### Wyoming Taxes Compare Regionally

**April 2018**

**Source:** 2018 State Tax Handbook by CCH Publications

<table>
<thead>
<tr>
<th>Property</th>
<th>Wyoming</th>
<th>Idaho</th>
<th>Montana</th>
<th>Colorado</th>
<th>South Dakota</th>
<th>Utah</th>
</tr>
</thead>
<tbody>
<tr>
<td>County and municipal tax</td>
<td>fixed</td>
<td></td>
<td>fixed</td>
<td>fixed</td>
<td>fixed</td>
<td></td>
</tr>
<tr>
<td>Tax rate</td>
<td>0.5% of fair market value</td>
<td>1.5% of fair market value</td>
<td>1.5% of fair market value</td>
<td>1.5% of fair market value</td>
<td>1.5% of fair market value</td>
<td>4.25% of fair market value</td>
</tr>
</tbody>
</table>

**Agriculture**

- **Crop production**
  - 1% of fair market value of crop production
- **Livestock production**
  - 1% of fair market value of livestock production
- **Fish and wildlife**
  - 1% of fair market value of fish and wildlife production
- **Forest products**
  - 1% of fair market value of forest products

**Mining**

- **Non-fuel minerals**
  - 2.25% of gross income received by the producer
  - 1% of net value of royalties received or ore mined
- **Fuel minerals**
  - 4% of gross income received by the producer
  - 2% of gross income received by the producer

**Liquor & Tobacco**

- **Excise tax on malt beverage**
  - 4.2% beer & wine: $0.01 per gallon, simplex: $0.0733 per liter, proof gallons other rates apply
  - 3.2% beer & wine: 40% of the value (taxable value) of the property

**Business Receipts**

- **Excise tax on real property**
  - 2% of gross receipts of all prime contractors and subcontractors engaged in real estate improvement contracts

**State Sales & Use Tax**

- **Sales and use tax rate**
  - 4% state rate for sales and use tax with voter approval
  - 1% state rate for sales and use tax without voter approval

**Manufactured Home Sales Tax**

- **Manufactured home sales tax rate**
  - 1% sales tax on manufactured homes

**Lodging Tax**

- **Excise tax on rental vehicles**
  - 8% of the value up to $100,000, 15% for over $100,000

**Corporate Income Tax**

- **Corporate income tax rate**
  - 4.5% of gross receipts, additional tax on small business income tax (June-September) of 1.5% for small businesses
  - 10% of gross receipts of all small businesses
  - 2% of gross receipts of all prime contractors and subcontractors engaged in real estate improvement contracts

**Property Tax**

- **Corporate and individual property tax rate**
  - 2% of the property's taxable value
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.

**Agricultural Property Tax**

- **Agricultural property tax rate**
  - 4% of the property's taxable value

**Corporate and Individual Income Tax**

- **Corporate and individual income tax rate**
  - 100% of the property's taxable value

**Property Tax Exemptions**

- **Property tax exemption**
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.

**State Sales & Use Tax Rate**

- **State sales and use tax rate**
  - 4% state rate for sales and use tax with voter approval
  - 1% state rate for sales and use tax without voter approval

**Business Receipts Tax**

- **Business receipts tax rate**
  - 4% of the business receipts

**Manufactured Home Sales Tax Rate**

- **Manufactured home sales tax rate**
  - 1% state rate for sales and use tax with voter approval
  - 1% state rate for sales and use tax without voter approval

**Property Tax Exemption**

- **Property tax exemption**
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.

**Corporate and Individual Income Tax Rate**

- **Corporate and individual income tax rate**
  - 100% of the property's taxable value

**Property Tax Exemptions**

- **Property tax exemption**
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.

**State Sales & Use Tax Rate**

- **State sales and use tax rate**
  - 4% state rate for sales and use tax with voter approval
  - 1% state rate for sales and use tax without voter approval

**Business Receipts Tax**

- **Business receipts tax rate**
  - 4% of the business receipts

**Manufactured Home Sales Tax Rate**

- **Manufactured home sales tax rate**
  - 1% state rate for sales and use tax with voter approval
  - 1% state rate for sales and use tax without voter approval

**Property Tax Exemption**

- **Property tax exemption**
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.

**Corporate and Individual Income Tax Rate**

- **Corporate and individual income tax rate**
  - 100% of the property's taxable value

**Property Tax Exemptions**

- **Property tax exemption**
  - 100% of the property's taxable value for property owned by senior citizens claiming tax abatement for the poor is assessed at 75% of fair market value. Other residential property is assessed at 55% of fair market value.