

CITY OF CHEYENNE



STATE SALES AND USE TAX

December 2023

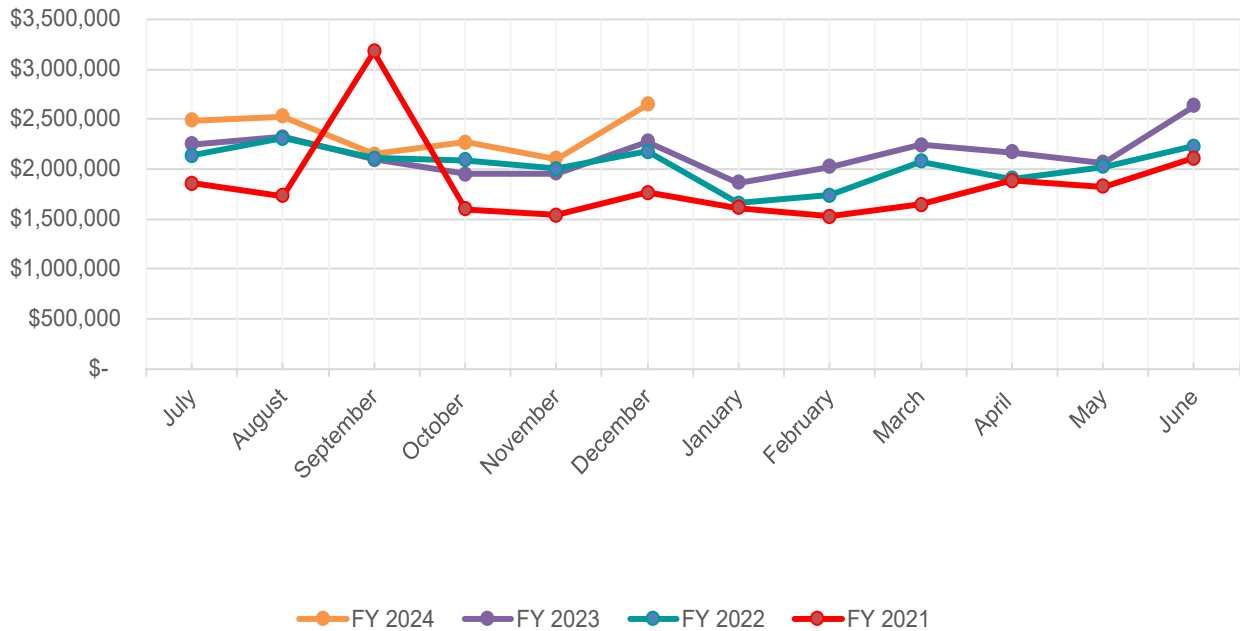
SALES & USE TAX COMPARISON

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		1,867,604	1,661,202	1,609,199
February		2,025,009	1,736,181	1,525,877
March		2,244,595	2,078,281	1,645,139
April		2,169,002	1,903,056	1,883,599
May		2,064,459	2,026,288	1,821,482
June		2,633,599	2,227,303	2,111,613
Total	\$ 14,180,912	\$ 25,859,333	\$ 24,451,724	\$ 22,267,320

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

City of Cheyenne Sales Tax Distribution



SALES TAX COMPARISON OVERVIEW

December 2022 versus December 2023 Analysis

The City's state sales tax collections payment for December 2023 that was received in February was \$2,648,338 or \$370,993 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 December 2022 to 2023.

