$670,097	\$807,653	\$780,155	\$789,363
Rock River	\$416	\$223	\$711	\$544	\$526	\$461	\$357	\$427	\$212	\$221	\$387	\$479
TOTAL	\$479,679	\$586,921	\$634,643	\$679,370	\$655,833	\$646,025	\$704,281	\$717,006	\$744,284	\$876,409	\$862,053	\$865,009
Big Horn County	NA											
Greybull	\$14,234	\$18,375	\$18,785	\$19,279	\$16,739	\$20,595	\$23,769	\$19,238	\$17,402	\$24,494	\$33,148	\$32,267
Lovell	\$6,774	\$6,709	\$4,985	\$7,483	\$6,708	\$7,115	\$7,743	\$7,305	\$7,796	\$8,339	\$8,343	\$6,990
TOTAL	\$21,008	\$25,084	\$23,770	\$26,762	\$23,447	\$27,710	\$31,512	\$26,543	\$25,198	\$32,833	\$41,492	\$39,257
Campbell County	NA	NA	NA	-\$1,010	\$27,009	\$42,669	\$40,237	\$7,238	\$8,466	\$8,312	\$7,603	\$14,454
Gillette	\$51,226	NA	NA	\$125,202	\$364,672	\$391,632	\$366,710	\$364,803	\$430,708	\$651,048	\$472,872	\$329,551
Wright	\$0	NA	NA	\$6,835	\$23,675	\$33,816	\$57,195	\$59,721	\$66,586	\$76,349	\$52,654	\$40,576
TOTAL	\$51,226	NA	NA	\$131,027	\$415,355	\$468,117	\$464,142	\$431,762	\$505,759	\$735,708	\$533,130	\$384,580
Carbon County	\$42,897	\$48,184	\$51,389	\$63,782	\$64,634	\$76,678	\$74,755	\$77,980	\$78,511	\$164,037	\$255,032	\$276,081
Baggs	\$8,959	\$8,998	\$11,758	\$9,259	\$4,493	\$272	\$447	\$1,471	\$8,452	\$4,820	\$5,343	\$4,224
Elk Mountain	\$1,828	\$1,888	\$2,543	\$2,169	\$2,195	\$1,563	\$2,068	\$1,836	\$1,817	\$1,628	\$2,651	\$2,217
Dixon	\$0	\$0	\$0	\$3,055	\$2,281	\$1,982	\$3,163	\$2,816	\$3,426	\$1,919	\$2,398	\$1,657
Encampment	\$967	\$954	\$1,235	\$863	\$723	\$669	\$617	\$745	\$545	\$667	\$706	\$514
Hanna	\$401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Medicine Bow	\$1,268	\$1,504	\$1,380	\$1,317	\$1,378	\$915	\$703	\$605	\$632	\$599	\$538	\$447
Rawlins	\$215,840	\$305,047	\$361,824	\$317,942	\$277,559	\$275,532	\$299,016	\$318,268	\$323,500	\$318,774	\$318,418	\$265,450
Riverside	\$1,244	\$1,515	\$1,712	\$1,688	\$1,765	\$2,068	\$2,236	\$2,254	\$2,793	\$2,788	\$3,232	\$3,003
Saratoga	\$34,440	\$36,993	\$40,333	\$31,986	\$22,206	\$20,456	\$43,011	\$65,072	\$100,079	\$21,770	\$23,227	\$25,498
Sinclair	\$0	\$2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$307,844	\$405,084	\$472,174	\$432,059	\$377,234	\$380,133	\$426,017	\$471,047	\$519,755	\$517,003	\$611,546	\$579,091
Converse County	\$4,553	\$4,484	\$7,697	\$13,701	\$8,024	\$8,887	\$15,240	\$17,063	\$26,479	\$45,451	\$18,693	\$13,240
Douglas	\$130,936	\$159,723	\$197,526	\$184,532	\$141,266	\$153,744	\$253,168	\$271,060	\$297,341	\$320,419	\$212,049	\$159,144
