

CITY OF CHEYENNE



STATE SALES AND USE TAX

November 2025

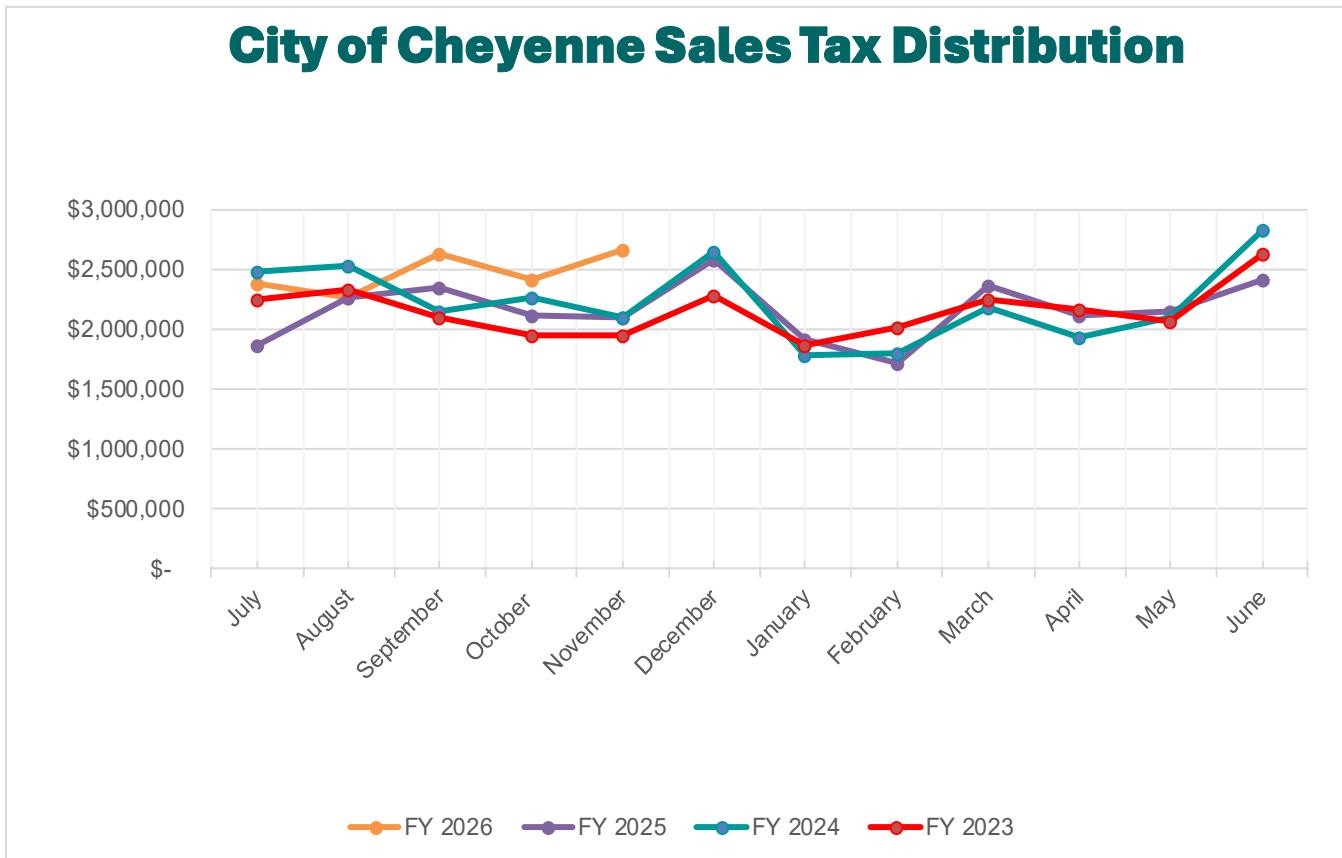
SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION

Month of Collections	FY 2026	FY 2025	FY 2024	FY 2023
July	\$ 2,389,956	\$ 1,861,662	\$ 2,486,049	\$ 2,246,118
August	2,267,759	2,274,487	2,531,109	2,325,517
September	2,628,313	2,342,461	2,148,575	2,097,991
October	2,408,449	2,108,358	2,266,594	1,951,221
November	2,673,137	2,101,269	2,100,247	1,956,871
December		2,576,431	2,648,338	2,277,345
January		1,913,194	1,790,712	1,867,604
February		1,708,787	1,800,186	2,025,009
March		2,363,859	2,179,324	2,244,595
April		2,116,960	1,927,348	2,169,002
May		2,147,922	2,103,897	2,064,459
June		2,410,211	2,826,388	2,633,599
Total	\$ 12,367,614	\$ 25,925,600	\$ 26,808,767	\$ 25,859,333

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

City of Cheyenne Sales Tax Distribution



SALES TAX COMPARISON OVERVIEW

November 2024 versus November 2025 Analysis

The City's state sales tax collections payment for November 2025 was \$2,673,137 or \$571,868 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 November 2024 to November 2025.

