



Tax	Wyoming	Idaho	Montana	Colorado	South Dakota	Utah
PROPERTY	State and local rates fixed to meet budget. Property is assessed at 100% of fair market value for gross mineral and mine products. 11.5% for industrial purposes, and 9.5% for all other property, including residential. Pipeline companies, electric utilities, railroad companies, rail car companies, telecommunication, cable and satellite television companies are assessed on fair market value of property. Local property taxes also apply.	Local rates apply. State property tax is not levied so long as the sales and use tax is in effect.	Taxable property, real and personal, is divided into 14 classes for purposes of assessment and taxation. Property is assessed at 100% of market value, then reduced by a phase-in factor, and taxed at a percentage thereof. Local tax rates also apply.	Sum of state and local rates fixed to meet budgets. Based on actual value of real property and tangible personal property. For 2012 residential realty is assessed at 7.96% of actual value and all other property is assessed at 29% of actual value.	Aggregate of state and local rates to meet budget requirements, subject to limitations. Based on the true and full value (taxable value) of the property. Personal property is exempt, except for specified centrally assessed operating property.	Tangible personal property and real property, except residential property: 100% of fair market value. Residential owned by senior citizens claiming tax abatement for the poor: 35% of fair market value. Other residential property: 55% of fair market value. Local rates also apply.
ALCOHOLIC BEVERAGE	Excise on fermented liquor: \$.0075 per 100 ml; spirituous liquor: \$.025 per 100 ml; malt beverages: \$.005 per liter; manufactured wine shipped into state: 12% of retail price.	Excise on beer: \$4.65 per 31 gallon barrel. 2% surcharge is levied on alcoholic liquor and all other merchandise sold in the state dispensary. Wine is \$.45 per gallon.	Excise for beer, over 20,000 barrels produced per year: \$4.30 per 31 gallon barrel. Table wine \$.27 per liter. Liquor: 16% of retail selling price plus 10% license tax.	Beer, 3.2%; cider, \$.08/gallon; vinous liquors, \$.0733/liter (plus \$.01/liter wine development fee on all wines); spirituous liquors, \$.602/liter.	Malt beverages, \$8.50/31 gallon barrel; wines ranging from \$.93/gallon to \$2.07/gallon depending on alcohol level; all other alcoholic beverages, \$3.93/gallon. 2% of the purchase price is added except for beer, purchased by a wholesaler.	Excise tax of \$12.80 per 31 gallon barrel on all beer: retail sales of wines and distilled liquor: 13% of retail sale price.
MOTOR FUEL	For gasoline and diesel: \$.24/gallon as of 7/1/2013. This includes a \$.01 tax to fund environmental clean-up costs for leaking underground storage tanks.	\$.25/gallon for gas and diesel.	\$.275/gallon for gas and \$.286 for diesel.	\$.22/gallon for gas and \$.22 for diesel. Special fuel tax \$.205/gallon	\$.24/gallon for gas and diesel.	\$.245/gallon for gas and diesel.
SEVERANCE	Gross products for: 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%	2.5% of the market value of oil and gas produced or sold in Idaho.	Natural gas and Oil: gross taxable value of production according to a schedule based on type of well and type of production. Surface coal: 10% of value for coal with BTU rating of under 7,000 and 15% for BTU rating over 7,000. Underground coal: 3% of value on coal with BTU rating of 7,000 and 4% for over. Metalliferous mines: 1.81% of the gross value of the precut is over \$250,000. Gold, silver or platinum is 1.6% for over \$250,000. Other: 5% per ton of vermiculite, perlite, kerrite, maconite, or hydrous silicates produced. <i>There is also a mineral mining tax for resource indemnity and ground water assessment.</i>	Metallic minerals: 2.25% of income over \$19 million. Oil and gas: rates ranging from 2% to \$10,750 plus 5% of excess in various categories. Coal: \$.36/ton.	Energy minerals: 4.5% of the taxable value of any energy minerals severed and saved, plus \$.0024 per \$1.00 of taxable value conservation tax. Precious metals – gross yield tax. Owner's tax – 8% of the value received for the right to sever gold and silver by an owner of a royalty interest, an overriding royalty, or a profit or working interest.	3% of the value up to the first \$13 per barrel for oil and up to and including \$1.50 per MCF for natural gas, and 5% of the value from \$13.01 and over per barrel for oil and \$1.51 and over per MCF for natural gas. Liquid natural gas, 4% of value. Mining: after \$50,000 gross value exemption, a tax of 2.6% imposed on the taxable value of metalliferous minerals sold or shipped out of the state. Conservation tax of 2 bills per \$1 of market value at the well of oil and gas.
CIGARETTE AND TOBACCO	\$.60/pack of 60 cigarettes. 20% of wholesale purchase prices of cigars, snuff, and other tobacco products. \$.60 for any amount of moist snuff up to 1 ounce plus a proportionate tax at the like rate on any fractional parts of more than 1 ounce.	\$.57 per 20 cigarettes. Other tobacco products: 40% of the wholesale sales price.	\$1.70 per pack of 20 cigarettes. Moist snuff is at \$.85/ounce.	\$.84/pack of 20 Other tobacco products: 40% of manufacturer's list price.	\$1.53/pack of 20. Other tobacco products 35% of the product's wholesale purchase price.	Cigarettes: \$1.70/pack of 20. Excise tax on other tobacco products: 86% of manufacturer's sales price: \$1.83/ounce for moist snuff.
SALES & USE TAX	4% state rate for sales and use tax. Counties may levy up to 3% in additional sales and use tax with voter approval. Cities, towns and counties may also levy up to 4% in lodging tax with voter approval. Resort districts may levy up to 3% for general purposes.	6% of retail sales price of taxable property and selected serviced. Use tax is also 6%.	4% lodging tax, plus an additional 3% sales and use tax on accommodations and campgrounds. 4% sales and use tax on rental vehicles. No other state sales tax.	2.9% of gross receipts from retail sales of personally, telephone, telegraph, gas and electric services, meals furnished the public, cover charges and room rentals, or of sale price of personally purchased for storage, use or consumption.	4% of gross receipts plus a seasonal tourism tax of 1% (as of June 30, 2013)	4.7% except rate is 2% on residential use of utility services. Food and food ingredients 1.75%.
INCOME	None.	Corporate and personal.	Corporate and personal.	Corporate and personal.	None.	Corporate and personal. Gross receipts tax on corporations not required to pay franchise or income tax.