

# **CITY OF CHEYENNE**



## **STATE SALES AND USE TAX**

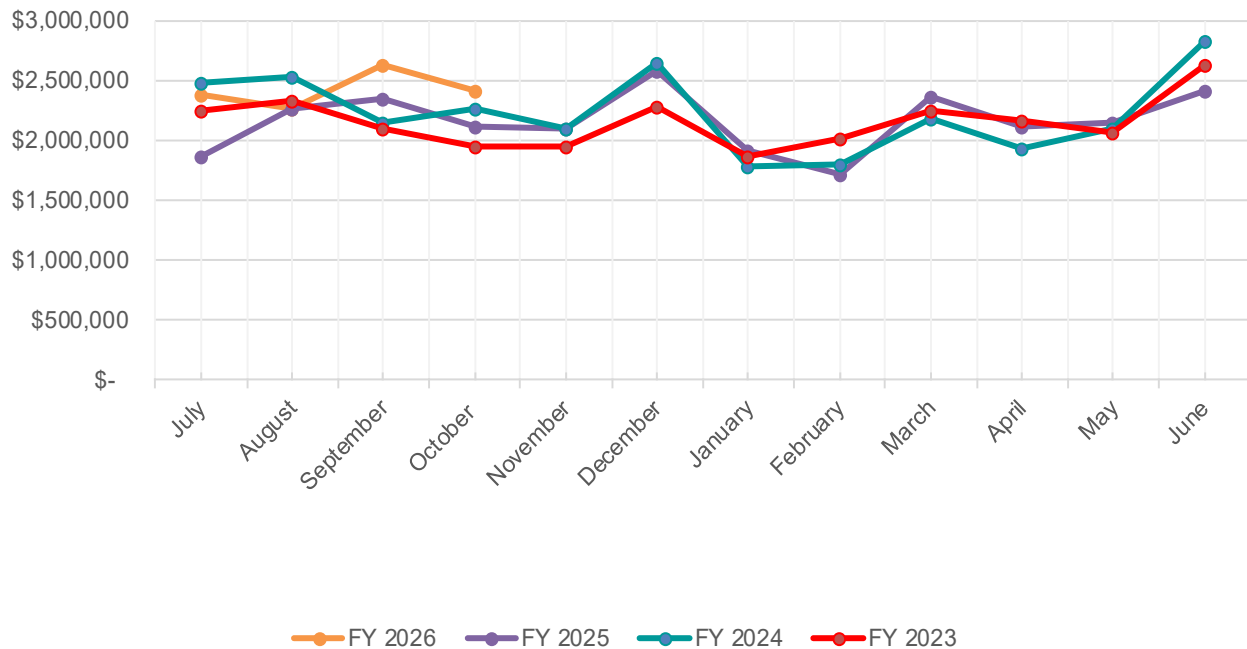
**October 2025**

# 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				2,101,269		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	\$	9,694,477	\$	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

## October 2024 versus October 2025 Analysis

The City's state sales tax collections payment for October 2025 was \$2,408,449 or \$300,090 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 October 2024 to October 2025.

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

- ↑ **Executive, Legislative and General Government.** Sales tax for this industry increased for the second consecutive month by **\$484,495** compared to October 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.
- ↑ **Support Activities for Mining.** Sales tax for this industry increased by **\$175,201** in October 2025 compared to October 2024. 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. Drilling, taking core samples, and making geological observations at prospective sites (except geophysical surveying and mapping) for minerals, on a contract or fee basis, is included in this industry.
- ↑ **Machinery and Equipment Rental and Leasing.** 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. In comparison to October 2024, sales tax for this industry increased by **\$156,852** in October 2025. .
- ↑ **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 **\$121,753** in October 2025.
- ↑ **Other Miscellaneous Store Retailers.** This industry comprises establishments primarily engaged in retailing new goods in general merchandise stores (except department stores, warehouse clubs, superstores, and supercenters). These establishments retail a general line of new merchandise, such as apparel, automotive parts, dry goods, hardware, housewares or home furnishings, and other lines in limited amounts, with none of the lines predominating. Sales tax for this industry increased by **\$116,496** in compared to the same time last year.
- ↓ **Electronic Shopping and Mail-order Houses.** Sales tax for this industry has continued to decrease for the third consecutive month. Compared to October 2024 this industry decreased by **\$387,122** in October 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.

