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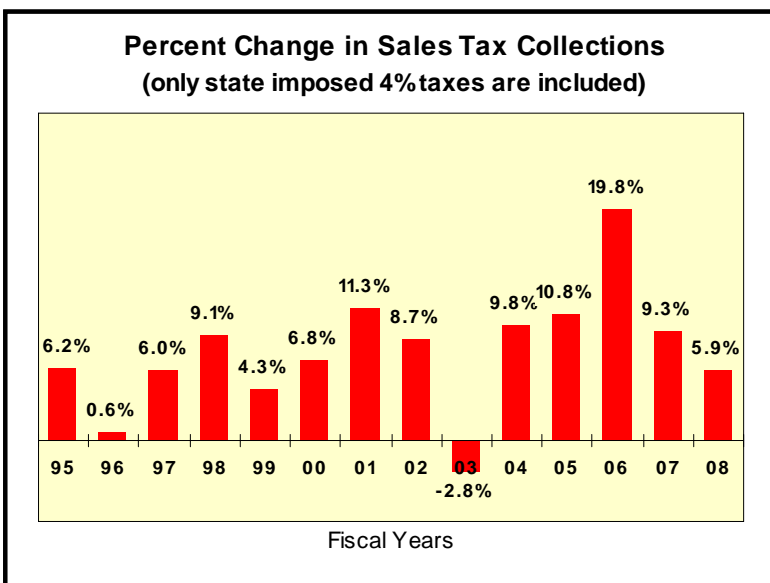


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SALES AND USE TAX COLLECTIONS HAD ANOTHER BANNER YEAR IN FY 2008

CHEYENNE -- A report detailing several of the State's most significant revenue sources indicates that total sales tax collections during fiscal year 2008, hit another all-time high. The report, entitled "Wyoming Sales, Use, and Lodging Tax Revenue Report", is produced annually by the Department of Administration and Information, Economic Analysis Division. The 2008 edition contains sales and use tax collection information categorized by the North American Industry Classification System (NAICS). In addition, sales tax collections for the retail sector, which are itemized by sub-sector component, and for the accommodation and food services sector are provided in the report. Also included in this publication are yearly lodging tax collections by local entity.



Total sales tax collections for fiscal year 2008, at \$849.2 million, increased 6.3 percent from the previous year level. The annual growth rate for the state-imposed 4% sales tax collections was 5.9 percent, down from the 9.3 percent growth rate recorded in fiscal year 2007. It was the slowest expansion since fiscal

year 2003. Because locally imposed optional taxes often changes during a fiscal year, an accurate comparison should only use the state-imposed 4% taxes to reflect change in taxable sales over time. The wholesale trade sector demonstrated the most substantial increase of 18.2 percent during the year. Together with retail trade, these two trade sectors contributed to over 80 percent of the total annual sales tax increase. The construction and financial activities sectors also had significant increases of 9.9 and 9.1 percent, respectively. Collections from the retail trade sector, which reflects consumers' daily spending, reached \$209.1 million in fiscal year 2008. This represented an increase of 9.3 percent from a year earlier. The retail trade sector is the largest of the industrial sectors in sales tax collections. Reversing the trend of recent years, the mining sector experienced a decline of 1.7 percent, and the manufacturing sector had the largest contraction of 12.5 percent. The State does not impose sales tax on production of minerals, but rather on the supplies and equipment used in extracting the minerals. Additionally, certain services rendered within an oil or gas well site are subject to sales taxation as well as services rendered under contract for mining and crushing of minerals. "The proportion of sales and use tax collections from the mining industry has increased to about 20 percent recently compared with just 6.5 percent in fiscal year 2000, so the activity of mineral extraction greatly affects total tax collections

in the State,” said Dr. Wenlin Liu, senior economist with the Economic Analysis Division. The average sales taxes in the mining sector climbed 38 percent annually from fiscal year 2004 to 2007. As a result, the annual increase in total sales tax collections averaged 12 percent during the same period.

