

THE STATE



OF WYOMING

The Department of Revenue and Taxation

2200 CAREY AVENUE

CHEYENNE, WYOMING 82002

FRANCIS HILLARD
STATE TAX COMMISSIONER

October 9, 1973

The Honorable Stanley K. Hathaway
Governor of the State of Wyoming
State Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Hathaway:

In compliance with Section 9-21, Chapter 215, Session Laws of Wyoming, 1973 and instructions and format furnished by the Department of Administration and Fiscal Control, The Department of Revenue and Taxation presents its annual report covering fiscal year 1973.

The State Board of Equalization - State Tax Commission was reorganized into The Department of Revenue and Taxation by the enactment of Chapter 248, Session Laws of Wyoming, 1973. The effective date of the act was April 1, 1973, therefore the report covers nine months of operation under the State Board of Equalization - State Tax Commission, and three months of operation under the newly created Department of Revenue and Taxation.

Respectfully submitted,

A handwritten signature in cursive script that reads "Francis Hillard".

FRANCIS HILLARD
State Tax Commissioner

FH:gs

Enclosure

THE DEPARTMENT OF REVENUE AND TAXATION

ANNUAL REPORT FOR FISCAL YEAR 1973

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INTRODUCTION

A. OVERALL OBJECTIVES OR MISSION

The Department of Revenue and Taxation is created within the Executive Branch of State Government. Its mission and objective is to consolidate the various functions and duties relating to revenue and taxation in Wyoming into a single department, to integrate tax administration and centralize revenue administration for the purposes of improving the administration of revenue in Wyoming, and to effectuate modern and uniform procedures.

It is the mission of the State Tax Commissioner, as executive and administrative head of The Department of Revenue and Taxation, to render helpful and friendly service in all areas of our dealings with the public, and at the same time to administer all taxes in a firm and fair manner. This can only be accomplished through selective recruiting of personnel and continuing training programs.

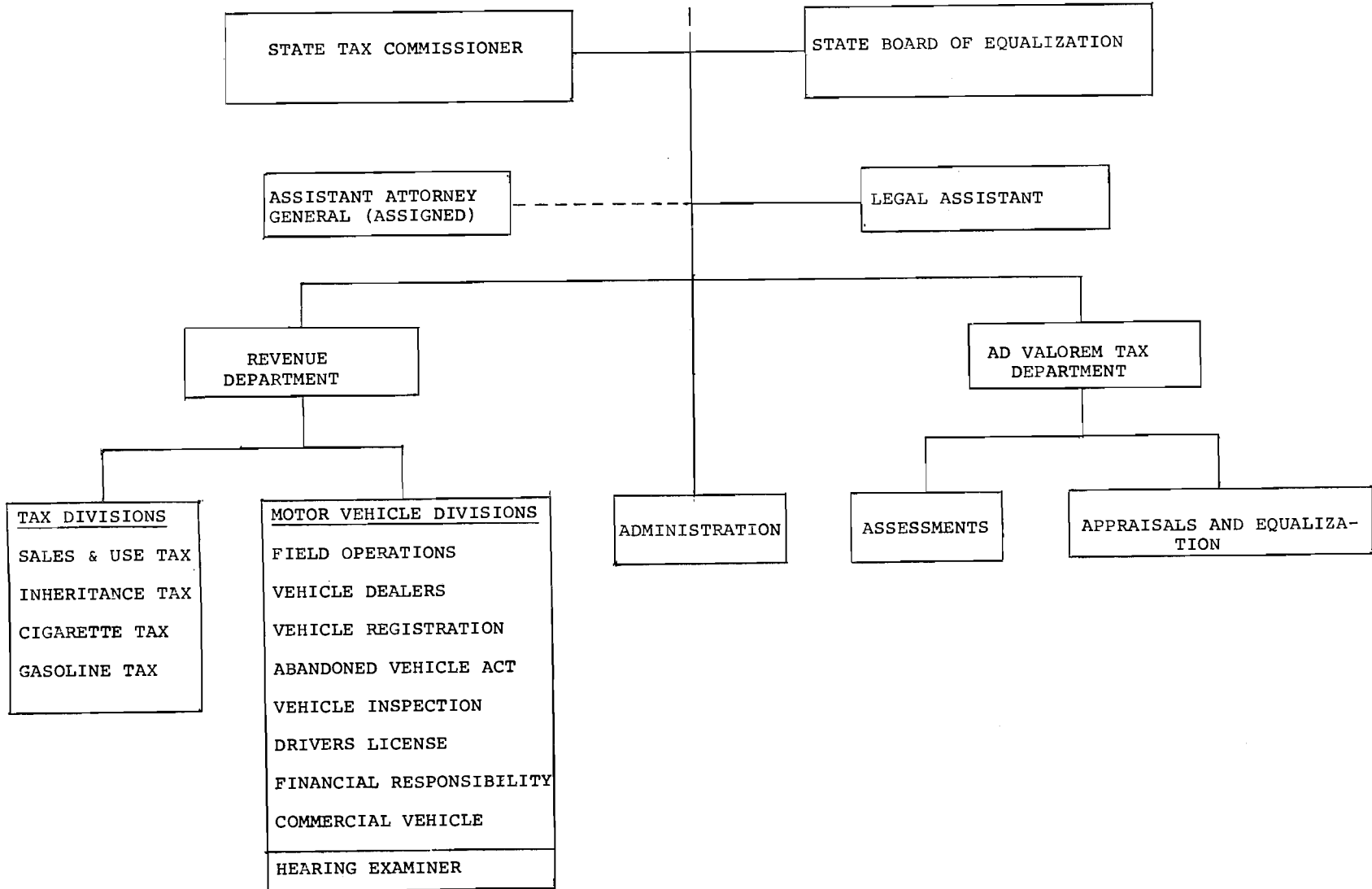
The reorganization of the Department from a three-man Commission to a single Tax Commissioner eliminated many of the personnel problems inherent in a department administered by three people all with equal authority. Responsibility and authority can now be delegated by the Commissioner. There is less confusion among employees as to chain of command and general policy.

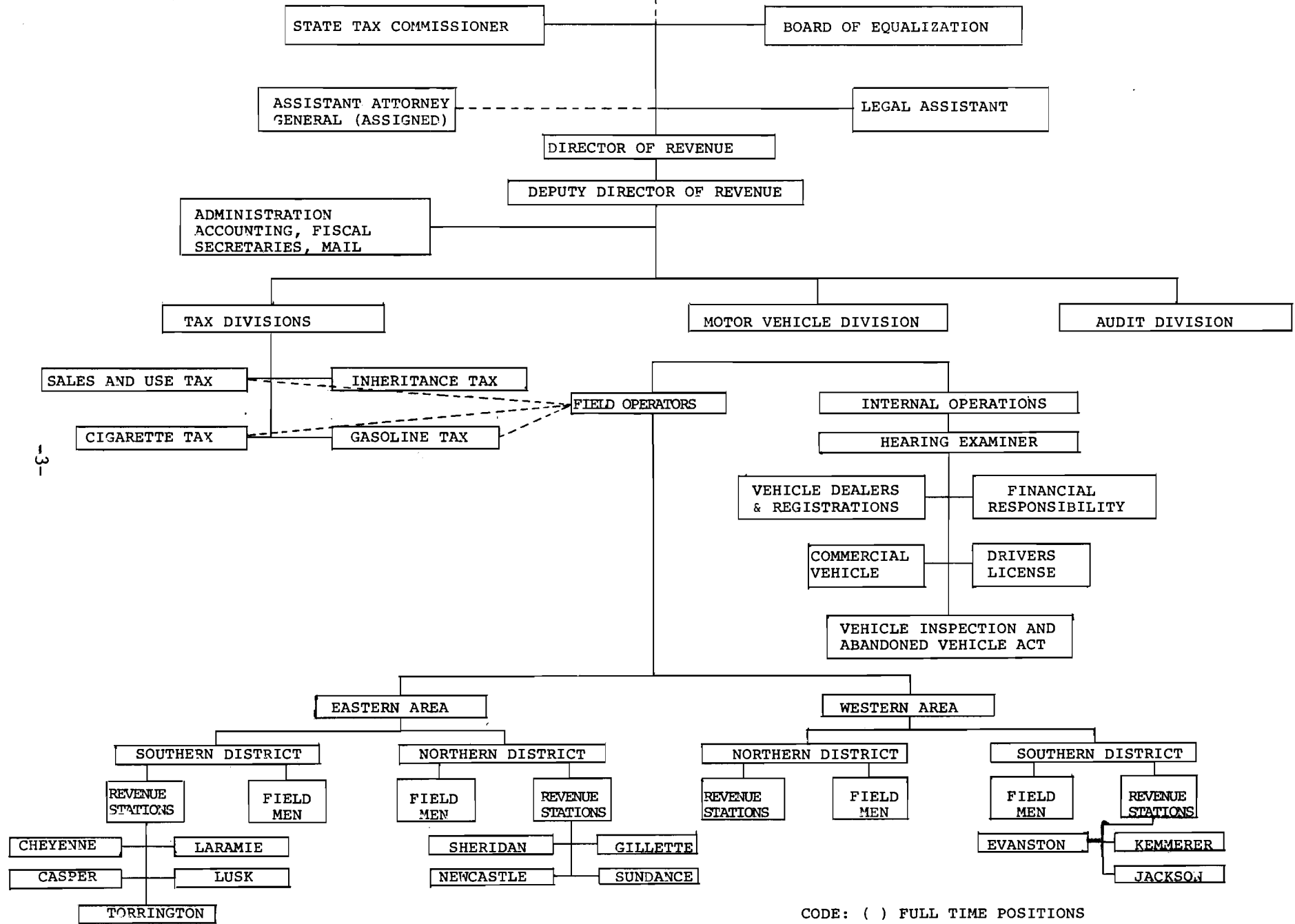
An objective that needs to be expanded is a comprehensive training program for personnel. A training and schooling program for appraisers in the Ad Valorem Division has been reactivated this year, and auditors in the Excise Tax Division are being schooled. The Motor Vehicle Division has a continuous training program, especially in the area of drivers license examiners. More staff meetings will be forthcoming, as well as more meetings of division directors and assistant directors with the State Tax Commissioner. Many of these desired programs have not been fully developed, due to reorganization of the department being only five months old at the time of this report.

The most difficult tax to administer is the property tax. Much improvement in its administration has been made during the past ten years at the State level, but much is still to be done in order to equalize the tax burden. Reappraisal programs have been completed on all railroad property, mineral production, pipelines and some industrial property. An ongoing program is the reappraisal of all buildings in the state, which is a tremendously time-consuming task. We have set a deadline for completion of this project by 1975. This deadline will be difficult to meet.

Objectives for the multitude of divisions under The Department of Revenue and Taxation are outlined under the heading of each Division as requested in the suggested format under instruction V(A), Objectives by Division.

GOVERNOR OF WYOMING

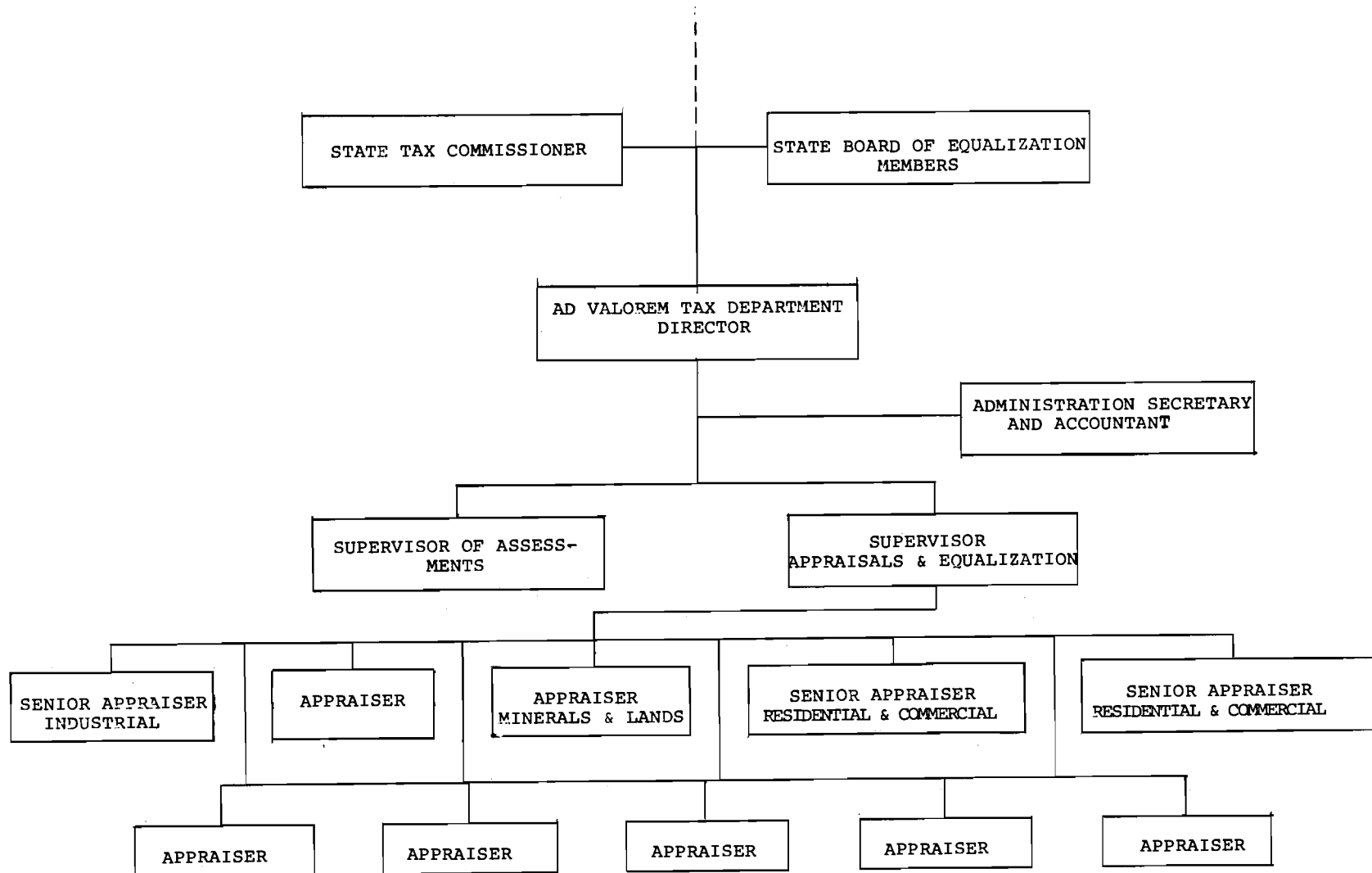




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CODE: () FULL TIME POSITIONS

GOVERNOR OF WYOMING



C. RELATIONSHIP WITH OTHER AGENCIES

This agency provides statistics for the Highway Department to be reutilized for submission to the U. S. Department of Transportation for commercial vehicle operations and motor vehicle registrations. The statistics are compiled by the computer in Centralized Accounting and Data Services of The Department of Administration and Fiscal Control.

