



WYOMING TAX SUMMARY & HOW WYOMING COMPARES

2020

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

**Data for the Wyoming Tax Summary &
How Wyoming Compares compiled from 2019
data by the Wyoming Taxpayers Association.**

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Formed in 1937, the Wyoming Taxpayers Association is the only statewide association in Wyoming representing united taxpayers concerned about government spending. WTA serves its members by promoting sound tax policy for a healthy Wyoming economy. WTA publishes regular reports on a wide range of subjects that are distributed to members and public policy makers. WTA also welcomes members' questions and routinely provides individualized member service. WTA members represent the broad spectrum of Wyoming's economy; farmers, ranchers, small businesses, utilities, mineral producers, and of course, the individual taxpayer.

For more information regarding membership or to purchase additional copies of this publication, please contact:

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The Wyoming Taxpayers Association cordially thanks the State Board of Equalization, the Wyoming Department of Revenue, Legislative Service Office, Department of Workforce Services, Department of Transportation, Office of the Secretary of State, Oil and Gas Conservation Commission, Gaming Commission, Wyoming Insurance Department and Wyoming County Assessors for their assistance in preparing this publication.

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

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Note: All numbers are rounded to the nearest dollar

WYOMING TAX SUMMARY

2020



TOTALS FOR 2020 TAX SUMMARY

The Wyoming Tax Summary 2020 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 2020 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 outlined in this publication.

In 2019, there were the following 618 units of government in Wyoming exercising taxing authority. Each of these entities levies, or receives, revenue from property tax and other forms of taxation.

Type Name	Total Tax Entities
Cities and Towns	99
Community College	7
Conservation	34
County-wide	23
DDA	4
Fire Protection	63
Hospital	17
Improvement and Service	154
Regional Transportation Authority	1
Resort District	2
Rural Health Care	8
School	48
Senior Citizen Service	7
Solid Waste Disposal	16
Special Cemetery	42
Special Exemption	1
Special Museum	4
Water and Sewer	63
Water Conservancy	2
Weed and Pest	23
Total	618

Wyoming has no Personal or Corporate Income Tax

WYOMING CHECK BOOK

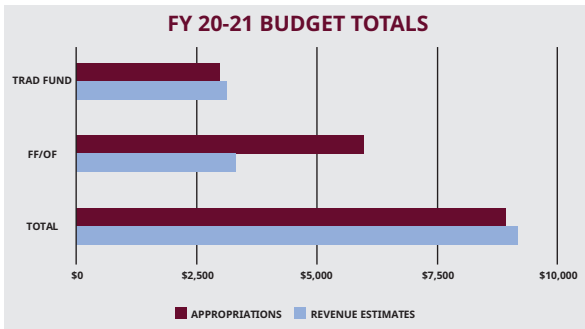
MONEY IN:

Traditional State Revenues Total	\$3,131,600,000
School Foundation & Cap Con Total	\$2,217,500,000
Anticipated Other Funds	\$2,131,500,000
Anticipated Federal Funds	\$1,170,300,000
Grand Total	\$9,190,900,000

MONEY OUT:

Traditional Funds	\$2,977,700,000
Federal & Other Funds	\$5,958,300,000
Grand Total	\$8,936,000,000

Note this is the total anticipated budget at the beginning of 2020.



GENERAL FUNDS*

*Traditional Funds: Appropriations from the General Fund, Budget Reserve Account, and the Legislative Stabilization Reserve Account (LSRA)

MONEY IN:

Beginning Balance (incl Statutory Reserve)	\$238,700,000
Severance Taxes ¹	\$594,400,000
Sales Taxes ¹	\$1,114,500,000
Penalties and Interest	\$10,200,000
Investment Earnings (PWTMF)	\$393,400,000
Investment Earnings (Pooled Income)	\$111,900,000
Sales/Service Charges	\$103,200,000
Federal Mineral Royalties ¹	\$374,800,000
Other Sources	\$190,500,000
Total¹	\$3,131,600,000

1: Does not include statutorily dedicated or earmarked revenues from state sales & use taxes (\$469M); severance tax (\$614M); FMRs (\$235M); coal lease bonuses (\$1M); fuel taxes (\$324M); as well as any local taxes, including property taxes.

MONEY OUT:

K-12 Education ¹	\$18,100,000
University of Wyoming ¹	\$450,500,000
Community Colleges ¹	\$257,400,000
Health	\$989,800,000
Justice Corrections	\$459,300,000
Family Services	\$148,000,000
Empl., Econ. Dev., Commerce, etc.	\$138,500,000
Natural Res. ¹	\$122,200,000
Transportation ¹	\$0
General Government	\$262,400,000
Cap Con, Endowments, etc.	\$128,900,000
Government ¹	\$0
Transfers	\$2,600,000
Total	\$2,977,700,000

*Source: Legislative Service Office

1: These appropriations do not include significant funds received and expended which are outside of the legislative process. Estimates for funds outside of the process are: A) School Districts: \$1.378B not including federal Funds or other revenue not counted as local revenue; B) WYDOT, \$1.130B; C) Game and Fish, \$171M (\$4M one-time); D) UW, \$630M (based on FY 21 estimates); E) Community Colleges, \$410M (based on FY 21 estimates) and F) County and Municipality Funds.

OTHER FUNDS & FEDERAL FUNDS*

MONEY IN:

Anticipated Other Funds	\$2,131,500,000
Anticipated Federal Funds	\$1,710,300,000

MONEY OUT:

K-12 Education ¹	\$2,300,000,000
University of Wyoming ¹	\$0
Community Colleges ¹	\$10,500,000
Health	\$1,010,800,000
Justice & Corrections	\$81,900,000
Family Services	\$143,800,000
Empl., Econ. Dev., Commerce, etc.	\$278,600,000
Natural Res. ¹	\$273,800,000
Transportation ¹	\$261,400,000
General Government	\$1,333,900,000
Cap Con, Endowments, etc.	\$87,800,000
Government ¹	\$105,000,000
Transfers	\$70,800,000
Total	\$5,958,300,000

1: These appropriations do not include significant funds received and expended which are outside of the legislative process. Estimates for funds outside of the process are: A) School Districts: \$1.378B not including federal Funds or other revenue not counted as local revenue; B) WYDOT, \$1.130B; C) Game and Fish, \$171M (\$4M one-time); D) UW, \$630M (based on FY 21 estimates); E) Community Colleges, \$410M (based on FY 21 estimates) and F) County and Municipality Funds.

*Source: Legislative Service Office

ALCOHOLIC BEVERAGES

LAW

W.S. 12-1-101 through W.S. 12-10-102

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

FY 2019 Excise Tax Collected and Paid:	\$ 2,062,203
Spirits	\$ 1,447,895
Wine	\$ 365,602
Malt	\$ 248,706

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 the excise tax. In addition to the sales tax all other tobacco products are subject to an excise tax paid by the wholesalers on the manufacturer's price. Effective July 1, 2020, electronic cigarettes and vapor material are also subject to an excise tax paid by the wholesaler on the manufacturer's price.

RATE

60 cents per package of 20 cigarettes, 75 cents per package of 25 cigarettes, or 3 cents per cigarette. A discount of 6% to wholesalers on purchases of stamps.

Other tobacco products (defined as nicotine products) are subject to a 20% excise tax on the price wholesalers pay the manufacturer.

The tax basis for moist snuff (nicotine products) is weight. Moist snuff is taxed at a rate of 60 cents per 1 oz or portion thereof, with a minimum tax of 60 cents per unit.

Effective July 1, 2020 electronic cigarettes and vapor materials (nicotine products) are subject to a 15% excise tax on the price wholesalers pay to the manufacturer. In addition to the excise taxes cigarettes, other tobacco and nicotine products are all subject to sales or use tax.

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 report monthly where the cigarettes were sold so tax money can be distributed to proper municipalities.

The tax on nicotine products, including other tobacco products, electronic cigarettes and vapor material, and moist snuff, is reported quarterly by the wholesaler.

YIELD

Fiscal Year 2019:	\$22,768,348
Cigarettes:	\$17,289,604
Other Tobacco:	\$5,478,744

DISTRIBUTION

15% of the tax collected on cigarettes goes to the cities, towns, and counties on the basis of collections within their boundaries. The remainder goes to the State's General Fund. All other tobacco products tax (except for an administrative fee for the wholesaler) goes to the State General Fund. Effective July 1, 2020 all tax collected on electronic cigarettes and vapor material will go to the States General fund.