Despite the slowdown in the mining sector, annual sales tax collections in 20 of Wyoming’s 23 counties increased over previous year levels. Sheridan and Converse counties revealed the most staggering increases of 25.6 percent and 18.9 percent, respectively, from the fiscal year 2007 level. This growth was mainly due to heightened activities associated with natural gas production, which caused a tremendous ascent in sales tax collections in the mining and retail trade sectors. Campbell, Crook, Goshen, Natrona, Platte, and Uinta counties each experienced double-digit yearly increases as well. Nearly all of these counties recorded substantial growth in the wholesale trade and/or retail trade industries. Other industrial sectors, such as mining for Uinta and Crook counties, and public administration for Crook, Natrona, and Platte counties contributed to the growth in sales tax collections.

Use tax collections totaled \$124.2 million during fiscal year 2008, an increase of 9.8 percent from the previous year level. However, the annual growth rate for the state-imposed 4% use tax collections was 11.2 percent, down from the 33.0 percent growth rate recorded in fiscal year 2007. The transportation and warehousing sector exhibited the largest year over year increase, 60.4 percent. Together with the mining and manufacturing sectors, these three industries contributed over 95 percent to the overall expansion in use tax collections for fiscal year 2008. The construction, wholesale trade, retail trade, and other services sectors suffered declines. Use tax collections reported in the public administration sector were primarily comprised of taxes generated through automobile purchases made out-of-state.

Annual total use tax collections for fourteen of Wyoming’s counties increased over previous year levels. Fremont County revealed the most substantial increases, more than doubling, in comparison with the collections for fiscal year 2007. Converse, Natrona, Sublette, and Weston counties also enjoyed significant growth in use tax collections of around 30 percent, respectively. The increases in the mining sector contributed to the growth for almost all these counties. Campbell and Sweetwater counties had notable gains of around 20 percent, respectively, over previous year levels.

Total lodging tax collections, at \$7.8 million for fiscal year 2008, were up substantially from the \$6.8 million collected in the previous year, or 14.4 percent. Following the previous year’s growth rate of 16.8 percent, this was the third year in a row with a double-digit increase.

All counties except one with a lodging tax imposition experienced expansions in lodging tax collections; among which 10 counties recorded at least double-digit increases. Washakie County’s lodging taxes recorded the largest jump, nearly double the amount from one year earlier. Converse, Laramie, Lincoln, and Niobrara counties also demonstrated substantial increases in percentage terms, 23.0 percent or more during the year. Since April 1, 2007, the lodging tax rate was raised from 2% to 4% in Washakie County and Kemmerer City in Lincoln County, while the rate was changed to 4% from 3% in Laramie County. Carbon, Crook, Fremont, Natrona, and Uinta counties also experienced at least a 14 percent rise, respectively, in lodging tax collections.

Some of the lodging taxes in certain counties were not attributed to typical tourists, rather by out-of-state mining workers who occupied blocks of lodging spaces on a regular basis due to the lack of housing availability in local markets. However, the tourism industry also registered a robust year once again. The lodging tax collections in Park County, the largest in the state, totaled \$1.38 million in fiscal year 2008, showing an increase of 9.7 percent from the previous year level. Although there is not a lodging tax imposition, the sales tax collections on lodging services in Teton County also showed a double-digit increase from the previous year level.

The complete report is available online: <http://eadiv.state.wy.us/s&utax/s&u.asp>

