CITY OF CHEYENNE



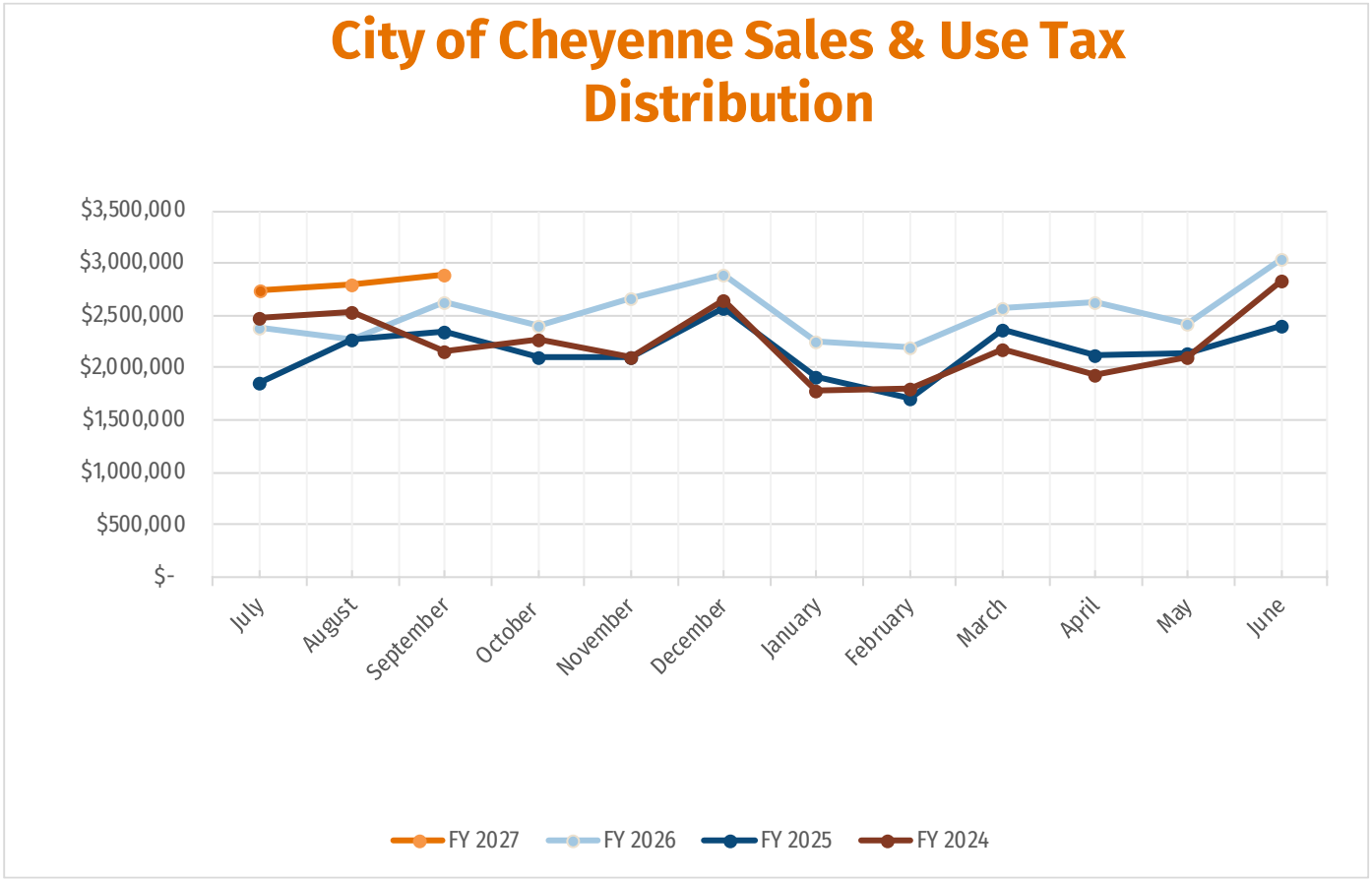
State Sales & Use Tax Report

SEPTEMBER 2026

STATE SALES & USE TAX COMPARISON

CITY OF CHEYENNE 4% STATE & USE SALES TAX DISTRIBUTION				
Month of Collections	**FY 2027**	**FY 2026**	**FY 2025**	**FY 2024**
July	$ 2,735,344	$ 2,389,956	$ 1,861,662	$ 2,486,049
August	2,788,709	2,267,759	2,274,487	2,531,109
September	2,886,782	2,628,313	2,342,461	2,148,575
October		2,408,449	2,108,358	2,266,594
November		2,673,137	2,101,269	2,100,247
December		2,888,553	2,576,431	2,648,338
January		2,258,482	1,913,194	1,790,712
February		2,203,882	1,708,787	1,800,186
March		2,567,615	2,363,859	2,179,324
April		2,634,083	2,116,960	1,927,348
May		2,415,001	2,147,922	2,103,897
June		3,034,344	2,410,211	2,826,388
Total	**$ 8,410,835**	**$ 30,369,575**	**$ 25,925,600**	**$ 26,808,767**

Note: Sales tax revenue is received up to two months after collections



LARAMIE COUNTY SALES TAX COLLECTIONS BY BUSINESS CATEGORY

September 2025 Versus September 2026 Analysis

The City's September 2026 sales and use tax distribution totaled **$2,886,782** which is **$258,469 higher** than the amount received during the same period last year.

The categories below highlight Laramie County sales tax collections that increased or decreased by more than **$100,000** when comparing September 2025 to September 2026.

- **Executive, Legislative, and General Government.** Revenue for this category decreased **$239,577** when compared to September 2025. This category is primarily used by governments, including Laramie County, for reporting sales and use tax collections on all vehicle purchases from Wyoming dealers, except for motorcycles.
- **Support Activities for Mining.** Businesses in this category are primarily engaged in providing contract or fee-based services supporting mining, quarrying, and the extraction of oil and gas. Sales tax collections decreased by **$175,358** in September 2026.
- **Other General Merchandise Stores.** Sales tax revenues decreased **$128,453** when compared to the same time last year. This industry group comprises establishments primarily engaged in retailing new goods in general merchandise stores (except department stores).
- **Other Miscellaneous Store Retailers.** Revenues increased by **$163,001** in September 2026 compared to September 2025. Businesses in this industry comprise of 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).
