

# **CITY OF CHEYENNE**



## **STATE SALES AND USE TAX**

**November 2024**

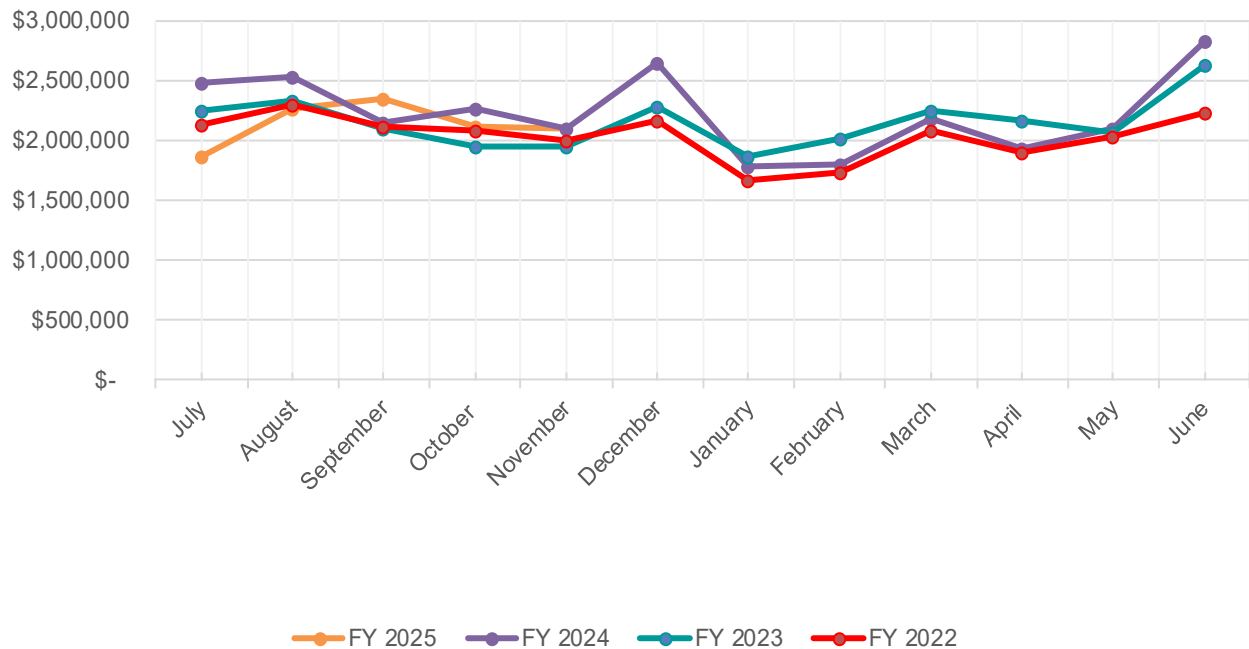
# SALES & USE TAX COMPARISON

## CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION

Month of Collections	FY 2025	FY 2024	FY 2023	FY 2022
July	\$ 1,861,662	\$ 2,486,049	\$ 2,246,118	\$ 2,133,878
August	2,274,487	2,531,109	2,325,517	2,306,893
September	2,342,461	2,148,575	2,097,991	2,109,367
October	2,108,358	2,266,594	1,951,221	2,091,346
November	2,101,269	2,100,247	1,956,871	2,003,374
December		2,648,338	2,277,345	2,174,556
January		1,790,712	1,867,604	1,661,202
February		1,800,186	2,025,009	1,736,181
March		2,179,324	2,244,595	2,078,281
April		1,927,348	2,169,002	1,903,056
May		2,103,897	2,064,459	2,026,288
June		2,826,388	2,633,599	2,227,303
<b>Total</b>	<b>\$ 10,688,237</b>	<b>\$ 26,808,767</b>	<b>\$ 25,859,333</b>	<b>\$ 24,451,724</b>

