

# **CITY OF CHEYENNE**



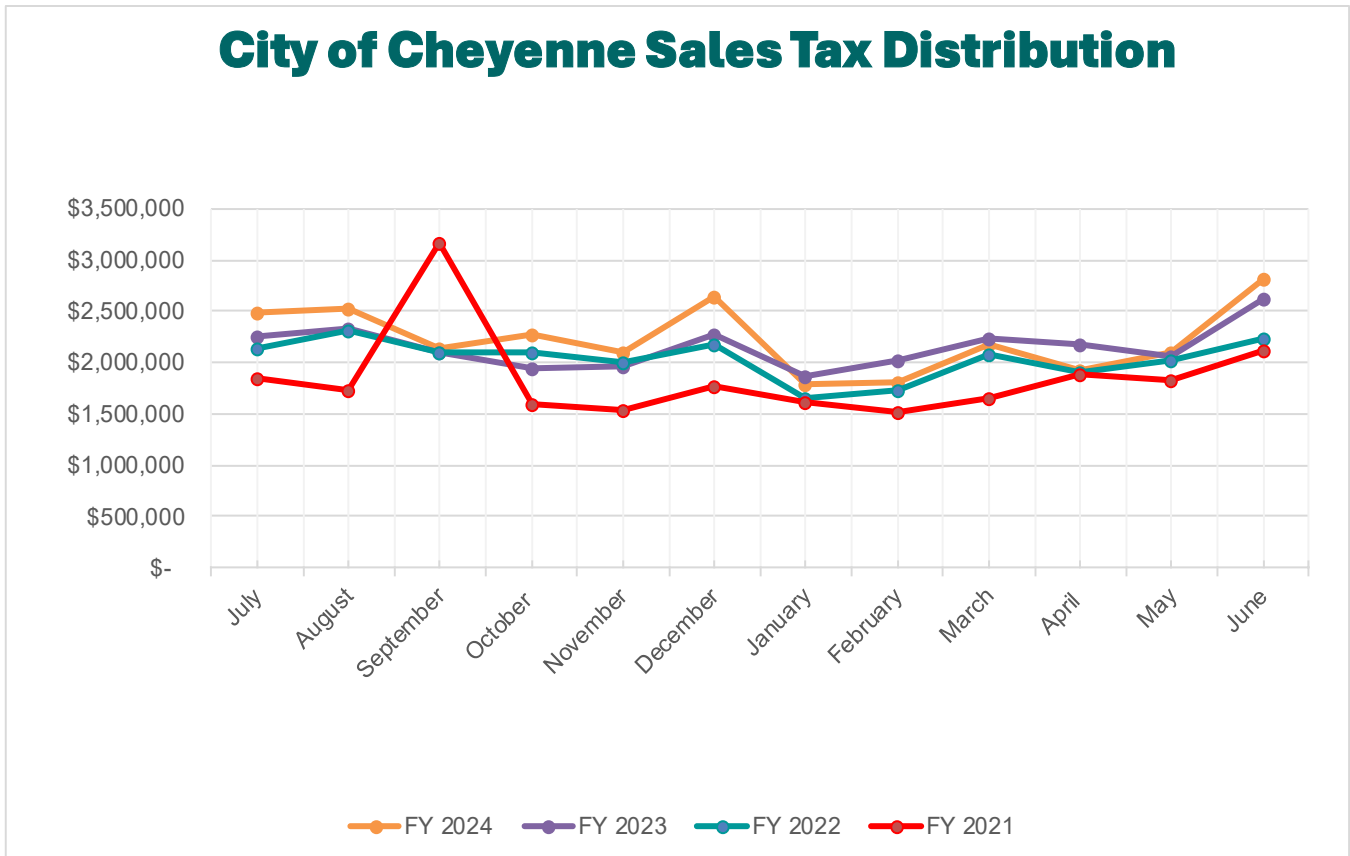
## **STATE SALES AND USE TAX**

**June 2024**

# SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION				
Month of Collections	FY 2024	FY 2023	FY 2022	FY 2021
July	\$ 2,486,049	\$ 2,246,118	\$ 2,133,878	\$ 1,855,945
August	2,531,109	2,325,517	2,306,893	1,734,990
September	2,148,575	2,097,991	2,109,367	3,178,334
October	2,266,594	1,951,221	2,091,346	1,600,310
November	2,100,247	1,956,871	2,003,374	1,536,593
December	2,648,338	2,277,345	2,174,556	1,764,239
January	1,790,712	1,867,604	1,661,202	1,609,199
February	1,800,186	2,025,009	1,736,181	1,525,877
March	2,179,324	2,244,595	2,078,281	1,645,139
April	1,927,348	2,169,002	1,903,056	1,883,599
May	2,103,897	2,064,459	2,026,288	1,821,482
June	2,826,388	2,633,599	2,227,303	2,111,613
<b>Total</b>	<b>\$ 26,808,767</b>	<b>\$ 25,859,333</b>	<b>\$ 24,451,724</b>	<b>\$ 22,267,320</b>

Please note: Sales tax revenue is received up to two months after collections.



# SALES TAX COMPARISON OVERVIEW

## June 2023 versus June 2024 Analysis

The City's state sales tax collections payment for June 2024 was \$2,826,388 or \$192,789 more in revenue than the same time last year. On page 4, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing June 2023 to June 2024.