Glenrock	\$2,670	\$3,878	\$3,530	\$6,300	\$6,072	\$4,063	\$4,940	\$5,020	\$4,955	\$5,777	\$4,077	\$4,375
TOTAL	\$138,158	\$168,085	\$208,753	\$204,533	\$155,361	\$166,694	\$273,349	\$293,143	\$328,774	\$371,647	\$234,819	\$176,759
Crook County	\$7,059	\$8,336	\$9,275	\$8,717	\$9,340	\$10,261	\$10,910	\$10,876	\$12,881	\$15,345	\$21,172	\$22,965
Moorcroft	\$5,752	\$6,603	\$6,984	\$7,919	\$5,059	\$5,371	\$4,436	\$4,322	\$5,202	\$7,259	\$7,866	\$5,891
Sundance	\$25,761	\$30,872	\$33,052	\$30,236	\$30,344	\$28,566	\$28,133	\$27,727	\$26,732	\$34,150	\$39,165	\$33,335
Hulett	\$4,121	\$4,491	\$8,446	\$11,262	\$12,915	\$12,535	\$13,312	\$14,411	\$18,336	\$18,141	\$19,922	\$18,362
Pine Haven	\$49	\$120	\$141	\$172	\$178	\$546	\$425	\$297	\$339	\$596	\$724	\$563
TOTAL	\$42,741	\$50,422	\$57,899	\$58,306	\$57,836	\$57,279	\$57,217	\$57,633	\$63,491	\$75,492	\$88,848	\$81,115
Fremont County	\$43,274	\$46,193	\$51,934	\$39,304	\$27,528	\$36,125	\$81,014	\$74,433	\$81,390	\$159,828	\$133,782	\$137,917
Dubois	\$27,126	\$30,832	\$34,020	\$33,913	\$33,081	\$32,080	\$61,520	\$58,661	\$63,188	\$68,446	\$86,149	\$109,538
Lander	\$55,002	\$58,079	\$71,691	\$71,285	\$73,822	\$82,619	\$163,001	\$169,523	\$167,075	\$173,737	\$184,739	\$173,423
Shoshoni	\$2,923	\$2,839	\$3,157	\$4,261	\$2,740	\$4,479	\$8,243	\$7,250	\$4,834	\$5,874	\$3,441	\$5,093
Riverton	\$101,567	\$126,793	\$143,647	\$155,385	\$146,027	\$170,419	\$357,215	\$314,444	\$323,914	\$363,561	\$299,579	\$273,392
TOTAL	\$229,892	\$264,736	\$304,449	\$304,147	\$283,199	\$325,722	\$670,993	\$624,311	\$640,400	\$771,447	\$707,691	\$699,363

Note: NA = Not Applicable Source: Wyoming Department of Revenue

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Goshen County	\$3,676	\$3,673	\$4,187	\$6,267	\$6,765	\$6,064	\$5,923	\$4,933	\$5,882	\$5,275	\$4,824	\$3,359
Fort Laramie	\$7	\$21	\$103	\$72	\$180	\$186	\$164	\$201	\$360	\$280	\$306	\$852
Torrington	\$43,334	\$49,166	\$50,615	\$62,743	\$92,210	\$96,179	\$104,718	\$109,774	\$118,929	\$114,449	\$108,163	\$90,013
TOTAL	\$47,017	\$52,860	\$54,905	\$69,082	\$99,154	\$102,428	\$110,805	\$114,908	\$125,171	\$120,004	\$113,293	\$94,223
Hot Springs County	\$31,481	\$38,584	\$38,815	\$38,703	\$19,779	\$38,547	\$42,265	\$37,893	\$34,309	\$30,857	\$35,845	\$42,227
East Thermopolis	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Thermopolis	\$113,029	\$122,153	\$132,407	\$134,552	\$62,491	\$129,075	\$131,887	\$127,038	\$124,699	\$143,971	\$142,730	\$139,991
