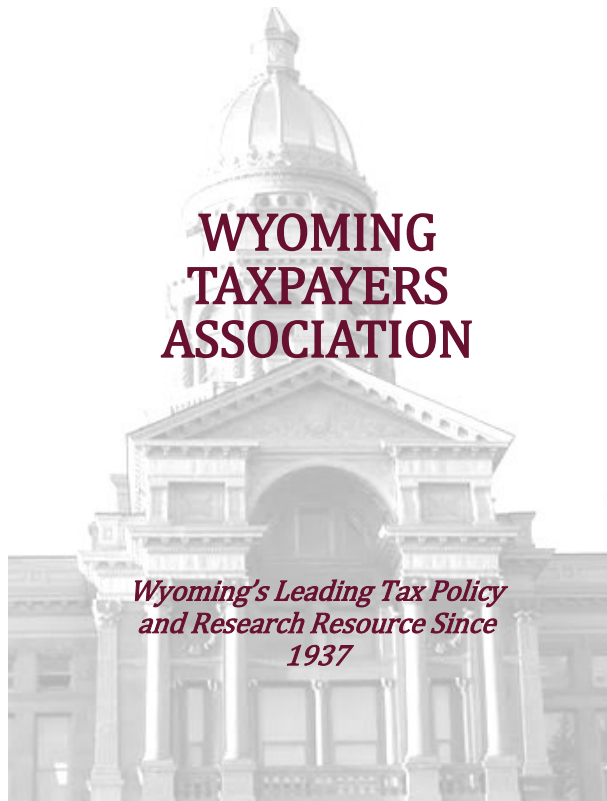


WYOMING TAX SUMMARY 2015



WYOMING
TAXPAYERS
ASSOCIATION

*Wyoming's Leading Tax Policy
and Research Resource Since
1937*



Totals for 2015 Tax Summary

Page	Tax Description	FY 2015 Collections
1	Alcoholic Beverage Tax	\$1,884,656
2	Cigarette/Tobacco Tax	\$24,696,239
3	Commercial Vehicle Registration	\$52,333,980
4	Corporation License Tax	\$13,979,064
5	Diesel Fuel Tax	\$95,106,244
6	Estate Tax	\$0
7	Gasoline Tax	\$83,528,792
8	Insurance Premium Tax	\$22,942,889
9	Lodging Tax - Local	\$17,052,349
10	Motor Vehicle Registration	\$23,235,770
11	Oil and Gas Conservation Charges	\$4,085,043
12	Pari-Mutuel Tax	\$2,863,523
13	Property Tax	\$1,668,026,506
	Minerals:	\$996,807,296
	Other:	\$671,219,210
14	Public Utilities Tax	\$4,752,340
15	Railroad Car Tax	\$2,097,928
16	Sales and Use Tax - Local	\$306,230,544
	General Purpose:	\$180,439,632
	Specific Purpose:	\$122,879,914
	Resort District:	\$2,456,564
	Economic Development:	\$454,434
17	Sales and Use Tax - State	\$555,778,897
	Sales:	\$484,563,416
	Use:	\$71,215,481
18	Severance Tax	\$803,251,142
19	Unemployment Insurance	\$100,097,608
20	Wind Generation Tax	\$4,430,368
21	Workers Compensation	\$258,971,712
TOTAL		\$4,045,345,594

Wyoming has no personal or corporate income tax!

Wyoming Taxpayers Association is the only statewide association in Wyoming representing unified taxpayers concerned about governmental spending. Established in 1937, the WTA serves its members by promoting sound tax policy for a healthy Wyoming economy. The WTA publishes regular reports on a wide range of subjects, which are distributed to members and public policy makers. The WTA also welcomes members' questions and routinely provides individualized member service. WTA membership represents the broad spectrum of Wyoming's economy: farm and ranch, small business, utilities, mineral extraction, and, of course, the individual taxpayer.

For information regarding membership, please contact:

Wyoming Taxpayers Association
200 E 8th Avenue, Ste. 203 • Cheyenne, WY 82001
Ph: 307-635-8761 • Fax: 307-637-7556
Website: www.wyotax.org
E-mail: wyotax@wyotax.org

Buck McVeigh
Executive Director

Heidi Peterson
Manager of Marketing & Membership

Spring 2015

The **Wyoming Tax Summary 2015** is your quick reference guide to Wyoming state and local government taxes. Each section includes the tax basis, rate, exemptions, collection procedures and distribution of revenue. The revenue yields may be reported by either fiscal or calendar year, depending on the methodology used by the agency administering the tax. Statutory references are included for those wishing to research a specific tax in greater detail.

The **Wyoming Tax Summary 2015** does not include all sources of revenue to state and local governments. Governmental units receive significant revenue from fees, interest and investment income and federal sources, including mineral royalties and lease bonus payments, in addition to the taxes out-lined in this publication.

Currently, there are 618 units of government in Wyoming exercising taxing authority:

1 State
23 Counties
99 Municipalities
48 School Districts
7 Community Colleges
441 Special Districts

Each of these entities levies, or receives, revenue from the property tax and other forms of taxation.

The WTA extends its appreciation to those state officials and personnel who assisted in this publication.