TOTAL SALES TAX COLLECTIONS (\$)	FY 2006		FY 2007		FY 2008		% Ch FY07-08
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
ALBANY	27,553,099	18,368,851	26,268,065	17,512,071	27,520,683	18,347,488	4.8%
BIG HORN	6,622,281	5,297,821	6,407,282	5,125,837	6,556,306	5,245,080	2.3%
CAMPBELL	123,337,820	95,689,336	137,822,376	104,991,307	153,037,064	116,626,803	11.1%
CARBON	26,855,968	17,924,890	32,213,914	21,867,275	28,177,907	22,502,258	2.9%
CONVERSE	14,839,237	11,871,421	15,066,741	12,053,465	17,911,639	14,329,348	18.9%
CROOK	4,639,738	3,100,580	5,011,478	3,342,185	5,526,730	3,686,430	10.3%
FREMONT	28,994,972	28,996,249	30,021,603	29,290,572	37,087,463	29,669,025	1.3%
GOSHEN	6,468,639	5,176,311	5,971,202	4,747,597	6,955,569	5,299,576	11.6%
HOT SPRINGS	4,523,624	3,618,911	4,768,610	3,814,892	4,789,647	3,831,732	0.4%
JOHNSON	12,037,540	9,630,050	15,403,002	12,322,408	14,740,268	11,792,270	-4.3%
LARAMIE	83,037,286	55,373,256	79,058,941	52,709,128	81,313,749	55,241,375	4.8%
LINCOLN	18,777,602	15,021,795	21,435,686	17,148,567	18,731,202	17,462,220	1.8%
NATRONA	88,395,192	70,716,332	93,393,353	74,714,771	103,055,887	82,446,333	10.3%
NIOBRARA	2,204,760	1,469,844	2,372,408	1,581,603	2,583,824	1,722,555	8.9%
PARK	21,327,058	21,306,866	21,310,523	20,813,306	27,822,472	22,290,265	7.1%
PLATTE	5,508,289	4,406,654	5,507,385	4,405,916	6,089,915	4,871,959	10.6%
SHERIDAN	33,072,435	22,048,381	31,194,308	20,796,221	39,166,921	26,110,919	25.6%
SUBLETTE	47,938,056	47,938,056	68,563,216	68,563,216	70,098,709	70,098,709	2.2%
SWEETWATER	79,432,767	62,122,000	111,367,986	74,528,846	106,503,464	71,058,754	-4.7%
TETON	53,846,198	35,348,142	55,940,439	36,721,489	59,330,551	38,902,302	5.9%
UINTA	18,725,631	14,905,905	18,605,976	14,848,791	20,999,575	16,795,403	13.1%
WASHAKIE	6,492,579	5,204,421	6,889,530	5,529,525	6,592,635	5,275,495	-4.6%
WESTON	4,484,505	3,587,621	4,660,348	3,728,285	4,624,664	3,699,812	-0.8%
WYOMING	\$719,115,277	\$559,123,695	\$799,254,374	\$611,157,271	\$849,216,844	\$647,306,111	5.9%

SALES TAX COLLECTIONS (\$) BY INDUSTRY (NAICS)	FY 2006		FY 2007		FY 2008		% Ch FY07-08
	Total Taxes	4% Taxes	Total Taxes	4% Taxes	Total Taxes	4% Taxes	4% Taxes
Agr, Forestry, Fishing, & Hunting	280,283	218,383	299,939	230,614	315,315	240,836	4.4%
Mining	110,447,352	91,586,201	145,347,793	117,218,999	142,408,638	115,273,079	-1.7%
Utilities	32,520,478	24,616,094	31,095,046	23,218,910	30,123,884	22,455,332	-3.3%
Construction	17,256,100	13,312,112	20,330,035	15,609,941	22,424,054	17,157,745	9.9%
Manufacturing	26,419,625	21,125,187	36,077,365	28,510,230	31,697,980	24,945,123	-12.5%
Wholesale Trade	70,359,370	56,187,530	87,359,297	67,016,262	102,542,322	79,230,122	18.2%
Retail Trade	260,576,978	199,071,259	254,849,144	191,223,364	280,350,604	209,102,098	9.3%
Transportation & Warehousing	1,362,053	1,066,247	1,536,943	1,152,398	1,605,071	1,190,688	3.3%
Information	14,672,879	11,059,469	14,560,970	10,730,923	14,589,601	10,745,222	0.1%
Financial Activities	27,506,982	21,157,913	34,452,044	26,499,431	37,391,807	28,903,435	9.1%
Professional & Business Services	5,535,815	4,220,899	5,771,827	4,310,168	6,026,507	4,478,886	3.9%
Educational & Health Services	881,960	639,053	532,447	358,496	746,911	519,652	45.0%
Leisure & Hospitality	68,762,843	50,566,051	74,791,988	54,287,068	81,357,553	58,512,928	7.8%
Other Services	29,350,201	23,143,848	34,706,120	27,212,558	37,484,645	29,059,595	6.8%
Public Administration	53,182,356	41,153,450	57,543,416	43,577,907	60,151,951	45,491,371	4.4%
TOTAL	\$719,115,277	\$559,123,695	\$799,254,374	\$611,157,271	\$849,216,844	\$647,306,111	5.9%

Note: **Total Taxes** include 4% state imposed sales taxes and all local optional (up to 2%) taxes, while **4% Taxes** include only the 4% state imposed sales taxes.