CONTACT

Department of Revenue
Herschler Building Ste E301
122 W 25th St
Cheyenne, WY 82002
(307)777-5200

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 2019:	\$ 60,611,360
Prorate Registration:	\$ 47,652,915
Prorate Registration Admin.:	\$ 164,686
One Trip Permit Registration:	\$ 1,180,570
One Trip Fuel Fee:	\$ 204,413
Oversized & Overweight:	\$ 11,408,777

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 2019:	\$13,762,314
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DISTRIBUTION

State General Fund

CONTACT

Office of the Secretary of State
Herschler Building East
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 gallon license tax

1 cent (\$0.01) per gallon 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 2019 Total:	\$ 90,202,393
License tax (\$0.23):	\$ 83,239,458
ALT (\$0.01):	\$ 6,962,935

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

GAMING TAX

LAW

W.S. 11-25-101 through 11-25-113

BASIS

Net proceeds on skilled based amusement games.

RATE

Effective July 1, 2020, taxes shall be calculated and paid on a weekly basis based on the net proceeds earned during the prior week on skill based amusement games. On a weekly basis, an operator shall remit to the commission an amount equivalent to twenty percent (20%) of the net proceeds earned during the prior week on the operator's skill based amusement games. The commission shall deposit these monies to the commission gaming account. The commission shall report on amounts received under this subsection to the joint appropriations committee quarterly. Once the commission gaming account reaches one million dollars (\$1,000,000.00), on a weekly basis, an operator shall remit to the commission an amount equivalent to twenty percent (20%) of the net proceeds earned during the prior week on the operator's skill based amusement games and of the twenty percent (20%).

EXEMPTIONS

None

COLLECTION

Taxes shall be calculated and paid on a weekly basis based on the net proceeds earned during the prior week on skill based amusement games. On a weekly basis, an operator shall remit to the commission an amount equivalent to twenty percent (20%) of the net proceeds earned during the prior week on the operator's skill based amusement games. The commission shall deposit these monies to the commission gaming account. The commission shall report on amounts received under this subsection to the joint appropriations committee quarterly.

DISTRIBUTION

Once the commission gaming account reaches one million dollars (\$1,000,000.00), on a weekly basis, an operator shall remit to the commission an amount equivalent to twenty percent (20%) of the net proceeds earned during the prior week on the operator's skill based amusement games. The commission shall remit these monies to the State Treasurer for distribution as follows:

- Forty-five percent (45%) to the county and the city or town in which the skill based amusement game is located, in equal shares, or to the county alone if the skill based amusement game is not located within the boundaries of a city or town;
- Forty-five percent (45%) to the school foundation program account;
- Ten percent (10%) to the commission gaming account.

CONTACT

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

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

1 cent (\$0.01) per gallon 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.

YIELD

Fiscal Year 2019 Total:	\$ 83,451,231
Distribution to State Parks & Airports (aviation fuel):	\$ 3,526,709
License tax (\$0.23):	\$ 76,485,170
ALT (\$0.01):	\$ 3,439,351

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
307-777-4826

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 2019 Total:	\$ 26,356,000
Premium Tax:	\$ 24,203,794
Surplus Lines Tax:	\$ 2,152,205

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

Effective January 1, 2021 cities, towns, and counties that do not have a local lodging tax in effect on January 1, 2021 may levy up to 2% on all sleeping accommodations for guests staying less than 30 days. Voter approval required. Lodging tax is assessed in addition to sales tax.

RATE

Please refer to the Department of Revenue website at <http://revenue.wyo.gov>

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 2019: \$21,438,352

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
Herschler Building Ste. E301
122 W 25th St
Cheyenne, WY 8200

LODGING TAX - STATE

LAW

W.S. 39-15-104(h) and 39-15-111

BASIS

Effective January 1, 2021, in addition to sales tax imposed there is imposed an assessment upon the sale of lodging services of five percent (5%). 3% of the assessment of tax will be distributed to the Wyoming tourism account to be used for the operation of the Wyoming office of tourism and the Wyoming tourism reserve and projects account. 2% to be distributed to each county on a monthly basis in proportionate shares determined by the amount of revenue collected within the county and its municipalities. However the 2% county guarantee portion of the assessment of tax on the sales of lodging services will only be collected effective January 1, 2021, if the jurisdiction does not have a local lodging tax in effect on January 1, 2021. For example, if there is a countywide local lodging tax rate in effect January 1, 2021 the lodging vendors in the county will collect the current local lodging tax rate and the 3% statewide tax but not the 2% county guaranteed portion of the statewide lodging tax; if the city has a citywide local lodging tax rate in effect January 1, 2021 lodging businesses within the city boundaries will collect the local lodging tax rate and the 3% statewide lodging tax. Those lodging vendors outside the city boundaries will collect the 3% statewide lodging tax rate and the 2% county guarantee portion of the statewide lodging tax. The current local lodging tax rate will be collected until the next general election at which the county lodging tax would be considered. The 3% assessment of tax on lodging services will be collected by every lodging vendor in the state effective January 1, 2021.

RATE

Effective January 1, 2021, 3% assessment of tax on lodging services. 2% county guaranteed portion of the assessment of tax on lodging services will be effective on January 1, 2021 in jurisdictions that do not have a local lodging tax rate in effect on that date.

EXEMPTIONS

Sales of lodging services offered by any county fair board during a county fair or other board authorized events.

COLLECTIONS

Taxes are collected by vendors and remitted to the Department of Revenue. Returns must be filed by the last day of the month for the preceding month. Overpayment refunds limited to three years.

DISTRIBUTION

The 3% statewide lodging tax rate is distributed as follows: 80% of the amount collected shall be deposited each year in the Wyoming tourism account. No funds shall be expended from the account until appropriated by the legislature. Funds shall be used for the operation of the Wyoming tourism board and the Wyoming office of tourism; 20% shall be transferred to the Wyoming tourism reserve and projects account. No funds shall be expended from the account until appropriated by the legislature.

2% county guaranteed portion of the assessment of tax is distributed as follows: If the county imposes a local countywide lodging tax, the assessment revenue is distributed the same as the local lodging tax. If no city or town in the county has imposed a local lodging tax, the assessment revenue shall be distributed to the county. If the county has not imposed a countywide local lodging tax, but a city or town in the county has imposed a local lodging tax, the assessment revenue equal to the amount of the tax imposed by the city or town shall be distributed to the city or town and the remainder will be distributed to the county.

CONTACT

Department of Revenue
Excise Tax Division
Herschler Building Ste. E301
122 W 25th St
Cheyenne, WY 82002

MOTOR VEHICLE REGISTRATION

LAW

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

BASIS

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

RATE

State fees are: passenger cars seating not more than 9: \$30; house trailers: \$15; school buses: \$25; motorcycles and multi-purpose: \$25; noncommercial buses, trucks, trailers/semi-trailers and house trailers (based on unladen weight): \$5-\$90; commercial vehicles (based on gross vehicle weight): \$198-\$948.75 and highway use tax (in lieu of county registration fee based on gross vehicle weight): \$88-\$1,610. Vehicle dealer demo/manufacturer plates: \$25; dealer full use plates: \$125; motorcycle dealer demo/manufacturer plates: \$25; motorcycle dealer full use plates: \$125. Governmental entity plates: \$5. Prestige plates: \$30 plus state and county fee.

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 2019 (State Fee):	\$ 40,155,154
Prestige:	\$ 160,880
Pioneer:	\$ 2,472
Registration:	\$ 39,991,802

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 .5 mills (\$0.0005)

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

No taxes were collected from April to September 2020. 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 2019: \$ 4,160,459

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

Every Wednesday following any pari-mutuel event,

- Pay an amount equal to one-quarter percent (1/4%) of the total amount wagered attributable to historic pari-mutuel events and one and one-half percent (1 1/2%) of the total amount wagered attributable to live pari-mutuel events, shown by the report to the commission, to be credited by the state treasurer to a separate account, in the manner indicated in subsection (d) of this section.
- Pay an amount equal to one percent (1%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the commission, to be transferred by the commission to the county and the city or town in which the permittee is located, in equal shares, or to the county alone if the permittee is not located within the boundaries of a city or town. The county, city or town receiving an amount under this paragraph may credit that amount to the state fair account upon a majority vote of the county's, city's or town's governing body.
- Pay an amount equal to one-quarter percent (1/4%) of the total amount wagered attributable to historic pari-mutuel events, shown by the report to the commission, to be credited to the legislative stabilization reserve account.
- As a condition of receiving a pari-mutuel permit, the permittee shall agree to and shall contribute to the breeder award fund administered by the commission an amount equal to four-tenths of one percent (0.40%) of the total handle wagered during the pari-mutuel event and an additional sum equal to twenty percent (20%) of the additional amount retained pursuant to subsection (c) of this section on multiple or exotic wagers. The contribution shall be derived from the net proceeds of the race meet revenues, other than the permittee's share of the pari-mutuel wagering handle. Contributions shall be used only for breeder awards.

