



Department of Revenue

Wyoming Sales and Use Tax Distribution



**Joint Revenue Interim Committee
August 22, 2025**

Bret Fanning, Director

Current Wyoming Sales/Use/Lodging Rates

Excise Tax Division
122 W. 25th St, Ste E301
Herschler Bldg.
Cheyenne WY 82002

Sale/Use and Lodging Tax Rates by Locality Effective Date 07/01/2025

The shaded areas below represent tax rate changes from the previous rate chart of 04/01/2025. If you have questions or need assistance, please call (307) 777-5200 or visit our website at revenue.wyo.gov.

Co #	County	State Tax Rate	General Purpose County Option Tax Rate	Specific Purpose County Option Tax Rate	Economic Development County Option Tax	Resort District Tax	Municipal County Option Tax Rate	Total Sales/Use Tax Rate	Local Government	State wide Lodging Tax	Local Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate
5	Albany	4%	+	1%	+	1%		= 6%	Albany County	5%	2%	13%
9	Big Horn	4%	+	1%				= 5%	Big Horn County	5%		10%
								= 5%	Lovell	5%	2%	12%
								= 5%	Greybull	5%	2%	12%
								= 5%	Campbell County	5%		10%
17	Campbell	4%	+	1%				= 5%	Campbell County	5%		10%
6	Carbon	4%	+	1%	+	1%		= 6%	Carbon County	5%	2%	13%
13	Converse	4%	+	1%				= 5%	Converse County	5%	2%	12%
18	Crook	4%	+	1%				= 5%	Crook County	5%	2%	12%
10	Fremont	4%	+	1%				= 5%	Fremont County	5%	2%	12%
7	Goshen	4%	+	1%		0.25%		= 5.25%	Goshen County	5%	2%	12.25%
15	Hot Springs	4%	+	1%	+	1%		= 6%	Hot Springs County	5%	2%	13%
16	Johnson	4%	+	1%				= 5%	Johnson County	5%	2%	12%
2	Laramie	4%	+	1%	+	1%		= 6%	Laramie County	5%	2%	13%
12	Lincoln	4%	+	1%				= 5%	Lincoln County	5%		10%
								= 5%	Alpine	5%	1%	11%
								= 5%	Afton	5%	2%	12%
								= 5%	Cokeville	5%	2%	12%
								= 5%	Diamondville	5%	2%	12%
								= 5%	Kemmerer	5%	2%	12%
								= 5%	Star Valley Ranch	5%	2%	12%
								= 5%	Natrona County	5%	2%	12%
1	Natrona	4%	+	1%				= 5%	Natrona County	5%	2%	12%
	Casper	4%	+	1%			+	1%	Casper	5%	2%	13%

Current Wyoming Sales/Use/Lodging Rates (Continued)

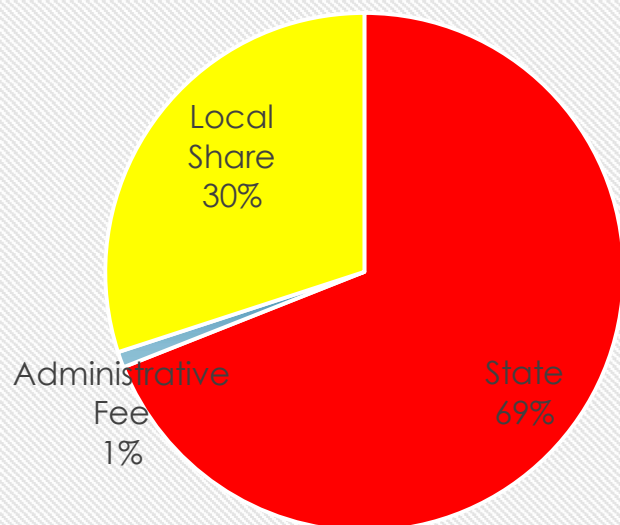
Co #	County	State Tax Rate	General Purpose County Option Tax Rate	Specific Purpose County Option Tax Rate	Economic Development County Option Tax	Resort District Tax	Municipal County Option Tax Rate	Total Sales/Use Tax Rate	Local Government	State wide Lodging Tax	Local Lodging Tax Rate	Total Lodging & Sales/Use Tax Rate
14	Niobrara	4%	+	1%	+	1%		= 6%	Niobrara County	5%		11%
								= 6%	Lusk	5%	2%	13%
11	Park	4%						= 4%	Park County	5%	2%	11%
8	Platte	4%	+	1%	+	1%		= 6%	Platte County	5%	1%	12%
3	Sheridan	4%	+	1%	+	1%		= 6%	Sheridan County	5%	2%	13%
23	Sublette	4%						= 4%	Sublette County	5%		9%
								= 4%	Pinedale	5%	2%	11%
4	Sweetwater	4%	+	1%		1%		= 6%	Sweetwater County	5%	2%	13%
	Teton	4%	+	1%	+	2%		= 7%	Teton County	5%		12%
22	Teton Village Resort District*	4%	+	1%	+	2%		= 9%	Teton Village Resort District*	5%		14%
	Grand Targhee Resort District*	4%	+	1%	+	2%		= 9%	Grand Targhee Resort District*	5%		14%
19	Uinta	4%	+	1%				= 5%	Uinta County	5%		10%
								= 5%	Mountain View	5%	2%	12%
								= 5%	Evanston	5%	2%	12%
20	Washakie	4%	+	1%				= 5%	Washakie County	5%	2%	12%
21	Weston	4%	+	1%				= 5%	Weston County	5%	2%	12%