All data processing requirements for this agency are provided by Centralized Accounting and Data Services section of DAFC.

The following is a list of shared facilities. Representatives of our agency are located in Highway shops at Jackson and Sundance for the issuance of drivers licenses and the collection of commercial vehicle fees. Because of the lack of volume, Highway Department personnel working in their shops in the smaller communities in the State are authorized to collect fees for commercial vehicle operations. These locations are as follows: Lovell, Cody, Basin, Lander, Buffalo, Douglas, Wheatland, Rawlins and Rock Springs.

Port of Entry and field personnel render a service to the Highway Department by issuing special permits for overweight, overlength and overwidth loads, weighing and measuring such loads and collection of the proper fees.

Port of Entry and field personnel render a service to the Public Service Commission by issuing temporary permits to operators who purchase additional equipment, thus allowing the operator to continue until final authority is issued by the Public Service Commission. These employees are obligated to collect permit fees for the Public Service Commission covered by one trip permits.

The revenue stations at Torrington, Lusk and Kemmerer are utilized as communications centers for the cities and counties on a cooperative basis for the local jurisdictions. Our revenue stations in these towns are open 24 hours per day, and provide the manpower for these operations. The equipment is the responsibility of the local jurisdiction.

ACCOMPLISHMENTS BY DIVISION

ADMINISTRATION

The Administration Division includes the grouping of functions to provide internal agency services such as personnel, payroll, procurement, project coordination with other agencies, including Data Processing needs and development, and accounting for all divisions of the agency. The agency fiscal control is also maintained by the Administration Division.

PROBLEMS

Personnel. The cost of living differences among various cities and towns served by employees living therein has resulted in our inability

to transfer and/or employ people in the high cost areas. There is a definite need for information to evaluate this unknown factor. We are obligated to continue to try to transfer or employ people to control increased volume in "boom areas" such as Gillette, Rock Springs and Green River, therefore, we should be able to have flexibility within the classification plan to pay the difference in the cost of living. The major source of income into the State General Fund, sales tax, is dependent on our being able to service the vendors and contractors, and especially the new vendors and contractors in these "boom" situations. Our foremost asset is the competent field representatives of this agency. It is getting increasingly difficult to compete with private industry in acquiring and maintaining competent employees in our field operations under the present classification and compensation plan.

EXCISE TAX DIVISION

A. OBJECTIVES

To provide the most efficient methods available for the collection of State taxes, without imposing unnecessary burdens on business firms and individuals who are required to report and remit taxes.

To provide statistical information for studies to develop business trends in the State for revenue estimating purposes.

To reorganize the several divisions with the Department for the purpose of consolidating overlapping operations, service and enforcement responsibilities and records. Each division will still maintain its independent entity and control of its own administration. The concept of one common tax registration number to be used by all divisions of this Department to identify each business is being considered toward consolidation of inter-division information on a business that has dealings with more than one of the agencies of State Government. This would also effect a considerable savings of file space and computer space.

B. ACCOMPLISHMENTS AND STATUS

In order to establish an effective Auditing Section, the Sales Tax Division requested and received approval to include in the 1973-75 budget sufficient funding for three additional auditors. This was approved by the Governor and the 1973 Legislature, and we expect to begin implementation of an expanded auditing program with the employment of a Chief Auditor by September 1, 1973. Arrangements have been made through the Multistate Tax Compact to have our Chief Auditor and our present auditing staff attend a school in Boise, Idaho, for training in the mechanics and procedures for setting up an effective audit program. It takes time to develop a Chief Auditor, and recruit and train auditors, since they are required to have full knowledge of the taxing laws, as well as being versed in accepted auditing procedures. As we develop this program we will also evaluate the results, and if it is justified, we anticipate having a full complement of five employees on our auditing staff.

C. NEW TECHNIQUES

A majority of our licensed vendors have some difficulty understanding the complexities of the Sales and Use Tax Law as provided in our handbook of laws, rules and regulations. To correct this situation we are simplifying the language, and a handbook of procedures containing essential information for filing reports, including tax exempt items, designating the location of the nearest field representative for the Department, and a card that the vendor can send to us to receive a complete copy of the law if so desired. Additional auditors will enable us to provide more help to the vendor where required.

The forms for reporting tax, as well as delinquent notices, are in the first stages of revision in order that we may gather data on gross sales, total exemptions, net taxable sales and total tax due. If this information can be identified as to business classification, such as tourism, mineral extraction, manufacturing, retail sales, etc., we will be able to provide better estimates of revenues affected by exemptions.

There is also a need to establish priorities with respect to delinquent accounts in order to reduce costs of processing and to place maximum effort on the larger dollar volume accounts. This proposed system could be served through the computerized master file, to code the priority position of delinquent notices. This would put the division in a position to judge the importance of followup on individual accounts for assignment to auditors and field representatives.

D. PROBLEMS

Section 39-335.1 contains provisions for payment of sales and use taxes by contractors. Each prime sub or sub-sub contractor working on a project must be qualified and must report his sales and/or use tax separately. In order to do this, each contractor must identify those purchases of materials to be used on the job and maintain separate records of the purchases made under certificates for resale from the purchases for which the tax is to be paid. This is very time consuming for the individual contractor, and utilizes a great deal of audit and verification time for the Sales Tax Division. This is currently a problem, but if the anticipated growth is to continue in Wyoming, we can foresee that it would be totally impractical to continue under the present system of administration required under the present statute.

It is therefore believed that the statutes of other jurisdictions should be reviewed, especially those who have adopted the provision to allow the prime contractor to pay the tax on a percentage of the total contract. This percentage factor would be based on the total material used in the construction of the project. All materials utilized, whether by the prime or sub-contractors, would be reported by the prime contractor. The materials would be purchased for resale, utilizing the prime contract project number as a reference. The liability for paying the tax would be

with the prime contractor, and therefore he would be the only contractor that would have to be bonded on each project. A study will be made in this area, and should the results of such study prove advantageous to Wyoming as well as the contractors, the proposal can then be presented to the State Legislature in 1975.

MOTOR VEHICLE DIVISION

A. OBJECTIVES

To provide services for the control of drivers and registration of motor vehicles with measures designed to help the average driver deport himself in such a manner that he can legitimately retain his all important driving privilege and still be able to be a better driver of a safe vehicle.

To provide a data base of vehicles and drivers to be readily available to the Department, enforcement, and the courts to be used to control the habitually reckless driver. This means could provide the courts the history of the individual driver in order that a determination may be made to issue probationary driving privileges directly linked to effective rehabilitation programs, if such action is authorized.

To provide the most efficient services for the collection of taxes for the use of our highways from the trucking industry and equitably administer the compensatory fees. The methods utilized must assure that each operator is paying his fair ton mile tax, and must also minimize the operator's "lost time" used for reporting the movement of his vehicle in our State.

B. ACCOMPLISHMENTS AND STATUS

The drivers license master file has now been computerized and provides the means to identify the habitually reckless driver. The drivers license forms have been redesigned to provide for one form to be utilized for all types of drivers licenses and permits issued by this agency. The form is designed to enable the input of information into the computer master file from one document in lieu of separate licenses and application forms for each type of license issued. The drivers application test has been redesigned to more effectively measure the applicants' knowledge of the rules of the road.

Note that the above accomplishments have been in the planning stage for the last year, however, implementation was withheld until the effective date of the new classified drivers license passed by the 1973 Legislature, and effective July 1, 1973.

The increased volume of truck traffic in the State of Wyoming dictates that this agency investigate all possible means of improving the present system of control and collection of compensatory fees. We may have difficulty servicing this segment of the industry under our current

manning levels in our major revenue stations if the volume continues to accelerate at its present pace.

The Commercial Vehicle Section, working with the Director of Revenue and the IBM Corporation, has prepared a pilot system in the Cheyenne Revenue Station utilizing a mini-computer to study the impact of such a system on the revenue stations in Wyoming. This system is designed to expedite the moving of commercial vehicles through the revenue stations, including weighing and measuring of the vehicles, expediting the paperwork involved, collection of the various fees, and providing cash accountability for each employee within the revenue station. We understand the statistics of highway usage now available only through Highway Department planning and research teams, road study teams and consultant firms, will be available as a by-product of the mini-computer. The project is in a working mode at the present time, but has not been in actual operation. However, the complete cost projection for statewide utilization is now being developed. The project is also subject to the review of the computer study steering committee.

This pilot system was installed in the Cheyenne Port of Entry for demonstration purposes only during the time that we had a three member Tax Commission. The Tax Commissioner, under the reorganization of the Department, has not had the opportunity to properly evaluate this system. It is questioned as to its ability to function with less personnel, and to expedite the movement of trucks. A simulated dry run type of demonstration really proves nothing, except that the equipment is, or is not, working. No provisions were made in the present budget for any increased costs. The Tax Commissioner will give this project careful consideration, along with weighing the additional costs, plus the ramifications, which could be many.

If and when the Department has ample proof that this is a worthy project, it will be put into effect only after consultation with the Superintendent of the Highway Department and the Director of the Highway Patrol. The next step would be to detail this project in our next biennial budget, perhaps the expanded budget, in order for the Governor and the Legislature to have the opportunity to completely review and approve or disapprove the project. No other State is utilizing this type system.

The prestige or "vanity" license plate sales have constantly increased from the 908 plates sold in 1970 which was the effective date of the legislation, to the current level for 1973 of 2,071 license plates. Owners of vehicles with Wyoming registration prepare application forms and remit to the Motor Vehicle Division. The applicant is requested to make three choices of the combination of letters and numbers desired for the prestige plate. We have found that the first choice has been available to the majority of applicants. However, some have been refused because certain combinations of letters and numbers are prohibited. Also, obscene words are denied.

The motor vehicle dealer is required to obtain a certificate as a franchise or non-franchise dealer if he wishes to conduct business in the demonstration of vehicles by use of a dealer license plate. The certificate also allows the dealer to obtain a 15 day temporary permit for the vehicle purchased from the dealership.

1,567,185 vehicles have been inspected by stations licensed with the Motor Vehicle Division since the inception of the inspection requirements in 1969. Statistics reveal that of the total vehicles inspected 20.09% (314,804) vehicles have required repairs be made prior to passing the inspection. The following are three of the major items requiring repairs necessary by the inspection stations during the 5 year period: Brakes 31,402; Tires 17,797; Exhaust System 33,634. Utilizing 1970 as a base year, the statistics reveal a 7% increase in total vehicles inspected in 1973. However, the number of systems indicating repair are decreasing, compared to the number of vehicles inspected. For instance, brake systems in 1970: 1.67% were reported defective. In 1973: .79%. Tire replacements in 1970 amounted to 1.16%, and in 1973 .68%. Exhaust Systems in 1970 were found defective at the rate of 1.87%, and in 1973 at the rate of .99%.

These statistics relating to the vehicle model year by type of rejections have not been compiled because it is felt that this was too costly. In view of the above facts that the number of rejected systems has declined while the number of vehicles inspected has increased presents the need for further study to ascertain if the inspection system is efficient. This trend could be the result of automobile owners getting their vehicles in better condition before taking them in for inspection and perhaps some laxness on the part of some inspection stations to make proper inspections. The Motor Vehicle Division is presently in the process of evaluating the program to see what, if any, corrective action is indicated.

Motor vehicle owners paid inspection stations \$3,520,378.00 during the past five years for repairs, parts and tires required to pass the inspections.

C. CAPITAL OUTLAY

The building being utilized as a revenue station in Casper has been condemned by the Fire Department. Plans to relocate this station are now in the final stage. It is now located on land leased from the Burlington Northern Railroad. Action was initiated to coordinate the new location with the Wyoming Trucking Association, Wyoming Highway Department, and the City of Casper. The current location off Center Street at the underpass is completely obsolete for the control and service to commercial vehicles, difficult to get to, a traffic hazard, and the building is much too small to handle the volume of Natrona County residents applying for drivers licenses. This agency utilized the appraisers and negotiators of the Highway Department to acquire a new

site located northwest of Casper that will serve the trucking industry and process driver license applications. The architectural drawings are being finalized, and it is anticipated that the building will be completed in the early part of 1974.

The Department began a reconditioning cycle of the other revenue station buildings during fiscal year 1973. The exterior of the Cheyenne revenue station was reconditioned and the interior of the following stations: Kemmerer, Jackson, Sheridan, Torrington, Lusk and Evanston. The reconditioning schedule for 1974 includes the interior of the Cheyenne revenue station, and the complete reconditioning of Newcastle and Gillette stations.

D. PROBLEMS

The registration and issuance of license plates to motor vehicles on an annual basis is one of extreme high cost to the State of Wyoming. We are currently issuing two plates per vehicle, and one plate to each motorcycle and trailer, at a manufactured cost per set of 52¢. The manufacturing is accomplished by the State Penitentiary. This represents a 48½% increase over the cost of license plates for 1971, due partially to a change to completely reflectorized plates.