Live Horse Racing \$100.00 per day, Simulcasting of Live Racing \$200.00 per day and 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 Gaming Commission showing total collections and remitting taxes due.

YIELD

Fiscal Year 2019:

Cities/Counties:	\$ 7,934,771.37
Permit Fees & Commission:	\$ 4,128,608.69
Breeder Awards Fund:	\$ 3,216,636.21

DISTRIBUTION

All funds are payable to the Gaming 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

Gaming 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 2019:	\$ 1,472,587,395
Mineral Production:	\$ 710,919,453
Other	\$ 761,667,942

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 2019 is 2.242177 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 2019: \$3,874,000

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 2019 levy is 63.367 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 2019: \$ 1,811,216

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

Counties may levy up to 2% for general purposes and up to 2% specific purposes, but the local tax rate cannot exceed 3%. Effective January 1, 2021 the general purpose tax may be established as permanent by election or by resolution. For the tax to be continued by election the county commissioners, with the concurrence of the governing bodies of fifty percent of the municipalities, shall submit a proposition to the voters establishing the term of the tax as permanent. If a county has imposed a general purpose or specific purpose tax, the board of county commissioners may adopt a resolution to authorize cities and towns within the county to propose a municipal tax. The resolution shall establish the maximum taxation rate in increments of .25% not to exceed 1%. Resort districts may levy up to 3% for general purposes Economic development may levy up to 1%.

RATE

See Department of Revenue website at <http://revenue.wyo.gov>

EXEMPTIONS

See SALES AND USE TAX - STATE

COLLECTION

See SALES AND USE TAX - STATE

YIELD

Fiscal Year 2019:	\$ 248,892,397
General:	\$ 174,763,438
Specific Purpose:	\$ 70,304,545
Resort District:	\$ 3,335,432
Economic:	\$ 488,982

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 the state sales and use tax.

Effective January 1, 2021

Municipal Tax: Distributed to the city or town imposing the tax to be used for the purposes approved in the proposition imposing the tax.

CONTACT

Department of Revenue
Excise Tax Division
Herschler Building Ste E301
Cheyenne, WY 82002
(307)777-5200

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

EXEMPTIONS

Sales of components and packaging, used in production of new articles; certain agricultural purchases; wholesale sales; 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 home sales 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; food for domestic home consumption; intrastate transportation of passengers by a government, charitable or nonprofit organization; certain manufacturing equipment; aircraft used in a federal aviation administration commercial operation; certain purchases by data processing services center.

COLLECTION

Taxes are collected by vendors and remitted to the Department of Revenue. Taxes on motor vehicles and trailers are collected by the county treasurers upon registration. Returns must be filed by the last day of the month for the preceding month. If taxes are reported and paid by the 15th of the month and the vendor's account is current, the vendor is eligible for the vendor compensation credit. Overpayment refunds, limited to three years.

YIELD

Fiscal Year 2019:	\$ 1,010,183,279
Sales:	\$ 870,534,245
Use:	\$ 139,649,034

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
Herschler Building Ste. E301
122 W 25th St
Cheyenne, WY 82002

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%

*Uranium has been subject to 4% severance tax rate up through December of 2019. Beginning in January of 2020 the severance tax rate on uranium varies from 0% to 5% based upon spot market price

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. Collection wells: 1.5% (production prior to 1/1/99). Uranium production (1/95-4/09). "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. Renewed production must have been shut-in for two years prior to January 1, 1995.

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 2019: \$ 677,800,990
(Based on 2018 production)

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 2019 is \$25,400.

RATE

For 2019 the tax range was from 0.18% to 8.5% 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 2019, ranged from 1.22% to 8.72%. Employers who fail to register as a new employer, but submit wages will be subject to the maximum tax rate possible. Experience rated employers have three factors: .13% for NonCharge/Ineffective Charge, 0.09% for Employment Support Fund, and the Fund Balance factor is -.14%. New employers have three factors: .13% for NonCharge/Ineffective Charge, 0.09% for Employment Support Fund, and the Fund Balance factor is .00%. 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 the Department of Workforce Services, Unemployment Tax Division.

YIELD

Fiscal Year 2019: \$71,294,084

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
Unemployment Tax Division
P.O. Box 2760
Casper, WY 82602
307-235-3217

WIND PRODUCTION TAX

LAW

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

BASIS

An excise tax is levied upon the privilege of producing electricity from wind resources in this state. The tax is imposed upon the production of any electricity produced from wind resources for sale or trade on or after January 1, 2012.

RATE

\$1.00 on each megawatt hour, or portion thereof produced in the state.

EXEMPTIONS

Any electricity produced from any generating facility owned or operated by the federal government, state of Wyoming or by any county or municipality in this state. Any electricity produced for the personal consumption of the producer, including any excess production of electricity that does not exceed five hundred kilowatt hours in any twenty-four hour period.

Electricity produced from wind turbines is not subject to tax until the date three years after the turbine first produced electricity for sale.

COLLECTION

The producer pays the tax on the electricity produced from wind resources. The producer reports annually, the amount of megawatt hours produced and remits the tax on or before February 1 of the year immediately following the year in which the electricity was produced.

YIELD

Fiscal Year 2019:	\$4,125,450.94
State Share:	\$1,650,180.38
County Share:	\$2,475,270.56

DISTRIBUTION

60% is 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 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% is deposited in the state general fund.

CONTACT

Department of Revenue
Excise Tax Division
Herschler Building Ste E301
Cheyenne, WY 82002
(307)777-5200

WORKERS' COMPENSATION

LAW

W.S. 27-14-101 through 27-15-103

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 85%. 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 2019: \$ 212,734,591.78

DISTRIBUTION

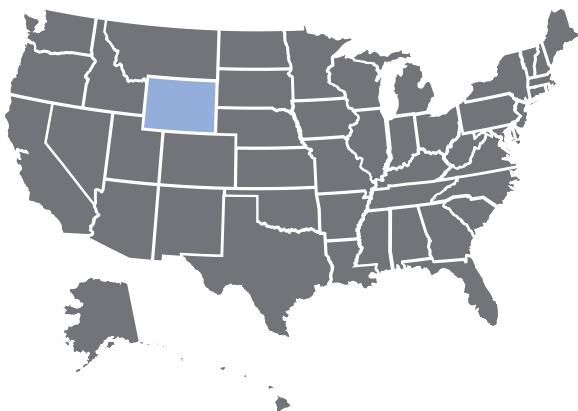
Workers' Compensation Account

CONTACT

Department of Workforce Services
Workers' Safety & Compensation Division
Employer Services
5221 Yellowstone Road
Cheyenne, WY 82002
307-777-6763

HOW WYOMING COMPARES

2020



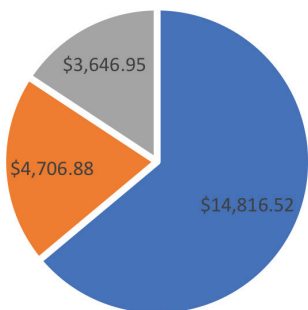
INTRO

The Wyoming Taxpayers Association is pleased to provide **How Wyoming Compares** as a quick guide to Wyoming and local finance. WTA calculated rankings from U.S. Census data released summer of 2020 for FY 2019 and data provided by Wyoming’s Department of Revenue. Combined Wyoming state and local data, of course, provides a truly accurate comparative view of Wyoming and other states. Intergovernmental revenue and service delivery sharing blur state and local fiscal boundaries to the extent that an accurate perspective can only come from the broadest view possible.