Lodging Tax Collections	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	% Ch FY07-08
Albany County	31,590	44,100	61,014	64,837	62,661	66,378	5.9%
Laramie	282,914	356,934	349,187	414,426	524,036	567,553	8.3%
Rock River	588	314	490	416	223	711	218.6%
TOTAL	315,092	401,348	410,691	479,679	586,921	634,643	8.1%
Big Horn County	NA	NA	NA	NA	NA	NA	NA
Greybull	11,439	12,135	12,591	14,234	18,375	18,785	2.2%
Lovell	6,999	7,104	6,058	6,774	6,709	4,985	-25.7%
TOTAL	18,438	19,239	18,648	21,008	25,084	23,770	-5.2%
Campbell County	NA	NA	NA	NA	NA	NA	NA
Gillette	220,235	230,215	251,211	51,226	0	0	NA
TOTAL	220,235	230,215	251,211	51,226	0	0	NA
Carbon County	49,928	50,634	38,557	42,897	48,184	51,389	6.7%
Baggs	7,167	7,522	7,638	8,959	8,998	11,758	30.7%
Elk Mountain	952	1,401	1,303	1,828	1,888	2,543	34.7%
Encampment	1,031	863	791	967	954	1,235	29.6%
Hanna	356	428	207	401	0	0	NA
Medicine Bow	472	447	989	1,268	1,504	1,380	-8.3%
Rawlins	116,282	128,144	165,741	215,840	305,047	361,824	18.6%
Riverside	965	880	1,279	1,244	1,515	1,712	13.0%
Saratoga	30,007	34,665	33,050	34,440	36,993	40,333	9.0%
Sinclair	0	0	0	0	2	0	NA
TOTAL	207,158	224,985	249,555	307,844	405,084	472,174	16.6%
Converse County	3,822	4,603	4,179	4,553	4,484	7,697	71.7%
Douglas	57,393	84,436	104,480	130,936	159,723	197,526	23.7%
Glenrock	2,554	3,865	3,763	2,670	3,878	3,530	-9.0%
TOTAL	63,769	92,904	112,421	138,158	168,085	208,753	24.2%
Crook County	7,297	6,676	6,720	7,059	8,336	9,275	11.3%
Moorcroft	4,972	4,877	4,120	5,752	6,603	6,984	5.8%
Sundance	27,241	25,113	24,571	25,761	30,872	33,052	7.1%
Hulett	3,528	3,502	4,303	4,121	4,491	8,446	88.1%
Pine Haven	0	0	0	49	120	141	17.6%
TOTAL	43,038	40,168	39,714	42,741	50,422	57,899	14.8%
Fremont County	30,178	39,530	42,470	43,274	46,193	51,934	12.4%
Dubois	25,007	26,297	26,257	27,126	30,832	34,020	10.3%
Lander	46,136	50,136	52,706	55,002	58,079	71,691	23.4%
Shoshoni	2,722	4,283	3,964	2,923	2,839	3,157	11.2%
Riverton	71,494	82,890	82,452	101,567	126,793	143,647	13.3%
TOTAL	175,537	203,136	207,848	229,892	264,736	304,449	15.0%
Goshen County	2,946	2,587	2,958	3,676	3,673	4,187	14.0%
Fort Laramie	17	15	15	7	21	103	385.7%
Torrington	41,921	38,733	41,532	43,334	49,166	50,615	2.9%
TOTAL	44,885	41,335	44,505	47,017	52,860	54,905	3.9%
Hot Springs County	11,302	9,905	10,556	31,481	38,584	38,815	0.6%
East Thermopolis	0	0	0	0	0	0	NA
Thermopolis	48,905	48,539	53,325	113,029	122,153	132,407	8.4%
TOTAL	60,207	58,444	63,881	144,510	160,737	171,222	6.5%
Johnson County	32,814	33,258	31,557	34,242	34,826	28,609	-17.9%
Buffalo	63,048	64,807	64,216	75,908	91,733	106,190	15.8%
Kaycee	1,340	1,436	1,841	1,983	2,253	2,343	4.0%
TOTAL	97,203	99,501	97,614	112,133	128,812	137,142	6.5%
Laramie County	120,041	164,458	159,754	162,943	54,626	80,627	47.6%
Cheyenne	329,817	485,896	501,793	600,112	855,710	1,090,759	27.5%