The Department of Administration and Fiscal Control has completed a study of license plate issuance. The summary of this contains the questioned need for license plates to be shown on the front and rear of the vehicle, and the need for issue on an annual basis. Other States, as evidenced in the study, issue a registration and license plate for a period of years. Each year, the registration is updated, and a sticker is fashioned to be furnished to the owner of the vehicle which in turn is attached to the license plate. In this manner other States have found the identity of the registration year is significantly shown on the license plate. This identity is required to identify the vehicles that have been registered, and in turn have the State and County registration fees paid for the applicable year. Manufacturers of the proposed stickers have been contacted, and will provide the agency with details as to the usability of same. Results of this presentation may be furnished upon request.

No recommendation is made by this Department at this time. Statutes would require amending to accomplish a change.

Introduction

A. Overall Objectives or Mission

The overall objectives and mission of the Ad Valorem Tax Division of The Department of Revenue and Taxation can be directly traced to Article 15, Section 11 of the Wyoming Constitution, which reads in part: "All property... shall be uniformly assessed for taxation and the legislature shall prescribe such regulations as shall secure a just valuation for taxation of all property, real and personal". Through this provision and through the many enabling statutes, that is generally what the Division has as its objective - providing uniform and just valuations of property.

The Ad Valorem Tax Division is directly responsible to two other bodies - The State Board of Equalization and the State Tax Commissioner. Although the State Board of Equalization is primarily a regulatory and hearing agency, they do have constitutional duties which require them to set the valuation of two types of property - livestock and the operating property of railroads. This Division gathers, compiles and analyzes the information relating to the valuation of livestock, and also gathers, compiles and analyzes all of the information relating to the three factor approach to the valuation of all the railroad operating property. This information, along with the recommendations of the Division, is presented to the State Board of Equalization for their use in determining the fair and just valuation of these types of property. After the Board has set the value of these properties the division notifies all parties of interest and after due course the division certifies these valuations to the local assessors, who in turn use these figures to compute the taxes of the railroad properties which are located in their counties, and use the livestock valuations in assessing all taxable livestock.

The Ad Valorem Tax Division is also responsible for the accumulation of pertinent data necessary for the Board of Equalization to set the State General Fund Levy and the State School Foundation Levy.

Division personnel testify before the Board of Equalization when it is hearing appeals of valuation from either state or locally assessed property. Also, the Board may request the Division to investigate valuations, which may aid the Board in satisfying an appeal without the necessity of a formal hearing.

The Division also keeps minutes of the proceedings of the deliberations of the Board of Equalization when they relate to activities of the Division.

The majority of the assigned duties of the Ad Valorem Tax Division are found in the statutes relating to the State Tax Commissioner and the Department of Revenue and Taxation. In this regard, the state generally outlines the mission into two major categories of assessment - "state" assessed and "locally" assessed. Relative to the state assessed property, the Division gathers, compiles and analyzes the information relating to the valuation of all mineral production, oil and gas production, pipelines, public and private utilities, telephone and telegraph companies and private railroad car companies. This information along with the recommendations of the Division, are

then presented to the State Tax Commissioner who in turn sets the final fair and just valuation of these state assessed properties after which the Division notifies all parties of interest. After due course these valuations are certified to the county assessors for computing the taxes on properties of this category which are located in their respective counties. It should be noted that these state assessed properties represent some 53% of the total assessed valuation of the State. The valuations of all mineral and oil and gas production are also certified to the Revenue Division for collection of the severance tax.

As far as the "local" assessments are concerned (those made by the county assessors at the county level), the Division, under the direction of the State Tax Commissioner, prepares recommendations and guidelines for the uniform and equal assessment of all locally assessed property. Personnel of the Division also prepare for the county assessors the majority of the valuations of all buildings in the state, and also inspect and compute the valuation of most of the state's industrial complexes and plants.

The Division also compiles and maintains complete and current cumulative records of oil and gas production by counties; prepares and distributes annual and biennial reports relating to the taxable valuation of the state, broken down by county and classification of the taxable valuation; takes part in the planning, and conduct the annual assessors school; meets with local assessors and other county officers from time to time; advises and confers with county assessors concerning the interpretation of the assessment and taxing statutes; aids the county assessor in the assessment of unusual properties in his county; and currently is aiding the assessors with the instruction and supervision of local personnel hired to list the construction components of all buildings in the state for a revaluation program.

In addition to the direct constitutional and statutory duties, the Division also carries on many other activities - among these include the appearance of key personnel at public meetings to discuss the many facets of the valuation and taxation process; continuous meetings and discussions between Division personnel and private and corporate taxpayers relative to the techniques used and the uniformity of all types of local and state assessments; and conferring with and attending meetings with state tax officials to discuss mutual valuation problems. In line with our stated purpose of attaining uniform and just valuations, we have, in following the established policy of the State Tax Commissioner, instituted a training program for our staff which includes their attendance at nationally recognized, professional appraisal schools.

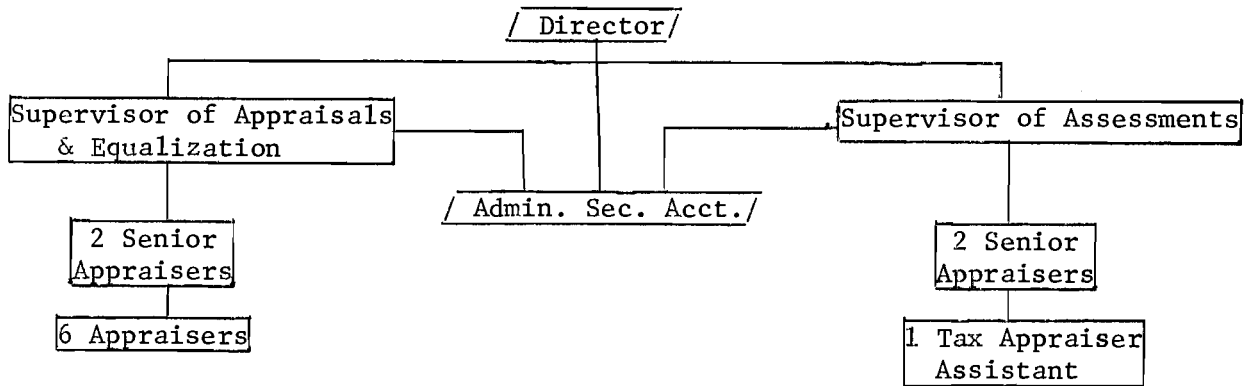
B. Organization Chart

The organization chart of this Division shows 15 full time employees authorized, including a Director, a Supervisor of Appraisals and Equalization, a Supervisor of Assessments, 4 Senior Tax Appraisers, 6 Tax Appraisers, one Tax Assistant, and one Administrative Secretary-Accountant. Presently there are two vacancies - one Senior Tax Appraiser and one Tax Appraiser. There are no part time positions authorized.

There are three general programs being undertaken by this Division:

1. Revaluation of All Buildings and Town Lots
2. Valuation of All State Assessed Property
3. Assistance to Local Assessors

Though there is a certain amount of overlap between the three programs, generally the Supervisor of Appraisals & Equalization is responsible to the Director for Program 1, the Supervisor of Assessments is responsible to the Director for Program 2, and the Program 3 is shared by the Director and the two supervisors.



C. Relationship with Other Agencies

Because of the great amount of statistical information generated by this Division, many local, state and federal agencies look to this Division for information. A few of the state agencies we have supplied with information in the past year include the State Department of Education, the Department of Economic Planning and Development, the Department of Administration and Fiscal Control and our sister agencies in the Department of Revenue and Taxation. Also, during the past biennium we conducted an extensive study of the valuation of all banks and savings and loan associations throughout the state for the Legislative Joint Revenue Interim Committee.

In addition to the above named governmental units, we also supply many other non-government groups with information.

Accomplishments by Division or Program

As stated in the section on the Organization Chart, there are three general programs undertaken by the Division, which again are:

1. Revaluation of All Buildings and Town Lots
2. Valuation of all State Assessed Property
3. Assistance to Local Assessors

Each of these programs is discussed briefly in the following paragraphs.

1. Revaluation of All Buildings and Town Lots.

This program has as its objective the revaluation of all taxable buildings in the state, as well as the revaluation of all town lots. This program was begun in 1968, and is progressing quite rapidly at this time. The first consideration is the completion of the program to revalue all of the buildings. All of the state's 23 counties have either completed the listing of all the buildings in their county or are in various stages of completion. In those counties that have a complete listing of all the buildings, we are rapidly getting these appraised and setting the assessed valuation. To accomplish this, we have developed a program with Data Processing, which is expediting the completion of each county. We are storing all of the necessary factual information on every building in the state in the computer, and the computer will then give us the valuation of each building. Additionally, in the future we will be able to update the entire state in a manner of hours, rather than the years it presently takes. At the present time, we are utilizing the computer to compute the value of all the rural and residential buildings.

During the coming year or so, we plan on developing a program which will allow us to utilize the computer to compute the value of all the commercial buildings, as well as the rural and residential buildings now being calculated through the use of the computer.

As far as problems are concerned, there is one problem that is getting larger and larger - that of getting current factual sales data. Sales data is the most important tool available for appraisers in proving that their assessments are equal and uniform, and at this time we have no easy way in which to get this information. We must contact the buyer or the seller of each property in order to find the purchase price, and this is a most costly and time-consuming task. It would be of tremendous help to us if legislation similar to the old federal "Revenue Stamp" Act were passed. Simply stated, we would like to see legislation passed that would require an affidavit be filed everytime real property is sold, stating the consideration paid or to be paid. During the 1971 Legislature, such a bill did pass the House, but there was insufficient time for it to go through the Senate. If such legislation were passed in the near future, it would enable our staff to insure that assessments were as equal and uniform as humanly possible. Again, it is the most valuable tool available to the appraisal profession.

2. Valuation of All State Assessed Property

This program has as its objective the valuation of all property required by law to be assessed at the state level. The accomplishments of this program can be best shown by showing the types of property assessed, the number of companies or producers, and the total valuation for the past year.

<u>Number of Companies or Producers</u>	<u>Type of Company or Production</u>	<u>Assessed Valuation</u>
42	Privately Owned Public Utilities	\$106,359,396
25	REA & Co-Op Electric Utilities	5,554,998
13	Municipally Owned Electric Utilities	889,505

17	Telephone & Telegraph Companies	\$ 48,264,316
35	Pipeline Companies	44,657,527
7	Railroad Companies	71,297,383
335	Oil Producers	386,433,220
115	Gas Producers	45,799,719
8	Bentonite Producers	2,750,100
13	Coal Producers	20,220,230
4	Trona Producers	17,127,262
10	Uranium Producers	26,734,686
31	Sand & Gravel Producers	415,367
17	Miscellaneous Mineral Producers	<u>12,488,709</u>
	GRAND TOTAL	\$788,992,418

It should be noted again that this State assessed property represents approximately 53% of the total taxable valuation of the State.

All of the forgoing valuations are certified to the local assessors in whose county the company is located, or the minerals are produced.

In this general program of State Assessments, we have a continuous program of updating and investigating appraisal techniques with regard to each type of property. We plan on continuing this continual updating, to better insure that the properties are assessed as uniformly and as equitably as possible.

3. Assistance to Local Assessors

This program has as its objective the continuous program to assist all of the assessors in the many and varied problems of local assessments. These local assessments comprise approximately 47% of all of Wyoming's taxable valuation, and amounted to some \$697,094,135 last year. While these assessments are classified as local, our Division does directly contribute a large portion of these assessments to the assessor. For instance, this division has figured the taxable valuation of almost all the buildings in the state, and during the past year, some 3,500 assessments of buildings were figured by this division for the local assessors.

We also figured for the local assessors the valuation of some 65 industrial plants and complexes which last year had a total valuation of some \$72,401,638. The assessment of these industrial properties requires the on-site inspection of each of the plants.

We also give to the assessors recommendations and guidelines for most of the other types of property located within their county. Among the published guidelines and recommendations we provided to the assessors last year are the valuations for grazing lands, dry farm lands, boats, tractors, construction equipment, bowling alley equipment, drilling rigs and equipment, oilfield equipment, commercial furniture and fixtures, household furniture and appliances, livestock values (which have been set by the Board of Equalization), and mobile and transportable home valuations.

In addition we supply the assessors with information on the legal limits of mill levies for schools, cities, counties and special districts. We also provide almost daily information, either through the telephone or by letter to answer the many requests for information and assistance we receive from the assessors.

We work with the assessor's association in the planning of, and conduct an annual assessors school. We meet with the assessors from time to time to discuss problems which they have, and to find solutions.

In addition during the past biennium we prepared an assessors handbook which had a multitude of information regarding the interpretation of the statutes, opinions of the attorneys general relative to assessment and taxation, general information relative to the operation of an assessor's office, and other pertinent information. These were distributed to each assessor in the state.

During the coming year we plan on providing more information to the assessors and will continue to help them with all of the many and varied problems of their office.

APPENDIX
Annual Report of The Department of Revenue and Taxation
Fiscal Year 1973

TAXES

The following pages contain descriptions of those taxes which are administered by The Department of Revenue and Taxation. We have also included a summary chart of the tax receipts.

We wish to call your attention to that portion of the appendix dealing with the distribution of taxes collected. These reports indicate the amounts distributed to the State General Fund, and distribution of taxes collected by the State which are redistributed to local jurisdictions.

STATISTICAL SUMMARIES

The information contained in these reports reflect the activity of The Department of Revenue and Taxation in the previous bienniums in addition to the 1973 fiscal year.

Additional statistical data may be obtained from the agency upon request. These are as follows:

Sales and Use Tax Division:

- Statement of net collections of taxes and fees by county.
- Number of licenses and registrations by county.
- Summary comparison of collections of current period to like period of previous year - comparison made by month, 3 months, 6 months, 12 months.