### October 2024 versus October 2025 Analysis (Continued)

- ↓ **Traveler Accommodations.** This industry group comprises establishments primarily engaged in providing short-term lodging in facilities, such as hotels, motels, casino hotels, and bed-and-breakfast inns. In addition to lodging, these establishments may provide a range of other services to their guests. Sales tax for this industry decreased by **\$116,493** compared to the same time last year.

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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**

**October Sales Tax Received in December**

Description	October 2024	October 2025	Difference
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,676,891	1,289,769	(387,122)
7211-TRAVELER ACCOMMODATION	318,121	201,628	(116,493)
2382-BUILDING EQUIPMENT CONTRACTORS	164,669	74,939	(89,730)
4453-BEER, WINE, AND LIQUOR STORES	135,933	51,176	(84,757)
4539-OTHER MISCELLANEOUS STORE RETAILERS	329,644	254,211	(75,433)
5171-WIRED TELECOMMUNICATIONS CARRIERS	80,710	9,895	(70,815)
5173-TELECOMMUNICATIONS RESELLERS	89,734	43,349	(46,385)
4821-RAIL TRANSPORTATION	65,812	29,099	(36,714)
5615-TRAVEL ARRANGEMENT AND RESERVATION SERVICES	36,548	17	(36,531)
4481-CLOTHING STORES	195,543	160,151	(35,392)
5181-ISPS AND WEB SEARCH PORTALS	53,659	27,565	(26,094)
4521-DEPARTMENT STORES	118,021	94,273	(23,748)
4532-OFFICE SUPPLIES, STATIONERY, AND GIFT STORES	69,074	46,193	(22,881)
2361-RESIDENTIAL BUILDING CONSTRUCTION	20,943	37,525	16,582
4442-LAWN AND GARDEN EQUIPMENT AND SUPPLIES STORES	60,511	77,278	16,766
5321-AUTOMOTIVE EQUIPMENT RENTAL AND LEASING	118,549	141,898	23,349
4236-ELECTRIC GOODS MERCHANT WHOLESALERS	106,488	130,840	24,352
3353-ELECTRICAL EQUIPMENT MANUFACTURING	9,493	34,095	24,603
7222-LIMITED-SERVICE EATING PLACES	415,386	441,861	26,475
4543-DIRECT SELLING ESTABLISHMENTS	96,190	128,791	32,601
4233-LUMBER AND CONST. SUPPLY MERCHANT WHOLESALERS	44,113	77,964	33,851
5616-INVESTIGATION AND SECURITY SERVICES	38,428	74,559	36,131
3241-PETROLEUM AND COAL PRODUCTS MANUFACTURING	39,139	75,962	36,823
4413-AUTO PARTS, ACCESSORIES, AND TIRE STORES	247,355	286,165	38,809
3341-COMPUTER AND PERIPHERAL EQUIPMENT MFG.	67	45,571	45,504
2383-BUILDING FINISHING CONTRACTORS	14,816	87,631	72,814
2381-BUILDING FOUNDATION AND EXTERIOR CONTRACTORS	32,157	114,802	82,645
4441-BUILDING MATERIAL AND SUPPLIES DEALERS	1,510,590	1,598,087	87,497
8111-AUTOMOTIVE REPAIR AND MAINTENANCE	346,526	443,714	97,188
4529-OTHER GENERAL MERCHANDISE STORES	596,357	712,853	116,496
2211-POWER GENERATION AND SUPPLY	731,637	853,389	121,753
5324-MACHINERY AND EQUIPMENT RENTAL AND LEASING	219,774	376,626	156,852
2131-SUPPORT ACTIVITIES FOR MINING	196,718	371,919	175,201
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,153,917	1,638,412	484,495