This publication is made possible through the generous support of the following sponsors:



ALCOHOLIC BEVERAGES

LAW

W.S. 12-1-101 through W.S. 12-10-101

BASIS

Malt, fermented fluid, and spirituous liquors by volume.

RATE

Fermented liquors (wine): $\frac{3}{4}$ cents (\$0.0075) per 100 milliliters (3.4 oz.).

Spirits: 2.5 cents (\$0.025) per 100 milliliters (3.4 oz.).

Malt beverages (beer): $\frac{1}{2}$ cents (\$0.005) per liter (33.8 oz.).

This equates to approximately 28 cents per gallon for wine, 95 cents per gallon for spirits and 2 cents per gallon for beer. There is an additional state mark-up on wine & spirits of 17.6%.

EXEMPTIONS

Beverage alcohol containing less than 0.5% of alcohol by volume. No person shall import or transport at any given time more than 3 liters of alcoholic liquor excluding wine, 9 liters of wine or 5 gallons of malt beverage for the personal use of the possessor into Wyoming if the applicable state taxes have not been paid.

COLLECTION

Taxes on liquor sold directly by the Wyoming Liquor Division are collected at the time of sale to retailers. Malt beverage wholesalers file monthly reports of receipts to the Liquor Division accompanied by tax payment.

YIELD

Fiscal Year 2015:	\$1,884,656
Liquor	\$1,271,756
Wine	\$ 346,216
Malt	\$ 266,683

DISTRIBUTION

State General Fund

CONTACT

Department of Revenue
Liquor Division
6601 Campstool Rd
Cheyenne, WY 82002-0110
307-777-6448

CIGARETTE TAX

LAW

W.S. 39-18-101 through 39-18-111

BASIS

A specified tax per cigarette levied on all sales by wholesalers in the state. Stamps are affixed to each package of cigarettes. If the tax is not paid by the wholesaler, the importer or consumer is required to pay a use tax. In addition to the sales tax, all other tobacco products are also subject to an excise tax paid by wholesalers on the manufacturer's price.

RATE

\$0.60 per package of 20 cigarettes, \$0.75 per package of 25 or \$0.03 per cigarette. A discount of 6% is given to wholesalers on purchases of stamps or metering machine settings.

Other tobacco products, such as snuff and cigars, are subject to a 20% excise tax on the price wholesalers pay the manufacturer. Cigarettes and all other tobacco products are all subject to sales or use tax as well.

The tax basis for moist snuff is weight. Moist snuff is taxed at a rate of \$0.60 per 1 oz., or portion thereof, with a minimum tax of \$0.60 per unit.

EXEMPTIONS

Sales to the United States government, any of its agencies, or to whom federal law prohibits taxation. Sales in interstate commerce.

COLLECTIONS

Wholesalers pay the tax up front when they buy stamps to affix to cigarette packages. They also pay quarterly the 20% tax on other tobacco products when they buy the products. They report monthly where the cigarettes were sold so tax money can be distributed to proper municipalities.

YIELD

Fiscal Year 2015:	\$24,696,239
Cigarettes:	\$19,136,161
Other Tobacco:	\$ 5,560,078

DISTRIBUTION

For a 20-cigarette pack, 51.06 cents goes to the State's General Fund; 8.94 cents per pack goes to cities, towns and counties on the basis of collections within their boundaries. All other tobacco products tax (except for an administrative fee for the wholesaler) goes to the State General Fund.

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

COMMERCIAL VEHICLE REGISTRATION

LAW

W.S. 31-18-101 through 31-18-903

BASIS

Any commercial vehicle or vehicle combination used, designed or maintained for transportation of persons for hire, compensation or profit, or designed or used primarily for the transportation of property, including rental passenger cars, truck and utility trailers.

RATE

Commercial vehicles operating interstate, registration is based on in-state mileage in proportion to the number of miles generated in all states and provinces; county fee is calculated at a percentage of factory price adjusted by production year of vehicle; state fee is based on the maximum declared gross weight of the vehicle. Number of rental trucks and utility trailers registered based on average number of units rented or operated in Wyoming. County fee is calculated at a percentage of factory price adjusted by production year of vehicle; state fee is based on the maximum declared gross weight on trucks; passenger cars \$15; trailers, fee graduated on unladen weight.

EXEMPTIONS

Commercial vehicles operated solely within the state pay full registration fees. State fee reduction available based on declaration of number of miles traveled in state.

COLLECTIONS

Application is required from commercial vehicle owners with number of vehicles to be registered with mileage generated in each state and province filed with the Department of Transportation. No penalty in registration fees for late filing. Agents of utility trailers also required to file a revenue report with the Department of Transportation.

YIELD

Fiscal Year 2015:	\$52,333,980
Prorate Registration:	\$40,575,426
Prorate Registration Admin.:	\$ 464,078
One Trip Permit Registration:	\$ 1,311,828
One Trip Fuel Fee:	\$ 236,712
Oversized & Overweight:	\$ 9,745,936

Note: Data are based on WYDOT Fiscal Year (October 1 through September 30).

DISTRIBUTION

State Fees: To State Highway Fund.

County Fees: Intrastate commercial vehicle fees distributed to county where vehicles are based in the same manner as property tax. Interstate commercial vehicle fees distributed to counties in the ratio total county highway miles bear to total state highway miles.