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

- ↑ **Electronic Shopping and Mail-order Houses.** Sales tax for this industry increased by **\$643,711** in December 2023 compared to December 2022. 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 computer.
- ↑ **Power Generation and Supply.** This industry group comprises establishments primarily engaged in generating, transmitting, and/or distributing electric power. Sales tax for this industry increased by **\$360,536** compared to December 2022.
- ↑ **Machinery and Equipment Rental and Leasing.** Sales tax for this industry increased by **\$183,180** compared to last December. This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment.
- ↑ **Electrical Equipment Manufacturing.** This industry group comprises establishments primarily engaged in manufacturing equipment that generates and distributes electrical power. Sales tax for this industry has increased by **\$143,844** compared to the same time last year.
- ↑ **Other Miscellaneous Store Retailers.** Sales tax for this industry increased by **\$106,593** in December 2023. This industry group comprises establishments primarily engaged in retailing new miscellaneous specialty store merchandise (except motor vehicle and parts dealers; furniture and home furnishings stores; consumer-type electronics and appliance stores; building material and garden equipment and supplies dealers; food and beverage stores; health and personal care stores; gasoline stations; clothing and clothing accessories stores; sporting goods, hobby, book, and music stores; general merchandise stores; florists; office supplies, stationery, and gift stores; and used merchandise stores).

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

December Sales Tax Received in February

Description	December 2022	December 2023	Difference
4543-DIRECT SELLING ESTABLISHMENTS	349,041	264,238	(84,804)
4431-ELECTRONICS AND APPLIANCE STORES	397,798	335,756	(62,041)
4246-CHEMICAL MERCHANT WHOLESALERS	56,729	11,798	(44,931)
4529-OTHER GENERAL MERCHANDISE STORES	768,094	728,253	(39,841)
4451-GROCERY STORES	110,908	79,710	(31,198)
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	94,627	65,348	(29,279)
4239-MISC. DURABLE GOODS MERCHANT WHOLESALERS	51,261	22,150	(29,112)
4821-RAIL TRANSPORTATION	39,187	12,632	(26,555)
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	59,726	33,518	(26,209)
4521-DEPARTMENT STORES	227,621	202,196	(25,425)
2131-SUPPORT ACTIVITIES FOR MINING	878,538	858,108	(20,430)
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	165,955	147,713	(18,241)
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	79,498	94,920	15,422
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	5,435	21,647	16,212
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	6,609	23,345	16,737
4453-BEER, WINE, AND LIQUOR STORES	108,268	125,920	17,652
3344-SEMICONDUCTOR AND ELECTRONIC COMPONENT MFG.	187	19,090	18,903
3399-OTHER MISCELLANEOUS MANUFACTURING	7,046	25,958	18,912
5415-COMPUTER SYSTEMS DESIGN AND RELATED SERVICES	25,316	44,255	18,938
4512-BOOK, PERIODICAL, AND MUSIC STORES	29,192	49,076	19,885
4421-FURNITURE STORES	70,831	91,603	20,771
5619-OTHER SUPPORT SERVICES	453	22,806	22,353
4235-METAL AND MINERAL MERCHANT WHOLESALERS	5,180	27,930	22,751
7222-LIMITED-SERVICE EATING PLACES	358,956	382,376	23,421
7212-RV PARKS AND RECREATIONAL CAMPS	760	26,248	25,488
4244-GROCERY AND RELATED PRODUCT WHOLESALERS	16,711	42,505	25,794
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	14,028	40,888	26,860
7221-FULL-SERVICE RESTAURANTS	407,426	436,289	28,863
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	5,122	39,762	34,639
4471-GASOLINE STATIONS	253,218	287,910	34,692
4842-SPECIALIZED FREIGHT TRUCKING	154	36,387	36,232
5413-ARCHITECTURAL AND ENGINEERING SERVICES	4,860	42,124	37,263
4422-HOME FURNISHINGS STORES	74,071	111,732	37,661
3345-ELECTRONIC INSTRUMENT MANUFACTURING	3,834	42,232	38,398
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	28,740	72,141	43,401
2389-OTHER SPECIALTY TRADE CONTRACTORS	23,752	69,118	45,366
7211-TRAVELER ACCOMMODATION	120,254	168,264	48,011
4247-PETROLEUM MERCHANT WHOLESALERS	12,175	68,778	56,603
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	993,363	1,068,332	74,969
4539-OTHER MISCELLANEOUS STORE RETAILERS	174,104	280,697	106,593
3353-ELECTRICAL EQUIPMENT MANUFACTURING	7,318	151,162	143,844
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	294,200	477,381	183,180
2211-POWER GENERATION AND SUPPLY	644,906	1,005,442	360,536
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,231,699	1,875,409	643,711