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 for the first time in several months. Compared to November 2024, this industry significantly increased by **\$641,734** in November 2025. 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.
- ↑ **Electronics and Appliance Stores.** This industry group comprises establishments primarily engaged in retailing the following new products: household-type appliances, cameras, computers, and other electronic goods. These establishments typically cater to a business clientele and do not generally operate a retail-like or storefront facility. Sales tax for this industry increased by **\$577,554** in November 2025.
- ↑ **Consumer Goods Rental.** Sales tax for this industry increased by **\$513,588** in November 2025 compared to November 2024. This industry group comprises establishments primarily engaged in renting personal and household type goods. Establishments classified in this industry group generally provide short term rental although in some instances the goods may be leased for longer periods of time. These establishments often operate from a retail like or storefront facility.
- ↑ **Electronic Equipment Repair and Maintenance.** This industry group comprises establishments primarily involved in diagnostics, preventative maintenance, emergency repairs, parts replacement, and technical support for complex electronic and precision instruments across various industries. The services require highly trained technicians, often with original equipment manufacturer (OEM) certifications, who can effectively diagnose, maintain, and restore specialized equipment to optimal operational conditions. In comparison to November 2024, sales tax for this industry increased by **\$314,072** in November 2025.
- ↑ **Machinery and Equipment Rental and Leasing.** Compared to the same time last year, sales tax for this industry increased by **\$207,854**. This industry group comprises establishments primarily engaged in renting or leasing commercial-type and industrial-type machinery and equipment. 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 storefront facility.
- ↑ **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 **\$131,214** compared to November 2024.

- ▲ **Automotive Repair and Maintenance.** Compared to November 2024, sales tax for this industry increased by **\$107,114** in November 2025. This industry group comprises establishments involved in providing repair and maintenance services for automotive vehicles such as passenger cars trucks and vans and all trailers Establishments in this industry group employ mechanics with specialized technical skills to diagnose and repair the mechanical and electrical systems for automotive vehicles repair automotive interiors and paint or repair automotive exteriors.
- ▲ **Electric Goods Merchant Wholesalers.** Sales tax for this industry increased by **\$100,214** in compared to the same time last year. This industry group comprises establishments primarily engaged in the merchant wholesale distribution of electrical apparatus and equipment, wiring supplies, and related equipment; household appliances, electric housewares, and consumer electronics; and other electronic parts and equipment.

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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 2024	November 2025	Difference
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,423,170	1,337,334	(85,836)
2382-BUILDING EQUIPMENT CONTRACTORS	130,908	54,414	(76,495)
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,323,267	1,254,345	(68,922)
7211-TRAVELER ACCOMMODATION	196,251	144,545	(51,706)
3118-BAKERIES AND TORTILLA MANUFACTURING	48,192	7,329	(40,863)
2362-NONRESIDENTIAL BUILDING CONSTRUCTION	252,785	216,939	(35,846)
4821-RAIL TRANSPORTATION	43,942	8,853	(35,089)
4235-METAL AND MINERAL MERCHANT WHOLESALERS	46,052	16,579	(29,473)
4234-COMMERCIAL EQUIP. MERCHANT WHOLESALERS	88,287	67,266	(21,020)
4529-OTHER GENERAL MERCHANDISE STORES	635,520	616,457	(19,062)
5181-ISPS AND WEB SEARCH PORTALS	16,569	32,160	15,591
4421-FURNITURE STORES	53,479	69,789	16,310
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	41,643	59,669	18,025
7221-FULL-SERVICE RESTAURANTS	418,052	439,170	21,117
4471-GASOLINE STATIONS	231,454	255,241	23,787
7222-LIMITED-SERVICE EATING PLACES	405,101	431,039	25,938
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	63	29,150	29,086
4539-OTHER MISCELLANEOUS STORE RETAILERS	320,959	350,851	29,892
2383-BUILDING FINISHING CONTRACTORS	8,140	38,064	29,923
2361-RESIDENTIAL BUILDING CONSTRUCTION	19,480	50,689	31,209
4521-DEPARTMENT STORES	94,067	126,859	32,791
5171-WIRED TELECOMMUNICATIONS CARRIERS	6,931	41,581	34,650
5173-TELECOMMUNICATIONS RESELLERS	35,561	76,371	40,810
4543-DIRECT SELLING ESTABLISHMENTS	105,347	146,364	41,017
3323-ARCHITECTURAL AND STRUCTURAL METALS MFG.	14,890	58,941	44,051
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	48,460	94,131	45,672
2131-SUPPORT ACTIVITIES FOR MINING	149,721	198,703	48,982
4453-BEER, WINE, AND LIQUOR STORES	82,016	131,883	49,868
4481-CLOTHING STORES	154,870	206,015	51,145
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	92,804	193,018	100,214
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	342,218	449,333	107,114
2211-POWER GENERATION AND SUPPLY	691,375	822,588	131,214
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	245,704	453,558	207,854
8112-ELECTRONIC EQUIPMENT REPAIR AND MAINTENANCE	4,725	318,797	314,072
5322-CONSUMER GOODS RENTAL	6,240	519,828	513,588
4431-ELECTRONICS AND APPLIANCE STORES	269,203	846,757	577,554
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	873,092	1,514,826	641,734