STATE GENERAL REVENUE & STATE FEDERAL REVENUE

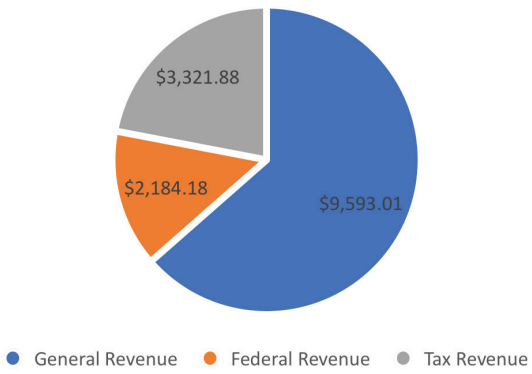
Revenue Streams Per Capita State and Local Government	Wyoming	United States
General Revenue	\$14,816.52	\$9,593.01
Federal Revenue	\$4,706.88	\$2,184.18
Tax Revenue	\$3,646.95	\$3,321.88
Property Tax	\$2,089.00	\$1,617.00
Sales and GR Tax	\$1,648.19	\$1,539.47
Motor Fuels Tax	\$208.49	\$154.42
Alcoholic Beverage	\$3.41	\$21.31
Tobacco	\$37.56	\$56.95
Individual Income	\$0.00	\$1,256.53
Corporate Income	\$0.00	\$177.28
Interest	\$1,254.65	\$158.33

Revenue Split Per Capita Wyoming

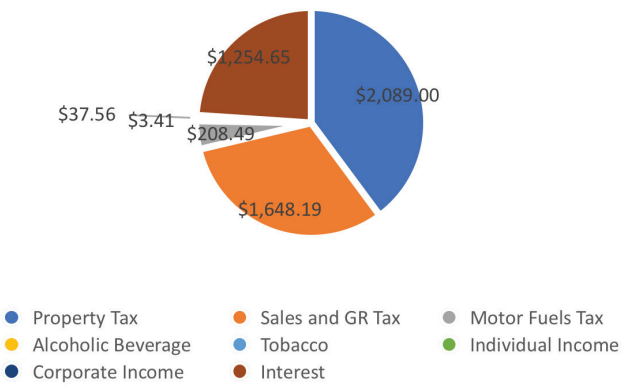


● General Revenue ● Federal Revenue ● Tax Revenue

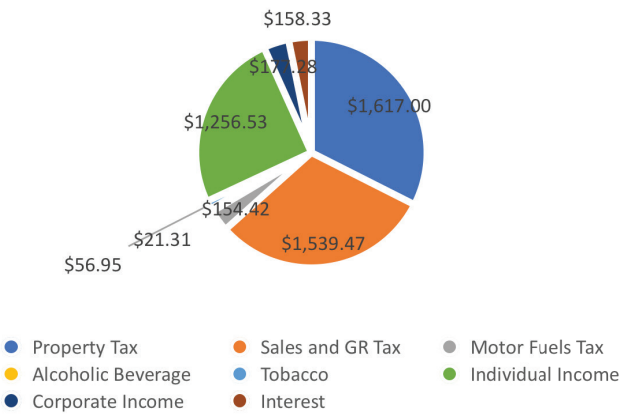
Revenue Streams Per
Capita United States



Tax Revenue Split
Per Capita
Wyoming



Tax Revenue Split
Per Capita United
States



STATE GENERAL REVENUE

FY 19

State	Per Capita	RK
Alaska	15,722	1
New York	15,144	2
Wyoming	\$14,817	3
Hawaii	12,098	4
North Dakota	12,045	5
Connecticut	11,542	6
California	11,535	7
Vermont	11,413	8
Massachusetts	11,293	9
New Jersey	11,259	10
Iowa	10,949	11
Rhode Island	10,647	12
Delaware	10,639	13
Oregon	10,527	14
Minnesota	10,523	15
Maryland	10,485	16
Washington	10,383	17
New Mexico	10,108	18
Pennsylvania	9,807	19
Illinois	9,320	20
Colorado	9,245	21
Nebraska	9,244	22
Kansas	9,189	23
Maine	9,167	24
Ohio	9,146	25
Louisiana	9,020	26
West Virginia	8,972	27
Mississippi	8,917	28
Michigan	8,881	29
Wisconsin	8,794	30
Montana	8,778	31
Virginia	8,737	32
New Hampshire	8,627	33
Arkansas	8,528	34
South Carolina	8,527	35
Utah	8,421	35
Kentucky	8,413	37
Indiana	8,346	38
North Carolina	8,285	39
Alabama	8,208	40
Nevada	8,010	41
South Dakota	7,980	42
Texas	7,865	43
Missouri	7,795	44
Oklahoma	7,673	45
Arizona	7,472	46
Florida	7,461	47
Idaho	7,108	48
Georgia	6,987	49
Tennessee	6,919	50
United States	\$9,593	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

FEDERAL REVENUE

FY 19

State	Per Capita	RK
Alaska	4,756	1
Wyoming	\$4,707	2
New Mexico	3,544	3
New York	3,414	4
Vermont	3,274	5
Montana	3,113	6
Mississippi	2,856	7
West Virginia	2,820	8
Louisiana	2,785	9
Rhode Island	2,737	10
Kentucky	2,734	11
Arkansas	2,715	12
Oregon	2,600	13
North Dakota	2,577	14
Delaware	2,566	15
California	2,561	16
Pennsylvania	2,513	17
Massachusetts	2,505	18
Maryland	2,331	19
Maine	2,290	20
Michigan	2,290	21
Indiana	2,269	22
Connecticut	2,266	23
Alabama	2,250	24
Arizona	2,246	25
Ohio	2,229	26
Hawaii	2,176	27
Minnesota	2,113	28
Washington	2,112	29
New Jersey	2,044	30
North Carolina	1,998	31
South Carolina	1,971	32
Missouri	1,962	33
Iowa	1,957	34
Oklahoma	1,947	35
South Dakota	1,905	35
Nevada	1,878	37
Illinois	1,814	38
New Hampshire	1,805	39
Nebraska	1,804	40
Tennessee	1,776	41
Colorado	1,758	42
Wisconsin	1,717	43
Texas	1,621	44
Utah	1,621	45
Idaho	1,616	46
Georgia	1,568	47
Kansas	1,517	48
Florida	1,430	49
Virginia	1,393	50
United States	\$2,184	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

TAX REVENUE FY 19

State	Per Capita	RK
North Dakota	6,521	1
Hawaii	5,797	2
Vermont	5,495	3
Connecticut	5,047	4
Minnesota	4,996	5
California	4,764	6
Delaware	4,719	7
New York	4,710	8
Massachusetts	4,614	9
New Jersey	4,373	10
Maryland	3,905	11
Washington	3,676	12
Wyoming	\$3,647	13
New Mexico	3,542	14
Rhode Island	3,515	15
Maine	3,477	16
Kansas	3,443	17
Wisconsin	3,442	18
Arkansas	3,386	19
Pennsylvania	3,369	20
Iowa	3,355	21
Illinois	3,354	22
West Virginia	3,313	23
Oregon	3,310	24
Nevada	3,164	25
Utah	3,109	26
Virginia	3,080	27
Michigan	3,031	28
Indiana	2,996	29
Nebraska	2,975	30
Montana	2,965	31
Kentucky	2,886	32
North Carolina	2,795	33
Mississippi	2,785	34
Colorado	2,756	35
Idaho	2,733	35
Oklahoma	2,712	37
Ohio	2,579	38
Louisiana	2,527	39
Arizona	2,495	40
Alaska	2,434	41
Alabama	2,361	42
Georgia	2,328	43
South Dakota	2,193	44
New Hampshire	2,184	45
South Carolina	2,179	46
Texas	2,184	47
Tennessee	2,171	48
Missouri	2,148	49
Florida	2,086	50
United States	\$3,322	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

PROPERTY TAX REVENUE

FY 19

State	Per Capita	RK
New Hampshire	3,307	1
New Jersey	3,276	2
Connecticut	3,020	3
New York	2,902	4
Vermont	2,670	5
Massachusetts	2,434	6
Rhode Island	2,407	7
Illinois	2,239	8
Maine	2,138	9
Alaska	2,120	10
Wyoming	\$2,089	11
Nebraska	1,957	12
Texas	1,872	13
Wisconsin	1,655	14
North Dakota	1,654	15
Virginia	1,652	16
Iowa	1,632	17
Maryland	1,623	18
South Dakota	1,621	19
California	1,607	20
Minnesota	1,599	21
Montana	1,567	22
Kansas	1,552	23
Colorado	1,542	24
Pennsylvania	1,528	25
Washington	1,498	26
Oregon	1,487	27
Michigan	1,416	28
Florida	1,330	29
Ohio	1,316	30
Hawaii	1,236	31
South Carolina	1,201	32
Georgia	1,161	33
Arizona	1,099	34
Indiana	1,041	35
Missouri	1,039	35
Utah	1,037	37
Idaho	1,018	38
Mississippi	1,017	39
Nevada	1,012	40
North Carolina	974	41
West Virginia	948	42
Delaware	923	43
Louisiana	901	44
Tennessee	876	45
Kentucky	831	46
New Mexico	792	47
Arkansas	740	48
Oklahoma	730	49
Alabama	582	50
United States	\$1,617	