Cigarette Tax:

- Monthly comparison of sales of cigarette stamps and meter impressions.

Motor Vehicle Division:

- Yearly summary of activity of revenue stations (ports of entry), field representatives and drivers license examiners. Also included are the reports made to our agency dealing with commercial vehicle from the Wyoming Highway Patrol and Wyoming maintenance shops.

Ad Valorem Tax:

- Annual Report of the Ad Valorem Tax Division

TAXES

The following pages contain the description of those taxes which are administered by The Department of Revenue and Taxation.

SALES TAX. On July 1, 1967, the sales and use tax rate increased from 2½% to 3%. The ½% option sales tax authorized to electing municipalities in 1965 was repealed by the 1967 Legislature, and a provision in the law allowed for the ½% distribution of sales tax to all incorporated municipalities on the basis of percent population in the county of collection.

The revision to the sales tax law in 1967 also broadened the tax base to include certain specified services. A few of the principal services subject to tax are:

Hotel and motel room rentals.

Admissions to movies and places of amusement.

Telephone and telegraph services - intrastate.

Laundry and dry cleaning.

Contract seismograph surveying.

Contract geophysical surveying or geophysical exploration operations sub-contract, contract coring, logging, testing, simulating, perforating, cementing, completing, recompleting or attempt to complete or recomplete, repairing, equipping for production or abandonment of any well for the production of oil and gas or either.

Some of the principal deductions and exemptions are:

Sales for resale.

Sales to political subdivisions.

Sales to religious, charitable or eleemosynary institutions.

Sales to out of state customers and shipped by interstate commerce.

Sales of gasoline and cigarettes.

The vendors file returns and pay taxes on a monthly or quarterly basis depending on the amount of tax owed for a given period. There are presently 12,146 firms filing monthly reports and 3,130 firms filing quarterly. Of the 12,146 firms filing monthly there are 271 reporting for 1,365 separate locations, and of the 3,130 filing quarterly there are 13 reporting for 49 separate locations.

Sales Tax Collections by Fiscal Year:

1968 Revenue	\$ 22,043,089.12
1969 Revenue	25,560,997.73
1970 Revenue	27,082,364.17
1971 Revenue	29,220,062.07
1972 Revenue	32,613,748.23
1973 Revenue	37,810,278.98

The use tax complements the sales tax and is imposed on property brought into Wyoming from another State, and therefore not subject to Wyoming sales tax. This prevents a person from avoiding sales tax by purchasing property outside Wyoming.

Use Tax Collections by Fiscal Year:

1968 Revenue	\$ 3,221,327.41
1969 Revenue	3,916,571.07
1970 Revenue	3,885,084.33
1971 Revenue	4,855,365.01
1972 Revenue	4,946,362.02
1973 Revenue	6,354,008.39

The considerable increase in use tax collections over the last three years is attributed principally to the following major projects in the State:

Trona mining and production in Sweetwater County.

Uranium mill construction in Converse, Fremont and Carbon Counties.

Oil and coal exploration and production in Campbell County.

Jim Bridger Plant construction in Sweetwater County.

Utah Power & Light Plant construction in Lincoln County.

Dave Johnson Plant expansion in Converse County.

There has been considerable interest generated in coal mining in the State, and we anticipate that the proposed development by the Reynolds Company in Johnson and Sheridan Counties will help maintain substantial use tax revenues.

CIGARETTE TAX. This tax has been levied in Wyoming since 1951. The original tax was at 1½ mills per cigarette. In 1959 an amendment to the law increased the tax base to 2 mills per cigarette, or 4¢ per package of 20. In 1967 an amendment was passed to increase the tax to 4 mills per cigarette, or 8¢ per pack.

The tax is originally paid by cigarette wholesalers through their purchases of special tax stamps, or by settings of serialized impressions made by suitable metering machines. The wholesalers then pass the tax on to the consumer by including his cost in the purchase price of cigarettes. To defray their administrative expense, these wholesalers are allowed a 6% discount on the value of the stamps or meter impressions.

Each wholesaler must pay an annual license fee of \$10.00.

Cigarette Tax Revenue by Fiscal Year:	
1968 Tax Revenue	\$ 3,122,706.43
1969 Tax Revenue	3,198,263.21
1970 Tax Revenue	3,166,079.07
1971 Tax Revenue	3,292,303.11
1972 Tax Revenue	3,541,709.89
1973 Tax Revenue	3,650,016.87

MINERAL SEVERANCE TAX. This tax is levied upon the privilege of extracting any gold, silver or other precious metals, soda, saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil or natural gas, or other valuable deposit. The net severance tax paid to the State of Wyoming is 1% of the value of the gross product extracted as computed for Ad Valorem taxes.

Every person, partnership, corporation, company, firm or association of whatever nature, extracting any of the products shall report to the Board of Equalization the gross production. The State Board of Equalization computes the value of the gross production, and certifies this value to The Department of Revenue and Taxation. The Department then sends a notice of tax due to the taxpayer.

The first assessment of severance tax was based on the 1969 production, but was collected in 1970.

Mineral Severance Tax Revenues by Fiscal Year:	
1970 Tax Revenue	\$ 4,137,484.50
1971 Tax Revenue	4,680,071.59
1972 Tax Revenue	5,075,393.72
1973 Tax Revenue	5,172,844.22

INHERITANCE TAX. Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise or privilege tax imposed by the State on the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent, and the value of the property he receives.

On transfers to wife, husband, child, parent, brother or sister, adopted child or adopted parent, there is an exemption of \$10,000 with the balance over the exemption taxed at the rate of 2%. On transfers to grandparent, grandchild, half brother or half sister, there is an exemption of \$5,000 with the balance over the exemption taxed at the rate of 4%. All other taxable transfers carry no exemption and are taxed at 6%.

An additional (estate) tax is imposed on resident and non-resident estates to absorb the maximum credit allowed against the Federal Estate Tax. This is computed by multiplying the maximum Federal Credit allowed on the estate by the percentage that the decedent's property within Wyoming's jurisdiction bears to his entire estate. In this computation Wyoming takes the Inheritance Tax by statute, or Wyoming's portion of Federal Credit, whichever of the two is the greater.

All inheritance taxes and estate taxes by Federal Credit are due and payable 10 months from date of death. Taxes paid within 10 months earn a 5% discount for timely payment. An 8% interest charge is assessed on all inheritance taxes paid after the 10 month period.

It is the duty of The Department of Revenue and Taxation to supervise the administration of the inheritance tax laws and to investigate particular estates to which the law applies. It is the responsibility of the Department to see that estates are correctly appraised, and that the tax is uniformly, consistently and equitably determined.

Inheritance Tax Revenue by Fiscal Year:	
1968 Tax Revenue	\$ 642,586.10
1969 Tax Revenue	730,112.43
1970 Tax Revenue	631,758.72
1971 Tax Revenue	975,142.63
1972 Tax Revenue	1,046,802.13
1973 Tax Revenue	984,297.60

COMPENSATORY FEES. Wyoming Statutes provide many options for the payment of compensatory fees. A summary of these options is as follows:

Each vehicle is judged on the legal unladen weight, not exceeding 29,580 pounds, or 40% of the legal gross weight, whichever is greater. This factor determines the tax weight.

Those vehicles weighing less than 16,000 pounds have the option to pay on a monthly mileage basis at the rate of 2½¢ per mile travelled in the State of Wyoming. This is reported to the State of Wyoming on a monthly basis, and includes the vehicles operated on gasoline or on special fuel.

If the operator's vehicle weighs less than 16,000 pounds and he does not choose to pay the tax on a mileage basis, he has the option to pay an annual flat rate fee in advance. This eliminates the necessity for rendering monthly reports for his vehicle in his weight category. The following is the fee table:

Gasoline Units:		
4,000 pounds or less	@ 50¢	per month
4,001 through 5,999	@ \$1.00	per month
6,000 - 7,999	@ \$2.00	per month
8,000 - 9,999	@ \$3.00	per month
10,000 - 11,999	@ \$4.00	per month
12,000 - 13,999	@ \$5.50	per month
14,000 - 15,999	@ \$7.00	per month

Those vehicles utilizing special fuels such as diesel and/or LPG are taxed as follows:

4,000 pounds or less	@ \$1.00	per month
4,001 through 5,999	@ \$2.50	per month
6,000 - 7,999	@ \$4.00	per month
8,000 - 9,999	@ \$5.50	per month
10,000 - 11,999	@ \$7.50	per month
12,000 - 13,999	@ \$9.00	per month
14,000 - 15,999	@ \$12.00	per month

The compensatory fee for passenger service motor vehicles or legal combinations of motor vehicles powered with engines using gasoline for fuel, weighing 16,000 pounds or more is declared and paid on a monthly basis, at a rate of 1 7/10¢ per mile travelled on Wyoming highways. The compensatory fee for passenger service motor vehicles or legal combinations of motor vehicles powered with engines using other than gasoline for fuel is at a rate of 2½¢ per mile travelled on Wyoming highways.

Vehicles exceeding the 16,000 pound tax weight, including legal combinations of vehicles using gasoline for fuel, are required to pay the compensatory fee at a rate of 1½ mills per ton mile.

Vehicles exceeding the 16,000 pound tax weight, including legal combinations of vehicles using special fuel, such as diesel or LPG, are required to pay the compensatory fee at 1½ mills per ton mile travelled on the Wyoming highways and an additional fee for special fuels of 1 mill per ton mile travelled on Wyoming highways.

Compensatory Fees Including Flat Rate Fees by Fiscal Year:

1968 Tax Revenue	\$ 6,914,721.82
1969 Tax Revenue	7,522,983.98
1970 Tax Revenue	8,113,178.82
1971 Tax Revenue	8,455,255.48
1972 Tax Revenue	9,478,378.50
1973 Tax Revenue	11,105,390.62

The statute contains a penalty to be assessed the operator for failure to report mileage on the monthly compensatory fee report. The penalty is twice the amount due for the discrepancy (short mileage) with a minimum of \$5.00. This reconciling figure is established through internal audit of the monthly reports, or a field audit at the operator's home office. The first assessment and collection of penalties occurred in October of 1969.

Penalties for Non Reported Mileage-
Compensatory Fees by Fiscal Year:

1970 Tax Revenue	\$ 83,437.34
1971 Tax Revenue	89,396.17
1972 Tax Revenue	81,313.30
1973 Tax Revenue	87,750.19

The Department, through its revenue stations and field representatives, sells the single trip permits for towing of a motor vehicle upon Wyoming highways. The overweight and oversize permits for vehicles to utilize Wyoming highways are also sold at the revenue stations and by field representatives.

Tow Bar and Special Permit Fees by Fiscal Year:

1968 Tax Revenue	\$ 472,894.24
1969 Tax Revenue	541,466.43
1970 Tax Revenue	576,396.63
1971 Tax Revenue	578,888.76
1972 Tax Revenue	519,033.47
1973 Tax Revenue	474,600.88

It should be noted that effective 1971 the statutes authorized change in methods in applying for overweight and oversize permits. A revision authorized a permit good for up to one year. This type of permit, after approval of the Highway Department, can be prepared by the individual operator prior to the movement to be made upon forms furnished by the Highway Department and over specified highways. However, he is subject to audit of the individual load upon demand by the State Highway Patrol. The fee is remitted directly to the Wyoming Highway Department. This self-written permit, therefore, reduces the amount of fees collected through the revenue stations.

All money received is remitted to the State Treasurer and credited to the State Highway Fund. The Department is authorized to withhold cost of operation for the administration of the compensatory fee act, not to exceed the amount appropriated by the State Legislature in the Department's approved budget and appropriation.

GASOLINE TAX. The gasoline tax is a license tax of 7¢ per gallon on all gasoline used, sold or distributed for sale or use within the State of Wyoming, which can be used for operating or propelling motor vehicles. The tax is paid by the wholesaler, that is, any person, firm or corporation who imports, or receives, from any source, gasoline for distribution for resale or use within this State.

The 7¢ gasoline tax is divided into four segments as follows: 4¢ of the tax is distributed by statutory formula to the State Highway Fund and to the cities, towns and counties of the State. This distribution is made quarterly by the State Treasurer's Office, and is designated for maintenance of the local jurisdiction roads.

1¢ of the gasoline tax is for county farm to market roads, and is distributed per statutory formula to the cities, towns and counties.

1¢ of the tax is provided for the construction or reconstruction of primary, secondary and forest roads within the State.

1¢ of the tax is distributed to the incorporated city, town or county, based upon the actual gallonage of gasoline sold to or distributed by, the retailers located in each jurisdiction. This distribution is made by The Department of Revenue and Taxation on a monthly basis.

The Department is authorized to withhold administrative expense out of the 4¢ gasoline tax and the 1¢ municipal and county tax.

The Department is also required to advise the State Treasurer of estimates of amounts to retain in the fund so that he may in turn provide a balance from the 4¢ and 1¢ municipal and county tax to refund to the purchaser and user of gasoline for agricultural purposes, and said gasoline has been purchased from any Wyoming wholesaler or dealer.

The following figures on gasoline revenue include collections in all categories. A listing of aviation gasoline revenues which are included in the gasoline revenue figures, is provided in the section following:

Gasoline Tax Revenues by Fiscal Year:	
1968 Tax Revenue	\$ 12,804,367.88
1969 Tax Revenue	13,760,048.33
1970 Tax Revenue	16,369,612.55
1971 Tax Revenue	17,885,742.55
1972 Tax Revenue	18,207,772.19
1973 Tax Revenue	20,107,713.87

AVIATION GAS. The gasoline produced, manufactured, blended or compounded, which can be used for operating or propelling aircraft is taxed in the same manner as the 4¢ tax on motor vehicle gasoline. All taxes received from gasoline used for aircraft at any municipal or county airfield shall be paid to the city, county or town where such airfield is located, and is designated for maintenance of such airfield.

The Department and the State Treasurer are authorized to refund to the purchaser or user of gasoline for use in aircraft at any airport in the State upon which the State gasoline tax of 4¢ per gallon has been paid, 2¢ per gallon on purchases in excess of 10,000 per month.

