

**Enhancing Revenues  
Broadening the State Sales Tax**

	<b>Taxable Sales</b>	<b>Conversion to Wyoming Sales at 68% of South Dakota's population</b>	<b>Potential revenue at average statewide rate of 5.40%</b>	<b>State General Fund Revenue</b>	<b>Local Government Revenue</b>
<b>Agricultural Services</b>					
Veterinary Services	\$ 189,793,299	\$ 152,714,460	\$ 8,246,581	\$ 4,222,739	\$ 4,023,842
Animal Specialty Services	\$ 22,475,508	\$ 15,388,980	\$ 831,005	\$ 425,524	\$ 405,481
Livestock Services except veterinary	\$ 6,002,771	\$ 4,110,097	\$ 221,945	\$ 113,649	\$ 108,296
Soil Preparation Services	\$ 3,018,395	\$ 2,066,695	\$ 111,602	\$ 57,147	\$ 54,455
Crop Preparation Services for Market	\$ 1,951,773	\$ 1,336,379	\$ 72,164	\$ 36,952	\$ 35,212
Ornamental Shrub & tree services	\$ 21,300,848	\$ 14,584,691	\$ 787,573	\$ 403,284	\$ 384,289
Landscape Counseling & Planning	\$ 6,856,904	\$ 4,694,922	\$ 253,526	\$ 129,820	\$ 123,706
Farm Management Services	\$ 4,280,390	\$ 2,930,783	\$ 158,262	\$ 81,040	\$ 77,223
Lawn and Garden Services	\$ 88,563,311	\$ 60,639,299	\$ 3,274,522	\$ 1,676,750	\$ 1,597,772
Total	\$ 344,243,199	\$ 258,466,307	\$ 13,957,181	\$ 7,146,905	\$ 6,810,275
<b>Personal Services</b>					
Beauty Shops	\$ 115,815,329	\$ 79,298,756	\$ 4,282,133	\$ 2,192,706	\$ 2,089,427
Barber Shops	\$ 5,913,299	\$ 4,048,836	\$ 218,637	\$ 111,955	\$ 106,682
Funeral Services	\$ 50,096,317	\$ 34,300,948	\$ 1,852,251	\$ 948,463	\$ 903,789
Carpet & Upholstery Cleaning	\$ 17,914,020	\$ 12,265,729	\$ 662,349	\$ 339,162	\$ 323,187
Tax Return Preparation Services	\$ 6,740,429	\$ 4,615,172	\$ 249,219	\$ 127,615	\$ 121,604
Misc. Personal Services NEC	\$ 66,155,744	\$ 45,296,838	\$ 2,446,029	\$ 1,252,512	\$ 1,193,517
Total	\$ 262,635,138	\$ 179,826,279	\$ 9,710,619	\$ 4,972,413	\$ 4,738,206
<b>Business Services</b>					
Commercial Art and Graphic Design	\$ 7,740,777	\$ 5,300,110	\$ 286,206	\$ 146,554	\$ 139,652
Advertising Services	\$ 22,338,790	\$ 15,295,370	\$ 825,950	\$ 422,935	\$ 403,015
Court reporting services	\$ 2,241,891	\$ 1,535,023	\$ 82,891	\$ 42,445	\$ 40,446

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	Taxable Sales				
Credit Reporting Services	\$ 11,520,547	\$ 7,888,119	\$ 425,958	\$ 218,116	\$ 207,842
Disinfecting and Pest Control Services	\$ 12,548,854	\$ 8,592,200	\$ 463,979	\$ 237,585	\$ 226,394
Building Maintenance Service	\$ 78,615,950	\$ 53,828,341	\$ 2,906,730	\$ 1,488,419	\$ 1,418,312
Detective, Armored Car, Security Services	\$ 29,411,241	\$ 20,137,877	\$ 1,087,445	\$ 556,837	\$ 530,609
Computer programming Services	\$ 39,858,470	\$ 27,291,094	\$ 1,473,719	\$ 754,632	\$ 719,087
Data Processing Services	\$ 49,246,213	\$ 33,718,882	\$ 1,820,820	\$ 932,368	\$ 888,452
Business Services NEC	\$ 205,934,447	\$ 141,003,316	\$ 7,614,179	\$ 3,898,912	\$ 3,715,267
Total	\$ 459,457,180	\$ 314,590,331	\$ 16,987,878	\$ 8,698,802	\$ 8,289,076