DATA:

Tax Foundation Facts & Figures "How Does Your State Compare" State & Local Property Tax Collections per Capita

SALES & GROSS RECEIPTS TAX REVENUE

FY 19

State	Per Capita	RK
Hawaii	3,575	1
Washington	2,807	2
Nevada	2,544	3
Connecticut	2,184	4
North Dakota	2,052	5
Minnesota	1,981	6
Indiana	1,869	7
Texas	1,859	8
South Dakota	1,825	9
New Jersey	1,806	10
Vermont	1,800	11
Mississippi	1,758	12
New Mexico	1,757	13
Maine	1,732	14
Pennsylvania	1,729	15
Rhode Island	1,728	16
Florida	1,699	17
Wyoming	\$1,648	18
Maryland	1,637	19
Arkansas	1,630	20
West Virginia	1,629	21
Ohio	1,585	22
Tennessee	1,571	23
Kansas	1,553	24
Illinois	1,542	25
Iowa	1,540	26
California	1,524	27
Wisconsin	1,451	28
Michigan	1,437	29
Arizona	1,435	30
Idaho	1,418	31
Kentucky	1,413	32
New York	1,400	33
Massachusetts	1,387	34
Louisiana	1,377	35
Nebraska	1,334	35
Utah	1,266	37
North Carolina	1,221	38
Oklahoma	1,174	39
Alabama	1,146	40
Colorado	1,040	41
South Carolina	1,018	42
Virginia	1,007	43
Missouri	904	44
Georgia	896	45
New Hampshire	731	46
Montana	620	47
Delaware	619	48
Oregon	442	49
Alaska	381	50
United States	\$1,539	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

MOTOR FUELS TAX REVENUE

FY 19

State	Per Capita	RK
North Dakota	262	1
Pennsylvania	262	2
West Virginia	247	3
Montana	245	4
Washington	223	5
Indiana	219	6
South Dakota	215	7
Iowa	211	8
Idaho	211	9
Wyoming	\$208	10
Nebraska	203	11
North Carolina	200	12
California	191	13
Maine	191	14
Maryland	189	15
Wisconsin	183	16
Utah	178	17
Georgia	173	18
Tennessee	171	19
Ohio	169	20
Minnesota	166	21
Arkansas	164	22
Kentucky	161	23
Kansas	158	24
Mississippi	150	25
Michigan	148	26
Delaware	147	27
Oklahoma	145	28
Louisiana	143	29
South Carolina	141	30
Connecticut	140	31
Oregon	139	32
New Hampshire	137	33
Florida	136	34
Vermont	136	35
Texas	129	35
Virginia	127	37
Alabama	124	38
Arizona	122	39
Missouri	118	40
Colorado	118	41
Nevada	115	42
New Mexico	114	43
Massachusetts	113	44
Illinois	107	45
New York	89	46
Rhode Island	71	47
Alaska	62	48
Hawaii	62	49
New Jersey	58	50
United States	\$154	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

ALCOHOLIC BEVERAGE TAX REVENUE

FY 19

State	Per Capita	RK
Alaska	56	1
Washington	51	2
Kansas	50	3
Texas	47	4
Vermont	46	5
North Carolina	42	6
Alabama	41	7
Hawaii	37	8
South Carolina	36	9
Montana	35	10
Oklahoma	35	11
Pennsylvania	34	12
Kentucky	33	13
Tennessee	33	14
Virginia	29	15
Delaware	27	16
Illinois	23	17
Arkansas	20	18
South Dakota	20	19
Rhode Island	20	20
Georgia	19	21
Connecticut	18	22
Michigan	17	23
Utah	17	24
New Jersey	16	25
Minnesota	16	26
Louisiana	16	27
Nebraska	16	28
Nevada	15	29
Maine	15	30
Florida	14	31
Mississippi	14	32
New York	14	33
Massachusetts	13	34
North Dakota	12	35
Arizona	11	35
Wisconsin	11	37
New Mexico	10	38
West Virginia	10	39
New Hampshire	9	40
Ohio	9	41
California	9	42
Colorado	8	43
Indiana	8	44
Iowa	7	45
Missouri	6	46
Idaho	6	47
Maryland	5	48
Oregon	5	49
Wyoming	\$3	50
United States	\$21	

Note: Does not include 17.6% markup on wine and spirits.

DATA:

<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
"2019 State Government Tax Tables"

TOBACCO TAX REVENUE

FY 19

State	Per Capita	RK
New Hampshire	148	1
Rhode Island	130	2
Delaware	126	3
Minnesota	111	4
Vermont	110	5
Oklahoma	106	6
Wisconsin	103	7
Pennsylvania	102	8
Connecticut	100	9
West Virginia	96	10
Maine	94	11
Michigan	89	12
Kentucky	83	13
Alaska	82	14
Massachusetts	80	15
Hawaii	79	16
Ohio	79	17
Arkansas	72	18
Montana	72	19
New Jersey	71	20
Iowa	64	21
Illinois	61	22
Indiana	60	23
Oregon	59	24
Nevada	59	25
Maryland	59	26
New York	55	27
Florida	53	28
Washington	52	29
South Dakota	52	30
California	50	31
Texas	49	32
Mississippi	47	33
New Mexico	44	34
Kansas	43	35
Arizona	42	35
Wyoming	\$38	37
Tennessee	36	38
North Dakota	36	39
Alabama	36	40
Utah	35	41
Louisiana	35	42
Colorado	33	43
Idaho	28	44
North Carolina	28	45
Nebraska	27	46
Georgia	21	47
Virginia	18	48
Missouri	15	49
South Carolina	6	50
United States	\$57	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

INDIVIDUAL INCOME TAX REVENUE

FY 19

State	Per Capita	RK
New York	2,791	1
California	2,533	2
Massachusetts	2,488	3
Connecticut	2,372	4
Oregon	2,335	5
Minnesota	2,199	6
Hawaii	1,814	7
New Jersey	1,790	8
Delaware	1,788	9
Virginia	1,742	10
Maryland	1,665	11
Utah	1,553	12
Wisconsin	1,504	13
Colorado	1,419	14
Vermont	1,379	15
Montana	1,322	16
Nebraska	1,316	17
Illinois	1,305	18
Rhode Island	1,299	19
Iowa	1,299	20
Kansas	1,297	21
Maine	1,271	22
North Carolina	1,264	23
West Virginia	1,170	24
Georgia	1,147	25
Missouri	1,073	26
Pennsylvania	1,056	27
Kentucky	1,036	28
Michigan	1,016	29
Arkansas	998	30
Idaho	934	31
South Carolina	924	32
Oklahoma	901	33
Indiana	900	34
Alabama	856	35
Louisiana	825	35
Ohio	797	37
New Mexico	758	38
Arizona	736	39
Mississippi	661	40
North Dakota	545	41
New Hampshire	90	42
Tennessee	30	43
Alaska	N/A	N/A
Florida	N/A	N/A
Nevada	N/A	N/A
South Dakota	N/A	N/A
Texas	N/A	N/A
Washington	N/A	N/A
Wyoming	N/A	N/A
United States	\$1,257	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

CORPORATE INCOME TAX REVENUE

FY 19

State	Per Capita	RK
New Hampshire	612	1
New Jersey	456	2
Alaska	455	3
Massachusetts	428	4
California	349	5
Delaware	298	6
Connecticut	253	7
Tennessee	249	8
Illinois	244	9
Vermont	240	10
Wisconsin	234	11
Pennsylvania	231	12
New York	223	13
Nebraska	219	14
Maryland	215	15
Oregon	216	16
North Dakota	192	17
Maine	188	18
Arkansas	177	19
Montana	173	20
Iowa	170	21
Kansas	167	22
Minnesota	304	23
Rhode Island	167	24
Mississippi	166	25
Utah	163	26
Idaho	159	27
Florida	145	28
Alabama	140	29
Colorado	138	30
Hawaii	135	31
Kentucky	130	32
Georgia	120	33
Michigan	114	34
Indiana	112	35
West Virginia	111	35
Virginia	108	37
Louisiana	107	38
New Mexico	97	39
North Carolina	80	40
South Carolina	77	41
Oklahoma	77	42
Arizona	71	43
Missouri	60	44
South Dakota	52	45
Ohio	1	46
Nevada	N/A	N/A
Texas	N/A	N/A
Washington	N/A	N/A
Wyoming	N/A	N/A
United States	\$177	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

