

Wyoming's leading tax policy and research resource since 1937



#### WYOMING TAXPAYERS ASSOCIATION

**BOARD OF DIRECTORS AND STAFF** 

#### **Board of Directors**

Chris Brown, *President*Craig Rood, 1st Vice President
Laura Lewis, 2nd Vice President
Tom Jones, Secretary

Scott Wells, Treasurer

Nathan Anderson Mike Moser

Emily Cantu Dave Picard

Thom Carter Bobby Rolston

Kara Choquette Amy Rutledge

Pete Illoway Marianne Shanor

Jon Kirkbride Shelley Shelby
Donna Lawrence Ginger Smith

Sarah M. Love Katharine Wilkinson

Mike Mores

#### **Wyoming Taxpayers Association Staff**

Hank Hoversland, Executive Director

Dani Wiblemo, Office Manager

Seth Felbeck. Senior Research Intern

RESEARCH. EDUCATE. ADVOCATE. Since 1937, the Wyoming Taxpayers Association (WTA) has been educating and informing its members and the public about sound fiscal policy; providing state and local policymakers with unbiased analysis of public expenditures and taxation; and promoting efficient and effective government through a wide dissemination of reports and analysis. WTA members represent a broad spectrum of Wyoming's economy including, but not limited to, farmers, ranchers, mineral producers, pipelines, banks, railroads, hotels and motels, transportation companies, and of course, the individual taxpayer. Everything WTA does centers on its mission of advocating sound tax policy for a healthy Wyoming economy.

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

2015 Central Avenue, Suite D Cheyenne, WY 82001 (307) 635-8761 | wyotax@wyotax.org | wyotax.org

#### WYOMING TAX SUMMARY + ANALYSIS 2025 CORNERSTONES OF TAXATION 5 7 TOTALS FOR 2025 TAX SUMMARY WYOMING CHECKBOOK 8 8 TRADITIONAL STATE FUNDS FEDERAL FUNDS AND OTHER FUNDS 9 10 BUDGET RESERVE ACCOUNT 10 LEGISLATIVE STABILIZATION RESERVE ACCOUNT STRATEGIC INVESTMENTS AND PROJECTS ACCOUNT 11 PERMANENT WYOMING MINERAL TRUST FUND RESERVE 11 ACCOUNT 12 PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT 13 SCHOOL FOUNDATION PROGRAM RESERVE ACCOUNT COMMON SCHOOL PERMANENT FUND RESERVE 13 ACCOUNT 14 ALCOHOLIC BEVERAGES TAX COMPARATIVE ALCOHOLIC BEVERAGES TAX RATES 15 COMMERCIAL VEHICLE REGISTRATION 16 17 CORPORATION LICENSE TAX 12 DIESEL FUEL TAX 19 FLECTRIC VEHICLE REGISTRATION FEES

RATES

GAMING, PARI-MUTUEL TAX

20

21

23 25

26 COMPARATIVE GASOLINE TAX RATES

GAMING, ONLINE SPORTS WAGERING TAX

COMPARATIVE ELECTIVE VEHICLE REGISTRATION FEES

COMPARATIVE GAMING, ONLINE SPORTS WAGERING TAX

27 INSURANCE PREMIUM TAX

28 LODGING TAX (STATE)

GASOLINE TAX

29 LODGING TAX (LOCAL)

30 LODGING TAX BY COUNTY

31 MOTOR VEHICLE REGISTRATION TAX

32 OIL AND GAS CONSERVATION ASSESSMENT TAX

NOTE: Tax Summaries vary from Fiscal Year (FV) 2024 and 2025 and Calendar Year (CV) as notated due to the data provided from the agency.

#### **WYOMING TAX SUMMARY + ANALYSIS 2025**

- 33 PREPAID WIRELESS TAX
- **34** COMPARATIVE CELL PHONE TAX RATES
- 35 PROPERTY TAX
- **36** PUBLIC UTILITIES ASSESSMENT TAX
- 37 RAILOAD CAR TAX
- 38 THE POWER OF A PENNY
- 39 SALES & USE TAX (LOCAL)
- 40 STATEWIDE SALES & USE TAX
- 40 GENERAL PURPOSE SALES & USE TAX
- 41 SPECIFIC PURPOSE SALES & USE TAX
- 41 MUNICIPAL PURPOSE SALES & USE TAX
- 42 RESORT DISTRICT SALES & USE TAX
- **42** ECONOMIC DEVELOPMENT SALES & USE TAX
- 43 SALES & USE TAX (STATE)
- 44 COMPARATIVE SALES TAX RATES
- 45 SEVERANCE TAX
- 47 SKILL-BASED AMUSEMENT GAME TAX
- 48 TOBACCO TAX
- 49 COMPARATIVE TOBACCO TAX RATES
- 53 UNEMPLOYMENT INSURANCE TAX
- **54** WIND PRODUCTION TAX
- 55 WORKERS' COMPENSATION TAX
- 57 REGIONAL TAX ANALYSIS
- 63 SOURCES
- **66** SPONSORS
- 68 NOTES



The Tax Foundation ranked Wyoming first overall on the 2025 State Tax Competitiveness Index.

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. Wyoming Taxpayers Association research is guided by the Cornerstones of Taxation, which serve as touchstones for policymakers and taxpayers throughout Wyoming.



- Is there a specific 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?



- Does the tax provide a reliable revenue stream?
- Is the tax predictable in application for the taxpayer?
- Is the tax broad-based to limit volatility?
- Does the tax result in diversification in taxation?



- 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?



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

## TAXATION TAXATION

WYOMING TAXPAYERS ASSOCIATION

## WYOMING TAX SUMMARY 2025

#### TOTALS FOR WYOMING TAX SUMMARY 2025

The Wyoming Tax Summary 2025 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 Year (FY) or Calendar Year (CY), depending on the methodology used by the agency administering the tax. All numbers are rounded to the nearest dollar.

The Wyoming Tax Summary 2025 does not include all sources of revenue to state and local governments. Governmental units receive significant revenue from fees, interest, and investment income as well as federal sources, including mineral royalties and lease bonus payments, in addition to the taxes outlined in this publication.

In 2025, there were 701 special districts in Wyoming exercising taxing authority. Each levies, or receives, revenue from property tax or other forms of taxation.

TAX AUTHORITY	TOTAL ENTITIES
Airport	9
Cemetery	41
Conservancy	2
Conservation District	34
Downtown Development Authority	6
Drainage District	13
Fire District	63
Improvement and Service District	152
Irrigation District	55
Joint Powers Board	86
Medical- County Hospital	6
Medical- Hospital District	19
Medical- Rural Health Care	6
Medical- Emergency	1
Museum District	5
Predatory Animal	23
Recreation District	33
Recreation- School	2
Resort	2
Schools- BOCES	18
Senior Citizen Center	13
Solid Waste Disposal District	15
Water & Sewer District	65
Watershed Improvement & Service	9
Weed & Pest District	23
GRAND TOTAL	701

#### WYOMING CHECKBOOK

Money In	(\$ Millions)
Traditional State Revenues Total	\$4,441.1
School Foundation Total	\$3,063.3
Anticipated Other Funds	\$2,595.5
Anticipated Federal Funds	\$2,067.9
*Approximate Grand Total:	\$12,167.8
Money Out	
Traditional Funds	\$4,398.5
Federal and Other Funds	\$7,562.1
Grand Total	\$11,960.6

Reflects Fiscal Year (FY) 2025-2026 revenue estimates

\*Does not include available LSRA, PWMTF RA, SIPA, and CSPLF RA cash balances

# 2025-2026 Biennium Totals Trad Funds FF and OF Total \$0 \$2,000 \$4,000 \$6,000 \$8,000 \$10,000 \$12,000 Revenues Appropriations

#### TRADITIONAL STATE FUNDS

Traditional State Funds include the General Fund (GF), Budget Reserve Account (BRA), Legislative Stabilization Reserve Account (LSRA), and Strategic Projects and Investments Account (SIPA).

Money In	(\$Millions)
Beginning Balance (including Statutory Reserve)	\$300.0
Reversions	\$43.3
Severance Taxes <sup>1</sup>	\$652.3
Sales and Use Taxes <sup>1</sup>	\$1,323.8
Other Sources	\$449.3
Investment Earnings (PWMTF)	\$608.6
Investment Earnings (Pooled Income)	\$248.9
Federal Mineral Royalties <sup>1</sup>	\$432.9
Net Transfers	\$382.0
Total	\$4,441.1

<sup>&</sup>lt;sup>1</sup>Does not include statutorily dedicated or earmarked revenues from state sales and use taxes, severance tax, federal mineral royalties, coal lease bonuses, fuel taxes. as well as any local taxes, including property taxes

SOURCE: Legislative Service Office, 2025 Pocket Guide Snapshots.