The State Treasurer and the Department are authorized to deduct the prorata share of the cost of collecting the aviation gasoline tax prior to distribution to the local jurisdictions.

Aviation Gasoline Tax Revenues by Fiscal Year:

1968 Tax Revenue	\$ 220,473.72
1969 Tax Revenue	248,198.75
1970 Tax Revenue	248,759.88
1971 Tax Revenue	221,937.74
1972 Tax Revenue	234,004.34
1973 Tax Revenue	261,128.09

DISTRIBUTION OF TAXES

The Department of Revenue and Taxation is required by law to deposit tax receipts with the State Treasurer for distribution to designated funds.

The following narratives and tables show the disposition of collections previously reported by types of revenue with amounts allocated to the major State funds.

SALES TAX - GENERAL FUND:

Wyoming Statutes provide that, of the total sales tax collected in each county, 5/6 shall be credited to the General Fund, and 1/6 less expenses for administration shall be distributed to each incorporated municipality in proportion to its percentage of population to the total population of the county. The portion allocated to county governments is based on the percentage of the remaining population count that is not included in the census listed within the corporate limits of its cities and towns.

The sales tax license must be issued to a firm or individual doing business at a location within a county, in order for that county and its incorporated cities and towns to participate in the distribution of the sales tax collections. Sales tax collections made by licensed out-of-state vendors, would, therefore, be credited entirely to the General Fund, because their licenses have no county designation.

Sales Tax Credited to General Fund by Fiscal Year:

1968 Tax Revenue	\$ 18,544,707.59
1969 Tax Revenue	21,458,856.38
1970 Tax Revenue	22,730,506.63
1971 Tax Revenue	24,562,775.37
1972 Tax Revenue	27,445,061.87
1973 Tax Revenue	31,836,625.39

USE TAX:

The entire amount of use tax is credited to the State General Fund.

Use Tax Credited to General Fund by Fiscal Year:	
1968 Tax Revenue	\$ 3,221,327.41
1969 Tax Revenue	3,916,571.07
1970 Tax Revenue	3,885,084.33
1971 Tax Revenue	4,855,365.01
1972 Tax Revenue	4,946,362.02
1973 Tax Revenue	6,354,008.39

CIGARETTE TAX:

The Department is authorized by statute to deduct 1¼% of the tax collected to defray the expenses of administration. 3/8 of the amount remaining after payment of the 1¼% administrative expense shall be paid into the General Fund of the State of Wyoming.

The remainder of the monies collected is distributed to the counties and incorporated cities and towns according to sales distribution reported by the wholesalers.

Cigarette Tax Credited to General Fund by Fiscal Year:	
1968 Tax Revenue	\$ 1,155,539.56
1969 Tax Revenue	1,219,417.76
1970 Tax Revenue	1,177,285.69
1971 Tax Revenue	1,224,841.41
1972 Tax Revenue	1,326,271.99
1973 Tax Revenue	1,355,136.20

INHERITANCE TAX:

All fees, taxes, interest and penalties upon inheritances, devises, legacies or bequests are credited to an account within the earmarked revenue fund of this State. Whenever the money in this fund exceeds \$10,000.00, then all money in excess of \$5,000.00 shall be transferred to the General Fund.

For the purpose of this report we are assuming that the \$5,000.00 balance required to be maintained in the earmarked fund has been retained since the inception of the act, and for this reason we are showing all receipts for the years listed below as total credit to the General Fund:

Inheritance Monies Deposited to General Fund:	
1968 Revenue	\$ 642,586.10
1969 Revenue	730,112.43
1970 Revenue	631,758.72
1971 Revenue	975,142.63
1972 Revenue	1,046,802.13
1973 Revenue	984,297.60

MINERAL SEVERANCE TAX:

All monies received and collected are deposited with the State Treasurer and credited to the Mineral Severance Tax Fund, provided that all monies in said fund shall be transferred to the General Fund, except for the purpose of refunding any erroneously paid taxes. There shall be retained in the Mineral Severance Tax Fund the sum of \$5,000.00 together with the amount of tax on any protest of value for mineral severance tax before the State Board of Equalization.

This report reflects the net amount transferred each fiscal year into the State General Fund from this source of revenue:

Mineral Severance Tax, Penalties and Interest to the General Fund by Fiscal Year:	
1970 Tax Revenue	\$ 4,137,484.50
1971 Tax Revenue	4,680,017.59
1972 Tax Revenue	4,960,644.72
1973 Tax Revenue	5,068,433.76

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX, CIGARETTE TAX & GAS TAX DISTRIBUTION: INCORPORATED COUNTIES, CITIES & TOWNS
JULY 1, 1972 THROUGH JUNE 30, 1973

THE AMOUNTS SHOWN IN THIS REPORT HAVE BEEN SUMMARIZED FROM THE ACUTAL DATE OF MAILING THE STATE WARRANTS TO THE JURISDICTIONS.

COUNTY	COUNTY No.	SALES TAX	CIGARETTE TAX	ONE CENT		TOTAL
				GAS TAX		
NATRONA	1	\$ 221,145.56	\$ 9,698.16	\$ 79,960.97		\$ 310,804.69
LARAMIE	2	212,563.37	37,178.21	72,999.13		322,740.71
SHERIDAN	3	100,193.21	7,963.63	44,184.61		152,341.45
SWEETWATER	4	49,495.08	5,665.14	61,687.51		116,847.73
ALBANY	5	34,631.10	14,694.47	32,905.02		82,230.59
CARBON	6	40,334.31	4,263.49	48,613.28		93,211.08
GOSHEN	7	73,254.92	14,786.15	38,356.20		126,397.27
PLATTE	8	32,108.40	1,179.22	9,033.67		42,321.29
BIG HORN	9	40,257.57	2,171.28	15,264.12		57,692.97
FREMONT	10	152,029.26	12,492.68	47,214.84		211,736.78
PARK	11	138,322.42	7,804.28	47,935.64		194,062.34
LINCOLN	12	41,153.14	3,370.25	23,757.30		68,280.69
CONVERSE	13	23,536.88	1,892.23	19,631.29		45,060.40
NIORARA	14	15,678.55	1,172.17	11,217.80		28,068.52
HOT SPRINGS	15	23,125.98	521.98	6,704.01		30,351.97
JOHNSON	16	25,196.05	253.43	16,762.33		42,211.81
CAMPBELL	17	146,341.88	2,619.18	8,183.50		157,144.56
CROOK	18	19,346.06	7,073.26	16,158.64		42,577.96
UINTA	19	25,083.15	5,597.06	34,338.85		65,019.06
WASHAKIE	20	45,817.39	324.78	10,294.87		56,437.04
WESTON	21	25,320.75	2,881.31	3,069.79		31,271.85
TETON	22	76,995.73	5,903.21	44,631.10		127,530.04
SUBLETTE	23	28,026.77	2,567.26	4,178.54		34,772.57
TOTALS		<u>\$1,589,957.53</u>	<u>\$ 152,072.83</u>	<u>\$ 697,083.01</u>		<u>\$2,439,113.37</u>

CITY	COUNTY No.	SALES TAX	CIGARETTE TAX	GAS TAX	TOTAL
CASPER	1	\$ 967,496.07	\$ 393,885.87	\$ 204,469.50	\$1,565,851.44
CHEYENNE	2	612,057.80	286,149.64	258,158.90	1,156,366.34
SHERIDAN	3	173,979.12	114,345.58	56,318.75	344,643.45
ROCK SPRINGS	4	279,340.71	125,587.70	123,926.69	528,855.10
LARAMIE	5	272,199.44	120,606.30	136,675.02	529,480.76
RAWLINS	6	144,486.35	71,334.16	99,667.72	315,488.23
LANDER	10	96,623.54	55,164.69	39,765.17	191,553.40
RIVERTON		108,427.52	93,679.69	72,186.45	274,293.66
CODY	11	97,930.62	62,960.06	48,885.02	209,775.70
POWELL		91,226.75	43,798.30	40,479.60	175,504.65
GILLETTE	17	182,664.13	89,509.23	93,648.48	365,821.84
EVANSTON	19	56,093.43	37,484.27	52,621.31	146,199.01
WORLAND	20	105,542.77	46,493.59	36,172.48	188,208.84
NEWCASTLE	21	46,039.25	33,636.65	30,205.58	109,881.48
TOTALS		<u>\$3,234,107.50</u>	<u>\$1,574,635.73</u>	<u>\$1,293,180.67</u>	<u>\$6,101,923.90</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX, CIGARETTE TAX & GAS TAX DISTRIBUTION: INCORPORATED COUNTIES, CITIES & TOWNS (CONT.)
JULY 1, 1972 THROUGH JUNE 30, 1973

TOWN	COUNTY No.	SALES TAX	CIGARETTE TAX	ONE CENT	
				GAS TAX	TOTAL
EDGERTON	1	\$ 8,694.61	\$ 1,859.33	\$ 5,602.21	\$ 16,156.15
EVANSVILLE		20,413.44	1,601.01	9,204.82	31,219.27
MILLS		42,338.98	10,561.92	7,900.65	60,801.55
BURNS	2	2,782.46	437.09	5,243.36	8,462.91
ALBIN		1,770.68	1,051.04	2,803.83	5,625.55
PINE BLUFFS		13,996.65	7,534.79	13,958.36	35,489.80
CLEARMONT	3	2,260.20	587.14	1,020.28	3,867.62
DAYTON		6,351.49	3,060.71	2,340.78	11,752.98
RANCHESTER		3,318.79	2,206.67	4,649.21	10,174.67
GRANGER	4	3,261.47	3,496.16	199.45	6,957.08
GREEN RIVER		100,576.75	27,285.01	38,740.33	166,602.09
SOUTH SUPERIOR		4,715.92	815.17	3,568.52	9,099.61
WAMSUTTER		3,349.60	1,086.70	6,273.50	10,709.80
ROCK RIVER	5	4,041.34	947.56	1,538.18	6,527.08
BAGGS	6	2,677.48	1,754.89	4,980.17	9,412.54
ELK MOUNTAIN		2,333.59	902.71	3,445.36	6,681.66
DIXON		1,326.46	349.86	2,260.49	3,936.81
ELMO		982.57	677.14	-0-	1,659.71
ENCAMPMENT		5,895.40	2,094.65	2,439.38	10,429.43
HANNA		8,474.64	6,503.77	5,037.18	20,015.59
MEDICINE BOW		8,376.39	4,554.23	7,673.75	20,604.37
RIVERSIDE		859.76	722.83	1,989.05	3,571.64
SARATOGA		21,714.71	10,834.88	10,199.76	42,749.35
SINCLAIR		8,179.86	890.73	3,927.78	12,998.37
FORT LARAMIE	7	2,525.54	1,769.52	2,864.00	7,159.06
LAGRANGE		2,427.88	1,197.16	1,595.81	5,220.85
LINGLE		5,720.86	4,410.12	3,723.76	13,854.74
TORRINGTON		54,306.28	49,483.68	30,760.34	134,550.30
YODER		1,297.65	794.72	515.23	2,607.60
CHUGWATER	8	2,350.00	1,741.75	5,176.18	9,267.93
GUERNSEY		9,979.31	9,776.38	5,196.74	24,952.43
WHEATLAND		31,422.97	25,687.96	40,831.15	97,942.08
GLENDO		2,643.75	5,625.41	6,872.48	15,141.64
HARTVILLE		3,092.50	365.08	33.00	3,490.58
BASIN	9	12,666.57	9,675.23	6,671.62	29,013.42
BYRON		4,391.53	1,056.07	1,301.57	6,749.17
COWLEY		4,052.86	607.33	1,356.88	6,017.07
DEAVER		1,241.81	943.84	588.92	2,774.57
GREYBULL		21,607.71	16,052.50	17,867.46	55,527.67
LOVELL		26,236.29	17,389.23	17,282.81	60,908.33
MANDERSON		1,298.27	1,207.95	415.21	2,921.43
FRANNIE		1,140.22	-0-	-0-	1,140.22
DUBOIS	10	12,188.49	9,527.92	11,902.48	33,618.89
HUDSON		5,152.22	1,891.86	939.96	7,984.04
PAVILLION		2,460.77	1,591.44	1,012.61	5,064.82
SHOSHONI		7,612.99	4,314.74	11,130.89	23,058.62
MEETEETSE	11	8,725.15	4,850.62	3,968.25	17,544.02

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX, CIGARETTE TAX & GAS TAX DISTRIBUTION: INCORPORATED COUNTIES, CITIES & TOWNS (CONT.)
JULY 1, 1972 THROUGH JUNE 30, 1973

TOWN	COUNTY No.	SALES TAX	CIGARETTE TAX	ONE CENT GAS TAX	TOTAL
FRANNIE		\$ 673.76	\$ 708.26	\$ 433.44	\$ 1,815.46
AFTON	12	13,580.81	6,679.60	10,316.80	30,577.21
COKEVILLE		4,630.03	6,362.88	6,145.16	17,138.07
DIAMONDVILLE		5,103.02	377.35	7,535.01	13,015.38
KEMMERER		24,132.54	23,103.37	14,282.53	61,518.44
THAYNE		2,055.77	1,878.93	5,227.47	9,162.17
LABARGE		307.92	231.59	2,151.99	2,691.50
DOUGLAS	13	36,225.44	30,561.80	26,951.74	93,738.98
GLENROCK		20,499.36	6,816.01	4,381.43	31,696.80
LOST SPRINGS		96.43	59.76	1,770.22	1,926.41
LUSK	14	17,814.35	17,919.11	25,350.00	61,083.46
MANVILLE		1,097.50	241.81	9.57	1,348.88
VAN TASSELL		250.85	188.22	28.79	467.86
E.THERMOPOLIS	15	4,877.49	1,772.25	-0-	6,649.74
KIRBY		1,162.03	175.76	-0-	1,337.79
THERMOPOLIS		47,284.06	30,210.72	26,268.92	103,763.70
BUFFALO	16	44,521.82	29,221.37	32,613.68	106,356.87
KAYCEE		3,569.06	3,482.16	4,283.84	11,335.06
MOORCROFT	18	8,705.12	5,812.69	8,121.35	22,639.16
SUNDANCE		9,373.20	8,513.62	13,203.89	31,090.71
HULETT		2,821.22	3,446.85	4,758.29	11,026.36
LYMAN	19	8,087.31	1,603.33	5,705.50	15,396.14
TENSLEEP	20	6,685.32	2,155.07	5,414.07	14,254.46
UPTON	21	13,239.88	6,194.73	8,393.15	27,827.76
JACKSON	22	151,275.03	50,990.79	50,828.65	253,094.47
BIG PINEY	23	7,933.01	6,851.20	6,837.26	21,621.47
PINEDALE		13,195.53	11,451.16	28,164.20	52,810.89
MARBLETON		3,104.22	185.46	275.18	3,564.86
TOTALS		<u>\$ 955,536.94</u>	<u>\$ 518,972.35</u>	<u>\$ 616,455.88</u>	<u>\$2,090,965.17</u>

NOTE: THE FIGURES ABOVE INCLUDE THE SPECIAL DISTRIBUTIONS OF THE UN-DISTRIBUTED FUND BALANCE FOR GASOLINE TAX AND CIGARETTE TAX IN ACCORDANCE WITH SESSION LAWS, 1971.