INTEREST INCOME

FY 19

State	Per Capita	RK
Alaska	1,401	1
Wyoming	\$1,255	2
Iowa	887	3
North Dakota	473	4
New Mexico	383	5
Rhode Island	351	6
New Hampshire	282	7
South Dakota	281	8
New York	248	9
Texas	240	10
Montana	220	11
West Virginia	198	12
Connecticut	195	13
Oregon	180	14
Colorado	177	15
Vermont	177	16
Massachusetts	175	17
Kansas	168	18
Arizona	161	19
Illinois	160	20
Missouri	159	21
Utah	156	22
Indiana	151	23
Wisconsin	151	24
Washington	149	25
New Jersey	148	26
Michigan	145	27
Minnesota	143	28
Ohio	140	29
Nebraska	138	30
Pennsylvania	134	31
Virginia	131	32
Louisiana	128	33
Arkansas	125	34
Maine	123	35
Delaware	116	35
California	114	37
Oklahoma	112	38
South Carolina	105	39
Maryland	100	40
Idaho	97	41
Hawaii	95	42
Florida	90	43
North Carolina	88	44
Nevada	77	45
Tennessee	74	46
Alabama	68	47
Kentucky	65	48
Mississippi	54	49
Georgia	51	50
United States	\$158	

DATA:
<https://www.census.gov/data/tables/2019/econ/stc/2019-annual.html>
 "2019 State Government Tax Tables"

STATE POPULATIONS OVER TIME

State	Pop 2017	Pop 2018	Pop 2019
Alabama	1,424,393	4,887,681	4,903,185
Alaska	739,700	735,139	731,545
Arizona	7,044,008	7,158,024	7,278,717
Arkansas	3,001,345	3,009,733	3,017,804
California	39,358,497	39,461,588	39,512,223
Colorado	5,611,885	5,691,287	5,758,736
Connecticut	3,573,297	3,571,520	3,565,287
Delaware	956,823	965,479	973,764
Florida	20,963,613	21,244,317	21,477,737
Georgia	10,410,330	10,511,131	10,617,423
Hawaii	1,424,393	1,420,593	1,415,872
Idaho	1,424,393	1,750,536	1,787,065
Illinois	739,700	12,723,071	12,671,821
Indiana	7,044,008	6,695,497	6,732,219
Iowa	3,001,345	3,148,618	3,155,070
Kansas	39,358,497	2,911,359	2,913,314
Kentucky	5,611,885	4,461,153	4,467,673
Louisiana	3,573,297	4,659,690	4,648,794
Maine	956,823	1,339,057	1,344,212
Maryland	20,963,613	6,035,802	6,045,680
Massachusetts	10,410,330	6,882,635	6,892,503
Michigan	1,424,393	9,984,072	9,986,857
Minnesota	1,424,393	5,606,249	5,639,632
Mississippi	739,700	2,981,020	2,976,149
Missouri	7,044,008	6,121,623	6,137,428
Montana	3,001,345	1,060,665	1,068,778
Nebraska	39,358,497	1,925,614	1,934,408
Nevada	5,611,885	3,027,341	3,080,156
New Hampshire	3,573,297	1,353,465	1,359,711
New Jersey	956,823	8,886,025	8,882,190
New Mexico	20,963,613	2,092,741	2,096,829
New York	10,410,330	19,530,351	19,453,561
North Carolina	1,424,393	10,381,615	10,488,084
North Dakota	1,424,393	758,080	762,062
Ohio	739,700	11,676,341	11,689,100
Oklahoma	7,044,008	3,940,235	3,956,971
Oregon	3,001,345	4,181,886	4,217,737
Pennsylvania	39,358,497	12,800,922	12,801,989
Rhode Island	5,611,885	1,058,287	1,059,361
South Carolina	3,573,297	5,084,156	5,148,714
South Dakota	956,823	878,698	884,659
Tennessee	20,963,613	6,771,631	6,829,174
Texas	10,410,330	28,628,666	28,995,881
Utah	1,424,393	3,153,550	3,205,958
Vermont	1,424,393	624,358	623,989
Virginia	739,700	8,501,286	8,535,519
Washington	7,044,008	7,523,869	7,614,893
West Virginia	3,001,345	1,804,291	1,792,147
Wisconsin	39,358,497	5,807,406	5,822,434
Wyoming	578,931	577,601	578,759

POPULATIONS:

<https://www.census.gov/data/tables/time-series/demo/popest/2010s-state-total.html>
 "US Census Bureau State Population and Components of Change 2010-2019"

DATA:

"Facts & Figures How Does Your State Compare? 2020 Edition"

GENERAL EXPENDITURES

FY 19

State	Per Capita	RK
Massachusetts	113,353	1
Alaska	17,200	2
Wyoming	\$15,354	3
New York	14,382	4
North Dakota	12,846	5
Vermont	11,778	6
California	11,572	7
Delaware	11,170	8
Oregon	10,815	9
Minnesota	10,604	10
New Jersey	10,485	11
Rhode Island	10,310	12
New Mexico	10,215	13
Pennsylvania	10,104	14
Maryland	10,048	15
Washington	10,040	16
Iowa	9,871	17
Hawaii	9,833	18
Connecticut	9,491	19
Wisconsin	9,291	20
Kansas	9,258	21
Ohio	9,204	22
Nebraska	9,184	23
Illinois	9,174	24
Louisiana	9,145	25
West Virginia	9,012	26
Montana	8,972	27
Colorado	8,966	28
Kentucky	8,850	29
Mississippi	8,751	30
Virginia	8,707	31
Maine	8,706	32
South Carolina	8,614	33
Michigan	8,531	34
Alabama	8,517	35
Utah	8,384	35
Arkansas	8,231	37
New Hampshire	8,228	38
South Dakota	8,095	39
Texas	7,990	40
Indiana	7,964	41
North Carolina	7,850	42
Missouri	7,723	43
Oklahoma	7,461	44
Nevada	7,390	45
Florida	7,350	46
Tennessee	6,918	47
Georgia	6,873	48
Arizona	6,843	49
Idaho	6,771	50
United States	\$9,447	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

HIGHER EDUCATION EXPENDITURES

FY 19

State	Per Capita	RK
Wyoming	\$1,574	1
Delaware	1,519	2
Utah	1,475	3
North Dakota	1,474	4
Vermont	1,430	5
Kansas	1,355	6
New Mexico	1,281	7
Nebraska	1,234	8
Iowa	1,231	9
Michigan	1,189	10
Oregon	1,153	11
Colorado	1,150	12
Alaska	1,146	13
Wisconsin	1,080	14
Texas	1,079	15
California	1,054	16
Alabama	1,049	17
Oklahoma	1,044	18
Maryland	1,042	19
Minnesota	1,023	20
Mississippi	1,011	21
Kentucky	1,006	22
Washington	1,006	23
North Carolina	991	24
West Virginia	974	25
Virginia	969	26
Indiana	965	27
Connecticut	951	28
Montana	924	29
South Carolina	885	30
Arkansas	878	31
Pennsylvania	867	32
Arizona	859	33
South Dakota	858	34
Ohio	848	35
Hawaii	847	35
New Jersey	839	37
Massachusetts	808	38
Louisiana	745	39
New York	724	40
Illinois	720	41
New Hampshire	697	42
Idaho	656	43
Rhode Island	656	44
Missouri	652	45
Maine	586	46
Georgia	578	47
Tennessee	559	48
Florida	525	49
Nevada	505	50
United States	\$912	

DATA:
<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>
"2017 State & Local Government Finance Historical Datasets and Tables"