#### TRADITIONAL STATE FUNDS, CONT.

Money Out	(\$ Millions)
K-12 Education <sup>1</sup>	\$28.6
University of Wyoming <sup>1</sup>	\$534.6
Community Colleges <sup>1</sup>	\$300.2
Health	\$1,004.9
Justice, Public Safety, and Corrections	\$489.8
Family Services	\$160.8
Employment, Econ. Dev., Commerce, etc.	\$152.3
Natural Resources <sup>1</sup>	\$291.6
Transportation <sup>1</sup>	\$92.8
General Government	\$628.5
Cap Con, Endowments, etc.	\$100.4
Direct Local Government <sup>1</sup>	\$146.3
Transfers	\$467.6
Total	\$4,398.4

#### FEDERAL FUNDS AND OTHER FUNDS

Money In	(\$Millions)
Anticipated School Foundation Program Funds	\$3,063.3
Anticipated Other Funds	\$2,595.5
Anticipated Federal Funds	\$2,067.9
Total	\$7,726.7
Money Out	
K-12 Education <sup>1</sup>	\$2,897.4
University of Wyoming <sup>1</sup>	
Community Colleges <sup>1</sup>	\$2.7
Health	\$1,239.1
Justice, Public Safety, and Corrections	\$90.1
Family Services	\$167.7
Employment, Econ. Dev., Commerce, etc.	\$298.3
Natural Resources <sup>1</sup>	\$555.1
Transportation <sup>1</sup>	\$241.6
General Government	\$1,553.4
Cap Con, Endowments, etc.	\$512.5
Direct Local Government <sup>1</sup>	
Transfers	\$4.2
Total	\$7,562.1

<sup>&</sup>lt;sup>1</sup>Does not include funds received and expended outside of the legislative process, including local school districts, transportation, Game and Fish, UW, community colleges, and local government funds

**SOURCE:** Legislative Service Office, April 2025 Pocket Guide Snapshots.

#### **BUDGET RESERVE ACCOUNT**

Money In	
Beginning Balance	\$300,000,000
Estimated Revenue	\$744,200,000
Other Adjustments	\$43,287,466
HB 75 Coal Severance Tax Rate	-\$5,100,000
Total	\$1,082,387,466
Money Out	
Transfer to General Fund	\$961,772,594
Transfer from LSRA	-\$31,940,128
Total	\$929,832,466
Ending Total Balance Available:	\$152,555,000

## LEGISLATIVE STABILIZATION RESERVE ACCOUNT

RESERVE ACCOUNT	Γ
Money In	
Beginning Balance	\$1,869,921,711
Automatic Appropriations from GF	\$56,700,000
SF 69 Strategic Investments and Projects Account (repeal)	(\$56,700,000)
Pari-Mutuel Revenue	\$13,100,000
Transfer to BRA	(\$31,940,128)
Total	\$1,851,081,583
Money Out	
University of Wyoming Construction Loan	\$40,000,000
Large Project Energy Matching	\$100,000,000
HB 33 Vehicle Sales and Use Tax Distribution-Highway Fund	\$15,000,000
Appropriations to Water II	\$80,000,000
SF 17 Carbon Dioxide-Enhanced Oil Recovery Stimulus	\$10,000,000
Automatic Appropriation for Public Health Emergencies	\$20,000,000
Total	\$265,000,000
Ending Total Balance Available:	\$1,586,081,583

## STRATEGIC INVESTMENTS AND PROJECTS ACCOUNT

Money In	
Beginning Balance	\$3,806,077
Automatic Appropriations from Spending Policy	\$113,300,000
Automatic Appropriations from PWMTF Reserve Account	\$382,000,000
2024 Budget Bill - Transfer from GF	\$119,505,221
Total	\$618,611,298
Money Out	
2024 Budget Bill	\$228,143,005
SF 169 Strategic Investments and Projects Account (repeal)	\$10,000,000
Automatic Appropriation to State Penitentiary Capital Construction Account	\$20,000,000
Automatic Appropriation to Public School Foundation Program Account	\$222,800,000
Total	\$480,943,005
Ending Total Balance Available:	\$137,668,293

## PERMANENT WYOMING MINERAL TRUST FUND RESERVE ACCOUNT

Money In	
Beginning Balance	\$698,033,975
Investment Income	\$56,200,000
Total	\$754,233,975
Money Out	
Automatic Appropriation to SIPA	\$189,500,000
Total	\$189,500,000
Ending Total Balance Available:	\$564,733,975

## PUBLIC SCHOOL FOUNDATION PROGRAM ACCOUNT

PROGRAM ACCOON	<u> </u>
Money In	
Beginning Balance	\$522,745,580
Estimated Revenue	2,436,800,000
Redirection of SFP FMRs to CSPLF Reserve	(\$215,107,275)
External Cost Adjustment	(\$14,000,000)
Reversions and Other Adjustments	\$242,261,993
HB 18 Career Technical Education Funding	\$800,000
SF 69 Homeowner Property Tax Exemption	(\$19,800,000)
SF 81 Tax Exemption- Property Owned by the State	(\$1,900,000)
Automatic Appropriation from SIPA	\$111,400,000
Total	\$3,063,200,298
Money Out	
School Foundation Program	\$1,863,310,635
Education - School Finance	\$17,183,639
Major Maintenance	\$176,112,379
Capital Construction	\$338,603,401
All Other Agency Budgets	\$59,135,458
Other Bills- 2024	\$528,123
Governor's Budget Authorization	\$431,403
HB 18 Career Technical Education Funding	\$1,190,631
HB 259 Supplemental K-12 School Facilities Appropriations- 2	\$206,901,896
HB 316 School Finance- Model Recalibration- 2	\$205,900,000
SF 34 School Finance-Routine and Major Maintenance Calculations	\$43,600,000
Total	\$2,912,897,565
Ending Total Balance Available	\$150,302,733

## SCHOOL FOUNDATION PROGRAM RESERVE ACCOUNT

Money In	
Beginning Balance	\$88,742,176
Estimated Revenue	\$1,300,000
HB 75 Coal severance tax rate	(\$1,300,000)
Total	\$88,742,176
Money Out	
Total	\$0
Ending Total Balance Available:	\$88,742,176

## COMMON SCHOOL PERMANENT FUND RESERVE ACCOUNT

Money In	
Beginning Balance	\$550,316,805
Investment Income	\$43,800,000
Transfer from SFP	\$215,107,275
Total	\$809,224,080
Money Out	
Money Out  Automatic Appropriation to CSLIA/SFP	\$122,100,000
	\$122,100,000 <b>\$122,100,000</b>

#### ALCOHOLIC BEVERAGES TAX

	YIELD
Liquor	\$1,599,515
Wine	\$301,925
Malt	\$241,413
FY25 Tax Collected and Paid:	\$2,142,853
FY 25 State Markup Revenue:	\$21,958,249

#### LAW

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

#### RASIS

Malt, fermented fluid, and spirituous liquors by volume.

#### RATE

Fermented liquors (wine): ¾ cents (\$0.0075) per 100 milliliters (3.4 oz.). Spirits: 2.5 cents (\$0.025) per 100 milliliters (3.4 oz.). Malt beverages (beer): ½ 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 and 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.

#### **DISTRIBUTION**

State General Fund

#### CONTACT

Wyoming Department of Revenue Liquor Division 6601 Campstool Rd Cheyenne, WY 82002-0110 (307) 777-6448

## COMPARATIVE ALCOHOLIC BEVERAGES TAX RATES

STATE	SPIRIT RATE	WINE RATE	BEER RATE
Alabama	\$21.69	\$1.70	\$0.53
Alaska	\$12.80	\$2.50	\$1.07
Arizona	\$3.00	\$0.84	\$0.16
Arkansas	\$8.01	\$0.75	\$0.38
California	\$3.30	\$0.20	\$0.20
Colorado	\$2.28	\$0.32	\$0.08
Connecticut	\$5.94	\$0.79	\$0.19
Delaware	\$4.50	\$1.63	\$0.26
Florida	\$6.50	\$2.25	\$0.48
Georgia	\$3.79	\$1.51	\$0.48
Hawaii	\$5.98	\$1.38	\$0.93
Idaho	\$12.15	\$0.45	\$0.15
Illinois	\$8.55	\$1.39	\$0.23
Indiana	\$2.68	\$0.47	\$0.12
Iowa	\$14.10	\$1.75	\$0.19
Kansas	\$2.50	\$0.30	\$0.18
Kentucky	\$9.25	\$0.50	\$0.89
Louisiana	\$3.03	\$0.76	\$0.40
Maine	\$11.96	\$0.60	\$0.35
Maryland	\$5.46	\$0.40	\$0.60
Massachusetts	\$4.05	\$0.55	\$0.11
Michigan	\$13.57	\$0.51	\$0.20
Minnesota	\$8.70	\$0.30	\$0.48
Mississippi	\$8.51	\$0.35	\$0.43
Missouri	\$2.00	\$0.42	\$0.06
Montana	\$10.57	\$1.06	\$0.14
Nebraska	\$3.75	\$0.95	\$0.31
Nevada	\$3.60	\$0.70	\$0.16
New Hampshire	\$0.00	\$0.00	\$0.30
New Jersey	\$5.50	\$0.88	\$0.12
New Mexico	\$6.06	\$1.70	\$0.41
New York	\$6.44	\$0.30	\$0.14
North Carolina	\$16.40	\$1.00	\$0.62
North Dakota	\$4.68	\$0.50	\$0.43
Ohio	\$11.38	\$0.32	\$0.18
Oklahoma	\$5.56	\$0.72	\$0.40
Oregon	\$22.86	\$0.67	\$0.08
Pennsylvania	\$7.41	\$0.00	\$0.08
Rhode Island	\$5.40	\$1.40	\$0.12
South Carolina	\$5.42	\$1.08	\$0.77
South Dakota	\$4.87	\$0.93	\$0.77
Tennessee	\$4.46	\$1.21	\$1.29
Texas	\$2.40	\$0.20	\$0.19
Utah	\$15.92	\$0.20	\$0.13
Vermont	\$8.39	\$0.00	\$0.43
Virginia			
Washington	\$22.06 \$26.55	\$1.51 \$0.87	\$0.26 \$0.26
	\$36.55	\$0.87	\$0.26
West Virginia	\$8.32	\$1.00	\$0.18
Wisconsin	\$3.25	\$0.25	\$0.07 <b>\$0.0</b> 3
Wyoming	\$0.95	\$0.28	\$0.02

#### COMMERCIAL VEHICLE REGISTRATION

	YIELD
Prorate Registration	\$49,382,445
Prorate Registration Admin	\$88,671
One Trip Permit Registration	\$1,059,729
One Trip Fuel Fee	\$171,097
Oversized and Overweight	\$13,051,178
FY25 Tax Collected and Paid:	\$63,753,120

#### **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.

#### **COLLECTION**

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.

#### 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

Wyoming Department of Transportation Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

#### **CORPORATION LICENSE TAX**

	YIELD
Base Licensing Fee	\$23,213,680
Mill Tax Collected	\$11,574,700
FY25 Tax Collected and Paid:	\$34,788,380

#### 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**

Effective July 1, 2021, the fee for annual reports is \$60.00 or two tenths of one mill on the dollar (\$0.0002), whichever is greater. Nonprofit fees are \$25 annual tax.