*The Resort District Taxes are applied to all taxable sales and services within the two Wyoming Resort Districts, Grand Targhee and Teton Village.

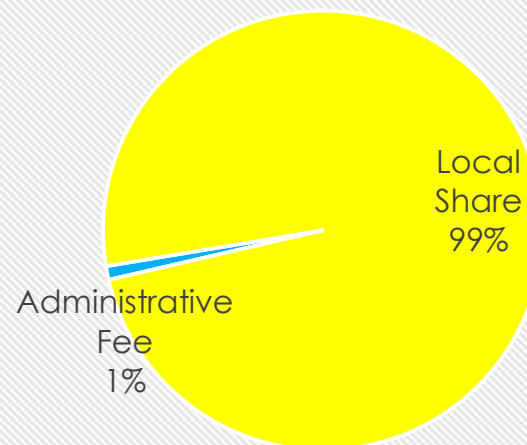
Refer to the **Resort Districts** bulletin located at: <https://revenue.wyo.gov>

Sales/Use Tax Distribution

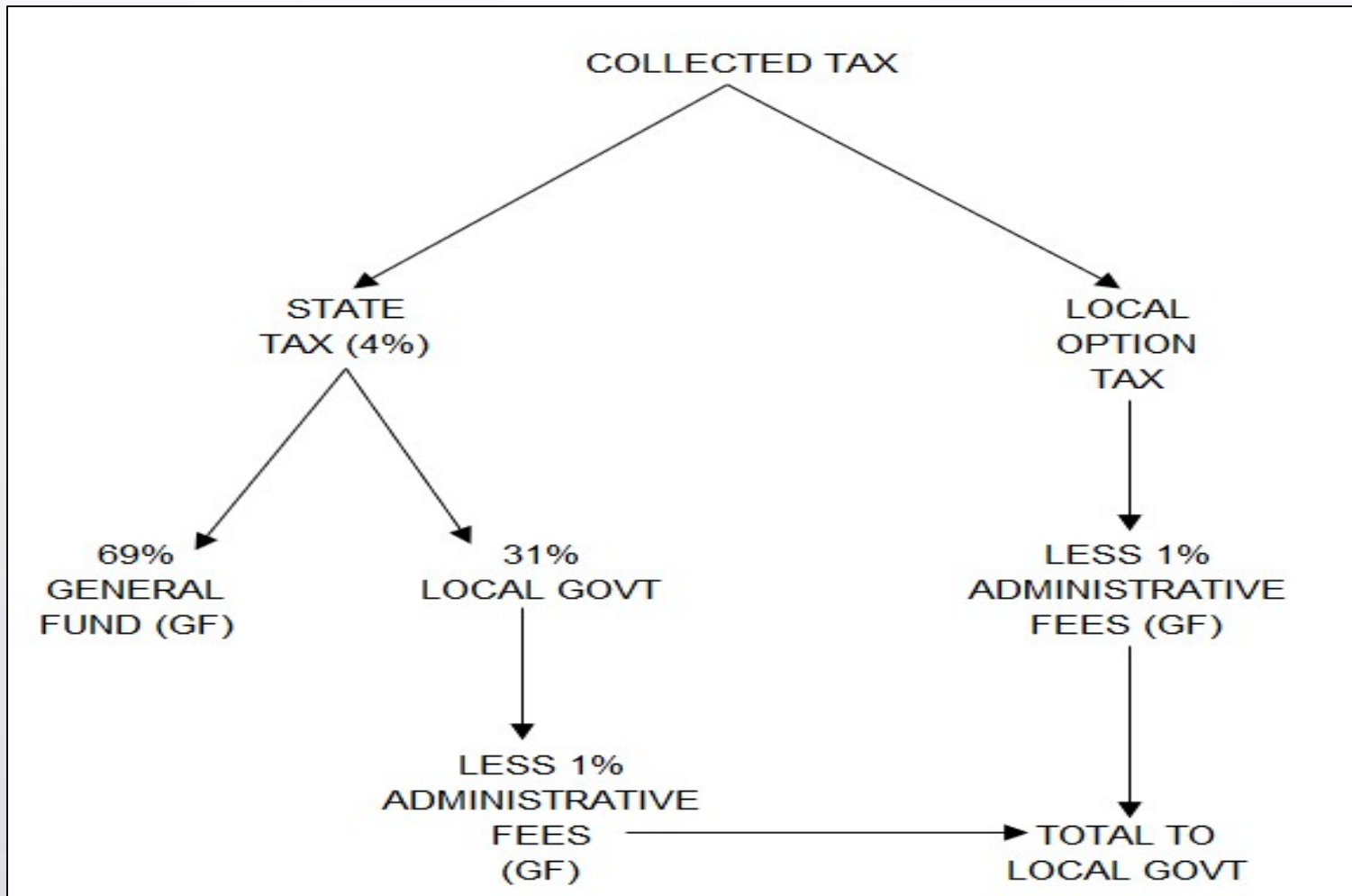
State Sales/Use Tax
Distribution (4%)