SUMMARY

DISTRIBUTED TO INCORPORATED COUNTIES.....	\$ 2,439,113.37
DISTRIBUTED TO INCORPORATED CITIES.....	6,101,923.90
DISTRIBUTED TO INCORPORATED TOWNS.....	<u>2,090,965.17</u>
TOTAL DISTRIBUTION	<u>\$10,632,002.44</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX DIVISION
DISTRIBUTION OF 1/6 OF SALES TAX TO CITIES, TOWNS AND COUNTIES
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE TAXES WERE REMITTED TO STATE. THE ACTUAL
DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

COUNTY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
NATRONA	1	\$ 154,191.83	\$ 173,765.17	\$ 199,409.44	\$ 206,271.50	\$ 733,637.94
LARAMIE	2	142,570.43	158,520.70	180,712.96	198,176.41	679,980.50
SHERIDAN	3	73,630.48	80,010.32	90,424.73	94,011.95	338,077.48
SWEETWATER	4	44,724.98	39,729.54	38,324.76	47,076.69	169,855.97
ALBANY	5	38,036.74	33,920.14	32,476.70	32,327.86	136,761.44
CARBON	6	22,914.33	26,523.69	33,878.57	37,838.71	121,155.30
GOSHEN	7	56,216.74	58,491.23	64,954.97	67,976.40	247,639.34
PLATTE	8	28,746.18	28,332.90	28,637.52	30,445.85	116,162.45
BIG HORN	9	33,166.31	33,506.99	36,242.24	37,957.95	140,873.49
FREMONT	10	143,723.14	137,044.70	135,826.45	141,853.63	558,447.92
PARK	11	105,239.30	106,226.12	120,615.77	130,717.48	462,798.67
LINCOLN	12	37,271.03	38,637.87	40,249.37	38,733.07	154,891.34
CONVERSE	13	17,104.38	21,737.11	20,439.68	22,031.14	81,312.31
NIOBRARA	14	13,384.93	13,948.89	14,946.08	14,581.02	56,860.92
HOT SPRINGS	15	18,175.52	18,847.81	21,253.24	21,498.21	79,774.78
JOHNSON	16	25,019.43	24,993.70	22,382.81	24,049.11	96,445.05
CAMPBELL	17	134,415.19	135,587.01	125,774.64	135,288.62	531,065.46
CROOK	18	19,367.05	17,501.19	17,159.84	18,106.06	72,134.14
UINTA	19	19,152.13	19,305.35	21,765.03	23,357.22	83,579.73
WASHAKIE	20	34,498.22	37,102.61	41,535.05	42,632.64	155,768.52
WESTON	21	24,307.28	22,793.87	23,834.91	23,830.16	94,766.22
TETON	22	81,225.50	84,867.48	66,084.53	74,020.74	306,198.25
SUBLETTE	23	23,361.96	23,074.28	25,722.51	26,721.93	98,880.68
TOTALS		<u>\$1,290,443.08</u>	<u>\$1,334,468.67</u>	<u>\$1,402,651.80</u>	<u>\$1,489,504.35</u>	<u>\$5,517,067.90</u>

CITY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
CASPER	1	\$ 748,073.64	\$ 794,501.96	\$ 872,402.15	\$ 902,423.14	\$ 3,317,400.89
CHEYENNE	2	410,024.61	456,207.94	520,347.32	570,631.82	1,957,211.69
SHERIDAN	3	129,677.60	139,817.27	157,016.81	163,245.71	589,757.39
ROCK SPRINGS	4	137,088.96	166,452.53	216,297.59	265,691.78	785,530.86
LARAMIE	5	203,646.22	222,871.61	255,265.62	254,096.01	935,879.46
RAWLINS	6	93,845.42	101,095.58	121,360.31	135,546.49	451,847.80
LANDER	10	45,389.24	65,108.93	86,325.73	90,156.33	286,980.23
RIVERTON	10	74,304.32	84,246.27	96,871.68	101,170.24	356,592.51
CODY	11	75,486.90	75,714.34	85,394.55	92,546.43	329,142.22
POWELL	11	73,959.79	72,418.98	79,548.83	86,211.13	312,138.73
GILLETTE	17	210,947.60	189,233.60	156,992.09	168,867.41	726,040.70
EVANSTON	19	43,505.84	43,498.10	48,673.09	52,233.72	187,910.75
WORLAND	20	72,501.71	82,131.11	95,678.18	98,206.53	348,517.53
NEWCASTLE	21	44,759.41	41,679.10	43,337.66	43,328.97	173,105.14
TOTALS		<u>\$2,363,211.26</u>	<u>\$2,534,977.32</u>	<u>\$2,835,511.61</u>	<u>\$3,024,355.71</u>	<u>\$10,758,055.90</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX DIVISION
DISTRIBUTION OF 1/6 OF SALES TAX TO CITIES, TOWNS AND COUNTIES (CONT.)
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE TAXES WERE REMITTED TO STATE. THE ACTUAL
DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

TOWN	COUNTY No.	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FOUR YEAR TOTAL
		ENDING JUNE 30 1970	ENDING JUNE 30 1971	ENDING JUNE 30 1972	ENDING JUNE 30 1973	
EDGERTON	1	\$ 9,821.75	\$ 8,585.93	\$ 7,840.02	\$ 8,109.82	\$ 34,357.52
EVANSVILLE		13,063.88	15,494.33	18,407.03	19,040.45	66,005.69
MILLS		28,416.32	32,752.68	38,177.54	39,491.30	138,837.84
BURNS	2	2,097.45	2,186.59	2,365.55	2,594.14	9,243.73
ALBIN		1,643.93	1,540.66	1,505.36	1,650.84	6,340.79
PINE BLUFFS		10,543.98	10,995.89	11,899.39	13,049.31	46,488.57
CLEARMONT	3	1,711.85	1,829.59	2,039.85	2,120.76	7,702.05
DAYTON		3,698.43	4,601.83	5,732.25	5,959.64	19,992.15
RANCHESTER		2,620.62	2,738.39	2,995.22	3,114.03	11,468.26
GRANGER	4	2,108.35	2,197.78	2,525.40	3,102.10	9,933.63
GREEN RIVER		46,217.49	58,357.63	77,878.04	95,662.44	278,115.60
SOUTH SUPERIOR		5,306.37	4,308.89	3,651.59	4,485.50	17,752.35
WAMSUTTER		1,445.05	1,896.37	2,593.67	3,185.94	9,121.03
ROCK RIVER	5	5,790.89	4,578.80	3,789.91	3,772.56	17,932.16
BAGGS	6	2,078.86	2,049.12	2,248.93	2,511.82	8,888.73
ELK MOUNTAIN		1,985.08	1,875.50	1,960.09	2,189.20	8,009.87
DIXON		1,125.40	1,064.56	1,114.15	1,244.38	4,548.49
ELMO		953.45	850.51	825.29	921.77	3,551.02
ENCAMPMENT		3,485.58	3,947.31	4,951.80	5,530.64	17,915.33
HANNA		6,549.16	6,469.90	7,118.20	7,950.28	28,087.54
MEDICINE BOW		4,095.18	5,165.16	7,035.68	7,858.11	24,154.13
RIVERSIDE		906.56	781.59	722.15	806.56	3,216.86
SARATOGA		11,863.54	14,035.00	18,239.13	20,371.15	64,508.82
SINCLAIR		6,502.28	6,338.41	6,870.62	7,673.74	27,385.05
FORT LARAMIE	7	1,918.16	2,007.00	2,239.39	2,343.55	8,508.10
LAGRANGE		1,446.01	1,739.08	2,152.79	2,252.94	7,590.82
LINGLE		3,600.22	4,190.14	5,072.68	5,308.63	18,171.67
TORRINGTON		34,497.33	39,929.34	48,153.27	50,393.14	172,973.08
YODER		688.58	889.21	1,150.65	1,204.14	3,932.58
CHUGWATER	8	2,509.24	2,268.65	2,095.95	2,228.32	9,102.16
GUERNSEY		6,993.16	7,872.02	8,900.53	9,462.59	33,228.30
WHEATLAND		20,539.30	24,075.12	28,026.15	29,795.92	102,436.49
GLENDO		2,553.28	2,422.52	2,357.95	2,506.85	9,840.60
HARTVILLE		1,547.05	2,141.17	2,758.21	2,932.37	9,378.80
BASIN	9	9,631.19	10,170.08	11,403.18	11,943.02	43,147.47
BYRON		3,039.61	3,387.24	3,953.51	4,140.67	14,521.03
COWLEY		3,352.25	3,379.40	3,648.62	3,821.35	14,201.62
DEAVER		885.82	970.01	1,117.94	1,170.88	4,144.65
GREYBULL		16,683.03	17,466.32	19,452.47	20,373.42	73,975.24
LOVELL		17,890.19	20,111.68	23,619.40	24,737.60	86,358.87
MANDERSON		1,215.84	1,148.32	1,168.76	1,224.11	4,757.03
FRANNIE		981.35	968.47	1,026.50	1,075.09	4,051.41
DUBOIS	10	6,220.43	8,449.90	10,889.48	11,372.69	36,932.50
HUDSON		4,004.94	4,230.11	4,603.12	4,807.36	17,645.53

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SALES TAX DIVISION
DISTRIBUTION OF 1/6 OF SALES TAX TO CITIES, TOWNS AND COUNTIES (CONT.)
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE TAXES WERE REMITTED TO STATE. THE ACTUAL
DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

TOWN	COUNTY No.	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FOUR YEAR TOTAL
		ENDING JUNE 30 1970	ENDING JUNE 30 1971	ENDING JUNE 30 1972	ENDING JUNE 30 1973	
PAVILLION		\$ 2,073.46	\$ 2,097.24	\$ 2,198.50	\$ 2,296.06	\$ 8,665.26
SHOSHONI		8,322.33	7,401.08	6,801.63	7,103.44	29,628.48
MEETEETSE	11	8,030.54	7,422.50	7,608.25	8,245.44	31,306.73
FRANNIE		579.25	551.96	587.51	636.72	2,355.44
AFTON	12	11,085.63	12,103.20	13,183.94	12,800.04	49,172.81
COKEVILLE		4,514.97	4,488.53	4,494.74	4,363.85	17,862.09
DIAMONDVILLE		3,296.54	4,119.96	4,953.89	4,809.65	17,180.04
KEMMERER		16,811.56	20,085.27	23,427.32	22,745.13	83,069.28
THAYNE		1,771.60	1,878.16	1,995.69	1,937.58	7,583.03
LABARGE		-0-	-0-	-0-	344.34	344.34
DOUGLAS	13	24,690.24	32,443.22	31,458.59	33,907.95	122,500.00
GLENROCK		13,857.26	18,288.15	17,801.87	19,187.93	69,135.21
LOST SPRINGS		44.56	73.25	83.75	90.25	291.81
LUSK	14	14,700.37	15,602.58	16,982.05	16,567.30	63,852.30
MANVILLE		965.43	990.25	1,046.22	1,020.68	4,022.58
VAN TASSELL		116.68	175.89	239.14	233.28	764.99
E. THERMOPOLIS	15	2,492.33	3,375.67	4,482.49	4,534.19	14,884.68
KIRBY		729.04	864.72	1,067.93	1,080.23	3,741.92
THERMOPOLIS		35,118.89	37,623.42	43,454.90	43,955.89	160,153.10
BUFFALO	16	31,837.96	37,521.69	39,550.77	42,495.15	151,405.57
KAYCEE		3,112.41	3,308.68	3,170.55	3,406.59	12,998.23
MOORCROFT	18	6,102.24	6,624.81	7,721.42	8,147.15	28,595.62
SUNDANCE		6,708.64	7,199.30	8,313.99	8,772.41	30,994.34
HULETT		2,474.14	2,384.63	2,502.41	2,640.39	10,001.57
LYMAN	19	3,773.30	5,067.66	7,017.48	7,530.83	23,389.27
TENSLEEP	20	3,926.81	4,883.58	6,060.47	6,220.63	21,091.49
UPTON	21	12,611.06	11,877.39	12,462.96	12,460.46	49,411.87
JACKSON	22	71,828.05	93,874.78	129,837.54	145,430.03	440,970.40
BIG PINEY	23	7,898.33	7,139.72	7,280.78	7,563.67	29,882.50
PINEDALE		11,494.20	11,098.05	12,110.66	12,581.19	47,284.10
MARBLETON		2,250.23	2,396.04	2,849.00	2,959.69	10,454.96
TOTALS		<u>\$627,446.48</u>	<u>\$715,419.58</u>	<u>\$837,023.85</u>	<u>\$901,559.26</u>	<u>\$3,081,449.17</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