#### **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.

#### **DISTRIBUTION**

State General Fund

#### CONTACT

Office of the Secretary of State Herschler Building East Cheyenne, WY 82002 (307) 777-7311

#### DIESEL FUEL TAX

	YIELD
License Tax (\$0.23)	\$66,579,509
ALT (\$0.01)	\$6,112,663
FY25 Tax Collected and Paid:	\$72,692,172

#### 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.

#### 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: 20% to counties, 5% to municipalities, and the remaining 75% to the State Highway Fund.

#### CONTACT

Wyoming Department of Transportation Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

#### **ELECTRIC VEHICLE REGISTRATION**

YIELD

**FY25 Tax Collected and Paid:** 

\$288,600

#### **LAW**

W.S. 31-3-102

#### **BASIS**

A decal, which must be renewed annually, that includes the Bucking Horse and Rider emblem.

#### **RATE**

Currently, drivers with electric vehicles registered in Wyoming pay a \$200 road maintenance fee as part of their vehicle registration each year.

#### **EXEMPTIONS**

None

#### COLLECTION

Every owner of an electric vehicle must obtain a certificate of title and submit it for registration and assessment to the county treasurer.

#### **DISTRIBUTION**

State Highway Fund.

#### **CONTACT**

Wyoming Department of Transportation Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

## COMPARATIVE ELECTRIC VEHICLE REGISTRATION FEES

REGISTRATION LEES			
STATE	EV FEE	HYBRID FEE	
Alabama	\$203	\$103	
Alaska	\$0	\$0	
Arizona	\$0	\$0	
Arkansas	\$200	\$100	
California	\$118	\$0	
Colorado	\$60	\$0	
Connecticut	\$0	\$0	
Delaware	\$0	\$0	
Florida	\$0	\$0	
Georgia	\$235	\$0	
Hawaii	\$50	\$0	
Idaho	\$140	\$75	
Illinois	\$100	\$0	
Indiana	\$230	\$77	
Iowa	\$130	\$65	
Kansas	\$165	\$70	
Kentucky	\$120	\$60	
Louisiana	\$110	\$60	
Maine	\$0	\$0	
Maryland	\$125	\$100	
Massachusetts	\$0	\$0	
Michigan	\$160	\$60	
Minnesota	\$75	\$0	
Mississippi	\$150	\$75	
Missouri	\$135	\$68	
Montana	\$130-190	\$70-100	
Nebraska	\$150	\$75	
Nevada	\$0	\$0	
New Hampshire	\$100	\$50	
New Jersey	\$260	\$0	
New Mexico	\$0	\$0	
New York	\$0	\$0	
North Carolina	\$215	\$107	
North Dakota	\$120	\$50	
Ohio	\$200	\$150	
Oklahoma	\$110	\$82	
Oregon	\$115	\$35	
Pennsylvania	\$200	\$50	
Rhode Island	\$200	\$100	
South Carolina	\$60	\$30	
South Dakota	\$50	\$0	
Tennessee	\$200	\$100	
Texas	\$200	\$0	
Utah	\$130	\$57	
Vermont	\$89	\$45	
Virginia	\$132	\$0	
Washington	\$150	\$75	
West Virginia	\$200	\$100	
Wisconsin	\$175	\$75	
Wyoming	\$200	\$0	

#### **GAMING, ONLINE SPORTS WAGERING TAX**

YIELD

CY24 Tax Collected and Paid:

\$1,408,060

#### **LAW**

W.S. 9-24-101 through 9-24-106

#### **BASIS**

Online sports wagering means engaging in sports wagering conducted by a sports wagering operator through a sports wagering account over the internet by use of a computer, digital platform, or mobile application on a mobile device, any of which uses communications technology to accept sports wagers or any system or method of electronic sports wagering approved by commission rules.

#### RATE

10% tax on the total of all wagers, excluding free wagers and promotional play, minus all payments to patrons and minus any applicable federal excise taxes.

#### **EXEMPTIONS**

None

#### COLLECTION

No later than the fifteenth day of each month, in accordance with commission rules, a sports wagering operator shall remit ten percent (10%) of online sports wagering revenue from the prior month to the commission. Each fiscal year, the first three hundred thousand dollars (\$300,000.00) of revenue generated under this section is continuously appropriated to the department of health to be distributed to the counties for the purpose of funding county health programs to prevent and treat problematic gambling behavior and the remainder of monies remitted to the commission shall be deposited by the state treasurer into the general fund.

#### **DISTRIBUTION**

Each fiscal year, the first three hundred thousand dollars (\$300,000.00) of revenue generated under this section is continuously appropriated to the Department of Health to be distributed to the counties for the purpose of funding county health programs to prevent and treat problematic gambling behavior and the remainder of the monies remitted to the commission shall be deposited by the State Treasurer to the General Fund.

#### **CONTACT**

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

## COMPARATIVE GAMING, ONLINE SPORTS WAGERING TAX

	WAGERING	IAA
STATE		STATE TAX RATE
Alabama		
Alaska		
Arizona		10%
Arkansas		20%
California		
Colorado		10%
Connecticut		14%
Delaware		50%
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		50%
Indiana		10%
Iowa		7%
Kansas		10%
Kentucky		14%
Louisiana		15%
Maine		10%
Maryland		15%
Massachusetts		20%
Michigan		8%
Minnesota		
Mississippi		
Missouri		
Montana		
Nebraska		
Nevada		7%
New Hampshire		51%
New Jersey		14%
New Mexico		
New York		51%
North Carolina		18%
North Dakota		
Ohio		20%
Oklahoma		
Oregon		51%
Pennsylvania		36%
Rhode Island		51%
South Carolina		
South Dakota		
Tennessee		20%
Texas		
Utah		
Vermont		32%
Virginia		15%
Washington		
West Virginia		10%
Wisconsin		
Wyoming		10%

#### **GAMING, PARI-MUTUEL TAX**

	YIELD
Live	\$59,859
ADW	\$142,127
Simulcast	\$86,313
Historic Horse Racing	\$40,229,871
CY24 Tax Collected and Paid:	\$40,518,169

#### **LAW**

W.S. 11-25-101 through 11-25-306

#### **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 parimutuel 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.

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.

#### **GAMING, PARI-MUTUEL TAX, CONTINUED**

#### **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.

#### 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

#### **GASOLINE TAX**

	YIELD
Distribution to State Parks and Airports (aviation fuel)	\$2,878,849
License Tax (\$0.23)	\$44,422,979
ALT (\$0.01)	\$3,478,361

#### FY25 Tax Collected and Paid:

\$50,780,189

#### **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.

#### **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 per commercial snow machine registered in the state for improvement of snow trails. (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

Wyoming Department of Transportation Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

#### **COMPARATIVE GASOLINE TAX RATES**

STATE	STATE TAX RATE
Alabama	\$0.31
Alaska	\$0.09
Arizona	\$0.19
Arkansas	\$0.25
California	\$0.71
Colorado	\$0.29
Connecticut	\$0.25
Delaware	\$0.23
Florida	\$0.39
Georgia	\$0.34
Hawaii	\$0.19
Idaho	\$0.33
Illinois	\$0.66
Indiana	\$0.55
lowa	\$0.30
Kansas	\$0.25
Kentucky	\$0.26
Louisiana	\$0.21
Maine	\$0.31
Maryland	\$0.46
Massachusetts	\$0.27
Michigan	\$0.48
Minnesota	\$0.32
Mississippi	\$0.21
Missouri	\$0.30
Montana	\$0.34
Nebraska	\$0.33
Nevada	\$0.24
New Hampshire	\$0.24
New Jersey	\$0.45
New Mexico	\$0.19
New York	\$0.25
North Carolina	\$0.41
North Dakota	\$0.23
Ohio	\$0.39
Oklahoma	\$0.20
Oregon	\$0.40
Pennsylvania	\$0.59
Rhode Island	\$0.41
South Carolina	\$0.29
South Dakota	\$0.30
Tennessee	\$0.27
Texas	\$0.20
Utah	\$0.39
Vermont	\$0.31
Virginia	\$0.42
Washington	\$0.59
West Virginia	\$0.36
Wisconsin	\$0.33
Wyoming	\$0.24

#### **INSURANCE PREMIUM TAX**

	YIELD
Premium Tax	\$40,569,345
Surplus Lines Tax	\$4,977,760

\$45,547,105

#### **LAW**

W.S. 26-4-101 through 26-4-105 and 26-11-118

FY25 Tax Collected and Paid:

#### 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**

Taxes imposed as follows: 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 Wyoming 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.

#### **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 Department of Insurance 106 East 6th Ave Cheyenne, WY 82002 (307) 777-6884 or (307) 777-7401

#### **LODGING TAX (STATE)**

	YIELD
Total Wyoming Tourism Account	\$27,231,998
Total Wyoming Tourism Reserve Account	\$6,808,000

## FY25 Total State Share Lodging \$34,039,998 Assessment:

#### **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%).

#### **RATE**

3% assessment of tax on lodging services. 2% county guaranteed portion of the assessment of tax on lodging services in jurisdictions that do not have a local lodging tax rate in effect.

#### **EXEMPTIONS**

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

#### COLLECTION

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

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

#### **LODGING TAX (LOCAL)**

	YIELD
Local Share of Statewide Tax	\$19,123,459
Local Optional Tax	\$13,824,565
FY25 Tax Collected and Paid:	\$32,948,024

#### 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. Tax extends to tents, campers, trailers, mobile homes, or other mobile accommodations.

#### **RATE**

Please refer to the Department of Revenue website at **revenue.wyo.gov**.

#### **EXEMPTIONS**

Tax extends to tents, campers, trailers, mobile homes or other mobile accommodations. Guides and outfitters are exempt from 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.