The most significant sales tax differences year-over-year that are greater or less than \$100,000 are as follows:

- ↑ **Nonresidential Building Construction.** Sales tax for this industry increased by **\$2,291,180** in June 2024 compared to June 2023. This industry group comprises establishments primarily responsible for the construction (including new work, additions, alterations, maintenance, and repairs) of nonresidential buildings. This industry group includes nonresidential general contractors, nonresidential for-sale builders, nonresidential design-build firms, and nonresidential project construction management firms.
- ↑ **Electronic Shopping and Mail-order Houses.** This industry comprises establishments primarily engaged in retailing all types of merchandise using non-store means, such as catalogs, toll free telephone numbers, or electronic media, such as interactive television or the Internet. Included in this industry are establishments primarily engaged in retailing from catalog showrooms of mail-order houses. Sales tax for this industry increased by **\$189,221** compared to the same time last year.
- ↑ **Power Generation and Supply.** Sales tax for this industry increased by **\$124,673** compared to June 2023. This industry group comprises establishments primarily engaged in generating transmitting and/or distributing electric power. Establishments in this industry group may perform one or more of the following activities: (1) operate generation facilities that produce electric energy (2) operate transmission systems that convey the electricity from the generation facility to the distribution system and (3) operate distribution systems that convey electric power received from the generation facility or the transmission system to the final consumer
- ↑ **Wired Telecommunications Carriers.** Sales tax for this industry increased by **\$102,965** compared to the same time last year. This industry group is comprises establishments primarily engaged in operating, maintaining, and/or providing access to transmission facilities and infrastructure that they own and/or lease for the transmission of voice, data, text, sound, and video using wired telecommunications networks. Transmission facilities may be based on a single technology or a combination of technologies. Establishments in this industry use the wired telecommunications network facilities that they operate to provide a variety of services, such as wired telephony services, including VoIP services; wired (cable) audio and video programming distribution; and wired broadband Internet services. By exception, establishments providing satellite television distribution services using facilities and infrastructure that they operate are included in this industry.
- ↓ **Electronic Goods Merchant Wholesalers.** Sales tax for this industry decreased by **\$1,994,038** in June 2024 compared to June 2023. This industry comprises establishments primarily engaged in the merchant wholesale distribution of household-type gas and electric appliances (except water heaters and heating stoves (i.e., non-cooking)), room air-conditioners, and/or household-type audio or video equipment.
- ↓ **Executive, Legislative and General Government.** This industry group is primarily used by governments including Laramie County to report sales and use tax collections on all vehicle purchases, except motorcycles, obtained from a Wyoming dealer. Sales tax for this industry decreased by **\$241,600** compared to the same time last year.

# SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

## June Sales Tax Received in August

Description	June 2023	June 2024	Difference
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	2,041,736	47,698	(1,994,038)
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,274,229	1,032,629	(241,600)
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	163,416	69,368	(94,047)
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	290,427	212,838	(77,589)
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	68,411	26,262	(42,149)
3311-IRON AND STEEL MILLS AND FERROALLOY MFG.	21,705	322	(21,383)
7221-FULL-SERVICE RESTAURANTS	473,547	453,882	(19,665)
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	23,550	3,897	(19,653)
2389-OTHER SPECIALTY TRADE CONTRACTORS	32,619	14,003	(18,616)
4246-CHEMICAL MERCHANT WHOLESALERS	29,623	11,259	(18,364)
3331-AG., CONSTRUCTION, AND MINING MACHINERY MFG.	22,414	6,047	(16,367)
2361-RESIDENTIAL BUILDING CONSTRUCTION	24,384	8,722	(15,662)
7222-LIMITED-SERVICE EATING PLACES	408,793	423,950	15,157
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	48,545	63,791	15,246
4543-DIRECT SELLING ESTABLISHMENTS	102,825	119,365	16,539
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	64,867	81,955	17,089
2383-BUILDING FINISHING CONTRACTORS	1,097	20,775	19,678
5173-TELECOMMUNICATIONS RESELLERS	65,397	86,668	21,271
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	33,294	54,741	21,447
5616-INVESTIGATION AND SECURITY SERVICES	5,951	28,858	22,907
4821-RAIL TRANSPORTATION	804	24,415	23,611
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	232,548	256,403	23,855
7212-RV PARKS AND RECREATIONAL CAMPS	19,748	44,012	24,264
5112-SOFTWARE PUBLISHERS	16,765	41,508	24,743
4862-PIPELINE TRANSPORTATION OF NATURAL GAS	1,424	27,681	26,257
4539-OTHER MISCELLANEOUS STORE RETAILERS	551,726	582,115	30,389
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	12,636	44,900	32,264
4529-OTHER GENERAL MERCHANDISE STORES	628,342	661,427	33,086
2212-NATURAL GAS DISTRIBUTION	1,010	35,136	34,126
3345-ELECTRONIC INSTRUMENT MANUFACTURING	558	37,465	36,907
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	88,501	127,475	38,974
4453-BEER, WINE, AND LIQUOR STORES	97,388	141,648	44,260
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	11,861	59,175	47,315
4431-ELECTRONICS AND APPLIANCE STORES	214,555	269,606	55,051
4471-GASOLINE STATIONS	287,229	342,692	55,463
2382-BUILDING EQUIPMENT CONTRACTORS	42,781	103,940	61,159
7211-TRAVELER ACCOMMODATION	256,858	324,018	67,160
5171-WIRED TELECOMMUNICATIONS CARRIERS	12,745	115,710	102,965
2211-POWER GENERATION AND SUPPLY	575,410	700,083	124,673
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,021,300	1,210,522	189,221
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	86,257	2,377,437	2,291,180