CIGARETTE TAX DIVISION
DISTRIBUTION OF 3/8 OF CIGARETTE TAX TO CITIES, TOWNS AND COUNTIES
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE DISTRIBUTION OF THE CIGARETTES WAS REPORTED TO THE STATE.
THE ACTUAL DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

COUNTY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
NATRONA	1	\$ 12,263.58	\$ 13,543.61	\$ 9,963.29	\$ 9,946.65	\$ 45,717.13
LARAMIE	2	28,447.00	28,864.94	31,098.48	41,217.00	129,627.42
SHERIDAN	3	6,090.24	13,045.15	8,283.65	9,424.95	36,843.99
SWEETWATER	4	4,253.76	3,956.28	4,497.96	6,511.89	19,219.89
ALBANY	5	6,251.06	12,503.62	13,090.62	15,143.56	46,988.86
CARBON	6	2,928.34	4,265.55	5,056.43	4,223.86	16,474.18
GOSHEN	7	16,879.23	15,235.30	15,910.62	16,686.21	64,711.36
PLATTE	8	1,262.88	1,363.13	1,319.95	1,329.24	5,275.20
BIG HORN	9	2,614.40	2,663.09	1,879.70	2,392.09	9,549.28
FREMONT	10	12,265.76	11,584.92	12,477.48	12,694.70	49,022.86
PARK	11	7,203.21	7,710.86	8,206.61	7,857.44	30,978.12
LINCOLN	12	4,399.96	3,830.77	3,618.72	3,115.86	14,965.31
CONVERSE	13	1,858.36	2,156.75	1,821.65	1,719.56	7,556.32
NIJBRARA	14	1,376.61	1,539.03	1,286.55	1,235.02	5,437.21
HOT SPRINGS	15	1,045.09	798.13	251.10	647.76	2,742.08
JOHNSON	16	2,186.96	983.45	312.34	223.20	3,705.95
CAMPBELL	17	2,016.63	1,980.87	2,559.14	2,883.59	9,440.23
CROOK	18	4,551.67	5,946.32	6,118.98	7,745.55	24,362.52
UINTA	19	2,278.14	2,459.21	3,749.39	7,422.25	15,908.99
WASHAKIE	20	213.59	227.88	150.40	483.69	1,075.56
WESTON	21	4,419.10	3,965.47	3,900.47	2,819.54	15,104.58
TETON	22	5,938.32	6,089.98	5,812.22	5,979.06	23,819.58
SUBLETTE	23	2,864.08	2,826.04	2,548.54	2,848.79	11,087.45
TOTALS		<u>\$133,607.97</u>	<u>\$147,540.35</u>	<u>\$143,914.29</u>	<u>\$164,551.46</u>	<u>\$589,614.07</u>

CITY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
CASPER	1	\$ 352,379.95	\$ 369,927.17	\$ 387,847.15	\$ 429,263.48	\$1,539,417.75
CHEYENNE	2	237,964.96	245,831.23	261,201.93	310,062.66	1,055,060.78
SHERIDAN	3	99,605.35	98,702.14	111,004.73	119,809.61	429,121.83
ROCK SPRINGS	4	85,119.81	91,006.29	106,805.61	141,789.67	424,721.38
LARAMIE	5	119,212.02	115,229.31	121,798.50	127,663.20	483,903.03
RAWLINS	6	61,641.82	68,356.69	76,329.96	73,744.18	280,072.65
LANDER	10	50,006.18	54,012.04	53,723.83	58,609.63	216,351.68
RIVERTON	10	74,197.70	83,786.07	89,806.34	102,747.03	350,537.14
CODY	11	53,961.93	55,113.82	60,039.59	66,481.68	235,597.02
POWELL	11	37,732.40	37,611.70	39,756.86	47,017.17	162,118.13
GILLETTE	17	93,595.36	90,105.11	81,414.68	97,916.65	363,031.80
EVANSTON	19	27,714.51	30,851.29	36,157.12	38,118.99	132,841.91
WORLAND	20	45,207.37	46,126.04	45,919.48	48,001.50	185,254.39
NEWCASTLE	21	31,791.76	30,661.95	32,833.81	36,684.44	131,971.96
TOTALS		<u>\$1,370,131.12</u>	<u>\$1,417,320.85</u>	<u>\$1,504,639.59</u>	<u>\$1,697,909.89</u>	<u>\$5,990,001.45</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

CIGARETTE TAX DIVISION
DISTRIBUTION OF 3/8 OF CIGARETTE TAX TO CITIES, TOWNS AND COUNTIES (CONT.)
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE DISTRIBUTION OF THE CIGARETTES WAS REPORTED TO THE STATE.
THE ACTUAL DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

TOWN	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
EDGERTON	1	\$ 2,508.59	\$ 2,291.84	\$ 2,149.82	\$ 1,889.41	\$ 8,839.66
EVANSVILLE		3,318.94	1,268.90	1,353.37	1,489.83	7,431.04
MILLS		6,580.36	9,190.58	9,774.88	11,728.37	37,274.19
BURNS	2	859.77	686.22	456.25	576.55	2,578.79
ALBIN		941.21	1,063.77	1,150.57	1,105.07	4,260.62
PINE BLUFFS		6,467.43	6,501.42	7,266.53	8,324.26	28,559.64
CLEARMONT	3	813.15	746.79	760.23	546.27	2,866.44
DAYTON		3,937.16	4,273.17	4,734.99	2,987.54	15,932.86
RANCHESTER		1,784.54	1,742.28	2,582.39	2,476.08	8,585.29
GRANGER	4	1,590.79	3,044.91	3,329.18	3,997.11	11,961.99
GREEN RIVER		18,686.42	23,586.01	28,923.81	26,978.02	98,174.26
SOUTH SUPERIOR		387.99	418.16	523.97	936.13	2,266.25
WAMSUTTER		926.14	844.11	996.02	1,226.18	3,992.45
ROCK RIVER	5	2,397.58	1,587.20	1,206.30	878.21	6,069.29
BAGGS	6	1,668.51	1,697.30	1,877.83	2,092.74	7,336.38
ELK MOUNTAIN		838.41	1,163.99	1,004.87	899.46	3,906.73
DIXON		350.83	377.35	413.07	376.37	1,517.62
ELMO		1,254.70	1,438.29	1,486.57	656.71	4,836.27
ENCAMPMENT		2,120.72	1,708.83	1,850.45	2,341.95	8,021.95
HANNA		1,183.66	1,514.61	3,442.84	7,414.47	13,555.58
MEDICINE BOW		5,242.58	4,369.01	4,438.88	4,797.73	18,848.20
RIVERSIDE		655.80	847.93	583.85	859.07	2,946.65
SARATOGA		9,216.13	10,637.41	10,701.82	11,579.50	42,134.86
SINCLAIR		514.62	1,012.72	996.92	1,099.85	3,624.11
FORT LARAMIE	7	1,161.23	1,509.34	1,590.12	1,993.87	6,254.56
LAGRANGE		1,145.00	1,065.63	1,293.02	1,313.91	4,817.56
LINGLE		4,403.54	4,475.51	4,216.54	4,682.08	17,777.67
TORRINGTON		34,168.40	38,972.97	44,897.51	53,628.20	171,667.08
YODER		638.12	667.41	678.54	828.92	2,812.99
CHGUWATER	8	1,680.12	1,742.27	1,572.91	1,970.18	6,965.48
GUERNSEY		8,050.65	9,121.86	9,663.05	10,584.81	37,420.37
WHEATLAND		23,896.87	24,321.94	24,255.11	28,292.02	100,765.94
GLENDO		3,137.01	4,318.65	5,610.79	6,891.37	19,957.82
HARTVILLE		953.31	498.46	355.03	457.13	2,263.93
BASIN	9	7,745.31	9,435.62	9,863.56	9,742.92	36,787.41
BYRON		951.39	906.35	948.64	1,027.56	3,833.94
COWLEY		696.63	656.72	577.82	659.99	2,591.16
DEAVER		854.93	1,012.71	1,045.66	1,028.48	3,941.78
GREYBULL		14,871.99	15,366.69	15,453.91	17,648.80	63,341.39
LOVELL		14,703.86	14,802.75	15,469.31	18,408.98	63,384.90
MANDERSON		1,008.05	1,634.15	1,529.24	1,146.80	5,318.24
DUBOIS	10	7,970.42	8,262.36	8,922.32	9,642.20	34,797.30
HUDSON		1,857.39	1,683.37	1,854.62	1,898.26	7,293.64

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

CIGARETTE TAX DIVISION
DISTRIBUTION OF 3/8 OF CIGARETTE TAX TO CITIES, TOWNS AND COUNTIES (CONT.)
FOUR-YEAR PERIOD 1970--1973

PERIOD OF REPORT BASED ON THE MONTHS THE DISTRIBUTION OF THE CIGARETTES WAS REPORTED TO THE STATE.
THE ACTUAL DISBURSEMENT IS PAID THE FIRST OF THE MONTH FOLLOWING RECEIPT BY THE DIVISION.

TOWN	COUNTY No.	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FOUR YEAR TOTAL
		ENDING JUNE 30 1970	ENDING JUNE 30 1971	ENDING JUNE 30 1972	ENDING JUNE 30 1973	
PAVILLION		\$ 1,459.67	\$ 1,332.95	\$ 1,768.26	\$ 1,686.65	\$ 6,247.53
SHOSHONI		4,814.83	5,076.58	4,213.77	4,477.85	18,583.03
MEETEETSE	11	5,316.52	4,523.78	5,142.03	4,893.67	19,876.00
FRANNIE		815.45	749.55	788.06	776.04	3,129.10
AFTON	12	3,679.55	5,807.10	6,472.26	6,852.35	22,811.26
COKEVILLE		3,138.24	3,053.55	2,973.14	7,358.96	16,523.89
DIAMONDVILLE		405.17	513.33	327.67	495.20	1,741.37
KEMMERER		21,808.04	24,908.51	24,041.30	24,758.95	95,516.80
THAYNE		1,024.31	1,604.47	1,508.40	1,855.10	5,992.28
LABARGE		-0-	-0-	-0-	588.97	588.97
DOUGLAS	13	24,111.69	29,801.86	28,023.37	32,354.08	114,291.00
GLENROCK		4,725.26	7,364.27	7,514.14	8,060.44	27,664.11
LOST SPRINGS		8.34	30.62	30.16	70.09	139.21
LUSK	14	15,076.62	15,320.75	17,047.71	19,115.45	66,560.53
MANVILLE		253.39	238.55	242.73	238.55	973.22
VAN TASSELL		83.54	124.36	217.67	217.65	643.22
E. THERMOPOLIS	15	250.00	256.52	1,144.46	1,401.07	3,052.05
KIRBY		186.57	932.76	274.28	224.04	1,617.65
THERMOPOLIS		28,541.91	30,683.00	29,959.80	32,142.56	121,327.27
BUFFALO	16	29,827.34	29,761.97	28,126.42	30,570.02	118,285.75
KAYCEE		3,021.88	4,007.71	3,659.15	3,849.42	14,538.16
MOORCROFT	18	7,974.53	7,508.24	6,519.21	6,367.86	28,369.84
SUNDANCE		8,137.18	8,164.18	8,568.28	8,910.00	33,779.64
HULETT		3,369.63	3,000.56	3,140.71	3,709.28	13,220.18
LYMAN	19	1,985.99	1,829.11	2,447.28	1,717.25	7,979.63
TENSLEEP	20	3,037.20	3,171.80	2,545.73	2,570.34	11,325.07
UPTON	21	6,830.18	6,166.38	6,240.91	6,617.50	25,854.97
JACKSON	22	43,122.77	44,426.67	50,270.28	56,868.26	194,687.98
BIG PINEY	23	7,322.93	9,294.97	9,514.99	6,231.79	32,364.68
PINEDALE		11,333.47	10,282.64	11,364.48	11,328.82	44,309.41
MARBLETON		111.85	129.92	137.32	188.44	567.53
TOTALS		<u>\$445,914.30</u>	<u>\$482,534.22</u>	<u>\$506,027.08</u>	<u>\$555,600.01</u>	<u>\$1,990,075.61</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

GASOLINE TAX DIVISION
DISTRIBUTION OF ONE CENT GASOLINE TAX TO CITIES, TOWNS AND COUNTIES
FOUR-YEAR PERIOD 1970--1973

DISTRIBUTION OF ONE CENT GASOLINE TAX LESS ADMINISTRATIVE EXPENSE AND AMOUNTS NECESSARY TO REFUND FOR TAXES PAID ON GASOLINE USED FOR AGRICULTURAL PURPOSES. PERIOD OF REPORT BASED ON THE MONTHS THE GALLONS OF GASOLINE WERE SOLD OR DISTRIBUTED TO RETAILERS. THE ACTUAL DISTRIBUTION IS PAID THE FIRST OF THE MONTH FOLLOWING THE RECEIPT OF REPORT OF DISTRIBUTION.