#### 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

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

#### **LODGING TAX BY COUNTY**

COUNTY	STATE TAX	STATE TAX COLLECTED	LOCAL TAX	LOCAL TAX RECEIVED*	TOTAL
Albany	5%	\$1,094,301	2%	\$1,461,785	\$2,556,086
Big Horn	5%	\$137,656	2%	\$133,300	\$270,956
Campbell	5%	\$959,724	0%	\$1,269,418	\$2,229,142
Carbon	5%	\$1,661,178	2%	\$2,207,898	\$3,869,076
Converse	5%	\$416,906	2%	\$547,657	\$964,563
Crook	5%	\$154,350	2%	\$205,624	\$359,974
Fremont	5%	\$801,209	2%	\$1,061,268	\$1,862,477
Goshen	5%	\$85,670	2%	\$114,994	\$200,664
Hot Springs	5%	\$176,307	2%	\$235,603	\$411,910
Johnson	5%	\$385,377	2%	\$272,236	\$657,613
Laramie	5%	\$1,963,952	2%	\$2,623,717	\$4,587,669
Lincoln	5%	\$601,778	2%	\$608,385	\$1,210,163
Natrona	5%	\$1,877,164	2%	\$2,492,479	\$4,369,643
Niobrara	5%	\$55,541	2%	\$63,092	\$118,633
Park	5%	\$3,281,035	2%	\$4,334,345	\$7,615,380
Platte	5%	\$164,178	1%	\$164,610	\$328,788
Sheridan	5%	\$754,663	2%	\$1,007,814	\$1,762,477
Sublette	5%	\$359,964	2%	\$419,055	\$779,019
Sweetwater	5%	\$1,139,651	2%	\$1,533,427	\$2,673,078
Teton	5%	\$17,377,085	0%	\$11,431,900	\$28,808,985
Uinta	5%	\$382,645	2%	\$480,541	\$863,186
Washakie	5%	\$103,615	2%	\$138,699	\$242,314
Weston	5%	\$106,049	2%	\$140,177	\$246,226
TOTAL		\$34,039,998		\$32,948,024	\$66,988,022

<sup>\*</sup>This includes the local share of the statewide lodging tax.

#### MOTOR VEHICLE REGISTRATION TAX

	YIELD
Prestige	\$767,920
Pioneer	\$5,472
Registration	\$44,469,167
FY25 Tax Collected and Paid:	\$45,242,559

#### **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 multipurpose: \$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/Pioneer 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.

#### DISTRIBUTION

State Fee: to State Highway Fund. County treasurers distribute collections to the authorized taxing unit of government.

#### CONTACT

Wyoming Department of Transportation Motor Vehicle Services 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4714 or (307) 777-4842

### OIL AND GAS CONSERVATION ASSESSMENT TAX

**YIELD** 

FY25 Tax Collected and Paid:

\$4,723,585

#### **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). The rate shall not exceed .8 mills (\$0.0008) per W.S. 30-5-116(b).

#### **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**

Monthly reports and taxes are due on or before the 25th day of the second month following the month in which the charge accrued.

#### 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

Wyoming Oil and Gas Conservation Commission PO Box 2640 Casper, WY 82602 (307) 234-7147

#### PREPAID WIRELESS TAX

YIELD

#### **FY25 Tax Collected and Paid:**

\$399.564

#### **LAW**

W.S. 16-9-109 and W.S. 39-15-104 (f)(xi)(C)

#### **BASIS**

The end cost of the prepaid wireless communications access device. The tax is imposed on the service user and the service supplier.

#### **RATE**

A rate of 1.5% taxation will be applied to all retail sales of prepaid wireless communications in Wyoming.

#### **EXEMPTIONS**

Sales of prepaid wireless communications of ten (10) minutes or less, or with a value of five dollars (\$5) or less. Any sales of prepaid wireless communications access meant for resale or for use by state or local government use.

#### COLLECTION

The service supplier will remit all collect monies to the department of revenue in a timely manner, and may reduct and hold 3% of total tax collected for cost of administration.

#### DISTRIBUTION

1% of the collected monies will be retained by the Department of Revenue for administrative costs. All remaining monies will be paid to counties that impose 911 emergency tax.

#### CONTACT

Wyoming Department of Revenue Excise Tax Division Herschler Building, Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5235

#### **COMPARATIVE CELL PHONE TAX RATES**

STATE	STATE TAX RATE	FEDERAL TAX RATE	TOTAL
Alabama	12.68%	13.36%	26.04%
Alaska	14.67%	13.36%	28.03%
Arizona	12.70%	13.36%	26.06%
Arkansas	20.64%	13.36%	34.00%
California	12.86%	13.36%	26.22%
Colorado	14.73%	13.36%	28.09%
Connecticut	8.42%	13.36%	21.78%
Delaware	8.66%	13.36%	22.02%
Florida	15.10%	13.36%	28.46%
Georgia	13.20%	13.36%	26.56%
Hawaii	8.17%	13.36%	21.53%
Idaho	3.46%	13.36%	16.82%
Illinois	24.96%	13.36%	38.32%
Indiana	11.26%	13.36%	24.62%
Iowa	10.09%	13.36%	23.45%
Kansas	18.77%	13.36%	32.13%
Kentucky	11.74%	13.36%	25.10%
Louisiana	18.54%	13.36%	31.90%
Maine	9.30%	13.36%	22.66%
Maryland	17.14%	13.36%	30.50%
Massachusetts	10.75%	13.36%	24.11%
Michigan	10.08%	13.36%	23.44%
Minnesota	12.33%	13.36%	25.69%
Mississippi	13.15%	13.36%	26.51%
Missouri	14.92%	13.36%	28.28%
Montana	7.05%	13.36%	20.41%
Nebraska	18.29%	13.36%	31.65%
Nevada	5.57%	13.36%	18.93%
New Hampshire	10.00%	13.36%	23.36%
New Jersey	9.32%	13.36%	22.68%
New Mexico	14.32%	13.36%	27.68%
New York	20.61%	13.36%	33.97%
North Carolina	9.13%	13.36%	22.49%
North Dakota	16.46%	13.36%	29.82%
Ohio	9.20%	13.36%	22.56%
Oklahoma	17.20%	13.36%	30.56%
Oregon	9.17%	13.36%	22.53%
Pennsylvania	17.85%	13.36%	31.21%
Rhode Island	15.75%	13.36%	29.11%
South Carolina	13.61%	13.36%	26.97%
South Dakota	16.74%	13.36%	30.10%
Tennessee	14.00%	13.36%	27.36%
Texas	17.48%	13.36%	30.84%
Utah	18.13%	13.36%	31.49%
Vermont	9.16%	13.36%	22.52%
Virginia	7.82%	13.36%	21.18%
Washington	21.62%	13.36%	34.98%
West Virginia	13.13%	13.36%	26.49%
Wisconsin	9.29%	13.36%	22.65%
Wyoming	9.37%	13.36%	22.73%

#### **PROPERTY TAX**

YIELD
\$782,541,484
\$170,984,979
\$286,892,258
\$534,945,713
\$29,879,223

FY26 Tax Collected and Paid: \$1,805,243,657

#### **LAW**

W.S. 39-11-105 and 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; 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 \$6,000, annually) plus disability, widow 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 W.S. 39-11-105.

#### COLLECTION

County assessors establish property assessment rolls on the first of January. Assessors send assessment notices by the fourth Monday in April. 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.

#### DISTRIBUTION

County treasurers distribute collections to the authorized taxing unit of government.

#### CONTACT

Wyoming Department of Revenue Property Tax Division Herschler Building, East 122 West 25th St, Ste E301 Cheyenne, WY 82002 (307) 777-5235

#### **PUBLIC UTILITIES ASSESSMENT TAX**

	YIELD
REA Electric (w/o PRECorp)	\$816,793
IOU Electric (w/PRECorp)	\$3,223,160
Gas	\$1,043,442
Pipeline	\$25,853
Telecom	\$265,308
Water	\$4,169
FY25 Tax Collected and Paid:	\$5,378,725

#### 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 Tier 1 Assessments, which include rural electric associations, telecommunications, and water was 3.000000 mills for FY 2025; the Tier 2 rate for FY 2025 was 3.034449 mills, which applies to investorowned electric utilities, gas, and pipelines.

#### **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.

#### **DISTRIBUTION**

All revenue derived is credited to an earmarked fund for use in defraying the costs of the Public Service Commission.

#### CONTACT

Wyoming Public Service Commission 2515 Warren Ave, Ste 300 Cheyenne, WY 82002 (307) 777-7427

### **RAILROAD CAR TAX**

YIELD

FY25 Tax Collected and Paid:

\$1,726,100

#### 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 2025 levy is 55.959.

### **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.

### 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

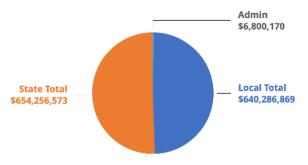
Wyoming Department of Revenue Property Tax Division Herschler Building , East Wing 122 West 25th Street, Ste E301 Cheyenne, WY 82002 (307) 777-5235

### THE POWER OF A PENNY

SALES TAX BREAKDOWN	(\$)
Local total	\$640,286,869
State total	\$654,256,573
Total Admin	\$6,800,170

FY25 Total Sales Tax Collected: \$1,301,343,612

### SALES AND USE TAX BREAKDOWN



SALES TAX TYPE	AMOUNT	COUNTIES & DISTRICTS THAT LEVY
Statewide	\$0.04	23
General Purpose	\$0.01	21
Specific Purpose	\$0.02	9
Municipal Purpose*	\$0.01	1
Resort District	\$0.02	2
Econ Development	\$0.01	1

<sup>\*</sup>County Commission must approve to go on ballot

**Note:** Resort Districts are distributed first by source of sale and second by proportional population. Everything but the statewide sales tax is approved by the County Commission to be voted on by the community. The State Legislature sets the statewide amounts.



According to the Tax Foundation, the real purchasing power of \$100 in Wyoming is close to \$108.

