



Description	Rate	FY 2014 Revenue Collected																																		
SALES AND USE TAX	<p>4.0% state rate for sales and use tax.</p> <p><u>State:</u> Counties may level up to an additional 3.00% in local option taxes with voter approval. Effective July 1, 2004, Teton Village Resort District began collecting an additional 1.00% sales and use tax within its geographical boundaries. In 2008 the rate increased to 2.00%.</p> <p><u>Local:</u> as of March, 2007, counties may levy up to 2.00% for general purposes and up to 2.00% for specific purposes but the total tax may not exceed 3%. Economic development may levy up to 1.00%.</p> <p><u>Resort:</u> Teton Village 2.00%</p> <p><u>Economic Development:</u> Goshen Co. 0.25%</p>	<p><u>Local*:</u></p> <table> <tr> <td>General:</td> <td>\$ 169,282,167</td> <td><u>State:</u></td> <td>Sales: \$ 454,849,676</td> </tr> <tr> <td>Spec. Purpose:</td> <td>\$ 117,345,002</td> <td>Use:</td> <td>\$ 69,900,800</td> </tr> <tr> <td>Resort District:</td> <td>\$ 2,288,928</td> <td>Total:</td> <td>\$ 524,750,476</td> </tr> <tr> <td>Economic:</td> <td>\$ 471,942</td> <td></td> <td></td> </tr> <tr> <td>Total:</td> <td>\$ 289,388,039</td> <td></td> <td></td> </tr> </table> <p><u>State & Local Total:</u> \$ 814,138,515</p> <p><small>*Numbers reflect statutes in effect during fiscal year.</small></p>	General:	\$ 169,282,167	<u>State:</u>	Sales: \$ 454,849,676	Spec. Purpose:	\$ 117,345,002	Use:	\$ 69,900,800	Resort District:	\$ 2,288,928	Total:	\$ 524,750,476	Economic:	\$ 471,942			Total:	\$ 289,388,039																
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FUEL TAX	<p><u>Gasoline:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)</p> <p><u>Diesel:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)</p> <p><small>*Leaking Underground Storage Tanks</small></p>	<table> <tr> <td>Gasoline:</td> <td>\$ 75,088,232 (incl. aviation fuel distr.)</td> </tr> <tr> <td>Diesel:</td> <td>\$ 88,321,376</td> </tr> <tr> <td>Total:</td> <td>\$ 163,409,608</td> </tr> </table>	Gasoline:	\$ 75,088,232 (incl. aviation fuel distr.)	Diesel:	\$ 88,321,376	Total:	\$ 163,409,608																												
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LODGING TAX	<p>May be up to 4.00%. Effective January 1, 2014</p> <p>2.00%: Campbell, Carbon, Crook, Johnson, Sweetwater and Teton counties; towns of Afton, Cokeville, Diamondville, Greybull, Guernsey, Lovell, and Lusk.</p> <p>3.00%: Converse and Natrona counties; towns of Pinedale and Evanston.</p> <p>4.00%: Albany, Fremont, Goshen, Hot Springs, Laramie, Park, Washakie and Weston counties, towns of Kemmerer and Sheridan.</p>	<table> <tr> <td>Total:</td> <td>\$ 14,662,423</td> </tr> </table>	Total:	\$ 14,662,423																																
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ALCOHOL TAX	<table> <tr> <td>Beer:</td> <td>\$0.02/gallon</td> </tr> <tr> <td>Wine:</td> <td>\$0.28/gallon</td> </tr> <tr> <td>Spirits:</td> <td>\$0.95/gallon</td> </tr> </table> <p><small>Wine and spirits are also subject to a state mark-up of 17.6%.</small></p>	Beer:	\$0.02/gallon	Wine:	\$0.28/gallon	Spirits:	\$0.95/gallon	<table> <tr> <td>Beer:</td> <td>\$ 269,227</td> </tr> <tr> <td>Wine:</td> <td>\$ 333,163</td> </tr> <tr> <td>Spirits:</td> <td>\$ 1,225,793</td> </tr> <tr> <td>Total:</td> <td>\$ 1,828,184</td> </tr> </table>	Beer:	\$ 269,227	Wine:	\$ 333,163	Spirits:	\$ 1,225,793	Total:	\$ 1,828,184																				
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TOBACCO	<p><u>Cigarettes:</u> \$0.60/pack of 20 cigarettes, \$0.75/pack of 25 cigarettes or, \$0.03/cigarette.</p> <p><u>Other tobacco products:</u> 20.00% excise tax of wholesale price.</p> <p><u>Moist snuff:</u> \$0.60 per 1 oz. or portion thereof.</p> <p><small>All products are also subject to sales and use tax.</small></p>	<table> <tr> <td>Cigarettes:</td> <td>\$ 19,117,342</td> </tr> <tr> <td>Other Tobacco Products:</td> <td>\$ 5,372,644</td> </tr> <tr> <td>Total:</td> <td>\$ 24,489,986</td> </tr> </table>	Cigarettes:	\$ 19,117,342	Other Tobacco Products:	\$ 5,372,644	Total:	\$ 24,489,986																												
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CORPORATE LICENSE TAX	<p>\$50.00 or two-tenths of one mill on the dollar (\$0.0002), whichever is greater. Nonprofits pay annual tax of \$25.00.</p>	<table> <tr> <td>Total:</td> <td>\$ 12,379,005</td> </tr> </table>	Total:	\$ 12,379,005																																
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ESTATE TAX	<p>As set under the U.S. laws governing Federal estate taxes and IRS Code. Equal to the maximum state death tax credit allowed against Federal estate taxes and the IRS code. Phased out in 2005, may be reinstated by the legislature.</p>	<table> <tr> <td>Total:</td> <td>\$ 0</td> </tr> </table>	Total:	\$ 0																																
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