- **Traveler Accommodation.** 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. When compared to the same time last year, revenues for this category increased by **$212,658**.
- **Electronics and Appliance Stores.** Sales tax revenues collected in September 2026 increased by **$255,938** when compared to September 2025. This industry is comprised of businesses engaged in retailing the household-type appliances, cameras, computers, and other electronic goods.
- **Power Generation and Supply.** Establishments in this category focus on generating, transmitting, and/or distributing electric power. Revenues collected increased **$269,465** when compared to the same period last year.

LARAMIE COUNTY SALES TAX COLLECTIONS BY BUSINESS CATEGORY

September 2025 Versus September 2026 Analysis (Continued)

- **Electronic Shopping and Mail-order Houses.** Businesses in this category are engaged in retailing merchandise using non-physical store fronts such as electronic media, including online websites, social media and interactive television commercials, toll-free phone numbers and catalog subscriptions. Sales tax revenues for this industry increased **$1,147,497** when compared to September 2025.

Please note that the business-category information on pages 3-5 in the report reflects sales and use tax activity throughout Laramie County and is provided to help identify broader economic trends. These amounts should not be compared directly to the City's distribution because they represent countywide taxable activity rather than the City's share of sales tax revenue.

STATE SALES & USE TAX DISTRIBUTION BY MINOR BUSINESS CLASS FOR LARAMIE COUNTY

Year-over-year changes exceeding $100,000

September Sales Tax Received in November

Description	September 2025	September 2026	Difference
9211-EXECUTIVE, LEGISLATIVE AND GENERAL GOVERNMENT	1,638,412	1,398,835	(239,577)
2131-SUPPORT ACTIVITIES FOR MINING	371,919	196,561	(175,358)
4529-OTHER GENERAL MERCHANDISE STORES	712,853	584,400	(128,453)
4539-OTHER MISCELLANEOUS STORE RETAILERS	254,211	417,212	163,001
7211-TRAVELER ACCOMMODATION	201,628	414,286	212,658
4431-ELECTRONICS AND APPLIANCE STORES	286,190	542,128	255,938
2211-POWER GENERATION AND SUPPLY	853,389	1,122,855	269,465
4541-ELECTRONIC SHOPPING AND MAILORDER HOUSES	1,289,769	2,437,267	1,147,497