CONTACT

Department of Transportation
Motor Vehicle Services
5300 Bishop Blvd.
Cheyenne, WY 82009-3340
307-777-4714 or 307-777-4842

CORPORATION LICENSE TAX

LAW

W.S. 17-16-1630

BASIS

Assessed valuation of capital, property and assets located and employed in Wyoming. Value of mines and mining claims equivalent to the assessed value of gross product. Applies to all business entities organized within Wyoming, or that have obtained the right to transact business in the state.

RATE

The fee is \$50.00 or two-tenths of one mill on the dollar (\$0.0002), whichever is greater.

Nonprofits pay annual tax of \$25.

EXEMPTIONS

Banks, insurance companies and savings and loans; corporations in public calling for interstate transportation of goods, passengers or information.

COLLECTION

Annual reports stating capital, property and assets in Wyoming must be filed with the Secretary of State by the 1st day of the registration month and be accompanied by taxes due.

YIELD

Fiscal Year 2015: \$13,979,064

DISTRIBUTION

State General Fund

CONTACT

Office of the Secretary of State
Fiscal Division
State Capitol Building
Cheyenne, WY 82002
307-777-5343

DIESEL FUEL TAX

LAW

W.S. 39-17-201 through 39-17-211

BASIS

The volume of diesel fuel used, sold or distributed for sale or use in the state. The tax is on the end user or consumer.

RATE

A total of 24 cents (\$0.24) per gallon imposed as follows:

23 cents (\$0.23) per gal. license tax

1 cent (\$0.01) per gal. additional license tax (ALT).

EXEMPTIONS

Direct exports from Wyoming by suppliers or persons licensed as exporters in this state; exchanges and sales between suppliers. These are the only exemptions.

Dyed diesel is exempt from the 23-cent license tax under W.S. 39-17-204(a)(i).

COLLECTION

Tax collected at the supplier/terminal level in Wyoming on monthly returns filed by supplier for preceding calendar month's sales. Distributors, importers, exporters and dealers file monthly returns for preceding month's purchases and sales. Importers pay tax on diesel imported and sold or distributed for sale in Wyoming. Any consumer, purchasing tax-paid diesel and consuming it in a non-taxable manner, may file quarterly with WYDOT for refunds. The refund request is invalid if not submitted within one year of the date of purchase. Motor carriers file quarterly returns documenting fuel used, and taxes paid or due as necessary under IFTA.

YIELD

Fiscal Year 2015 Total:	\$95,106,244
License tax (\$0.23):	\$87,404,749
ALT (\$0.01):	\$ 7,701,495

Note: Data are based on WYDOT Fiscal Year (October 1 through September 30).

DISTRIBUTION

1. ALT proceeds specified in W.S. 39-17-211, 35-11-1424 and 35-11-1427.
2. Up to 2% retained for administration; Note: this 2% for administration will not be collected by WYDOT on new 10-cent motor fuel tax revenue. It will only be applied to the 13-cent diesel fuel revenue.

Remainder to State Highway Fund for distribution as follows:

3. 20% to counties for county road funds;
4. 5% to municipal street funds;
5. 75% to State Highway Fund.

CONTACT

Department of Transportation
5300 Bishop Boulevard
Cheyenne, WY 82009-3340
307-777-4826

ESTATE TAX

LAW

W.S. 39-19-101 through 39-19-111

BASIS

A "Pick-Up Tax" equal to the maximum allowable federal credit for state death tax on the Federal Estate Tax Return (Form 706) times the ratio that the "Wyoming gross estate" is to the "Federal gross estate." This tax was phased out as of calendar year 2005.

RATE

As set under the United States laws governing federal estate taxes and the IRS Code.

EXEMPTIONS

None

COLLECTION

Executor files with the state a copy of all federal estate tax returns and pays the Wyoming estate tax at the same time the federal estate taxes are paid.

YIELD

Fiscal Year 2015: \$0

DISTRIBUTION

State General Fund

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

GASOLINE TAX

LAW

W.S. 39-17-104

BASIS

The volume of gasoline sold, used or distributed for sale or use within Wyoming. Tax is on the end user or consumer.

Note: Liquefied natural gas became taxable 7/1/2013. Location of tax is at the retail level and is based upon a gallon equivalency as of March 2014.

RATE

A total of 24 cents (\$0.24) per gallon imposed as follows:

23 cents (\$0.23) per gal. license tax
(aviation fuel 4 cents (\$0.04) per gal.)

1 cent (\$0.01) per gal. additional license tax (ALT).

EXEMPTIONS

Direct exports from Wyoming by suppliers or persons licensed as exporters in Wyoming; exchanges and sales between suppliers. These are the only exemptions.

The license tax on bulk sales to the University of Wyoming, community colleges and public schools located in Wyoming or to any person exporting gasoline is subject to refund pursuant to W.S. 39-17-109. The refund request is invalid if not submitted within one year of the date of purchase.

COLLECTION

Tax collected at the supplier/terminal level in Wyoming on monthly returns filed by supplier. Returns are for preceding month's sales. Distributors, importers, exporters and dealers also file monthly tax returns documenting the preceding month's purchases and sales. Importers pay tax on gasoline imported and sold or distributed for sale in the state.

Note: Ethanol tax credit to ethanol producers in Wyoming sunsets 7/1/2015.