**Amusement and Recreation Services**

Dance Studios, Schools, & Halls	\$ 5,492,049	\$ 3,760,406	\$ 203,062	\$ 103,980	\$ 99,082
Bowling Centers	\$ 11,588,860	\$ 7,934,892	\$ 428,484	\$ 219,409	\$ 209,075
Physical Fitness Centers	\$ 29,491,423	\$ 20,192,777	\$ 1,090,410	\$ 558,355	\$ 532,055
Public Golf Courses	\$21,076,402	\$ 14,431,012	\$ 779,275	\$ 399,035	\$ 380,240
Membership Sports Clubs	\$ 36,398,165	\$ 24,921,824	\$ 1,345,778	\$ 689,118	\$ 656,660
Guide and Outfitter services	\$ 17,003,934	\$ 11,642,594	\$ 628,700	\$ 321,932	\$ 306,768
Amusement & Recreation NEC	\$ 116,288,361	\$ 79,622,641	\$ 4,299,623	\$ 2,201,662	\$ 2,097,961
Total	\$ 237,339,194	\$ 162,506,146	\$ 8,775,332	\$ 4,493,491	\$ 4,281,841

**Healthcare Services**

Health Services Total	\$ 3,991,664,001	\$ 2,733,092,341	\$ 147,586,986	\$ 75,573,299	\$ 72,013,687
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**Legal Services**

Legal Services	\$ 246,985,731	\$ 169,111,130	\$ 9,132,001	\$ 4,676,127	\$ 4,455,874
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**Engineering & Management Services**

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	Taxable Sales				
Engineering Services	\$ 95,597,446	\$ 65,455,571	\$ 3,534,601	\$ 1,809,925	\$ 1,724,675
Architectural Services	\$ 21,091,269	\$ 14,441,192	\$ 779,824	\$ 399,316	\$ 380,508
Surveying Services	\$ 8,656,349	\$ 5,927,002	\$ 320,058	\$ 163,889	\$ 156,169
Accounting, Auditing & Bookkeeping	\$ 189,507,928	\$ 129,756,078	\$ 7,006,828	\$ 3,587,912	\$ 3,418,916
Commercial Research	\$ 11,701,828	\$ 8,012,242	\$ 432,661	\$ 221,548	\$ 211,113
Testing Laboratories	\$ 29,640,831	\$ 20,295,077	\$ 1,095,934	\$ 561,183	\$ 534,751
Management Services	\$ 48,783,525	\$ 33,402,080	\$ 1,803,712	\$ 923,608	\$ 880,105
Management Consulting Services	\$ 138,257,763	\$ 94,665,090	\$ 5,111,915	\$ 2,617,604	\$ 2,494,311
Facilities Support Services	\$ 28,217,975	\$ 19,320,847	\$ 1,043,326	\$ 534,245	\$ 509,081
Real Estate Agents and Managers	\$ 199,063,438	\$ 136,298,736	\$ 7,360,132	\$ 3,768,824	\$ 3,591,307
Business Consulting NEC	\$ 44,014,741	\$ 30,136,893	\$ 1,627,392	\$ 833,321	\$ 794,071
Total	\$ 814,533,093	\$ 557,710,809	\$ 30,116,384	\$ 15,421,376	\$ 14,695,007
<b>Communications</b>					
Cable & other Pay TV Services	\$ 384,122,059	\$ 263,008,374	\$ 14,202,452	\$ 7,272,499	\$ 6,929,953
<b>Total Services</b>	\$ 6,740,979,595	\$ 4,638,311,717	\$ 250,468,833	\$ 128,254,912	\$ 122,213,920
<b>Current Wyoming Exemptions</b>					
Food 39-15-105(a)(vi)(E)	\$ 1,678,940,680	\$ 1,149,570,684	\$ 62,076,817	\$ 31,787,016	\$ 30,289,801
Newspapers 39-15-105(a)(viii)(D)	\$ 27,622,754	\$ 18,913,300	\$ 1,021,318	\$ 522,976	\$ 498,343
Farm Implements (Machinery) 39-15-1-5(a)(viii)(H)	\$ 252,595,101	\$ 172,951,866	\$ 9,339,401	\$ 4,782,328	\$ 4,557,073
Manufacturing Equip 39-15-105(a)(viii)(O)	\$ 176,800,000		\$ 9,547,200	\$ 4,888,733	\$ 4,658,467
Repair Railroad Rolling Stock 39-15-105(a)(viii)(Q)	\$ 26,166,620		\$ 1,412,997	\$ 723,539	\$ 689,459
Membership org. (non-profits) 39-15-105(a)(iv)(B)	\$ 30,700,316	\$ 18,913,300	\$ 1,021,318	\$ 522,976	\$ 498,343
Data Center 39-15-105(a)(viii)(S)	\$ 316,136,131		\$ 17,071,351	\$ 8,741,545	\$ 8,329,806
<b>Total Exemptions</b>	\$ 2,508,961,602	\$ 1,360,349,149	\$ 101,490,403	\$ 51,969,112	\$ 49,521,291

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Excise Tax on Contractors (Gross Receipts tax)	\$ 5,658,180,561	\$ 3,874,156,230	\$ 77,483,125	\$ 39,675,960	\$ 37,807,165
<b>Grand Total</b>	<b>\$ 14,908,121,758</b>	<b>\$ 9,872,817,096</b>	<b>\$ 429,442,360</b>	<b>\$ 219,899,984</b>	<b>\$ 209,542,376</b>