



Description	Rate	FY 2017 Revenue Collected	
<b>SALES AND USE TAX</b>	<p>4.0% state rate for sales and use tax.</p> <p><u>State:</u> Counties may level up to an additional 3% in local option taxes with voter approval. Effective July 1, 2004, Teton Village Resort District began collecting an additional 1% sales and use tax within its geographical boundaries, and in 2008 its rate increased to 2%. Effective April, 2015, Grand Targhee Resort District began collecting an additional 1% sales and use tax within its geographical boundaries, increasing its rate to 2%.</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%; Grand Targhee 2.00%</p> <p><u>Economic Development:</u> Goshen Co. 0.25%</p>	<p><u>Local Share:</u></p> <p>Sales: \$ 332,144,692                      Use: \$ 47,132,894                      Total: \$ 379,277,586</p> <p><u>Local Option (sales &amp; use):</u>                      General Purpose: \$ 132,856,329                      Specific Purpose: \$ 65,052,662                      Resort District: \$ 2,934,108                      Local Economic: \$ 409,625</p> <p><u>Total State &amp; Local Sales &amp; Use:</u> \$ 782,732,131</p>	<p><u>State General Fund:</u></p> <p>Sales: \$ 354,730,336                      Use: \$ 48,724,209                      Total: \$ 403,454,545</p>
<b>PROPERTY TAX</b>	<p>Minerals and Mine Products: 100.00%                      Industrial property, real and personal: 11.50%                      All other, including residential: 9.50%</p>	<p>Mineral production: \$ 522,969,693                      Other: \$ 700,297,934                      Total: \$1,223,267,627</p>	
<b>SEVERANCE TAX</b>	<p>Oil &amp; 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%</p>	<p>Natural Gas: \$ 191,255,192                      Oil: \$ 188,734,797                      Surface Coal: \$ 208,143,855                      Underground Coal: \$ 2,117,135                      Trona: \$ 18,800,105                      Uranium: \$ 816,231                      Other: \$ 2,400,677                      Total: \$ 612,267,991                      (Based on 2017 Production)</p>	
<b>FUEL TAX</b>	<p><u>Gasoline:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)  <u>Diesel:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)                      *Leaking Underground Storage Tanks</p>	<p>Gasoline: \$ 85,746,230 (incl. aviation fuel distr.)                      Diesel: \$ 83,312,980                      Total: \$ 169,059,210</p>	
<b>LODGING TAX</b>	<p>May be up to 4.00%. Effective January 1, 2017                      2.00%: Lovell in BigHorn County, and Afton, Cokeville, and Diamondville in Lincoln County, and remainder of the counties not specified below.                      3.00%: Converse, Platte, and Sweetwater counties, Greybull in Big Horn County, Lusk in Niobrara County, Pinedale in Sublette County, and Evanston in Uinta County.                      4.00%: Hot Springs, Laramie, Natrona, Park, Washakie, and Weston counties, Kemmerer in Lincoln County, and Sheridan in Sheridan County.</p>	<p>Total: \$ 17,604,562</p>	
<b>ALCOHOL TAX</b>	<p>Beer: \$0.02/gallon                      Wine: \$0.28/gallon                      Spirits: \$0.95/gallon                      Wine and spirits are also subject to a state mark-up of 17.6%.</p>	<p>Beer: \$ 250,084                      Wine: \$ 355,488                      Spirits: \$ 1,272,323                      Total: \$ 1,877,894</p>	
<b>TOBACCO</b>	<p><u>Cigarettes:</u> \$0.60/pack of 20 cigarettes, \$0.75/pack of 25 cigarettes or, \$0.03/cigarette.  <u>Other tobacco products:</u> 20.00% excise tax of wholesale price.  <u>Moist snuff:</u> \$0.60 per 1 oz. or portion thereof.                      All products are also subject to sales and use tax.</p>	<p>Cigarettes: \$ 17,269,475                      Other Tobacco Products: \$ 5,413,717                      Total: \$ 22,683,192</p>	
<b>CORPORATE LICENSE TAX</b>	<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>	<p>Total: \$ 13,762,314</p>	
<b>ESTATE TAX</b>	<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. This tax was phased out as of calendar year 2005, may be reinstated by the legislature.</p>	<p>Total: \$ 1,094</p>	