## **SALES & USE TAX (LOCAL)**

	YIELD
County Allocation	\$9,580,029
Municipal Distributions	\$284,438,454
Local General Purpose	\$221,746,803
Local Specific Purpose	\$113,060,849
Municipal Specific Purpose	\$2,098,049
Resort District	\$4,931,216
Economic Development	\$4,431,469
FY25 Tax Collected and Paid:	\$640.286.869

#### 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 revenue.wyo.gov.

### **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.

### **Municipal Tax:**

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

## **STATEWIDE SALES & USE TAX**

COUNTY	STATEWIDE SALES	STATEWIDE USE	TOTAL SALES & USE
Albany	\$44,881,148	\$3,127,818	\$48,008,966
Big Horn	\$9,828,914	\$1,503,026	\$11,331,940
Campbell	\$118,352,774	\$6,863,179	\$125,215,953
Carbon	\$22,260,102	\$2,092,052	\$24,352,154
Converse	\$64,384,112	\$4,844,644	\$69,228,756
Crook	\$8,427,962	\$1,468,194	\$9,896,156
Fremont	\$32,918,623	\$2,603,286	\$35,521,909
Goshen	\$8,752,014	\$1,490,060	\$10,242,074
Hot Springs	\$4,894,823	\$331,104	\$5,225,927
Johnson	\$13,039,376	\$686,672	\$13,726,048
Laramie	\$122,006,205	\$13,840,452	\$135,846,657
Lincoln	\$24,257,728	\$4,494,708	\$28,752,436
Natrona	\$101,758,510	\$8,678,329	\$110,436,839
Niobrara	\$2,983,719	\$456,481	\$3,440,200
Park	\$38,985,495	\$3,567,433	\$42,552,928
Platte	\$8,660,791	\$4,422,123	\$13,082,914
Sheridan	\$33,231,173	\$2,824,195	\$36,055,368
Sublette	\$17,060,016	\$1,933,867	\$18,993,883
Sweetwater	\$56,040,946	\$13,564,663	\$69,605,609
Teton	\$90,391,920	\$7,852,505	\$98,244,425
Uinta	\$20,421,535	\$2,971,100	\$23,392,635
Washakie	\$6,963,914	\$1,678,726	\$8,642,640
Weston	\$5,620,099	\$858,542	\$6,478,641
Total	\$856,121,899	\$92,153,159	\$948,275,058

## **GENERAL PURPOSE SALES & USE TAX**

COUNTY	GENERAL PURPOSE SALES	GENERAL PURPOSE USE	TOTAL SALES & USE
Albany	\$11,215,624	\$778,795	\$11,994,419
Big Horn	\$2,460,960	\$375,368	\$2,836,328
Campbell	\$29,568,071	\$1,712,206	\$31,280,277
Carbon	\$5,564,522	\$520,688	\$6,085,210
Converse	\$16,076,127	\$1,208,450	\$17,284,577
Crook	\$2,115,234	\$365,361	\$2,480,595
Fremont	\$8,241,808	\$648,800	\$8,890,608
Goshen	\$2,195,736	\$370,440	\$2,566,176
Hot Springs	\$1,226,405	\$82,418	\$1,308,823
Johnson	\$3,258,779	\$170,776	\$3,429,555
Laramie	\$30,561,808	\$3,445,996	\$34,007,804
Lincoln	\$6,075,013	\$1,117,960	\$7,192,973
Natrona	\$25,463,632	\$2,160,325	\$27,623,957
Niobrara	\$746,919	\$113,806	\$860,725
Park			
Platte	\$2,169,589	\$1,101,407	\$3,270,996
Sheridan	\$8,326,071	\$702,971	\$9,029,042
Sublette			
Sweetwater	\$14,022,243	\$3,378,428	\$17,400,671
Teton	\$22,620,094	\$1,953,922	\$24,574,016
Uinta	\$5,112,646	\$738,587	\$5,851,233
Washakie	\$1,743,119	\$417,309	\$2,160,428
Weston	\$1,404,976	\$213,412	\$1,618,388
Total	\$200,169,376	\$21,577,425	\$221,746,801

## **SPECIFIC PURPOSE SALES & USE TAX**

COUNTY	SPECIFIC PURPOSE SALES	SPECIFIC PURPOSE USE	TOTAL SALES & USE
Albany	\$11,215,624	\$778,795	\$11,994,419
Big Horn			
Campbell	\$151	\$0	\$151
Carbon	\$5,564,052	\$520,670	\$6,084,722
Converse			
Crook	\$1,827,825	\$300,319	\$2,128,144
Fremont			
Goshen			
Hot Springs	\$1,226,121	\$82,362	\$1,308,483
Johnson	\$1,177	-\$10,525	-\$9,348
Laramie	\$30,555,058	\$3,444,513	\$33,999,571
Lincoln			
Natrona			
Niobrara	\$746,897	\$113,806	\$860,703
Park		-\$634	-\$634
Platte	\$2,169,589	\$1,101,407	\$3,270,996
Sheridan	\$8,326,071	\$702,971	\$9,029,042
Sublette			
Sweetwater	\$14,014,455	\$3,383,397	\$17,397,852
Teton	\$24,764,788	\$2,237,813	\$27,002,601
Uinta			
Washakie	\$23		\$23
Weston	-\$4,664	-\$1,212	-\$5,876
Total	\$100.407.167	\$12.653.682	\$113.060.849

## **MUNICIPAL PURPOSE SALES & USE TAX**

COUNTY	MUNICIPAL PURPOSE SALES	MUNICIPAL PURPOSE USE	TOTAL SALES & USE
Albany			
Big Horn			
Campbell			
Carbon			
Converse			
Crook			
Fremont			
Goshen			
Hot Springs			
Johnson			
Laramie			
Lincoln			
Natrona	\$1,999,072	\$98,976	\$2,098,048
Niobrara			
Park			
Platte			
Sheridan			
Sublette			
Sweetwater			
Teton			
Uinta			
Washakie			
Weston			
Total	\$1,999,072	\$98,976	\$2,098,048

## **RESORT DISTRICT SALES & USE TAX**

COUNTY	RESORT DISTRICT SALES	RESORT DISTRICT USE	TOTAL SALES & USE
Albany			
Big Horn			
Campbell			
Carbon			
Converse			
Crook			
Fremont			
Goshen			
Hot Springs			
Johnson			
Laramie			
Lincoln			
Natrona			
Niobrara			
Park			
Platte			
Sheridan			
Sublette			
Sweetwater			
Teton (Grand Targhee/2%, Teton Village/2%)	\$4,731,994	\$199,222	\$4,931,216
Uinta			
Washakie			
Weston			
Total	\$4,731,994	\$199,222	\$4,931,216

### **ECONOMIC DEVELOPMENT SALES & USE TAX**

COUNTY	ECON DEV SALES	ECON DEV USE	TOTAL SALES & USE
Albany			
Big Horn			
Campbell			
Carbon			
Converse			
Crook			
Fremont (.5%)	\$3,519,484	\$270,425	\$3,789,909
Goshen (.25%)	\$548,949	\$92,610	\$641,559
Hot Springs			
Johnson			
Laramie			
Lincoln			
Natrona			
Niobrara			
Park			
Platte			
Sheridan			
Sublette			
Sweetwater			
Teton			
Uinta			
Washakie			
Weston			
Total	\$4,068,433	\$363,035	\$4,431,468

## SALES & USE TAX (STATE)

	YIELD
Sales	\$590,556,596
Use	\$63,699,977

FY25 Tax Collected and Paid: \$654,256,573

### **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 select services to tangible personal property 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.

#### 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

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

## **COMPARATIVE SALES TAX RATES**

STATE	STATE TAX RATE	AVERAGE LOCAL TAX	TOTAL
Alabama	4.00%	5.29%	9.29%
Alaska	0.00%	1.82%	1.82%
Arizona	5.60%	2.78%	8.38%
Arkansas	6.50%	2.95%	9.45%
California	7.25%	1.60%	8.85%
Colorado	2.90%	4.91%	7.81%
Connecticut	6.35%	0.00%	6.35%
Delaware	0.00%	0.00%	0.00%
Florida	6.00%	1.00%	7.00%
Georgia	4.00%	3.38%	7.38%
Hawaii	4.00%	0.50%	4.50%
Idaho	6.00%	0.03%	6.03%
Illinois	6.25%	2.61%	8.86%
Indiana	7.00%	0.00%	7.00%
Iowa	6.00%	0.94%	6.94%
Kansas	6.50%	2.15%	8.65%
Kentucky	6.00%	0.00%	6.00%
Louisiana	4.45%	5.11%	9.56%
Maine	5.50%	0.00%	5.50%
Maryland	6.00%	0.00%	6.00%
Massachusetts	6.25%	0.00%	6.25%
Michigan	6.00%	0.00%	6.00%
Minnesota	6.88%	1.16%	8.04%
Mississippi	7.00%	0.06%	7.06%
Missouri	4.23%	4.16%	8.39%
Montana	0.00%	0.00%	0.00%
Nebraska	5.50%	1.47%	6.97%
Nevada	6.85%	1.39%	8.24%
New Hampshire	0.00%	0.00%	0.00%
New Jersey	6.63%	-0.02%	6.61%
New Mexico	4.88%	2.74%	7.62%
New York	4.00%	4.53%	8.53%
North Carolina	4.75%	2.25%	7.00%
North Dakota	5.00%	2.04%	7.04%
Ohio	5.75%	1.49%	7.24%
Oklahoma	4.50%	4.49%	8.99%
Oregon	0.00%	0.00%	0.00%
Pennsylvania	6.00%	0.34%	6.34%
Rhode Island	7.00%	0.00%	7.00%
South Carolina	6.00%	1.50%	7.50%
South Dakota	4.20%	1.91%	6.11%
Tennessee	7.00%	2.55%	9.55%
Texas	6.25%	1.95%	8.20%
Utah	6.10%	1.15%	7.25%
Vermont	6.00%	0.36%	6.36%
Virginia	5.30%	0.47%	5.77%
Washington	6.50%	2.88%	9.38%
West Virginia	6.00%	0.57%	6.57%
Wisconsin	5.00%	0.70%	5.70%
Wyoming	4.00%	1.44%	5.44%

### SEVERANCE TAX

		YIELD
Mineral Name	Taxable Value	Tax Collected
Bentonite	\$69,481,780	\$1,389,636
Clay	\$557,314	\$11,146
Decorative Stone	\$307,248	\$6,145
Frac Sand	\$1,256,325	\$25,127
Gold		
Granite Ballast	\$5,441,454	\$108,829
Gypsum	\$5,831,117	\$116,622
Jade	\$5,269	\$105
Leonardite	\$1,366,753	\$27,335
Limestone	\$14,408,595	\$288,172
Moss Rock	\$88,320	\$1,766
Natural Gas	\$2,336,279,439	\$140,176,766
Oil	\$6,958,392,440	\$417,503,546
Sand and Gravel	\$35,816,115	\$716,322
Shale	\$745,008	\$14,900
Silver		
Surface Coal	\$2,092,994,749	\$136,044,659
Trona	\$582,047,695	\$23,281,908
Underground Coal		
Uranium	\$10,061,007	\$402,440
Zeolite		

FY25 Tax Collected and Paid: \$12,115,080,628 \$720,115,424

#### 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.

\*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.