TOTAL	\$144,510	\$160,737	\$171,222	\$173,255	\$82,269	\$167,622	\$174,151	\$164,931	\$159,008	\$174,827	\$178,576	\$182,218
Johnson County	\$34,242	\$34,826	\$28,609	\$27,863	\$43,719	\$46,537	\$52,773	\$48,004	\$71,467	\$89,945	\$88,819	\$76,894
Buffalo	\$75,908	\$91,733	\$106,190	\$98,859	\$93,799	\$103,800	\$121,616	\$112,506	\$101,670	\$137,056	\$115,591	\$116,009
Kaycee	\$1,983	\$2,253	\$2,343	\$2,403	\$2,185	\$2,406	\$1,975	\$2,089	\$1,262	\$1,444	\$1,284	\$1,289
TOTAL	\$112,133	\$128,812	\$137,142	\$129,125	\$139,703	\$152,743	\$176,363	\$162,599	\$174,398	\$228,446	\$205,694	\$194,192
Laramie County	\$162,943	\$54,626	\$80,627	\$59,457	\$72,853	\$84,749	\$76,872	\$182,204	\$238,588	\$335,773	\$309,869	\$244,128
Cheyenne	\$600,112	\$855,710	\$1,090,759	\$1,037,264	\$1,059,130	\$1,312,247	\$1,296,904	\$1,239,184	\$1,424,555	\$1,624,305	\$1,404,330	\$1,526,977
Burns	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pine Bluffs	\$4,295	\$5,215	\$5,861	\$5,507	\$5,231	\$5,787	\$5,959	\$4,051	\$6,209	\$6,785	\$3,812	\$3,482
TOTAL	\$767,350	\$915,552	\$1,177,246	\$1,102,227	\$1,137,215	\$1,402,783	\$1,379,734	\$1,425,438	\$1,669,352	\$1,966,864	\$1,718,011	\$1,774,587
Lincoln County	NA											
Afton	\$11,338	\$13,385	\$13,648	\$12,556	\$10,653	\$10,460	\$11,572	\$12,458	\$13,813	\$20,175	\$33,011	\$42,300
Cokeville	\$1,641	\$2,770	\$4,204	\$3,433	\$2,719	\$3,126	\$2,473	\$2,134	\$2,452	\$2,170	\$2,110	\$1,941
Diamondville	\$15,232	\$18,390	\$15,296	\$18,038	\$10,697	\$11,237	\$14,702	\$7,772	\$7,133	\$6,796	\$4,997	\$11,044
Kemmerer	\$8,845	\$11,358	\$23,881	\$27,370	\$69,524	\$96,476	\$95,462	\$58,218	\$86,388	\$69,848	\$69,005	\$60,472
TOTAL	\$37,058	\$45,902	\$57,029	\$61,397	\$93,593	\$121,299	\$124,208	\$80,582	\$109,786	\$98,989	\$109,123	\$115,757
Natrona County	\$10,575	\$98,071	\$118,348	\$96,924	\$53,938	\$81,593	\$104,236	\$98,192	\$81,629	\$28,467	\$74,797	\$33,090
Bar Nunn	\$2,740	\$2,639	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Casper	\$609,841	\$562,380	\$635,505	\$827,616	\$701,870	\$733,443	\$884,955	\$950,617	\$1,027,105	\$1,354,591	\$1,311,340	\$1,234,884
Edgerton	\$4,730	\$3,812	\$3,818	\$3,245	\$1,025	\$1,612	\$2,145	\$1,964	\$2,655	\$1,448	\$1,128	\$1,991
Evansville	\$100,098	\$181,317	\$251,286	\$245,033	\$186,192	\$188,403	\$213,550	\$237,853	\$237,884	\$308,957	\$263,587	\$222,855
Mills	\$2,181	\$8,027	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$31	\$41	\$47
TOTAL	\$730,165	\$856,247	\$1,008,958	\$1,172,819	\$943,285	\$1,005,051	\$1,204,887	\$1,288,626	\$1,349,272	\$1,693,494	\$1,650,893	\$1,492,867