YIELD

Fiscal Year 2015 Total:	\$83,528,792
Distribution to State Parks & Airports (aviation fuel):	\$ 2,682,381
License tax (\$0.23):	\$77,209,472
ALT (\$0.01):	\$ 3,636,939

Note: Data are based on WYDOT Fiscal Year (October 1 through September 30).

DISTRIBUTION

1. ALT proceeds specified in W.S. 39-17-111(f), 35-11-1424 and 35-11-1427.
2. \$16.25 per snowmobile and \$32.50 for commercial snow machines registered in the state for improvement of snow trials.
3. \$16.25 per motorboat registered in the state for improvement of boating and recreational facilities; and \$16.25 x 5,000 for non-residential boats.

After the above distributions:

4. 57.5% to State Highway Fund.
5. 14.0% to State County Road Fund.
6. 13.5% to County Road Fund.
7. 15.0% to Municipal Street Fund.

CONTACT

Department of Transportation
5300 Bishop Boulevard
Cheyenne, WY 82009-3340
307-777-482

INSURANCE PREMIUM TAX

LAW

W.S. 26-4-101 through 26-4-105 and 26-11-118

BASIS

Based on total direct premium income including policy, membership and other fees, all other considerations for insurance and annuity contracts, whether designated as premiums or otherwise less return premiums and dividends, excluding re-insurance premiums received on companies authorized to do business in the state. Also levied against those insured by unauthorized companies on the basis of premiums paid.

RATE

Foreign and domestic companies: 0.75% (or retaliatory)

Annuity contracts: 1%

Marine and transportation: 0.75% of gross underwriting profits

Surplus line brokers: 3% on premiums less return premiums (W.S. 26-11-118)

EXEMPTIONS

Fraternal beneficiary associations, farm mutual property insurers (W.S. 26-1-104). Pension annuity or profit sharing plans exempt under sections 401, 403, 404, 408, 457 or 501 of the U.S. Internal Revenue Service Code of 1954. Credit against premium tax allowed for life and health guaranty fund assessments (W.S. 26-42-111). Credit against premium tax allowed for Wyoming Health Insurance Risk Pool assessments (W.S. 26-43-105). Credit allowed for small employer carrier reinsurance program assessments (W.S. 26-19-312). For tax year 2013 and thereafter, participating insurance companies will be eligible for a small business investment credit (W.S. 9-12-1305 and W.S. 26-4-103).

COLLECTION

Annual reports are filed with the Insurance Department on or before March 1. Tax must be remitted by March 31. Pursuant to W.S. 26-4-103(k) any insurer authorized to transact business in the State of Wyoming shall pay premium taxes quarterly; April 30, July 31, October 31.

YIELD

Fiscal Year 2015 Total:	\$25,160,912
Premium Tax:	\$22,942,889
Surplus Lines Tax:	\$ 2,218,023

DISTRIBUTION

50% of fire insurance premium taxes are paid to the Volunteer Firemen's Pension Fund. The gross premium tax levied upon fire insurance premiums is equal to twenty-six percent (26%) of the total gross premiums tax levied upon all property, casualty and multiple line insurers. All other taxes from insurance premiums are paid to the State General Fund.

CONTACT

Wyoming Insurance Department
106 East 6th Avenue
Cheyenne, WY 82002
307-777-6884
307-777-7401

LODGING TAX - LOCAL

LAW

W.S. 39-15-204, 203(a)(ii) and 39-15-101, 103

BASIS

Cities, towns and counties may levy up to 4% on all sleeping accommodations for guests staying less than 30 days. Proceeds are used for tourism promotion. Voter approval required. Lodging tax is assessed in addition to applicable sales tax.

RATE

Changes in FY 2015: tax rate change from 2 percent in Guernsey (Platte Co.) to 3 percent countywide on January 1, 2015.

EXEMPTIONS

Tax extends to tents, campers, trailers, mobile homes or other mobile accommodations. Guides and outfitters exempt Lodging Tax. However, they must collect sales tax on the lodging services they provide.

COLLECTION

County commissioners or the city or town council, as appropriate, adopt by ordinance a tax imposed upon the sales price of lodging services, after the tax has been authorized by vote of the people. Within 30 days following approval of the proposition imposing the tax, the county, city or town must notify the Department of Revenue of the resolution imposing the tax and must submit a list of all persons selling lodging services within their jurisdiction. Returns must be filed by the last day of the month for the preceding month.

YIELD

Fiscal Year 2015: \$ 17,052,349

DISTRIBUTION

Distributed to the taxing jurisdiction. State administrative costs are 2% the first year the tax is imposed, 1% annually thereafter. At least 90% of tax proceeds must be used to promote tourism, 10% may be used for general revenue. Based on a sliding scale, up to 30% of tax proceeds may be used for visitor impact services, decreasing correspondingly with the amount going to tourism promotion.

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

MOTOR VEHICLE REGISTRATION

LAW

W.S. 31-1-101 through 31-3-103

BASIS

All motor vehicles for use on the highways of the state; owned by non-residents and remaining in the state for longer than 120 days in a 12-month period; or belonging to a person who becomes a resident of the state. Immediate registration required if vehicle operated for gain or profit, or if owner becomes employed.

RATE

County fees (property taxes) are calculated at a percentage of factory price adjusted by production year of vehicle.