### RATE

Oil and Natural Gas: 6.00% Exported Surface Coal: 3.50% Stripper Oil: 4.00% Coal- Underground Mines: 3.75%

Tertiary Oil: 4.00% Trona: 4.00%
Renewed Production: 1.50% Uranium\*\*: 4.00%

Coal- Surface Mines\*: 6.00% Other Miscellaneous Minerals: 2.00%

<sup>\*</sup> Due to the implementation of W.S. 39-14-205(n), rates vary for production 4.00%-5.00%.

<sup>\*\*</sup>Uranium severance tax rates vary from 0.00%-5.00% based upon spot market price.

### SEVERANCE TAX (CONTINUED)

New production of oil and gas- the first six months of production will be at 4% severance rate if the previous 12 month rolling average price is below \$50/bbl for WTI (West Texas Intermediate) oil and \$2.95 per Mcf Henry Hub natural gas prices.

For months 7-12 after first production will be at 5% severance tax rate if the previous 12 month rolling average price is below \$50/ bbl for WTI (West Texas Intermediate) oil and \$2.95 per Mcf Henry Hub natural gas prices.

#### **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 Department of Revenue monthly for producers whose annual liability exceeds \$30,000. All others may file annually.

### 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 II: 12.45% Water Development II: 2.1% Water Development III: 0.5%

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
- 5. For FY 2026, funds over \$386.8 million: 1/3 to the General Fund, 1/3 to the Budget Reserve Account, and 1/3 to the Public School Foundation Program Reserve Account

### CONTACT

Wyoming Department of Revenue Mineral Tax Division Herschler Building, Ste E301 122 W 25th St Cheyenne, WY 82002 (307) 777-5235

### SKILL-BASED AMUSEMENT GAME TAX

YIELD

FY25 Tax Collected and Paid:

\$6,226,900

### LAW

W.S. 11-25-301 through 11-25-306

#### BASIS

Skill-based amusement game means a game played in exchange for consideration of cash, credit, or other thing of value on a fixed, commercial electrical gaming device in which the bona fide skill of the player, determined by an individual's level of strategy and skill, is a factor determining the outcome and for which the player may be awarded a prize or other thing of value for successful outcome.

### **RATE**

20% total tax on net proceeds.

### **EXEMPTIONS**

None

#### COLLECTION

Taxes are paid to the Commission on a weekly basis at the rate of 20%. The amount is based on the net proceeds earned during the prior week. The Commission remits the monies to the State Treasurer for deposit in the commission gaming account for distribution.

### DISTRIBUTION

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; and 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

### **TOBACCO TAX**

	YIELD
Cigarettes	\$10,411,444
Electric Cigarette Vapor	\$2,309,275
Moist Snuff	\$3,813,778
Other Tobacco Products	\$882,812
FY25 Tax Collected and Paid:	\$17,417,309

### **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. There is also a 4% discount for Other Tobacco Products and Electric Cigarette Vapor Other Tobacco Products. 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 is by 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.

#### COLLECTION

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

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 State's General Fund.

### CONTACT

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

## **COMPARATIVE TOBACCO TAX RATES**

STATE	CIGARETTE	MOIST SNUFF	PREMIUM CIGAR	E-CIGARETTE
Alabama	\$0.68	\$0.01-0.12/ oz	\$0.04 /cigar	N/A
Alaska	\$2.00	75% wholesale	75% wholesale	N/A
Arizona	\$2.00	\$0.223/oz	\$0.22/cigar	N/A
Arkansas	\$1.15	68% mfr price	68% wholesale, not to exceed \$0.50/cigar + 2% mfr's invoiced selling price	N/A
California	\$2.87	61.74% mfr price	52.92% wholesale	59.92% wholesale price, 12.5% retail
Colorado	\$1.94	50% mfr price	56% mfr price	56% mfr price
Connecticut	\$4.35	\$3.00/oz	50% wholesale, not to exceed \$0.50/cigar	Open 10% wholesale price Closed \$0.40/mL
Delaware	\$2.10	\$0.92/oz	30% wholesale price	\$0.05/mL
Florida	\$1.34	85% wholesale	N/A	N/A
Georgia	\$0.37	10% wholesale price	23% wholesale price	Open 7% of selling price Closed \$0.05/mL closed replaceable cartridge
Hawaii	\$3.20	70% wholesale	50% wholesale	70% wholesale
Idaho	\$0.57	40% wholesale	40% wholesale, not to exceed \$0.50/cigar	N/A
Illinois	\$2.98	\$0.30/oz	36% wholesale	15% wholesale
Indiana	\$1.00	\$0.40/oz	24% wholesale, not to exceed \$1.00/cigar	Open 15% retail price Closed 15% wholesale price
lowa	\$1.36	\$1.19/1.5oz	50% wholesale, not to exceed \$0.50/cigar	N/A

## COMPARATIVE TOBACCO TAX RATES, CONT.

				5, CON 1.
STATE	CIGARETTE	MOIST SNUFF	PREMIUM CIGAR	E-CIGARETTE
Kansas	\$1.29	10% wholesale	10% wholesale	\$0.05/ mL
Kentucky	\$1.10	\$0.19/unit	15% retail price	Open 15% wholesale <i>Closed</i> \$1.50/ cartridge
Louisiana	\$1.08	20% mfr price	20% wholesale	\$0.15/mL
Maine	\$2.00	\$2.02/oz	43% wholesale	43% wholesale
Maryland	\$3.75	53% wholesale	15% wholesale	Open 12% retail Closed 60% retail
Mass.	\$3.51	210% wholesale	40% wholesale	75% wholesale
Michigan	\$2.00	32% wholesale	32% wholesale, not to exceed \$0.50/cigar	N/A
Minnesota	\$3.73	95% wholesale or \$3.04/1.2 oz or less	95% wholesale, not to exceed \$0.50/cigar	95% wholesale
Mississippi	\$0.68	15% mfr price	15% mfr price	N/A
Missouri	\$0.17	10% mfr price	10% wholesale	N/A
Montana	\$1.70	\$.85/oz	50% wholesale, not to exceed \$0.35/cigar	N/A
Nebraska	\$0.64	\$.44/oz	20% wholesale	> <i>3mL:</i> 10% retail price; < <i>3mL:</i> \$0.05/mL
Nevada	\$1.80	30% wholesale	30% wholesale, not to exceed \$0.50/cigar	30% wholesale
New Hampshire	\$1.78	65.03% wholesale	N/A	Open 8% wholesale <i>Closed</i> \$0.30/mL

## COMPARATIVE TOBACCO TAX RATES, CONT.

STATE	CIGARETTE	MOIST SNUFF	CIGAR	E-CIGARETTE
New Jersey	\$2.70	\$.75/oz	30% wholesale	Open 10% wholesale Closed \$0.10/mL
New Mexico	\$2.00	25% mfr price	20% wholesale, not to exceed \$0.50/cigar	Open 12.5% wholesale Closed \$0.50/ cartridge
New York	\$4.35	\$2.00/oz	75% wholesale	20% retail
North Carolina	\$0.45	12.8% wholesale	12.8% wholesale, not to exceed \$0.30/cigar	\$0.05/mL
North Dakota	\$0.44	\$0.60/oz	28% wholesale	N/A
Ohio	\$1.60	17% wholesale	17% wholesale, not to exceed \$0.64/cigar	\$0.10/mL
Oklahoma	\$2.03	60% mfr price	\$0.12/cigar	N/A
Oregon	\$3.33	\$1.80/oz	65% wholesale, not to exceed \$1.00/cigar	65% wholesale
Penn.	\$2.60	\$0.55/oz	N/A	40% wholesale
Rhode Island	\$4.25	\$1.00/oz	80% wholesale, not to exceed \$0.50/cigar	Open 10% wholesale Closed \$0.50/mL
South Carolina	\$0.57	5% mfr price	5% wholesale	N/A
South Dakota	\$1.53	35% wholesale	35% wholesale	N/A
Tennessee	\$0.62	6.6% wholesale	6.6% wholesale	N/A
Texas	\$1.41	\$1.22/oz	\$0.01/cigar	N/A
Utah	\$1.70	\$1.83/oz	86% wholesale	56% mfr price

## **COMPARATIVE TOBACCO TAX RATES, CONT.**

		O D/ (CCO		o, coiti.
STATE	CIGARETTE	SNUFF TAX	CIGAR	E-CIGARETTE
Vermont	\$3.08	\$2.57/oz	92% wholesale, not to exceed \$2/ cigar or \$4/ cigar if the wholesale cost is greater than \$10	92% wholesale
Virginia	\$0.60	\$0.36/oz	20% wholesale	\$0.11/mL
Wash.	\$3.03	\$2.526/oz	95% wholesale, not to exceed \$0.65/cigar	Open \$0.09/mL Closed \$0.27/mL
West Virginia	\$1.20	12% wholesale	12% wholesale	\$0.08/mL
Wisconsin	\$2.52	100% mfr price	71% wholesale, not to exceed \$0.50/cigar	\$0.05/mL
Wyoming	\$0.60	\$0.60/oz	20% wholesale	15% wholesale

### UNEMPLOYMENT INSURANCE TAX

**YIELD** 

CY25 Tax Collected and Paid:

\$66,437,990

Note: Balance in Federal UI trust fund as of May 2025 is

\$529,425,669

### **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 CY23 is \$29,100.

### **RATE**

The Unemployment Tax Rates in Wyoming are assigned per W.S. 27-3 Article 5. Employers with at least three years of "experience" on their account will be assigned a base rate calculated on their specific benefit ratio. They will also be assigned three additional rate factors. The base rate and these three factors when added together will result in their total tax rate for the calendar year. If an employer fails to complete their registration prior to submitting their report, they will be assigned the highest base rate possible which is 8.5%.