K12 EDUCATION EXPENDITURES

FY 19

State	Per Capita	RK
New York	3,517	1
Wyoming	\$3,298	2
Alaska	3,173	3
New Jersey	3,069	4
Vermont	2,644	5
Connecticut	2,619	6
Nebraska	2,457	7
North Dakota	2,394	8
Rhode Island	2,378	9
Massachusetts	2,368	10
Minnesota	2,336	11
Pennsylvania	2,310	12
Maryland	2,274	13
New Hampshire	2,203	14
Delaware	2,145	15
Iowa	2,127	16
Washington	2,122	17
California	2,118	18
Ohio	2,088	19
Virginia	2,082	20
Illinois	2,081	21
Kansas	2,072	22
Texas	1,996	23
Wisconsin	1,960	24
Maine	1,919	25
Georgia	1,909	26
Oregon	1,830	27
South Carolina	1,796	28
New Mexico	1,775	29
Colorado	1,773	30
Montana	1,771	31
Michigan	1,748	32
South Dakota	1,734	33
Louisiana	1,731	34
Arkansas	1,710	35
Missouri	1,709	36
West Virginia	1,706	37
Utah	1,652	38
Kentucky	1,645	39
Alabama	1,611	40
Mississippi	1,546	41
Indiana	1,535	42
Nevada	1,469	43
North Carolina	1,465	44
Oklahoma	1,463	45
Tennessee	1,459	46
Hawaii	1,452	47
Florida	1,352	48
Idaho	1,283	49
Arizona	1,169	50
United States	\$2,032	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

WELFARE EXPENDITURES

FY 19

State	Per Capita	RK
New York	3,591	1
Alaska	3,484	2
Massachusetts	3,243	3
Vermont	2,958	4
Rhode Island	2,936	5
New Mexico	2,889	6
California	2,843	7
West Virginia	2,763	8
Pennsylvania	2,681	9
Minnesota	2,680	10
Delaware	2,622	11
Kentucky	2,571	12
Oregon	2,533	13
Arkansas	2,478	14
Ohio	2,461	15
Louisiana	2,421	16
Maine	2,395	17
Wisconsin	2,193	18
Maryland	2,192	19
Hawaii	2,166	20
Mississippi	2,131	21
Montana	2,122	22
Indiana	2,094	23
Arizona	2,059	24
North Dakota	2,034	25
New Jersey	1,991	26
New Hampshire	1,807	27
Iowa	1,799	28
Illinois	1,774	29
Tennessee	1,745	30
Alabama	1,741	31
Oklahoma	1,723	32
Michigan	1,713	33
Washington	1,669	34
South Carolina	1,590	35
Missouri	1,542	35
Wyoming	\$1,493	37
Colorado	1,488	38
Nebraska	1,476	39
North Carolina	1,473	40
Idaho	1,468	41
Kansas	1,423	42
Virginia	1,421	43
Texas	1,349	44
Florida	1,340	45
South Dakota	1,328	46
Nevada	1,318	47
Utah	1,263	48
Georgia	1,168	49
Connecticut	1,068	50
United States	\$2,086	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

HEALTH EXPENDITURES

FY 19

State	Per Capita	RK
Wyoming	\$772	1
Vermont	601	2
California	584	3
Washington	512	4
Delaware	512	5
Pennsylvania	437	6
Michigan	416	7
Oregon	401	8
Missouri	392	9
North Carolina	374	10
Hawaii	372	11
New York	357	12
New Jersey	353	13
Montana	345	14
Ohio	303	15
Alaska	302	16
Connecticut	297	17
North Dakota	290	18
South Carolina	279	19
Wisconsin	272	20
Virginia	270	21
Florida	263	22
Oklahoma	262	23
Maryland	261	24
Massachusetts	229	25
South Dakota	228	26
Minnesota	227	27
Kansas	224	28
Rhode Island	224	29
Texas	221	30
Georgia	220	31
New Mexico	218	32
Kentucky	204	33
Utah	199	34
Maine	184	35
Alabama	172	35
Nebraska	172	37
West Virginia	160	38
Illinois	160	39
Tennessee	155	40
Idaho	153	41
Colorado	150	42
Iowa	141	43
Nevada	138	44
Louisiana	136	45
Mississippi	131	46
Indiana	121	47
Arizona	114	48
New Hampshire	86	49
Arkansas	83	50
United States	307	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

HIGHWAY EXPENDITURES

FY 19

State	Per Capita	RK
North Dakota	2,297	1
Alaska	1,910	2
Wyoming	\$1,173	3
South Dakota	1,149	4
Vermont	997	5
Wisconsin	949	6
Delaware	878	7
Iowa	875	8
Minnesota	864	9
Nebraska	821	10
Montana	803	11
Pennsylvania	765	12
Maine	741	13
Illinois	731	14
Arkansas	691	15
Nevada	683	16
West Virginia	676	17
Kansas	661	18
Oklahoma	660	19
Connecticut	637	20
New York	624	21
Washington	592	22
Utah	590	23
Colorado	583	24
Virginia	582	25
Mississippi	579	26
New Jersey	562	27
New Hampshire	562	28
Maryland	560	29
Massachusetts	558	30
Texas	555	31
Florida	538	32
Kentucky	529	33
Ohio	520	34
Alabama	520	35
Louisiana	515	35
Idaho	515	37
Oregon	512	38
North Carolina	474	39
South Carolina	457	40
Rhode Island	448	41
New Mexico	432	42
Michigan	429	43
Hawaii	423	44
Georgia	418	45
California	395	46
Missouri	388	47
Indiana	367	48
Arizona	357	49
Tennessee	334	50
United States	\$560	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

CORRECTIONS EXPENDITURES

FY 19

State	Per Capita	RK
Alaska	436	1
California	371	2
Wyoming	\$352	3
New Mexico	343	4
Delaware	342	5
New York	333	6
Maryland	321	7
Oregon	316	8
Virginia	310	9
North Dakota	297	10
Pennsylvania	293	11
Wisconsin	263	12
Nevada	260	13
Nebraska	257	14
Michigan	249	15
Montana	245	16
Vermont	243	17
Colorado	242	18
Idaho	242	19
New Jersey	241	20
Arizona	235	21
Washington	233	22
Texas	226	23
Florida	217	24
South Dakota	214	25
Kentucky	213	26
Louisiana	211	27
Georgia	204	28
Rhode Island	199	29
Maine	195	30
West Virginia	195	31
Minnesota	190	32
Oklahoma	190	33
North Carolina	190	34
Kansas	186	35
Utah	180	35
Connecticut	174	37
Ohio	174	38
Mississippi	173	39
Arkansas	170	40
New Hampshire	168	41
Illinois	165	42
Tennessee	163	43
Hawaii	161	44
Indiana	159	45
Missouri	155	46
Alabama	150	47
South Carolina	146	48
Massachusetts	139	49
Iowa	139	50
United States	\$242	

DATA:

<https://www.census.gov/data/datasets/2017/econ/local/public-use-datasets.html>

"2017 State & Local Government Finance Historical Datasets and Tables"

CORNERSTONES OF TAXATION

Since 1937 the Wyoming Taxpayers Association has provided the essential non-partisan connection and information source for Wyoming taxpayers and policymakers. Tried and true, the Wyoming Taxpayers Association is one of the oldest of its kind in the country; extremely effective, and credible. All Wyoming Taxpayers Association research is guided by the Cornerstones of Taxation, which serve as touchstones for policymakers and taxpayers throughout Wyoming.



JUSTIFIED

- Is there a justified need for the tax and is it fiscally prudent?
- Are existing government funds spent efficiently before considering a new tax?
- Is the primary goal of the tax to generate revenue or does it modify behavior or influence policy?



EQUITABLE

- Does the tax impose equal and uniform liabilities upon similarly situated taxpayers?
- Is the tax constitutional?
- Does the tax disadvantage one taxpayer over another?
- Will the tax distort economic behavior?



STABLE

- Is the tax stable and predictable under changing political, economic, regulatory and environmental conditions?
- Does the tax result in diversification in taxation?



TRANSPARENT

- Is the tax visible, accountable and auditable?
- Is the tax easy to understand, administer and cost effective to collect?



Research

Our research is the backbone to our high-quality resources, with the goal of supporting a high-level public dialogue on tax and fiscal issues.



Educate

We believe information is power. We have a duty to educate Wyoming's citizens about Wyoming's tax base and how equitable solutions to tax issues can benefit all taxpayers.



Advocate

WTA advocates public policies that make sense for a healthy Wyoming economy. Ultimately, we are the voice of the taxpayer.



