

# **CITY OF CHEYENNE**



## **STATE SALES AND USE TAX**

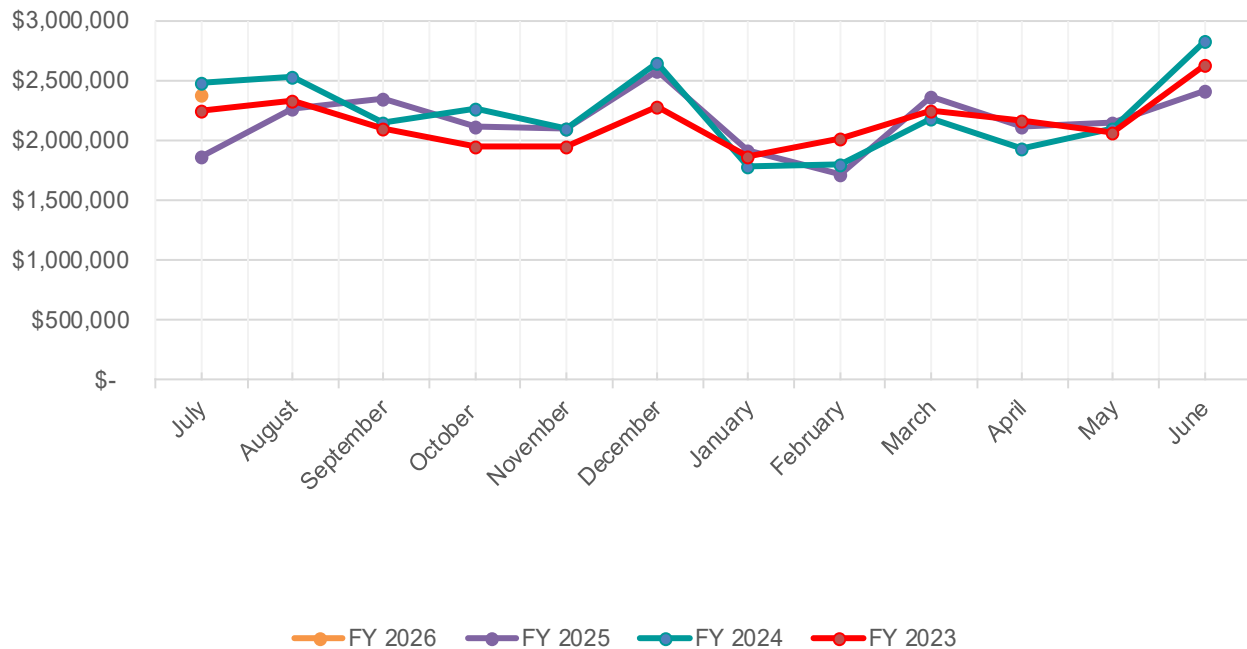
**July 2025**

# SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION					
Month of Collections	FY 2026		FY 2025		FY 2024
July	\$	2,389,956	\$	1,861,662	\$ 2,486,049
August				2,274,487	2,531,109
September				2,342,461	2,148,575
October				2,108,358	2,266,594
November				2,101,269	2,100,247
December				2,576,431	2,648,338
January				1,913,194	1,790,712
February				1,708,787	1,800,186
March				2,363,859	2,179,324
April				2,116,960	1,927,348
May				2,147,922	2,103,897
June				2,410,211	2,826,388
<b>Total</b>	<b>\$</b>	<b>2,389,956</b>	<b>\$</b>	<b>25,925,600</b>	<b>\$ 26,808,767</b>

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

## City of Cheyenne Sales Tax Distribution



# SALES TAX COMPARISON OVERVIEW

## July 2024 versus July 2025 Analysis

The City's state sales tax collections payment for July 2025 was \$2,389,956 or \$528,294 more in revenue than the same time last year. On page 5, you will see a table that shows the variations by category of more than \$15,000 in sales taxes collected in Laramie County, comparing July 2024 to July 2025.

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

- 📈 **Electronic and Appliance Stores.** This industry group comprises establishments primarily engaged in retailing household appliances, home audio and video equipment, audio and video recordings, cameras, computers, and related goods. These establishments may also retail replacement parts and provide repair services. Sales tax for this industry significantly increased by **\$1,507,742** in July 2025 compared to the same time last year.
- 📈 **Executive, Legislative and General Government.** Sales tax for this industry increased by **\$1,416,222** in July 2025 compared to July 2024. 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.
- 📈 **Power Generation and Supply.** 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. Sales tax for this industry increased by **\$174,481** compared to July 2024
- 📈 **Machinery and Equipment Rental and Leasing.** Sales tax revenues for this industry increased by **\$127,766** In July 2025 compared the same time last year. This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment. The types of establishments included in this industry group are generally involved in providing capital or investment-type equipment that clients use in their business operations. These establishments typically cater to a business clientele and do not generally operate a retail-like or store-front facility.
- 📈 **Electronic Shopping and Mail-order Houses.** This industry group 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. Included in this industry are establishments primarily engaged in retailing from catalog showrooms of mail-order houses. Sales tax for this industry increased by **\$112,293** compared to the same time last year.
- 📈 **Other Miscellaneous Store Retailers.** Sales tax for this industry increased by **\$104,777** compared to the July 2024. 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 COMPARISON OVERVIEW

## July 2024 versus July 2025 Analysis (Continued)

- ↓ **Support Activities for Mining.** Sales tax revenues for this industry continue to decrease, and in the month of July they declined **\$967,103** compared to July 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
- ↓ **Nonresidential Building Construction.** 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. Sales tax revenues have decreased for the second consecutive month in this industry by **\$177,941** compared to the same time last year.

# SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

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

**July Sales Tax Received in September**

Description	July 2024	July 2025	Difference
2131-SUPPORT ACTIVITIES FOR MINING	199,005	(768,098)	(967,103)
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	103,245	(74,696)	(177,941)
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	348,755	305,425	(43,330)
4453-BEER, WINE, AND LIQUOR STORES	114,315	71,567	(42,748)
4471-GASOLINE STATIONS	255,365	223,969	(31,397)
7111-PERFORMING ARTS COMPANIES	17,933	897	(17,036)
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	16,395	7	(16,388)
7223-SPECIAL FOOD SERVICES	38,537	22,954	(15,584)
7222-LIMITED-SERVICE EATING PLACES	452,791	468,119	15,328
4543-DIRECT SELLING ESTABLISHMENTS	93,112	110,236	17,125
3273-CEMENT AND CONCRETE PRODUCT MANUFACTURING	78,937	96,552	17,615
4481-CLOTHING STORES	222,677	241,484	18,807
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	66,893	90,091	23,199
7139-OTHER AMUSEMENT AND RECREATION INDUSTRIES	145,823	173,428	27,605
5616-INVESTIGATION AND SECURITY SERVICES	10,336	38,694	28,359
4247-PETROLEUM MERCHANT WHOLESALERS	18,171	50,373	32,202
7212-RV PARKS AND RECREATIONAL CAMPS	125,841	165,173	39,331
7221-FULL-SERVICE RESTAURANTS	470,464	511,349	40,885
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	62,939	121,530	58,591
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,263,530	1,326,510	62,980
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	43,851	131,809	87,958
4539-OTHER MISCELLANEOUS STORE RETAILERS	412,198	516,976	104,777
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	993,722	1,106,015	112,293
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	181,078	308,844	127,766
2211-POWER GENERATION AND SUPPLY	730,207	904,688	174,481
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,213,377	2,629,600	1,416,222
4431-ELECTRONICS AND APPLIANCE STORES	(1,224,828)	282,914	1,507,742