

CITY OF CHEYENNE



STATE SALES AND USE TAX

November 2023

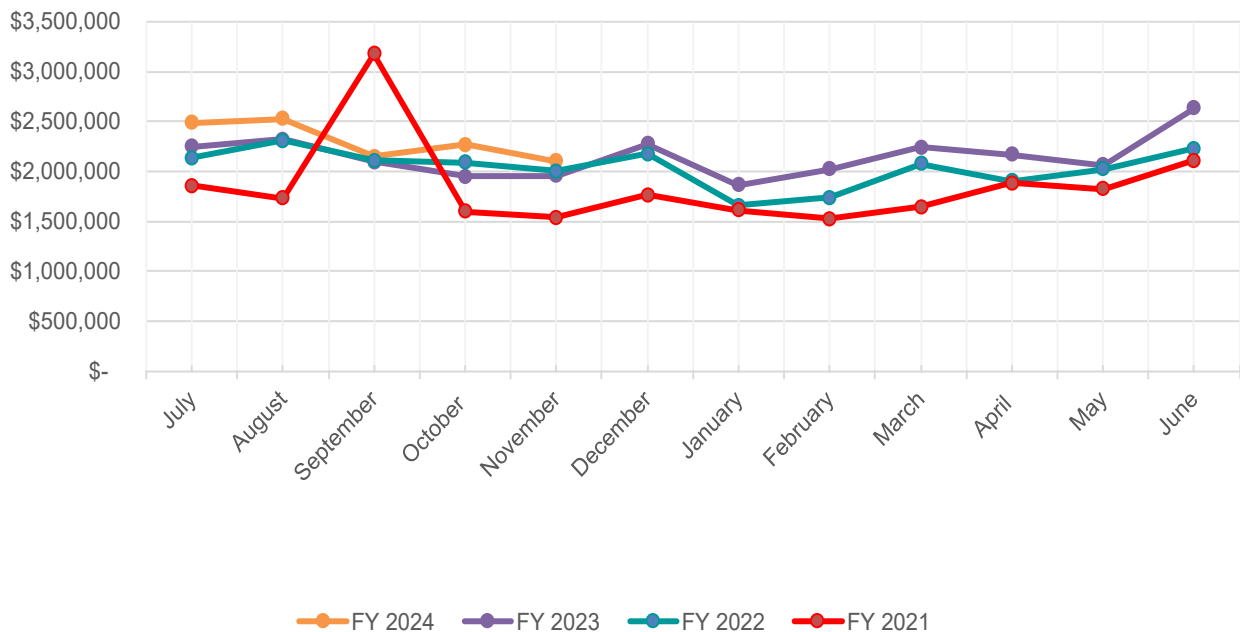
SALES & USE TAX COMPARISON

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		2,277,345	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	\$ 11,532,574	\$ 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

November 2022 versus November 2023 Analysis

The City's state sales tax collections payment for October 2023 that was received in November was \$2,100,247 or \$143,376 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 2022 to 2023.

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

- ↑ **Building Material and Supplies Dealers.** Sales tax for this industry increased by **\$221,424** compared to November 2022. This industry group comprises establishments primarily engaged in retailing new building materials and supplies.
- ↑ **Support Activities for Mining.** This industry comprises establishments primarily engaged in 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. Sales tax for this industry has increased by **\$219,800** compared to the same time last year..
- ↑ **Electronic Shopping and Mail-order Houses.** Sales tax for this industry increased by **\$211,443** in November 2023 compared to November 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.
- ↑ **Machinery and Supply Merchant Wholesalers.** Sales tax for this industry increased by **\$160,040** compared to last November. 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.
- ↑ **Petroleum Merchant Wholesalers.** This industry group comprises establishments primarily engaged in the merchant wholesale distribution of petroleum products and liquid petroleum gas. Sales tax for this industry increased by **\$139,166** compared to November 2022.
- ↑ **Specialized Freight Trucking.** This industry group comprises establishments primarily engaged in providing local or long-distance specialized freight trucking. Sales tax for this industry has increased by **\$104,409** compared to the same time last year.
- ↓ **Other General Merchandise Stores.** Sales tax for this industry decreased by **\$211,636** compared to November 2022. This industry group comprises establishments primarily engaged in retailing new goods in general merchandise stores (except department stores).

SALES TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

November Sales Tax Received in January

Description	November 2022	November 2023	Difference
4529-OTHER GENERAL MERCHANDISE STORES	910,309	698,673	(211,636)
4543-DIRECT SELLING ESTABLISHMENTS	262,142	169,890	(92,252)
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	283,705	217,991	(65,714)
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	110,195	58,108	(52,087)
4246-CHEMICAL MERCHANT WHOLESALERS	56,504	21,211	(35,293)
3341-COMPUTER AND PERIPHERAL EQUIPMENT MFG.	17,626	298	(17,328)
4453-BEER, WINE, AND LIQUOR STORES	89,647	72,498	(17,149)
4521-DEPARTMENT STORES	131,651	115,425	(16,226)
7221-FULL-SERVICE RESTAURANTS	394,582	379,433	(15,149)
5181-ISPS AND WEB SEARCH PORTALS	17,039	36,483	19,444
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	7,612	30,062	22,450
2361-RESIDENTIAL BUILDING CONSTRUCTION	8,675	31,351	22,676
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	98,277	120,983	22,706
4412-OTHER MOTOR VEHICLE DEALERS	43,882	67,762	23,880
7222-LIMITED-SERVICE EATING PLACES	326,360	362,157	35,797
4431-ELECTRONICS AND APPLIANCE STORES	236,380	276,939	40,559
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	980,558	1,036,886	56,328
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	34,771	96,405	61,634
2211-POWER GENERATION AND SUPPLY	563,734	642,546	78,812
4842-SPECIALIZED FREIGHT TRUCKING	-	104,409	104,409
4247-PETROLEUM MERCHANT WHOLESALERS	14,055	153,221	139,166
4238-MACHINERY AND SUPPLY MERCHANT WHOLESALERS	106,186	266,225	160,040
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	859,322	1,070,764	211,443
2131-SUPPORT ACTIVITIES FOR MINING	696,785	916,584	219,800
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	955,284	1,176,708	221,424