WYOMING TAXPAYERS ASSOCIATION

FISCAL FOCUS

MAY 2020

HOW WYOMING TAXES COMPARE REGIONALLY

SOURCE - 2020 STATE TAX HANDBOOK BY CCH® PUBLICATIONS

Tax	Wyoming✓	Idaho✓	Montana✓	Colorado✓	South Dakota✓	Utah✓
PROPERTY	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 are assessed on fair market value of property. Local property taxes also apply.	County and municipal – fixed within statutory limits to meet budget. (The state property tax is not currently levied).	All taxable property is assessed at 100% of market value, unless otherwise specified. Taxable property, real and personal property is divided into 15 distinct classes for assessment and taxation purposes. Each class is taxed at a difference percentage of market value, gross proceeds, or productive capacity. Aggregate of state, county, city and school rates fixed annually to meet state and local budgets.	Sum of state and local rates fixed to meet budget. Based on actual value of real property and tangible personal property. Residential realty is assessed at 7.2% of actual value and all other property is assessed at 29% of actual value.	Aggregate of state and local rates to meet budget requirements, subject to limitations. Based on the true and full value (taxable value) of the property. Personal property is exempt, except for specified centrally assessed operating.	Aggregate of state and local rates fixed to meet budget. Tangible personal property and real property, except for residential property - tax assessed at 100% of fair market value. Residential owned by senior citizen claiming tax abatement for the poor is assessed at 35% of fair market value. Other residential property is assessed at 55% of fair market value.
ALCOHOLIC BEVERAGE	Excise tax on malt beverages: \$0.005 per liter (33.8 oz.). Wine: \$0.0075 per 100mL (3.4 oz.). Spirituous liquor: \$0.025 per 100mL (3.4 oz.); manufactured wine shipped into state, 12% of retail price. Wine and spirits are also subject to a state wholesale mark-up of 17.6%.	Excise tax on beer: \$4.65 per 31-gallon barrel. Wine: \$0.45 per gallon. A 2% surcharge, based on the current price per unit, is levied on alcoholic liquor and all other merchandise sold in the state dispensary.	Excise tax on beer: over 10,000 barrels produced per year is \$4.30 per 31-gallon barrel; less than 10,000 barrels produced other rates apply. Table wine \$0.27 per liter. Liquor: for over 200,000 proof gallons is 16% of retail selling price; for less than 200,000 proof gallons other rates apply.	Excise tax on malt beverages: 3.2% beer & hard cider: \$0.08 per gallon. Vinous liquors: \$0.0733 per liter (plus \$0.01 per liter wine development fee on all wines). Plus, additional surcharge for additional liters other rates apply. Spirituous liquors: \$0.6026 per liter. Tax on grapes: \$10.00 per ton.	Excise tax on malt beverages: \$8.50 per 31-gallon barrel. Light wines and diluted beverages: ranging from \$0.93/gallon to \$2.07 per gallon depending on alcohol level. Cider: not more than 10% \$0.28 per gallon. All other: \$3.93 per gallon. Plus 2% purchase price except for beer purchased wholesale.	Excise tax on all beer: \$12.80 per 31-gallon barrel. Retail sales of wines and distilled liquor: 13% of retail sale price
MOTOR FUEL	For gasoline and diesel: \$0.24 per gallon. This includes a \$0.01 tax to fund environmental clean-up costs for leaking underground storage tanks.	\$0.32 per gallon for gasoline and special fuel.	\$0.32 per gallon for gasoline and \$0.2945 per gallon for special fuel. A petroleum storage tank cleanup fee of \$0.75 per gallon is charged for gasoline and diesel.	\$0.22 per gallon for gasoline and \$0.205 per gallon for special fuel.	\$0.28 per gallon for gasoline, special fuel, and all other non-specified fuel.	\$0.311 per gallon for gasoline and diesel.

SEVERANCE	<p>Oil & Natural Gas: 6.00% Stripper Oil: 4.00% Tertiary Oil: 4.00% Coal - Surface: 7.00% Coal - Underground: 3.75% Trona: 4.00% Uranium: 4.00% Other Misc. Minerals: 2.00% New Wells: Wells before 2025 4% first 6 months, 5% next 6 months when oil is below \$50 per barrel.</p>	<p>Oil & Natural Gas: 2.5% of gross income received by the producer. Mine license tax: 1% of net value of royalties received or ores mined.</p>	<p>Oil & Natural Gas: taxed on gross taxable value of production on the basis of type of well and type of production. Variable-rate schedule for working/nonworking interest owners. Surface coal: 10% of value for coal with BTU rating per lb. under 7,000 and 15% for BTU rating over 7,000. Underground coal: 3% of value on coal with BTU rating per lb. under 7,000 and 4% for over 7,000. Metalliferous mines: 1.81% if the gross value of the product is over \$250,000. Gold, silver or platinum shipped to a refinery is 1.6% for over \$250,000. Other: \$0.05 per ton of vermiculite, perlite, kerrite, maconite, or other micaceous produced.</p>	<p>Metallic Minerals: 2.25% of income over \$19 million. Molybdenum Ore: First 625,000 tons produced in each quarter not taxed, \$0.05 per ton thereafter. Oil and Natural Gas: rates ranging from 2% to \$10,750 based on gross income plus 5% of excess over \$299,999. Coal: \$0.36 per ton; 50% credit for coal from underground mines. Oil Shale: After the first 180 days the greater of 15,000 tons per day of 10,000 barrels are exempt. Rates ranging from 1% to 4% of gross proceeds depending on years after opening apply thereafter.</p>	<p>Energy minerals: 4.5% of the taxable value of any energy minerals severed and saved, plus \$0.0024 per \$1.00 of taxable value conservation tax. Precious metals: gross yield tax on gold ranging from \$1.00 per oz. to \$4.00 per oz. severed during a quarter based on average price. Net profits tax: on gold and silver of 10% of net profits from the sale of gold and silver severed in the state. Owner's tax: 8% of the value received for the right to sever gold and silver by an owner of a royalty interest, an overriding royalty, or a profit or working interest.</p>	<p>Oil & Natural Gas: 3% of the value up to the first \$13.00 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 the taxable value of metalliferous minerals sold or shipped out of the state. Conservation tax: \$0.002 per \$1.00 of market value at the well of oil and gas.</p>
CIGARETTE AND TOBACCO	<p>Cigarettes: \$0.60 per pack of 20. Other tobacco products: 20% of wholesale purchase price. Moist snuff: \$0.60 per oz. E-Cigarettes and Vapor: 15% of wholesale price by retailer, or 7.5% of retail price by the consumer.</p>	<p>Cigarettes: \$0.57 per pack of 20. Other tobacco products: 40% of wholesale sales price. E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).</p>	<p>Cigarettes: \$1.70 per pack of 20. Other tobacco products: 50% of wholesale price. Moist snuff: \$0.85 per oz. E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).</p>	<p>Cigarettes: \$0.84 per pack of 20. Other tobacco products: 40% of manufacturer's list price. E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).</p>	<p>Cigarettes: \$1.53 per pack of 20. Other tobacco products: 35% of the product's wholesale purchase price. E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).</p>	<p>Cigarettes: \$1.70 per pack of 20. Other tobacco products: 86% of manufacturer's sales price. Moist snuff: \$1.83/oz. E-Cigarettes and Vapor: No state excise or special tax (non-sales tax).</p>
SALES & USE TAX	<p>4% state rate for 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.</p>	<p>Sales: 6% of retail sales price of taxable property and selected services. Additional local rate may apply. Use tax: 6% of property used, stored, or consumed in Idaho.</p>	<p>No general state sales tax. 4% sales & use tax on accommodations & campgrounds, plus additional 4% on lodging facility use tax on accommodation charge. 4% sales and use tax on rental vehicles.</p>	<p>2.9% of gross receipts from retail sales of personal, telephone, gas and electric services, meals furnished the public, cover charges and room rentals, or of sales price of personally purchased for storage, use or consumption. 15% on retail (recreational) marijuana sales.</p>	<p>4.5% of gross receipts; additional seasonal tourism tax of 1.5%. Contractors'/alternative contractors' excise tax: 2% of gross receipts of all prime contractors and subcontractors engaged in realty improvement contracts.</p>	<p>4.85% general state sales tax rate; 2% on residential use of utility services; 1.75% on food and food ingredients.</p>
INCOME	<p>None.</p>	<p>Corporate, Bank, and individual.</p>	<p>Corporate and individual.</p>	<p>Corporate and individual.</p>	<p>Bank and financial corporation.</p>	<p>Corporate Franchise and Individual. Gross Receipt on corporations not required to pay franchise or income tax.</p>

Advocating sound tax policy for a healthy Wyoming economy

NOTES

NOTES

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SPONSORS

PRESENTING



Altria

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REYNOLDS
A BETTER TOMORROW



PLATINUM



AT&T



BASIN ELECTRIC
POWER COOPERATIVE
A Touchstone Energy® Cooperative



GOLD



SILVER



genesisalkali

HOLLAND&HART



pace



matic



RANGE

MEDIA PARTER



WyomingPBS
Foundation