



Description	Rate	FY 2021 Revenue Collected	
SALES AND USE TAX	<p>4.0% state rate for sales and use tax.</p> <p><u>State:</u> Counties may level up to an additional 3% in local option taxes with voter approval. Effective July 1, 2004, Teton Village Resort District began collecting an additional 1% sales and use tax within its geographical boundaries, and in 2008 its rate increased to 2%. Effective April, 2015, Grand Targhee Resort District began collecting an additional 1% sales and use tax within its geographical boundaries, increasing its rate to 2%.</p> <p><u>Local:</u> as of March, 2007, counties may levy up to 2.00% for general purposes and up to 2.00% for specific purposes but the total tax may not exceed 3%. Economic development may levy up to 1.00%.</p> <p><u>Resort:</u> Teton Village 2.00%; Grand Targhee 2.00%</p> <p><u>Economic Development:</u> Goshen Co. 0.25%; Fremont Co. 0.50%</p>	<p><u>Local Share:</u></p> <p>Sales: \$ 421,143,983 Use: \$ 48,952,874 Total: \$ 470,096,857</p> <p><u>Local Option (sales & use):</u> General Purpose: \$ 169,262,715 Specific Purpose: \$ 14,391,996 Resort District: \$ 3,299,052 Local Economic: \$ 1,126,704</p> <p><u>Total State & Local Sales & Use:</u> \$ 969,240,418</p>	<p><u>State General Fund:</u></p> <p>Sales: \$ 446,590,721 Use: \$ 52,552,840 Total: \$ 499,143,561</p>
PROPERTY TAX	<p>Minerals and Mine Products: 100.00%</p> <p>Industrial property, real and personal: 11.50%</p> <p>All other, including residential: 9.50%</p>	<p>Mineral production: \$ 782,263,136 Other: \$ 505,187,487 Total: \$1,287,450,623</p>	
SEVERANCE TAX	<p>Oil & Natural Gas: 6.00%</p> <p>Stripper Oil: 4.00%</p> <p>Tertiary Oil: 4.00%</p> <p>Coal - Surface Mines: 6.50%</p> <p>Coal - Underground Mines: 3.75%</p> <p>Trona: 4.00%</p> <p>Uranium: 4.00%</p> <p>Other Miscellaneous Minerals: 2.00%</p> <p>New Wells: Wells before 2025; 4% first 6 months, 5% next 6 months when oil is below \$50 per barrel.</p>	<p>Natural Gas: \$ 104,194,835 Oil: \$ 170,157,067 Surface Coal: \$ 138,397,484 Underground Coal: \$ 3,170,847 Trona: \$ 15,155,384 Uranium: \$ 27,236 Other: \$ 2,369,268 Total: \$ 433,472,121 (Based on 2020 Production)</p>	
FUEL TAX	<p><u>Gasoline:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)</p> <p><u>Diesel:</u> \$0.24 per gallon (\$0.23 license tax plus \$0.01 for L.U.S.T.*fund)</p> <p>*Leaking Underground Storage Tanks</p>	<p>Gasoline: \$ 79,526,481 (incl. aviation fuel distr.) Diesel: \$ 88,739,959 Total: \$ 168,266,440</p>	
LODGING TAX	<p>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 2021 in jurisdictions that do not have a local lodging tax rate in effect on that date.</p>	<p>Total: \$ 18,602,184</p>	
ALCOHOL TAX	<p>Malt Beverages: \$0.005/liter Wine: \$0.0075/100 ml. Spirits: \$0.025/100 ml. Wine and spirits are also subject to a state mark-up of 17.6%.</p>	<p>Malt Beverages: \$ 248,706 Wine: \$ 365,602 Spirits: \$ 1,447,895 Total: \$ 2,062,203</p>	
TOBACCO	<p><u>Cigarettes:</u> \$0.60/pack of 20 cigarettes <u>Other tobacco products:</u> 20.00% excise tax of wholesale price. <u>Moist snuff:</u> \$0.60 per 1 oz. or portion thereof. <u>E-cigarettes and Vapor:</u> 15% of wholesale price by retailer or 7.5% of retail price by consumer. All products are also subject to sales and use tax.</p>	<p>Cigarettes: \$ 15,327,191 Other Tobacco Products: \$ 6,230,990 Total: \$ 21,558,181</p>	
CORPORATE LICENSE TAX	<p>\$60.00 or two-tenths of one mill on the dollar (\$0.0002), whichever is greater. Nonprofits pay annual tax of \$25.00.</p>	<p>Total: \$ 15,642,543</p>	
ESTATE TAX	<p>As set under the U.S. laws governing Federal estate taxes and IRS Code. Equal to the maximum state death tax credit allowed against Federal estate taxes and the IRS code. This tax was phased out as of calendar year 2005, may be reinstated by the legislature. No estate tax has been collected since 2017.</p>	<p>Total: \$ 0.00</p>	