State fees are: passenger cars seating not more than 9: \$15; house trailers: \$15; school buses: \$10; motorcycles: \$12; noncommercial buses, trucks, trailers/semi-trailers and motor home fees graduated based on unladen weight. Vehicle dealer demo/manufacture plates: \$25; dealer full use plates: \$125; motorcycle dealer demo/manufacture plates: \$25; motorcycle dealer full use plates: \$125. Governmental entity plates: \$5. Prestige plates: \$30 plus state and county fee.

Note: Effective July 1, 2015, the state fee for house trailers is based on weight.

EXEMPTIONS

Non-resident; all government vehicles; federal land bank; commercial vehicles operated interstate; vehicles granted reciprocity under agreement; transportable homes exceeding 8-1/2 feet in width; full-time members of armed forces provided out-of-state registration is in effect and maintained according to out-of-state laws; vehicles operated primarily by full-time college students. Dealers are exempt from the county fee.

COLLECTION

Every owner of a motor vehicle or trailer must obtain a certificate of title and submit it for registration and assessment to the county treasurer.

YIELD

Fiscal Year 2015 (State Fee):	\$23,235,770
Prestige:	\$ 89,857
Pioneer:	\$ 1,496
Registration:	\$23,144,417

Note: Data are based on WYDOT Fiscal Year (October 1 through September 30).

DISTRIBUTION

State Fee: to State Highway Fund.

County fees are distributed in the same manner as property tax.

CONTACT

Wyoming Department of Transportation
Motor Vehicle Services
5300 Bishop Blvd.
Cheyenne, WY 82009-3340
307-777-4825 or 307-777-4717

OIL AND GAS CONSERVATION ASSESSMENT

LAW

W.S. 30-5-116

BASIS

Based on the fair cash market value of all oil and gas produced, sold or transported from the premises.

RATE

The current rate is 0.4 mills (\$.0004) of value at the wellhead. (The law allows the rate to vary as expenses warrant, up to a maximum levy of 0.8 mills.)

EXEMPTIONS

Gross production specifically exempt by law including interests held by the United States, the State of Wyoming and its political subdivisions; land under supervision of the federal government for Indians or Indian tribes; and oil and gas used for recycling or repressuring purposes.

COLLECTION

Monthly reports and taxes are due on or before the 25th day of the second month following the month in which the charge accrued.

YIELD

Fiscal Year 2015: \$4,085,043

DISTRIBUTION

All revenue derived is credited to an earmarked fund for expenses incident to the administration of this act including expenses for capital construction and shall be paid out of the account. One half (1/2) of the money so collected may be expended as needed by the commission for capital construction purposes.

CONTACT

Oil and Gas Conservation Commission
PO Box 2640
Casper, WY 82602
307-234-7147

PARI-MUTUEL TAX

LAW

W.S. 11-25-101 through 11-25-115

BASIS

Pari-mutuel events (horse races and professional roping) sponsored by counties, cities, incorporated towns, county fair boards, organizations and corporations approved by the boards of county commissioners.

RATE

1.5% of total sum wagered on live pari-mutuel events plus daily permit fees; 1.0% of sum wagered on historic racing for cities, towns & counties; 0.5% of total sum plus daily permit fees on historic Horse Racing; 0.04% of sum wagered to the Wyoming Breeders Award Fund. The daily fees established by the Commission, currently, Live Horse Racing \$100.00 per day, Simulcasting of Live Racing \$200.00 per day & Historic Horse Racing \$200 per day.

EXEMPTIONS

None

COLLECTION

Permit fees are payable prior to event. Every Wednesday after a pari-mutuel event, the holder files a statement with the Pari-Mutuel Commission showing total collections and remitting taxes due.

YIELD

Fiscal Year 2015:	
Cities/Counties	\$2,863,523
Permit Fees & Commission	\$1,813,046
Breeder Awards Fund:	\$1,202,879

DISTRIBUTION

All funds are payable to the Pari-Mutuel Commission which deposits them into an earmarked revenue fund with the State Treasurer. Warrants are drawn on this account to defray actual costs of the Commission. 0.4% of all straight wagers and up to 1.4% of all multiple and exotic wagers are set aside by the Commission for Wyoming breeder awards. Additionally, 1% of the sum on Historic Horse Racing is set aside by the Commission for distribution to local cities and counties where the wagers are placed.

CONTACT

Pari-Mutuel Commission
951 Werner Court
Energy II Building, Ste. 335
Casper, WY 82601
307-265-4015

PROPERTY TAX

LAW

W.S. 39-13-101 through 39-13-111

BASIS

Property is assessed in three classes for tax purposes at a percentage of fair market value as follows:

Minerals and mine products:	100.0%
Industrial property, real and personal:	11.5%
All other property, real and personal:	9.5%

RATE

The total of applicable and allowable state, county, school, city and special district mill levies as imposed within legal rate limits.

EXEMPTIONS

Homestead exemption (currently not funded); tax rebate program for qualifying homeowners; government, religious, charitable, certain public property; lands from which minerals are being extracted (limit 40 acres per site); household property; veterans (reduces assessed valuation by \$3000, annually) plus disability, widows benefits; pollution control facilities; stocks of Wyoming shareholders; capital stock of corporations doing business in the state; mortgages on all Wyoming property; registered motor vehicles; industrial development projects; livestock; trusts for public education; government bonds; fraternal lodge and benevolent society funds; property in transit; business inventories for resale; personal property of nonresident military personnel. For a complete description of what is exempted, refer to the statutes cited above.