Niobrara County	NA											
Lusk	\$26,907	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060	\$40,895	\$44,081
TOTAL	\$26,907	\$27,381	\$33,889	\$34,519	\$30,937	\$33,781	\$40,393	\$39,585	\$45,606	\$47,060	\$40,895	\$44,081
Park County	\$508,327	\$483,065	\$528,024	\$587,071	\$620,301	\$627,199	\$680,975	\$771,753	\$820,792	\$810,235	\$946,829	\$1,162,925
Cody	\$618,018	\$730,539	\$808,075	\$842,096	\$811,991	\$924,486	\$959,711	\$956,904	\$1,038,842	\$1,174,012	\$1,263,851	\$1,288,648
Meeteetse	\$1,001	\$288	\$352	\$579	\$636	\$3,373	\$3,858	\$4,308	\$2,422	\$5,247	\$2,699	\$2,991
Powell	\$45,669	\$47,356	\$46,857	\$56,150	\$48,890	\$58,767	\$79,474	\$61,242	\$63,759	\$62,800	\$61,765	\$57,182
TOTAL	\$1,173,014	\$1,261,247	\$1,383,307	\$1,485,896	\$1,481,819	\$1,613,825	\$1,724,017	\$1,794,207	\$1,925,815	\$2,052,294	\$2,275,144	\$2,511,746

Note: NA = Not Applicable Source: Wyoming Department of Revenue

#### LODGING TAX COLLECTIONS BY COUNTY AND LOCAL ENTITY

Area	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Platte County	NA	NA	NA	\$406	\$4,163	\$2,321						
Chugwater	NA	NA	NA	\$1,339	\$3,453	\$2,267						
Guernsey	\$5,438	\$6,147	\$6,637	\$8,545	\$3,288	\$7,307	\$9,756	\$9,075	\$10,556	\$18,788	\$16,331	\$14,285
Wheatland	NA	NA	NA	\$42,785	\$116,284	\$114,160						
Glendo	NA	NA	NA	\$870	\$6,052	\$184						
TOTAL	\$5,438	\$6,147	\$6,637	\$8,545	\$3,288	\$7,307	\$9,756	\$9,075	\$10,556	\$64,188	\$146,283	\$133,217
Sheridan County	NA	NA	NA	NA	NA	NA						
Sheridan	\$450,132	\$552,138	\$592,804	\$558,886	\$519,447	\$484,797	\$502,316	\$540,502	\$577,191	\$676,771	\$635,747	\$576,592
TOTAL	\$450,132	\$552,138	\$592,804	\$558,886	\$519,447	\$484,797	\$502,316	\$540,502	\$577,191	\$676,771	\$635,747	\$576,592
Sublette County	\$25,357	\$31,136	\$28,206	\$26,918	\$3,757	\$298	NA	NA	NA	NA	NA	NA
Big Piney	\$7,450	\$9,455	\$8,396	\$9,149	\$224	NA	NA	NA	NA	NA	NA	NA
Marbleton	\$20,682	\$19,244	\$19,028	\$12,516	\$1,157	NA	NA	NA	NA	NA	NA	NA
Pinedale	\$181,990	\$196,489	\$213,774	\$214,222	\$24,623	\$69,759	\$199,267	\$143,377	\$169,394	\$168,867	\$153,793	\$170,609
TOTAL	\$235,479	\$256,324	\$269,404	\$262,806	\$29,761	\$70,056	\$199,267	\$143,377	\$169,394	\$168,867	\$153,793	\$170,609
Sweetwater County	\$44,028	\$58,535	\$66,381	\$59,926	\$29,751	\$33,503	\$48,821	\$39,390	\$42,835	\$41,681	\$60,706	\$44,164
Green River	\$38,299	\$46,786	\$57,052	\$68,126	\$60,608	\$65,484	\$75,378	\$75,498	\$80,739	\$101,744	\$129,270	\$119,513
