



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 09: Local*: General: \$150,228,978 Spec.Purpose: \$71,509,588 Resort Dist: \$1,350,266 Economic: \$407,278 Total: \$223,496,110 State: Sales: \$663,414,367 Use: \$90,175,611 Total: \$753,590,278 State and Local Total: \$977,086,388 Resort: Teton Village 2% \$1,350,226 Economic Development: Goshen Co. .25% \$407,278 *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 09: \$1,851,444,265 levied Mineral production: \$1,270,103,644 Other: \$581,340,621
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: \$850,840,462 Striper Oil: \$22,717,822 Surface Coal: \$259,741,502 Underground Coal: \$1,872,540 Trona: \$17,087,730 Uranium: \$455,862 Total Production Year 2008: \$888,476,770
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 FY09: \$41,614,484 \$55,945,525
LODGING TAX	May be up to 4%. 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, town of Evanston. 4%: Albany, Goshen, Hot Springs, Laramie, Park, Washakie and Weston counties, towns of Kemmerer and Sheridan.	FY 09: \$7,968,745
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 09: Liquor: \$1,115,899 Wine: \$278,253 Beer: \$279,640
TOBACCO	CIGARETTES \$0.60/pack OTHER TOBACCO PRODUCTS 20% of wholesale price Moist snuff is taxed at a rate of \$0.60 per (1) oz. or portion thereof.	FY 09: Total \$26,272,350 Cigarettes: 23,092,801 OTP: \$3,179,549
BUSINESS ENTITY LICENSE TAX	\$50 or two-tenths of one mill on the dollar (4.0002), whichever is greater. Nonprofits pay annual tax of \$25.	FY 09: \$11,406,319
ESTATE TAX	Phased out in 2005	FY 09: \$112,897