COLLECTION

County assessors establish property assessment rolls on the 1st Monday in January. Assessors send assessment notices in early spring. Department of Revenue assesses gross product of mines, rail car companies, public utilities, pipelines and telecommunications companies. County treasurers mail bills and collect all ad valorem taxes except for rail car companies who remit their own taxes to the Department of Revenue.

YIELD

Fiscal Year 2015:	\$1,668,026,506
Mineral Production:	\$ 996,807,296
Other	\$ 671,219,210

DISTRIBUTION

County treasurers' distribute collections to the authorized taxing unit of government.

CONTACT

Department of Revenue
Property Tax Division
Herschler Building, 2 West
122 West 25th Street
Cheyenne, WY 82002
307-777-5235

PUBLIC UTILITIES ASSESSMENT

LAW

W.S. 37-2-106 through 37-2-109

BASIS

Percentage of intrastate gross operating revenue of public utilities.

RATE

A percentage factor derived by applying one-half of the Public Service Commission's authorized budget requirements for the biennium to aggregate intrastate utility revenues. Subsequent percentage (rate limit 0.3%) is applied to individual utility revenues for this preceding calendar year. The rate factor for FY 2015 was 2.00908 mills.

EXEMPTIONS

Common motor carriers; any utility which receives less than \$5,000 in gross operating revenues; certain operations necessary for exploration and/or production of natural gas; certain sales of natural gas for commercial and industrial use; and utilities exempt from Public Service Commission regulation.

COLLECTION

Determination of total of aggregate revenue from intrastate operations from which the percentage ratio is calculated for assessment by the director of the Department of Revenue. First half of tax is payable by October 1, second half by April 1.

YIELD

Fiscal Year 2015: \$4,752,340

DISTRIBUTION

All revenue derived is credited to an earmarked fund for use in defraying the costs of the Public Service Commission.

CONTACT

Department of Revenue
Property Tax Division
Herschler Building, 2 West
122 West 25th Street
Cheyenne, WY 82002
307-777-5235

RAILROAD CAR TAX

LAW

W.S. 39-13-103(b)(xvi); 39-13-104(g); 39-13-106(b)(iv); 39-13-111(a)(iii)

BASIS

Rail cars assessed at 11.5% of fair market value. The number of rail cars determined from the number of rail miles traveled per company in-state in the preceding calendar year and the number of cars which would be reasonably required to make the mileage. The Department may base the assessment on railroad company returns.

RATE

The levy is determined annually and is equal to the statewide average county, school district and state levy for the year immediately preceding against the values assessed for each of the counties through which the rail cars may have been operated. The FY 2013 levy is 63.165 mills.

EXEMPTIONS

None

COLLECTION

Statements sent to owners by September 15 containing the amount of assessment, the tax rate and the amount due. Payment made to the State no later than December 31.

YIELD

Fiscal Year 2015: \$2,097,928

DISTRIBUTION

State Treasurer distributes revenue to the respective county treasurers. County treasurers apportion distributions to local taxing jurisdictions; school district distributions based on the ratio that main track mileage in each school district bears to the total main track mileage within the county.

CONTACT

Department of Revenue
Property Tax Division
Herschler Building, 2 West
122 West 25th Street
Cheyenne, WY 82002
307-777-5235

SALES AND USE TAX - LOCAL

LAW

W.S. 39-15-201 through 211 and 39-16-201 through 211

BASIS

Effective March 1, 2007, counties may levy up to 2% for general purposes and up to 2% for specific purposes, but the total local tax rate cannot exceed 3%. Voter approval required for imposition. 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 may levy up to 3% for general purposes. Economic development may levy up to 1%.

Same basis as SALES AND USE TAX - STATE.

RATE

In effect as of 1/1/2014:

1% General Purpose: Albany, Big Horn, Campbell, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Johnson, Laramie, Lincoln, Natrona, Niobrara, Platte, Sheridan, Sweetwater, Teton, Uinta, Washakie and Weston.

1% Specific Purpose: Albany, Campbell, Carbon, Converse, Crook, Goshen, Laramie, Niobrara, Platte, Sheridan, Sweetwater, Teton, and Washakie.

2% Resort District: Teton Village

0.25% Economic Development: Goshen

EXEMPTIONS

See SALES AND USE TAX - STATE

COLLECTION

See SALES AND USE TAX - STATE

YIELD

Fiscal Year 2015 Total:	\$ 306,230,544
Local General Purpose Option:	\$ 180,439,632
Local Specific Purpose Option:	\$ 122,879,914
Resort District Purpose Option:	\$ 2,456,564
Local Economic Devel. Option:	\$ 454,434

DISTRIBUTION

General Purpose Tax: Distributed to the county imposing the tax and its cities in the same manner as state sales and use tax.

Specific Purpose Tax: Distribution and total eventual yield must be specified in the election imposing tax.

Resort District Tax: Distributed to resort districts imposing the tax.

Economic Development Tax: Distributed to the county imposing the tax and its cities in the same manner as state sales and use tax.

The state retains 1% of collections as an administrative fee.