### **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 four 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.

#### 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

Wyoming Department of Workforce Services Unemployment Tax Division PO Box 2760 Casper, WY 82602 (307) 235-3217

### WIND PRODUCTION TAX

	YIELD
State Share	\$3,353,850
County Share	\$5,030,774
CY24 Tax Collected and Paid:	\$8,384,624

### **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.

### **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

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

### **WORKERS' COMPENSATION TAX**

**YIELD** 

FY25 Tax Collected and Paid: \$221,448,528

Total paid in both medical expenses and indemnity benefits: \$195,582,244

Workers' Compensation Account Balance as of 6/30/25 \$2,832,327,819

### 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 extrahazardous 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.

### DISTRIBUTION

Workers' Compensation Account

### CONTACT

Wyoming Department of Workforce Services Workers' Compensation Employer Services 5221 Yellowstone Rd Cheyenne, WY 82002 (307) 777-6763

REGIONAL TAX ANALYSIS 2025

# PROPERTY TAX

#### WYOMING

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. Local property taxes also apply.

#### COLORADO

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 6.25% of actual value. Commercial is assessed at 27%. Agriculture and State Assessed Renewable Energy is assessed at 27%.

#### IDAHO

County and municipal – fixed within statutory limits to meet budget, resulting in a 0.47% effective rate for rural properties and 0.733% on urban properties (state property tax is not currently levied).

#### **MONTANA**

All taxable property is assessed at 100% of market value, unless otherwise specified. Taxable property, real and personal property is divided into 16 distinct classes for assessment and taxation purposes. Each class is taxed at a different 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.

#### **SOUTH DAKOTA**

Aggregate of state and local rates to meet budget requirements, subject to limitations. Based on 85% of the full value of the property. Personal property is exempt, except for specified centrally assessed operating.

#### UTAH

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. Taxable Value of a second home is assessed at 100%.

### NEBRASKA

Real Property are assessed at 100% fair market value. Agriculture and horticulture land is valued at 75% of fair market value. Tangible personal property is assessed using net book value. The county board of equalization assesses and equalizes property to proper taxable value

### ALCOHOLIC BEVERAGES

### WYOMING

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%.

### ALCOHOLIC BEVERAGES, CONTINUED

#### COLORADO

Excise tax on malt beverages, over 3.2% beer, and hard cider: \$0.08/gallon. Vinous liquors: \$0.1333/ liter (plus \$0.01 per liter wine development fee on all wines). Plus, additional surcharge for additional liters apply. Spirituous liquors: \$0.6026/ liter. Tax on grapes: \$10.00 per ton.

#### **IDAHO**

Excise tax on beer: \$4.65/31-gallon barrel under 5% ABV, and \$13.95/barrel if over 5% ABV, or \$0.45/gallon. Wine: \$0.45/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.

#### **MONTANA**

Excise tax on beer: over 10,000 barrels produced per year is \$4.30/31-gallon barrel; less than 10,000 barrels produced \$2.30/barrel, under 5,000 barrels \$1.30/barrel. Table wine: \$0.27/liter. Liquor: for over 200,000 proof gallons is 16% of retail selling price; for less than 200,000 proof gallons other rates apply. Hard cider is \$0.037/liter.

#### **SOUTH DAKOTA**

Excise tax on malt beverages: \$8.50/31-gallon barrel. Light wines and diluted beverages: ranging from \$0.93/gallon to \$2.07/gallon depending on alcohol level. Cider no more than 10% ABV: \$0.28/gallon. All other: \$3.93/gallon. Plus 2% purchase price except for beer purchased wholesale.

#### UTAH

Excise tax on all beer: \$13.35/31- gallon barrel

#### **NEBRASKA**

Excise tax on beer: \$0.31/gallon. Wine: \$0.95/gallon or \$0.06 for wine released from bond in farm wineries. Liquor and Spirts: \$3.75

#### MOTOR FUEL

### WYOMING

For gasoline and diesel: \$0.23/gallon, plus an additional \$0.01 tax to fund environmental cleanup costs for leaking underground storage tanks

### COLORADO

\$0.22/gallon for gasoline and \$0.205/gallon for special fuel

### IDAHO

\$0.32/gallon for gasoline and special fuel

#### **MONTANA**

\$0.33/gallon for gasoline and \$0.2955/gallon for special fuel. A petroleum storage cleanup fee of \$0.0075/gallon is charged for gasoline and diesel.

### SOUTH DAKOTA

\$0.28/gallon for gasoline, special fuel, and all other non-specified fuel. Petroleum release compensation and take inspection fee: \$0.02/gallon.

### MOTOR FUEL, CONTINUED

#### UTAH

\$0.365/gallon for gasoline and diesel.

#### **NEBRASKA**

\$0.291/gallon for gasoline, \$0.05/gallon of aviation fuel, and \$0.03/gallon of jet fuel

#### **SEVERANCE**

#### WYOMING

Oil and Natural Gas: 6.00%

Stripper Oil: 4.00% Tertiary Oil: 4.00%

Coal - Surface Mines: 6.50%

Exported Coal - Surface Mines: 3.50% Coal - Underground Mines: 3.75%

Trona: 4.00% **Uranium:** 4.00%

Other Miscellaneous Minerals: 2.00%

New Wells: Wells before 2025 4% first six months, 5% next six months when oil is below \$50/barrel

#### COLORADO

Oil and Natural Gas: 2% to

5% based on gross income ranging from under

\$25,000 to over \$300,000

Coal: \$1.83/ton; 20% credit for coal from underground mines.

Metallic Minerals: 2.25% of gross income; first \$19 million of gross income is exempt Molybdenum Ore: \$.05/ton; first 625,000 tons produced in each quarter are exempt from

taxation

Oil Shale: Rates ranging from 1% to 4% of gross proceeds depending on years after opening apply thereafter; after the first 180 days the greater of 15,000 tons/day of 10,000 barrels are exempt

Oil and Natural Gas: 2.5% of gross income

received by the producer

Mine license tax: 1% of net value of royalties

received or ores mined

### **MONTANA**

Oil and Natural Gas: 9.3% on wells drilled on or after 1999, 12.8% on wells drilled before 1999; new wells receive a preferential tax rate of 0.8% lasting 12 months

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% of the gross value of product; first \$250,000 of valuation is exempt. Gold, silver or platinum shipped to a refinery is 1.6% of the gross value of product. First \$250,000 of valuation is exempt.

Other: \$0.05 per ton of vermiculite, perlite, kerrite, maconite, or other micaceous produced

### SEVERANCE, CONTINUED

#### SOUTH DAKOTA

Energy Minerals: 4.5% of the taxable value of any energy minerals severed and saved, plus \$0.0024/\$1.00 of taxable value conservation tax Precious Metals: gross yield tax on gold \$4.00/oz 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

#### **UTAH**

*Oil and Natural Gas:* 3% of the value up to the first \$13.00/barrel for oil, and up to and including \$1.50/Mcf for natural gas, and 5% of the value from \$13.01 and over/barrel for oil, and \$1.51 and over/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/\$1.00 of market value at the well of oil and gas

#### **NEBRASKA**

*Oil and Natural Gas:* 3% on oil and natural gas and non-stripper oil, 2% on stripper oil *Uranium:* 2% value of uranium mined, first \$5 million dollars in value of uranium is exempt.

### **TOBACCO**

### WYOMING

Cigarettes: \$0.60 /pack of 20 Moist Snuff: \$0.60/oz

Premium Cigar: 20% wholesale

E-Cigarettes and Vapor: 15% wholesale price

#### COLORADO

Cigarettes: \$1.94/pack of 20, or \$0.042/cigarette

Moist Snuff: 50% manufacturer price Premium Cigar: 56% manufacturer price E-Cigarettes and Vapor: 56% manufacturer price

#### **IDAHO**

Cigarettes: \$0.57/pack of 20 Moist Snuff: 40% wholesale

Premium Cigar: 40% wholesale, not to exceed

\$0.50/cigar

E-Cigarettes and Vapor: N/A

#### **MONTANA**

Cigarettes: \$1.70/pack of 20 Moist snuff: \$0.85/oz

Premium Cigar: 50% wholesale, not to exceed

\$0.35/cigar

E-Cigarettes and Vapor: N/A

#### **SOUTH DAKOTA**

Cigarettes: \$1.53/pack of 20 Moist Snuff: 35% wholesale Premium Cigar: 35% wholesale E-Cigarettes and Vapor: N/A

### CIGARETTE AND TOBACCO, CONTINUED

#### UTAH

Cigarettes: \$1.70/pack of 20

Moist snuff: \$1.83/oz Premium Cigar: 86% wholesale

E-Cigarettes and Vapor: 56% of manufacturing

price

#### **NEBRASKA**

Cigarettes: \$0.64/pack of 20

Moist Snuff: \$0.44/oz

Premium Cigar: 20% wholesale

E-Cigarettes and Vapor: >3mL: 10% retail price;

<3mL: \$0.05/mL

### SALES AND USE TAX

### WYOMING

4% state rate for sales and use tax. Counties may levy up to 3% in additional sales and use tax with voter approval. 5% statewide lodging assessment for all lodging services and resort districts may levy up to 3% for general.

#### COLORADO

2.9% of gross receipts from retail sales of personal, telephone, gas and electric services, meals furnished to 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.

#### IDAHO

**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

#### **MONTANA**

No general state sales tax. 4% sales and use tax on accommodations and campgrounds, plus additional 4% lodging facility use tax on accommodation charge. 4% sales and use tax on rental vehicles. 20% on retail (recreational) marijuana sales and 4% on medical marijuana sales.

#### **SOUTH DAKOTA**

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.