Burns	0	0	0	0	0	0	NA
Pine Bluffs	3,268	4,702	4,216	4,295	5,215	5,861	12.4%
TOTAL	453,126	655,057	665,764	767,350	915,552	1,177,246	28.6%
Lincoln County	NA	NA	NA	NA	NA	NA	NA
Afton	12,067	14,649	12,301	11,338	13,385	13,648	2.0%
Cokeville	3,062	2,893	1,858	1,641	2,770	4,204	51.8%
Diamondville	13,392	16,402	11,962	15,232	18,390	15,296	-16.8%
Kemmerer	9,267	12,036	6,734	8,845	11,358	23,881	110.3%
TOTAL	37,787	45,981	32,855	37,058	45,902	57,029	24.2%
Natrona County	13,501	16,494	18,955	10,575	98,071	118,348	20.7%
Bar Nunn	1,428	1,786	3,000	2,740	2,639	0	-100.0%
Casper	445,254	495,972	515,190	609,841	562,380	635,505	13.0%
Edgerton	1,691	3,312	3,718	4,730	3,812	3,818	0.2%
Evansville	58,035	59,380	80,629	100,098	181,317	251,286	38.6%
Mills	200	989	1,986	2,181	8,027	0	-100.0%
TOTAL	520,110	577,933	623,478	730,165	856,247	1,008,958	17.8%
Niobrara County	NA	NA	NA	NA	NA	NA	NA
Lusk	21,238	22,714	19,719	26,907	27,381	33,889	23.8%
TOTAL	21,238	22,714	19,719	26,907	27,381	33,889	23.8%
Park County	466,361	446,807	464,086	508,327	483,065	528,024	9.3%
Cody	521,212	557,945	558,232	618,018	730,539	808,075	10.6%
Meeteetse	1,223	939	833	1,001	288	352	22.1%
Powell	36,140	40,761	41,633	45,669	47,356	46,857	-1.1%
TOTAL	1,024,936	1,046,451	1,064,785	1,173,014	1,261,247	1,383,307	9.7%
Platte County	NA	NA	NA	NA	NA	NA	NA
Guemsey	4,254	3,944	4,854	5,438	6,147	6,637	8.0%
TOTAL	4,254	3,944	4,854	5,438	6,147	6,637	8.0%
Sheridan County	NA	NA	NA	NA	NA	NA	NA
Sheridan	174,554	191,495	214,636	450,132	552,138	592,804	7.4%
TOTAL	174,554	191,495	214,636	450,132	552,138	592,804	7.4%
Sublette County	17,557	21,856	23,151	25,357	31,136	28,206	-9.4%
Big Piney	4,416	4,969	5,204	7,450	9,455	8,396	-11.2%
Marbleton	11,445	17,395	18,197	20,682	19,244	213,774	1010.8%
Pinedale	90,291	97,699	120,104	181,990	196,489	19,028	-90.3%
TOTAL	123,709	141,918	166,656	235,479	256,324	269,404	5.1%
Sweetwater County	42,437	46,443	39,528	44,028	58,535	66,381	13.4%
Green River	26,669	33,193	34,590	38,299	46,786	57,052	21.9%
Rock Springs	253,385	310,402	362,543	465,365	581,963	615,355	5.7%
Wamsutter	2,334	3,526	3,947	3,517	3,853	3,414	-11.4%
TOTAL	324,825	393,564	440,609	551,210	691,137	742,202	7.4%
Uinta County	NA	NA	NA	NA	NA	NA	NA
Evanston	126,473	194,029	174,290	224,118	282,145	336,814	19.4%
TOTAL	126,473	194,029	174,290	224,118	282,145	336,814	19.4%
Washakie County	317	377	367	464	647	2,540	292.4%
Ten Sleep	2,932	3,131	2,498	2,312	2,312	4,670	102.0%
Worland	25,319	27,527	28,241	30,349	38,574	74,783	93.9%
TOTAL	28,569	31,035	31,106	33,125	41,533	81,993	97.4%
Weston County	13,599	14,268	15,028	30,120	36,124	36,964	2.3%
Newcastle	7,936	7,345	9,731	18,797	24,347	28,906	18.7%
Upton	1,797	1,182	1,222	2,741	4,087	4,814	17.8%
TOTAL	23,332	22,795	25,982	51,659	64,559	70,684	9.5%
GRAND TOTAL	\$4,108,475	\$4,738,192	\$4,960,822	\$5,859,863	\$6,843,052	\$7,825,924	14.4%