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

SALES AND USE TAX - STATE

LAW

Sales: W.S. 39-15-101 through 39-15-111
Use: W.S. 39-16-101 through 39-16-111

BASIS

Gross receipts from sales of tangible personal property and selected services including receipts by public utilities, certain interstate carriers, food services, lodging and entertainment facilities, cigarettes and other tobacco products, and alcoholic beverages. The state use tax is levied upon property purchased outside Wyoming for storage, use or consumption in Wyoming.

RATE

4% state 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.

See SALES AND USE TAX - LOCAL
LODGING TAX - LOCAL

EXEMPTIONS

Sales of components and packaging used in production of new articles; certain agricultural purchases; wholesale sales; intrastate transport of freight or passengers; certain motor fuels and those taxed separately; drilling services; sales prohibited by U.S. or Wyoming law; sales to U.S. and Wyoming state and local governments; to and by religious and charitable organizations; trucks, trailers and rolling stock used for interstate transport; prescription drugs; certain medical supplies; mobile homes after tax once paid; school annuals; newspapers; sales to state Joint Powers Board; food purchased with food stamps; admission to county and municipal recreation facilities; recreational services; sales of equipment for renewable energy, coal gasification or liquefaction facilities; food for domestic home consumption, deepening an existing well; intrastate transportation of passengers by a government, charitable or nonprofit organization; certain equipment and services for data processing service centers located within the state. For a complete description of what is exempted, refer to the statutes cited above.

COLLECTION

Taxes are collected by vendors and remitted to the Department of Revenue. Taxes on motor vehicles and trailers not exceeding 8' width are collected by county treasurers upon registration. Returns must be filed by the last day of the month for the preceding month. Overpayment refunds limited to three years.

YIELD

Fiscal Year 2015 Total:	\$555,778,897
Sales Tax:	\$484,563,416
Use Tax:	\$ 71,215,481

DISTRIBUTION

69% to State General Fund, 31% (less administrative costs) to cities, towns and counties. Based on the actual sales and use tax collection in each county and the relationship of urban population to the total population in each according to the last federal census.

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

SEVERANCE TAX

LAW

W.S. 39-14-101 through 39-14-711

BASIS

Based on the privilege of extracting specified minerals and deposits according to the fair cash market value of the product after the mining or production process is completed. The Department of Revenue may establish the value if a bona fide sale does not occur at the point where mining or production is completed. Trona value defined in W.S. 39-14-301 through 39-14-311.

RATE

Oil & Natural Gas:	6.00%
Stripper Oil:	4.00%
Tertiary Oil:	4.00%
Renewed Production:	1.50%
Coal - Surface Mines:	7.00%
Coal - Underground Mines:	3.75%
Trona:	4.00%
Uranium:	4.00%
Other Miscellaneous Minerals:	2.00%

EXEMPTIONS

Production specifically exempt by law including royalty interest held by the U.S., the state and its political subdivisions; Indian lands under federal government supervision; oil, gas used in production, or for repressuring or recycling purposes; flared or vented gas or natural gas consumed to produce oil or gas; coal used in production. Tertiary production started 3/03-3/08 exempt from 2% of tax for 5 years. Collection wells: 1.5% (production prior to 1/1/99). Uranium production (1/95-4/09). Tax on a ton of coal shall not exceed 60 cents under certain agreements for surface mined coal, or 30 cents on a ton of underground mined coal. "Stripper" is 10 barrels per day if average previous year price \$20 or more, 15 barrels per day if under \$20. Two-year shut-in required for renewed production tax rate.

COLLECTION

Mineral producers determine the value of minerals produced in accordance with applicable statutes and rules. Tax returns are filed and payment remitted to the Dept. of Revenue monthly for producers whose annual liability exceeds \$30,000. All others may file annually.

YIELD

Fiscal Year 2015: \$803,251,142

DISTRIBUTION

1. Mineral Trust Fund: 1.5% on oil, gas and coal. In 2005, an additional 1% was directed into the PMTF for a total of 2.5%. There is no sunset on the additional percentage.
2. An amount equal to specified motor fuels under W.S. 3917-104(c) and 39-17-204(b) to the LUST account under W.S. 35-11-1424 and 35-11-1427.
3. The next \$155 million distributed as follows:
 - General Fund: 62.26%
 - Water Development I: 12.45%
 - Water Development II: 2.1%
 - Water Development III: .5%
 - Highway Fund: 4.33%
 - Counties: 3.88%
 - County Roads: 2.9%
 - Cities and Towns: 9.25%
 - Capital Construction: 2.33%
4. The balance over \$155 million:
 - 1/3 to the General Fund
 - 2/3 to the Budget Reserve Account

CONTACT

Department of Revenue
Mineral Tax Division
Herschler Building, 2 West
122 West 25th Street
Cheyenne, WY 82002
307-777-7849

UNEMPLOYMENT INSURANCE

LAW

W.S. 27-3-101 through 27-3-706

BASIS

Annual employee wages reported by calendar quarter.

The unemployment insurance taxable wage base for CY 2015 is \$24,700.