#### UTAH

4.85% general state sales tax rate; 2% on residential use of utility services; 1.75% on food and food ingredients

### NEBRASKA

5.5% general state sales tax rate; local sales and use taxes can be set at 0.5%, 1%, 1.5%, 1.75%, or 2%, food and prescription drugs exempt, along with a 1% state lodging tax

INCOME WYOMING
None

COLORADO
Corporate and individual

IDAHO

Corporate, banks, and individual

MONTANA

Corporate and individual

SOUTH DAKOTA

Bank and financial corporation

**UTAH**Corporate franchise and individual

NEBRASKA Corporate and individual

### **SOURCES**

### Part I: Wyoming Tax Summary 2025

Crossman, C. Director, Business Division, Wyoming Secretary of State's Office. Personal communication, July 16, 2025.

Freier, R. Wyoming Department of Transportation. Personal communication, October 3, 2025.

Golden, M., Wyoming Liquor Division, Wyoming Department of Revenue. Personal communication, September 4, 2025.

McEwen, T. and Melvin, D. Wyoming Department of Insurance. Personal communication, September 9, 2024.

Norby, M. Wyoming Public Service Commission. Personal Communication, September 29, 2025.

Oliver, N., Wyoming Oil and Gas Conservation Commission. Personal communication, July 16, 2025.

Simoni, H. Wyoming Department of Workforce Services. Personal communication, October 21, 2024.

Tax Foundation. (2025, March 25). Facts and Figures 2025: How Does Your State Compare? <a href="https://taxfoundation.org/data/all/state/2025-state-tax-data/">https://taxfoundation.org/data/all/state/2025-state-tax-data/</a>

Wine Institute. (2025). State Excise Tax Rates on Wine. https://wineinstitute.org/our-work/compliance/dtc/state-excise-tax-rates-on-wine-table/

Wyoming Board of Equalization. (2025). Abstract and Mill Levy Report. http://taxappeals.state.wy.us/

Wyoming Department of Revenue. (2025). 2025 Annual Report. https://drive.google.com/file/d/ 1L2npmT58j1PeTeJTu5VpmlGNNe\_SK3fF/view

Wyoming Department of Revenue. (2025). FY2025 Aggregate Sales and Use Tax Distribution. https://drive.google.com/file/d/ 1ZFuNDxrxTjfUmztG9-J8WEQ9vvXM2zUx/view

Wyoming Gaming Commission. (2024). 2024 Annual Report. https://drive.google.com/file/d/1Zt-QfXoG8sxrQtjVPzwwqUuukfLJ491F/view

Wyoming Legislative Service Office. (2025). Fiscal Profile, March 20, 2025. https://wyoleg.gov/budget/fiscal/profile.pdf?v20250204

Wyoming Legislative Service Office. (2025). *Pocket Guide Snapshots*. https://wyoleg.gov/Databook/Pocket%20Guide.pdf

### Part II: Regional Tax Analysis

Beer Tax, Utah Code Section 59-15-101. (2024). https://le.utah.gov/xcode/Title59/Chapter15/59-15-S101.html?v=C59-15-S101\_2024050120240501

Colorado Department of Revenue, Taxation Division. (2024). Fuel Tax Guide. https://tax.colorado.gov/fuel-tax-guide

Colorado Department of Revenue, Taxation Division. (2024). Sales Tax Guide. https://tax.colorado.gov/sales-tax-guide

Colorado Department of Revenue, Taxation Division. (2024). *Tobacco Products*. https://tax.colorado.gov/tobacco-products

Colorado General Assembly. (2024). 2023 And 2024 Property Tax. https://leg.colorado.gov/bills/sb22-238

Colorado General Assembly. (2024). *Liquor tax*. https://leg.colorado.gov/agencies/legislative-council-staff/liquor-tax

Colorado General Assembly. (2024). Severance Tax. https:// leg.colorado.gov/agencies/legislative-council-staff/severance-tax

Idaho State Tax Commission. (2023b, June 6). *Beer and Wine Taxes*. https://tax.idaho.gov/taxes/product-excise-taxes/beer-wine/

Idaho State Tax Commission. (2023d, June 28). Fuels taxes and fees. https://tax.idaho.gov/taxes/product-excise-taxes/fuels-taxes-and-fees/

Idaho State Tax Commission. (2023c, June 6). *Oil and Gas Production Tax*. https://tax.idaho.gov/taxes/product-excise-taxes/oil-and-gas-production-tax/

Idaho State Tax Commission. (2024, June 5). Sales and Use. https://tax.idaho.gov/taxes/sales-use/

Idaho State Tax Commission. (2023a, May 8). *Tobacco Taxes Tax Rate*. https://tax.idaho.gov/taxes/product-excise-taxes/cigarette-and-tobacco-taxes/tobacco/tax-rate/#

Idaho State Tax Commission. (2022). *Understanding Property Taxes*. https://tax.idaho.gov/taxes/property/understanding-property-taxes/

Legislative Research Council, South Dakota Legislature. (n.d.-b). *Taxation of Precious Metals and Other Extracted Materials*. <a href="https://mylrc.sdlegislature.gov/api/Documents/IssueMemo/252629.pdf">https://mylrc.sdlegislature.gov/api/Documents/IssueMemo/252629.pdf</a>? Year=2023

Ltc. (2024). Nebraska legislature. Nebraska Legislature. https://nebraskalegislature.gov/laws/statutes.php?statute=53-160#:~:text=(1)%20For%20the%20purpose%20of,six%20cents%20per%20gallon%20for

Montana Department of Commerce. (2024). *Lodging Facility Use Tax*. https://commerce.mt.gov/Business/Programs-and-Services/Tourism-Marketing/Lodging-Facility-Use-Tax#

Montana Department of Resources. *Natural Resources*. (n.d.-a). https://mtrevenue.gov/wp-content/uploads/2019/01/2018-Biennial-Report-Natural-Resources.pdf

Montana Department of Transportation. (2024a). Agricultural Standard Refund Application. https://www.mdt.mt.gov/other/webdata/external/administration/forms/fueltax/MDT-ADM-001-AG\_REFUND\_FORM-072022-Present.pdf

Nebraska Department of Revenue. (n.d.). Fuel Tax Rates. https://revenue.nebraska.gov/motor-fuels/fuel-tax-rates

Nebraska Legislative Research Office. *Nebraska's Miscellaneous Taxes 2nd Edition*. (2019). <a href="https://nebraskalegislature.gov/pdf/reports/research/misctaxes2019.pdf">https://nebraskalegislature.gov/pdf/reports/research/misctaxes2019.pdf</a>

Nebraska Department of Revenue. (2024). *Nebraska Sales and Use Tax*. https://revenue.nebraska.gov/businesses/nebraska-sales-and-use-tax

Nebraska Legislature. (2024). *Taxes in Nebraska*. <a href="https://nebraskalegislature.gov/app\_rev/source/proptax.htm#">https://nebraskalegislature.gov/app\_rev/source/proptax.htm#</a>

Senate Bill 122, SB0122.003. Montana State Legislature. (2024). https://archive.legmt.gov/bills/2023/billhtml/SB0122.htm#

South Dakota Department of Revenue. (2024a). Alcohol. https://dor.sd.gov/businesses/taxes/alcohol/

South Dakota Department of Revenue. (2024b). Cigarette & Tobacco. https://dor.sd.gov/businesses/taxes/cigarette-tobacco/

South Dakota Department of Revenue, Motor Vehicle Division. (2022). Motor Fuel Guide. https://dor.sd.gov/media/0gibu1jn/master-2022-motorfuelguide.pdf

South Dakota Department of Revenue. (2024c). *Property Tax.* https://dor.sd.gov/businesses/taxes/property-tax/#

South Dakota Department of Revenue. (2024d). Sales & Use Tax. https://dor.sd.gov/businesses/taxes/sales-use-tax/

Tax Foundation. (2024). Facts & Figures 2024: How Does Your State Compare? https://taxfoundation.org/data/all/state/2024-state-tax-data/

Tax Foundation. (2025, March 25). Facts and Figures 2025: How Does Your State Compare? <a href="https://taxfoundation.org/data/all/state/2025-state-tax-data/">https://taxfoundation.org/data/all/state/2025-state-tax-data/</a>

Utah Division of Oil, Gas and Mining. (2024d) *Utah Oil & Gas Production Tax Summary*. https://www.utah.gov/pmn/files/492637.pdf

Utah State Tax Commission. (2024a, August 29). Cigarette & Tobacco Taxes. https://tax.utah.gov/tobacco

Utah State Tax Commission. (2024b, August 5). *Fuel Tax Rates*. https://tax.utah.gov/fuel/rates

Utah State Tax Commission. (2024) Publication 25: Sales and Use Tax General Information. https://tax.utah.gov/forms/pubs/pub-25.pdf

Walters Kluwer US Editorial Staff. 2024 State Tax Handbook. (2024). CCH Inc.

Wyoming Department of Revenue. (2024). 2024 Annual Report. https://drive.google.com/file/d/ 1xxPuPeKg\_4nD\_ktvC7rUMdX3gunLXwCU/view

Wyoming Department of Revenue. (2025). 2025 Annual Report. https://drive.google.com/file/d/ 1L2npmT58j1PeTe|Tu5VpmlGNNe\_SK3fF/view

Wyoming Department of Revenue, Property Division. (2024). *Residential*. https://wyo-prop-div.wyo.gov/residential

Yushkov, A. (2024, October 9). *Property Taxes by State and County, 2024*. Tax Foundation. <a href="https://taxfoundation.org/data/all/state/property-taxes-by-state-county-2024/">https://taxfoundation.org/data/all/state/property-taxes-by-state-county-2024/</a>



## **PRESENTING SPONSORS**



POWERING YOUR GREATNESS



Charter







### PLATINUM SPONSORS













### **GOLD SPONSORS**



### **SILVER SPONSORS**





All research for Wyoming Tax Summary 2025 and Regional Tax Analysis 2025 was conducted on behalf of the Wyoming Taxpayers Association by the Wyoming Taxpayers Foundation, a nonprofit organization dedicated to providing research for sound tax decisions in Wyoming.

