

# WYOMING TAXPAYERS ASSOCIATION

## FISCAL FOCUS



### How Wyoming Taxes Compare Regionally

Generated January 2010 – Source – 2010 State Tax Handbook by CCH

Tax	Wyoming	Idaho	Montana	Utah
<b>Property</b>	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 – 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.	Tangible personal property and real property, except residential property – 100% of fair market value. Residential owned by senior citizen claiming tax abatement for the poor – 35% of fair market value. Other residential property – 55% of fair market value. Local rates also apply.
<b>Alcoholic Beverage</b>	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.	Excise tax of \$12.80 per 31 gallon barrel on all beer; retail sales of wines and distilled liquor, 13% of retail sales price.
<b>Motor Fuel</b>	For gasoline and diesel, 13¢ per gallon, plus 1¢ additional tax to fund environmental clean-up costs.	25¢ per gallon.	27¢ per gallon of motor fuel sold, distributed, received or used in MT.	24.5¢ per gallon on fuel sold or used.
<b>Severance</b>	Gross products for: Crude Oil, lease condensate, natural gas and helium - 6%; underground coal – 3.75%; uranium and trona – 4%; surface coal – 7%; bentonite, sand and gravel and oil shale or any other fossil fuel – 2%.	1% of net value of royalties received or ores mined. Oil and gas production tax – maximum 5 mills per barrel for oil or per 50,000 cubic feet of gas. Additional oil and gas production tax of 2% of market value of oil and gas produced at site of production.	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.	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

			<p>Underground coal – 3% of value on coal with BTU rating of 7,000 and 4% for over.</p> <p>Metalliferous mines – 1.81% of the gross value of the product is over \$250,000. Gold, silver or platinum is 1.6% for over \$250,000.</p> <p>Other - 5¢ per ton of vermiculite, perlite, kerrite, maconite, or hydrous silicates produced.</p> <p>There is also a mineral mining tax for resource indemnity and ground water assessment.</p>	the taxable value of metalliferous minerals sold or shipped out of the state. Conservation tax of 2 mills per \$1 of market value at the well of oil and gas.
<b>Cigarette</b>	60¢ per pack of 20 cigarettes. 20% of wholesale purchase price of cigars, snuff, and other tobacco products. 60¢ for any amount of moist snuff up to one (1) ounce plus a proportionate tax at the like rate on any fractional parts of more than one (1) ounce.	57¢ per 20 cigarettes. Other tobacco products – 40% of wholesale sales price.	\$1.70 per pack of 20 cigarettes. Moist snuff is at 85¢ per ounce.	Cigarettes – 69.5¢ per pack of 20. Excise tax on other tobacco products – 35% of manufacturer's sales price.
<b>Sales and Use</b>	Assessed at a state rate of 4%. Local rates also apply.	6% of retail sales price of taxable property and selected services. Use 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.	4.75%, except rate is 2% on residential use of utility services. Food and food ingredients 2.75%.
<b>Income</b>	None.	Corporate and personal.	Corporate and personal.	Corporate and personal. Gross receipts tax on corporations not required to pay franchise or income tax.