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

### City of Cheyenne Sales Tax Distribution



# SALES TAX COMPARISON OVERVIEW

## November 2023 versus November 2024 Analysis

The City's state sales tax collections payment for November 2024 was \$2,101,269 or \$1,022 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 November 2023 to November 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 **\$319,244** in November 2024 compared to November 2023. This industry group comprises establishments primarily responsible for the construction (including new work, additions, alterations, maintenance, and repairs) of nonresidential buildings.
- ↑ **Electronics and Appliance Stores.** This industry comprises establishments primarily engaged in one of the following: (1) retailing an array of new household-type appliances and consumer-type electronic products, such as televisions, computers, and cameras; (2) specializing in retailing a single line of new consumer-type electronic products; (3) retailing these new products in combination with repair and support services; (4) retailing new prepackaged computer software; and/or (5) retailing prerecorded audio and video media, such as CDs, DVDs, and tapes. Sales tax for this industry increased by **\$101,720** compared to the same time last year.
- ↓ **Support Activities for Mining.** Sales tax revenues for this industry decreased by **\$716,130** in November 2024. This industry comprises establishments primarily providing support services, on a contract or fee basis, required for the mining and quarrying of minerals and for the extraction of oil and gas. Establishments performing exploration (except geophysical surveying and mapping) for minerals, on a contract or fee basis, are included in this subsector. Exploration includes traditional prospecting methods, such as taking core samples and making geological observations at prospective sites.
- ↓ **Machinery and Supply Merchant Wholesalers.** This industry group comprises establishments primarily engaged in the merchant wholesale distribution of construction mining farm garden industrial service establishment and transportation machinery equipment and supplies. Sales tax for this industry decreased by **\$192,310** compared to November 2023.
- ↓ **Petroleum Merchant Wholesalers.** Sales tax for this industry decreased by **\$141,323** compared to the same time last year. This industry group comprises establishments primarily engaged in the merchant wholesale distribution of petroleum and petroleum products including liquefied petroleum gas.
- ↓ **Specialized Freight Trucking.** This industry group comprises establishments primarily engaged in providing local or long-distance specialized freight trucking. The establishments of this industry are primarily engaged in the transportation of freight which, because of size, weight, shape, or other inherent characteristics, requires specialized equipment, such as flatbeds, tankers, or refrigerated trailers. This industry includes the transportation of used household, institutional, and commercial furniture and equipment. . Sales tax for this industry decreased by **\$104,179** in November 2024 compared to November 2023.

# SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

**Variations of more than \$15,000 and less than \$15,000**

**November Sales Tax Received in January**

Description	November 2023	November 2024	Difference
2131-SUPPORT ACTIVITIES FOR MINING	916,584	200,455	(716,130)
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	266,225	73,915	(192,310)
4247-PETROLEUM MERCHANT WHOLESALERS	153,221	11,898	(141,323)
4842-SPECIALIZED FREIGHT TRUCKING	104,409	230	(104,179)
8113-COMMERCIAL MACHINERY REPAIR AND MAINTENANCE	106,815	46,855	(59,959)
4529-OTHER GENERAL MERCHANDISE STORES	698,673	662,430	(36,243)
4543-DIRECT SELLING ESTABLISHMENTS	169,890	149,867	(20,023)
5181-ISPS AND WEB SEARCH PORTALS	36,483	17,955	(18,529)
4471-GASOLINE STATIONS	266,973	249,134	(17,839)
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	303,101	287,157	(15,944)
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	23,629	38,711	15,081
7221-FULL-SERVICE RESTAURANTS	379,433	396,102	16,670
5174-SATELLITE TELECOMMUNICATIONS	6,332	24,907	18,575
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	36,596	55,561	18,964
5179-OTHER TELECOMMUNICATIONS	6,603	25,779	19,177
2382-BUILDING EQUIPMENT CONTRACTORS	39,649	59,105	19,456
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	5,546	27,154	21,607
4511-SPORTING GOODS AND MUSICAL INSTRUMENT STORES	119,922	142,937	23,016
4481-CLOTHING STORES	179,869	206,170	26,302
4239-MISC. DURABLE GOODS MERCHANT WHOLESALERS	17,012	44,393	27,381
4453-BEER, WINE, AND LIQUOR STORES	72,498	100,412	27,914
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,070,764	1,101,062	30,298
4235-METAL AND MINERAL MERCHANT WHOLESALERS	13,137	44,991	31,854
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	96,405	128,910	32,504
3312-STEEL PRODUCT MFG. FROM PURCHASED STEEL	-	33,980	33,980
5171-WIRED TELECOMMUNICATIONS CARRIERS	13,903	49,189	35,286
5616-INVESTIGATION AND SECURITY SERVICES	7,935	54,040	46,104
5173-TELECOMMUNICATIONS RESELLERS	59,371	107,146	47,774
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,176,708	1,227,660	50,951
2211-POWER GENERATION AND SUPPLY	642,546	702,376	59,830
4539-OTHER MISCELLANEOUS STORE RETAILERS	175,067	244,678	69,611
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	12,352	85,340	72,988
4431-ELECTRONICS AND APPLIANCE STORES	276,939	378,658	101,720
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	58,108	377,352	319,244