RATE

For 2014 the tax range is from 0.48% to 10.00% for established employers with at least three years of unemployment insurance (UI) tax rate activity. New employers with less than three years of UI tax rate activity rates are still based on the average NAICS code industry rate which, for 2014, ranges from 2.16% to 4.69%. These are the two groups. Both groups still have three factors in common: 0.198% for Non-Charge/Ineffective Charge, 0.132% for Employment Support Fund, and the Fund Balance factor 0.83% which is applied to experience-rated employers with a zero experience rate at 0.15% and 0.83% for all other employers. Contractors engaged on major Wyoming projects with over 250 employees whose costs equal or exceed the threshold construction defined by the Industrial Siting Council pursuant to W.S. 35-12-102(a)(vii) may be subject to the incremental bond provision of the Wyoming employment security law.

EXEMPTIONS

Federal agencies; agricultural and ranching operations with less than 10 full-time or part-time employees per calendar year or total wages less than \$20,000 per calendar quarter; in-house domestic service paying total wages of less than \$1,000 per calendar quarter; a spouse's services to a self-employed individual and service by a child under age 21 in a parent's employ (sole-proprietors); nonprofit organizations exempt from income tax by Sec. 501 (c)(3) of the Internal Revenue Code, unless it employs 4 or more persons for part of one day for 20 weeks in a calendar year; most services exempted by Federal Unemployment Tax.

COLLECTION

Employers must file quarterly reports and payment by the last day of the month immediately following each calendar quarter. Payments are made to Department of Employment, Unemployment Tax Division.

YIELD

Fiscal Year 2015: \$100,097,608

DISTRIBUTION

Tax collections by the Unemployment Tax Division are transmitted to the Unemployment Compensation Trust Fund in the federal treasury where they are held exclusively for payment of unemployment benefits. Interest earned on a static Wyoming Unemployment Compensation Trust Fund is used for Workforce Development Training grants. Employment Support Fund monies are deposited in Wyoming for use as designated in W.S. 27-3-211.

CONTACT

Department of Workforce Services
Research & Planning Division
P.O. Box 2760
Casper, WY 82602
307-473-3812

WIND GENERATION TAX

LAW

W.S. 39-22-101 through 39-22-111

BASIS

The tax is levied on the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012, and shall be paid by the person producing such electricity. The tax is imposed on each megawatt hour of electricity produced from wind resources at the point of interconnection with an electric transmission line.

RATE

The tax rate is one dollar (\$1.00) on each megawatt hour, or portion thereof, which is produced in this state.

EXEMPTIONS

No tax will be imposed upon electricity which is produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. No tax will be imposed upon electricity which is produced for the personal consumption of the producer, including any excess production of electricity that does not exceed five hundred (500) kilowatt hours in any twenty-four (24) hour period.

Electricity produced from a wind turbine will not be subject to the generation tax until the date three (3) years after the turbine first produced electricity for sale. After that date the production will be subject to the tax.

COLLECTION

Persons producing electricity from wind resources in-state shall report the amount of megawatt hours produced in-state on or before February 1 of the year immediately following the year in which the electricity was produced.

Payment. Any person owing generation tax shall pay the tax once each year on or before February 1 of the year immediately following the year in which the electricity was produced. The tax shall be collected by the Department of Revenue.

YIELD

Fiscal Year 2015: \$4,430,368

DISTRIBUTION

The proceeds from this tax shall be transferred to the state treasurer to be distributed as follows: 60% shall be distributed to the counties in this state where the generating facility is located. The amount shall be proportionately distributed to each county based upon the percentage of the assessed value of the generating facilities located within the county as compared to the total assessed value of generating facilities located within the state; 40% shall be deposited in the state general fund.

CONTACT

Department of Revenue
Excise Tax Division
122 West 25th Street 2nd Floor West
Cheyenne, WY 82002-0110
307-777-5275

WORKERS' COMPENSATION

LAW

W.S. 27-14-101 through 27-14-805

BASIS

Wages paid by employers doing business in Wyoming to personnel engaged in certain capacities. Coverage is required for extra-hazardous employment and occupations as enumerated. Employers may elect coverage for non-extra-hazardous employment and occupations.

RATE

Annual rates are determined by industrial classifications and individual employer claims experience. An industrial classification base rate applies to all employers within a classification. Base rates are then adjusted for each employer by an experience rating developed using employer claims history. Experience ratings allow a base rate to be increased or decreased by up to 65%. Governmental employers' classification rate changes are made on a fiscal year basis. Private industry employers' classification rate changes are made on a calendar year basis.

EXEMPTIONS

Domestic service cannot be covered. Employers may elect coverage for non-extra-hazardous employment and occupations, corporate officers and LLC members, sole proprietors, partners of a partnership.

Exemptions include independent contractors, a spouse or dependent of an employer living in the employer's household, employees of the federal government, elected officials (except for sheriffs) and private duty nurses engaged by a private party.

COLLECTION

Each employer is required to file a monthly or quarterly statement of employee earnings and remit appropriate premiums by the last day following the reporting period to the Workers' Compensation Division.

Most private employers are required to file reports and make premium payments quarterly utilizing the Unemployment Insurance and Workers' Compensation Joint Quarterly Reporting Form.

YIELD

Fiscal Year 2015: \$258,971,712

DISTRIBUTION

Workers' Compensation Account

CONTACT

Department of Workforce Services
Workers' Safety & Compensation Division
Employer Services
1510 East Pershing Blvd., 2nd Floor
Cheyenne, WY 82002
307-777-6763