Local Share Sales/Use Tax
Distribution (generally 1-2%)



General Sales/Use Tax Distribution



Local Sales/Use Tax Distributions

- **Local Share of the Statewide 4%**
- From the remaining 31% of the statewide 4%
 - Deduct 1% admin fee to the state general fund
 - Deduct another 1%
 - Distribute \$40,000 annually in monthly installments (\$3,333.33) to each county for sales tax (in addition to \$10,000 annually and \$833.33/month from use tax)
 - Distribute remainder of this 1% to each county based upon population in county compared to statewide population
 - Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns using the sales/use tax collected by vendors in a county compared to the entire sales/use tax collections and distributed upon:
 - To the county for deposit into its general fund in the proportion of the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county
 - To the incorporated cities and towns within the county for deposit in their treasuries in the proportion the population of each city or town bears to the total population of a county

Local Sales/Use Tax Distributions

- **General Purpose Tax**

- Deduct 1% admin fee to the state general fund
- Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns (population based)
 - To the county for deposit into its general fund in the proportion of the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county
 - To the incorporated cities and towns within the county for deposit in their treasuries in the proportion the population of each city or town bears to the total population of a county

Local Sales/Use Tax Distributions

- **Specific Purpose Tax**
 - Deduct 1% admin fee to the state general fund
 - Deposit the remainder into an account for monthly distribution to the county treasurer of the county in which the tax has been imposed to be distributed immediately by the treasurer to the sponsoring entity
(project based)
 - If taxes collected exceed the amount necessary for the approved purpose, the excess funds shall be retained by the county treasurer for one (1) year for refund of overpayments of the tax.

Local Sales/Use Tax Distributions

- **Local Lodging Tax**

- Deduct 1% admin fee to the state general fund
- Distribute the remaining balance on a monthly basis to the treasurer of each county, city or town imposing the tax in an amount equal to the amount collected in each entity (location based)
- This is in addition to the statewide lodging assessment of 5% where local entities get 2% of the 5%
 - In most cases, follows similar lodging tax distributions for inside or outside municipal boundaries in relation to total county collections (location based)

Local Sales/Use Tax Distributions

- **Resort District Tax – Teton Village and Grand Targhee**
 - Deduct 1% admin fee to the state general fund
 - Deposit the remainder into an account for monthly distribution to resort districts imposing the tax (location based)

Local Sales/Use Tax Distributions

- **Economic Development Tax**

- Deduct 1% admin fee to the state general fund
- Deposit the remainder into an account for monthly distribution to counties imposing the tax and its cities and towns (population based)
 - To the county for deposit into its general fund in the proportion of the population of the county situated outside the corporate limits of its cities and towns bears to the total population of the county
 - To the incorporated cities and towns within the county for deposit in their treasuries in the proportion the population of each city or town bears to the total population of a county

Local Sales/Use Tax Distributions

- **Municipal Option Tax**
 - Deduct 1% admin fee to the state general fund
 - Deposit the remainder into an account for monthly distribution to the city or town in which the tax has been imposed which shall only be used by the city or town for costs related to the purposed approved in the proposition to impose the tax. (city or town based)

Thank You!

Bret Fanning

Director

bret.fanning@wyo.gov

(307) 777-3677

Field Representatives' Offices:

Casper	444 W Collins Dr, #3650	266-3621
Cheyenne	122 West 25th Street Ste E301	777-5211
Gillette	551 Running W Ste 402	682-6061
Jackson	125 East Pearl Ave Ste B6	734-9354
Riverton	505 Hursh St Ste 2	856-1185
Laramie	2020 Grand Ave Ste 428	742-4207
Powell	231 W 6 th St	754-2686
Rock Springs	2441 Foothill Blvd Ste 102	382-4531
Sheridan	303 S. Main Street Ste 205	674-8559
Torrington	1618 East M Street	532-5566

Taxability and Exemption Inquiries 777- 2459

Vendor Operations Manager 777- 5203

Education & Taxability Manager 777- 5293

All Other Inquires 777- 5200

Website <https://revenue.wyo.gov/>