

WYOMING TAXPAYERS ASSOCIATION

FISCAL FOCUS ~ TAX REVENUE QUICK REFERENCE ~ UPDATED JANUARY 2011



Tax	Rate	Revenue Collected
SALES AND USE TAX	4% statewide. Counties may levy up to 2% for general purposes and up to 2% for specific purposes (total cannot exceed 3%). Voter approval required. The governing body of the county and the governing bodies of at least 2/3 of the incorporated municipalities within the county must approve the tax propositions put to voters. The general-purpose tax may be extended without a vote, once initially imposed with voter approval, by resolution of the majority of the local governing bodies. Resort districts, 3% for general purposes. Economic development may levy up to 1%.	FY 2010: Local*: General: \$121,468,438 Spec.Purpose: \$54,002,464 Resort Dist: \$1,610,492 Economic: \$55,722 Total: \$177,137,116 State: Sales: \$689,980,814 Use: \$86,680,172 Total: \$776,660,986 State and Local Total: \$953,798,102 Resort: Teton Village 2% \$1,610,492 Economic Development: Goshen Co. .25% \$55,722 *Numbers reflect statutes in effect during fiscal year.
PROPERTY TAX	Minerals and Mine Products: 100% Industrial property, real and personal: 11.5% All other, including residential: 9.5%	FY 2010: \$1,362,485,156 levied Mineral production: \$784,912,412 Other: \$577,572,744
SEVERANCE TAX	Oil & Natural Gas: 6% Stripper Oil: 4% Tertiary Oil: 4% Renewed Production: 1.5% Coal - Surface Mines: 7% Coal - Underground Mines: 3.75% Trona: 4% Uranium: 4% Other Miscellaneous Minerals: 2%	Oil & Natural Gas: \$580,730,481.31* Striper Oil: \$30,714,644.52* Surface Coal: \$266,796,021.80* Underground Coal: \$2,417,529.84* Trona: \$14,107,636.88* Uranium: \$1,149,100.20* Estimated Total FY 2010: \$897,593,444.99* *Based on information from 2009 and 2010 production years. Includes all returns processed as of 1/12/2011
FUEL TAX	GASOLINE \$0.14/gallon (\$0.13 per gallon plus 1 cent for LUST fund) DIESEL \$0.14/gallon (\$0.13 per gallon plus 1 cent for LUST fund)	State FY 2010: \$39,966,227 \$44,645,448
LODGING TAX	May be up to 4%. Effective 10/01/10: 2%: Campbell, Carbon, Crook, Fremont, Johnson and Sweetwater counties; towns of Afton, Cokeville, Diamondville, Greybull, Guernsey, Lovell, and Lusk. 3%: Converse, Natrona, and Sublette counties, towns of Pinedale and Evanston. 4%: Albany, Goshen, Hot Springs, Laramie, Park, Washakie and Weston counties, towns of Kemmerer and Sheridan. Changes Effective 4/1/11 2%: Teton county, 4%: Fremont county	FY 2010: \$7,348,885
ALCOHOL TAX	SPIRITS Approximately \$0.95/gallon WINE \$0.28/gallon BEER \$0.02/gallon Wine and spirits are also subject to a state mark-up of 17.6%.	FY 2010: Liquor: \$1,106,416 Wine: \$271,088 Beer: \$261,767
TOBACCO	\$0.60/pack 20% of wholesale price Moist snuff is taxed at a rate of \$0.60 per (1) oz. or portion thereof.	FY 2010: Total \$27,077,410 Cigarettes: \$22,767,994 OTP: \$4,309,416
BUSINESS ENTITY LICENSE TAX	\$50 or two-tenths of one mill on the dollar (\$.0002), whichever is greater. Nonprofits pay annual tax of \$25.	FY 2010: \$11,554,775
ESTATE TAX	Equal to the maximum state death tax credit allowed against Federal estate taxes. Phased out in 2005, may be back in 2011.	FY 2010: \$27,776