Rock Springs	\$465,365	\$581,963	\$615,355	\$572,909	\$422,411	\$419,386	\$523,078	\$510,018	\$500,880	\$554,965	\$768,924	\$685,492
Wamsutter	\$3,517	\$3,853	\$3,414	\$3,270	\$3,281	\$2,213	\$2,788	\$1,597	\$2,017	\$3,003	\$2,107	\$2,000
TOTAL	\$551,210	\$691,137	\$742,202	\$704,231	\$516,051	\$520,586	\$650,065	\$626,502	\$626,472	\$701,393	\$961,007	\$851,169
Teton County	NA	NA	NA	NA	NA	\$16,671	\$1,737,181	\$1,801,149	\$1,942,656	\$2,177,646	\$2,356,573	\$2,529,814
Jackson	NA	NA	NA	NA	NA	\$18,822	\$1,321,701	\$1,397,407	\$1,553,479	\$1,888,708	\$2,105,553	\$2,318,575
Teton Village	NA	NA	NA	NA	NA	\$0	\$913,370	\$1,029,343	\$1,115,953	\$1,307,857	\$1,426,838	\$1,502,690
Grand Targhee	NA	NA	NA	\$3,526	\$46,075	\$44,514						
TOTAL	NA	NA	NA	NA	NA	\$35,493	\$3,972,252	\$4,227,899	\$4,612,088	\$5,377,737	\$5,935,040	\$6,395,594
Uinta County	NA	NA	NA	NA	NA	NA						
Evanston	\$224,118	\$282,145	\$336,814	\$292,917	\$231,595	\$232,240	\$283,877	\$248,731	\$254,171	\$280,010	\$287,462	\$255,529
TOTAL	\$224,118	\$282,145	\$336,814	\$292,917	\$231,595	\$232,240	\$283,877	\$248,731	\$254,171	\$280,010	\$287,462	\$255,529
Washakie County	\$464	\$647	\$2,540	\$6,129	\$5,515	\$9,399	\$9,272	\$7,910	\$13,467	\$18,758	\$14,117	\$15,299
Ten Sleep	\$2,312	\$2,312	\$4,670	\$4,254	\$5,403	\$5,981	\$7,294	\$8,944	\$9,620	\$11,064	\$8,556	\$9,122
Worland	\$30,349	\$38,574	\$74,783	\$76,913	\$74,820	\$75,383	\$97,119	\$75,954	\$83,841	\$89,116	\$81,114	\$77,797
TOTAL	\$33,125	\$41,533	\$81,993	\$87,296	\$85,738	\$90,763	\$113,685	\$92,809	\$106,928	\$118,937	\$103,787	\$102,218
Weston County	\$30,120	\$36,124	\$36,964	\$35,601	\$33,512	\$32,559	\$34,111	\$34,861	\$32,817	\$41,329	\$38,290	\$29,030
Newcastle	\$18,797	\$24,347	\$28,906	\$27,041	\$25,489	\$26,749	\$28,195	\$30,369	\$32,290	\$31,933	\$35,192	\$32,015
Upton	\$2,741	\$4,087	\$4,814	\$8,631	\$5,734	\$2,366	\$2,967	\$3,138	\$2,593	\$2,157	\$5,021	\$1,548
TOTAL	\$51,659	\$64,559	\$70,684	\$71,274	\$64,735	\$61,674	\$65,273	\$68,368	\$67,700	\$75,419	\$78,503	\$62,594
GRAND TOTAL	\$5,859,863	\$6,843,052	\$7,825,924	\$8,050,481	\$7,426,857	\$8,174,127	\$13,358,561	\$13,649,585	\$14,810,570	\$17,225,839	\$17,672,829	\$17,782,368

Note: NA = Not Applicable 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 nonstore 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 2012 NAICS codes (with links to definitions) may be accessed from the U.S. Census Bureau's website at: <a href="http://www.census.gov/">http://www.census.gov/</a>