COUNTY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
NATRONA	1	\$ 84,210.92	\$ 84,810.20	\$ 80,449.66	\$ 77,436.59	\$ 326,907.37
LARAMIE	2	66,276.44	67,868.02	66,869.43	67,169.87	268,183.76
SHERIDAN	3	24,765.29	29,426.87	37,141.18	42,406.04	133,739.38
SWEETWATER	4	39,374.04	47,506.45	58,569.18	62,916.55	208,366.22
ALBANY	5	31,871.76	33,166.85	32,962.29	31,772.08	129,772.98
CARBON	6	32,927.86	40,887.55	43,160.91	48,419.04	165,395.36
GOSHEN	7	37,067.44	34,151.07	39,403.52	38,945.51	149,567.54
PLATTE	8	14,189.84	12,198.00	8,809.47	8,975.37	44,172.68
BIG HORN	9	19,224.72	15,313.95	14,195.46	15,276.34	64,010.47
FREMONT	10	48,478.69	41,375.75	43,857.29	46,174.05	179,885.78
PARK	11	38,532.54	42,931.51	45,958.38	50,097.29	177,519.72
LINCOLN	12	21,884.25	25,907.35	19,835.87	22,577.49	90,204.96
CONVERSE	13	17,185.69	16,550.55	17,571.52	19,867.68	71,175.44
NIOBRARA	14	11,207.59	11,061.46	12,260.07	10,613.80	45,142.92
HOT SPRINGS	15	4,637.35	5,300.70	4,450.44	7,156.64	21,545.13
JOHNSON	16	15,427.34	14,894.09	15,554.05	17,344.65	63,220.13
CAMPBELL	17	18,122.52	18,493.07	12,938.82	7,760.11	57,314.52
CROOK	18	23,200.52	15,538.71	13,416.95	17,550.65	69,706.83
UINTA	19	17,280.57	24,996.41	30,297.32	34,401.33	106,975.63
WASHAKIE	20	8,598.56	6,786.42	8,065.78	10,123.49	33,574.25
WESTON	21	4,965.99	3,868.35	2,962.41	3,083.67	14,880.42
TETON	22	36,534.57	40,204.11	38,928.04	45,588.17	161,254.89
SUBLETTE	23	<u>3,979.83</u>	<u>4,589.12</u>	<u>2,875.45</u>	<u>4,238.89</u>	<u>15,683.29</u>
TOTALS		<u>\$619,944.32</u>	<u>\$637,826.56</u>	<u>\$650,533.49</u>	<u>\$689,895.30</u>	<u>\$2,598,199.67</u>

CITY	COUNTY No.	FISCAL YEAR ENDING JUNE 30 1970	FISCAL YEAR ENDING JUNE 30 1971	FISCAL YEAR ENDING JUNE 30 1972	FISCAL YEAR ENDING JUNE 30 1973	FOUR YEAR TOTAL
CASPER	1	\$ 173,126.44	\$ 178,779.79	\$ 186,551.31	\$ 201,765.33	\$ 740,222.87
CHEYENNE	2	195,949.15	226,061.56	235,401.02	260,042.91	917,454.64
SHERIDAN	3	57,375.32	61,871.02	55,729.77	57,365.30	232,341.41
ROCK SPRINGS	4	102,971.13	102,165.93	109,176.70	127,425.05	441,738.81
LARAMIE	5	110,745.02	118,279.74	127,064.07	134,322.16	490,410.99
RAWLINS	6	87,646.26	89,973.05	102,784.24	96,534.14	376,937.69
LANDER	10	37,056.84	36,859.19	38,843.77	39,542.41	152,302.21
RIVERTON	10	51,864.44	60,482.08	65,803.09	71,478.47	249,628.08
CODY	11	43,337.28	45,085.80	46,817.39	48,495.10	183,735.57
POWELL	11	28,945.98	34,527.52	39,017.69	39,796.02	142,287.21
GILLETTE	17	80,242.73	77,565.92	82,606.48	92,453.25	332,868.38
EVANSTON	19	45,203.42	46,979.57	46,879.80	53,196.02	192,258.81
WORLAND	20	28,908.02	35,975.71	35,884.72	35,415.79	136,184.24
NEWCASTLE	21	<u>26,374.49</u>	<u>27,963.98</u>	<u>30,424.79</u>	<u>29,149.02</u>	<u>113,912.28</u>
TOTALS		<u>\$1,069,746.52</u>	<u>\$1,142,570.86</u>	<u>\$1,202,984.84</u>	<u>\$1,286,980.97</u>	<u>\$4,702,283.19</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

GASOLINE TAX DIVISION
DISTRIBUTION OF ONE CENT GASOLINE TAX TO CITIES, TOWNS AND COUNTIES (CONT.)
FOUR-YEAR PERIOD 1970--1973

DISTRIBUTION OF ONE CENT GASOLINE TAX LESS ADMINISTRATIVE EXPENSE AND AMOUNTS NECESSARY TO REFUND FOR TAXES PAID ON GASOLINE USED FOR AGRICULTURAL PURPOSES. PERIOD OF REPORT BASED ON THE MONTHS THE GALLONS OF GASOLINE WERE SOLD OR DISTRIBUTED TO RETAILERS. THE ACTUAL DISTRIBUTION IS PAID THE FIRST OF THE MONTH FOLLOWING THE RECEIPT OF REPORT OF DISTRIBUTION.

TOWN	COUNTY No.	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FOUR YEAR TOTAL
		ENDING JUNE 30 1970	ENDING JUNE 30 1971	ENDING JUNE 30 1972	ENDING JUNE 30 1973	
EDGERTON	1	\$ 3,834.40	\$ 4,454.31	\$ 4,449.91	\$ 4,158.16	\$ 16,896.78
EVANSVILLE		4,976.68	10,243.37	10,062.68	9,519.86	34,802.59
MILLS		4,577.44	4,319.71	4,077.88	10,570.16	23,545.19
BURNS	2	3,750.55	3,047.96	3,297.17	5,220.66	15,316.34
ALBIN		3,190.26	2,500.44	2,272.30	2,720.35	10,683.35
PINE BLUFFS		8,873.18	11,825.34	13,475.99	14,408.65	48,583.16
CLEARMONT	3	729.14	1,875.10	2,563.05	654.11	5,821.40
DAYTON		2,291.12	2,333.59	2,114.29	2,225.11	8,964.11
RANCHESTER		2,191.93	3,727.53	3,908.22	3,695.62	13,523.30
GRANGER	4	115.32	68.23	132.38	182.73	498.66
GREEN RIVER		19,763.22	24,513.95	29,902.46	41,204.20	115,383.83
SOUTH SUPERIOR		7.30	-0-	691.60	5,979.22	6,678.12
WAMSUTTER		6,280.86	8,089.89	7,609.54	5,633.94	27,614.23
ROCK RIVER	5	6,229.04	4,963.67	1,752.44	1,441.41	14,386.56
BAGGS	6	2,663.08	3,234.04	3,802.18	5,009.50	14,708.80
ELK MOUNTAIN		494.18	615.67	1,410.55	3,523.36	6,043.76
DIXON		2,489.69	2,091.26	1,996.17	2,239.12	8,816.24
ELMO		26.12	26.48	19.65	-0-	72.25
ENCAMPMENT		1,015.08	1,774.78	1,878.64	2,449.91	7,118.41
HANNA		745.90	748.68	3,680.37	5,066.94	10,241.89
MEDICINE BOW		16,516.01	15,462.46	3,877.37	7,891.81	43,747.65
RIVERSIDE		1,653.69	2,949.42	2,211.74	1,946.17	8,761.02
SARATOGA		6,050.09	6,846.42	7,913.84	10,420.54	31,230.89
SINCLAIR		6,763.12	3,742.00	3,272.30	5,017.36	18,794.78
FORT LARAMIE	7	702.04	3,749.52	2,929.75	2,787.31	10,168.62
LAGRANGE		950.43	522.97	960.56	1,683.31	4,117.27
LINGLE		4,528.28	4,941.57	5,508.94	3,167.95	18,146.74
TORRINGTON		23,695.35	28,053.86	24,841.79	31,645.99	108,236.99
YODER		71.95	136.85	99.57	495.66	804.03
CHUGWATER	8	3,851.28	4,409.30	4,793.96	5,548.86	18,603.40
GUERNSEY		4,319.15	4,946.25	5,337.37	4,915.52	19,518.29
WHEATLAND		27,693.84	30,681.83	38,323.12	40,611.30	137,310.09
GLENDO		6,053.74	7,299.63	7,054.21	6,824.43	27,232.01
HARTVILLE		61.44	55.24	60.11	24.75	201.54
BASIN	9	5,896.19	5,395.17	5,989.78	6,604.25	23,885.39
BYRON		1,044.64	1,049.42	1,184.05	1,040.58	4,318.69
COWLEY		1,277.99	1,236.83	1,371.79	959.38	4,845.99
DEAVER		810.86	990.47	718.91	579.84	3,100.08
GREYBULL		15,129.56	18,061.38	18,841.90	17,580.92	69,613.76
LOVELL		14,007.26	15,450.16	16,284.85	17,396.17	63,138.44
MANDERSON		966.13	549.43	479.16	369.06	2,363.78
DUBOIS	10	8,594.59	10,624.39	12,704.36	11,651.52	43,574.86

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

GASOLINE TAX DIVISION
DISTRIBUTION OF ONE CENT GASOLINE TAX TO CITIES, TOWNS AND COUNTIES (cont.)
FOUR-YEAR PERIOD 1970--1973

DISTRIBUTION OF ONE CENT GASOLINE TAX LESS ADMINISTRATIVE EXPENSE AND AMOUNTS NECESSARY TO REFUND FOR TAXES PAID ON GASOLINE USED FOR AGRICULTURAL PURPOSES. PERIOD OF REPORT BASED ON THE MONTHS THE GALLONS OF GASOLINE WERE SOLD OR DISTRIBUTED TO RETAILERS. THE ACTUAL DISTRIBUTION IS PAID THE FIRST OF THE MONTH FOLLOWING THE RECEIPT OF REPORT OF DISTRIBUTION.

TOWN	COUNTY No.	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	FOUR YEAR TOTAL
		ENDING JUNE 30 1970	ENDING JUNE 30 1971	ENDING JUNE 30 1972	ENDING JUNE 30 1973	
HUDSON		\$ 1,358.53	\$ 1,222.52	\$ 818.31	\$ 1,058.87	\$ 4,458.23
PAVILLION		473.14	1,748.61	350.73	1,079.05	3,651.53
SHOSHONI		9,176.85	9,947.75	11,065.02	10,435.31	40,624.93
MEETEETSE	11	3,033.98	3,332.84	3,605.24	3,923.66	13,895.72
FRANNIE		310.50	493.10	549.03	328.95	1,681.58
AFTON	12	10,209.78	11,540.05	11,532.57	9,608.84	42,891.24
COKEVILLE		3,839.83	4,410.78	5,632.81	6,662.60	20,546.02
DIAMONDVILLE		4,373.34	7,103.50	10,008.92	6,414.17	27,899.93
KEMMERER		17,785.82	17,406.62	13,156.97	15,248.89	63,598.30
THAYNE		3,971.43	4,372.47	5,472.41	4,809.55	18,625.86
LABARGE		-0-	-0-	-0-	1,036.15	1,036.15
DOUGLAS	13	23,386.43	24,562.58	26,513.01	26,914.01	101,376.03
GLENROCK		4,529.53	6,030.23	4,563.31	4,870.06	19,993.13
LOST SPRINGS		4.42	-0-	474.23	1,518.05	1,996.70
LUSK	14	17,895.52	20,114.32	22,607.69	25,139.44	85,756.97
MANVILLE		83.95	3.28	-0-	10.62	97.85
VAN TASSELL		21.13	-0-	-0-	61.38	82.51
KIRBY	15	35.82	209.68	2.26	-0-	247.76
THERMOPOLIS		23,744.13	24,505.14	26,518.18	26,124.28	100,891.73
BUFFALO	16	25,541.47	26,419.49	29,847.54	32,426.73	114,235.23
KAYCEE		6,338.43	6,817.65	4,026.98	4,291.58	21,474.64
MOORCROFT	18	6,502.81	9,752.67	9,607.77	7,814.71	33,677.96
SUNDANCE		5,532.01	13,139.96	11,489.70	13,038.57	43,200.24
HULETT		4,111.06	4,188.64	4,294.33	4,810.94	17,404.97
LYMAN	19	4,157.09	6,273.07	5,089.35	5,359.09	20,878.60
TENSLEEP	20	5,852.56	5,742.33	5,358.23	5,343.56	22,296.68
UPTON	21	8,414.58	7,592.50	7,003.79	8,539.76	31,550.63
JACKSON	22	30,999.13	39,859.96	46,262.24	51,557.11	168,678.44
BIG PINEY	23	8,642.52	8,550.74	6,764.05	6,667.04	30,624.35
PINEDALE		18,836.13	20,296.60	23,236.71	29,916.14	92,285.58
MARBLETON		143.84	91.00	1,744.94	2,049.14	4,028.92
TOTALS		<u>\$474,187.88</u>	<u>\$543,336.65</u>	<u>\$561,453.22</u>	<u>\$622,123.94</u>	<u>\$2,201,101.69</u>

SALES AND USE TAX DIVISION

Sales and Use Tax Statistical Report:

The following report contains the amounts collected by the agency for the selective sales tax and the use tax, and the total. This report is prepared and the taxes so indicated by classification of establishments by type of activity in which they are engaged.

The report is formatted in a manner as established by the Executive Office of the President, Office of Management and Budget, prescribed in the Standard Industrial Classification Manual.

Each application for a sales tax license is classified according to its primary activity, which is determined by its principal product or group of products produced, or distributed, or services rendered. The primary activities are broken down into major economic sectors, and these are assigned a division number. The following are the major divisions contained in the report.

<u>DIVISION</u>	<u>TITLE</u>	<u>REMARKS</u>
A	Agriculture, Forestry and Fishing, Hunting and Trapping	This division includes establishments primarily engaged in agricultural production, forestry, commercial fishing, hunting and trapping, and related services.
B	Mining	This division includes all establishments primarily engaged in mining. Mining is here used in the broad sense to include the extraction of minerals occurring naturally: solids, such as coal and ores; liquids such as crude petroleum; and gases such as natural gas.
C	Construction	This division includes establishments (or kind-of-activity units) primarily engaged in construction. The term "construction" includes new work, additions, alterations and repairs.
D	Manufacturing	The manufacturing division includes establishments engaged in the mechanical or chemical transformation of materials or substances into new products.

<u>DIVISION</u>	<u>TITLE</u>	<u>REMARKS</u>
E	Transportation, Communications, Electric, Gas and Sanitary Services	This division includes establishments providing to the general public or to other business enterprises, passenger and freight transportation communications service, electricity, gas, steam, water or sanitary services.
F	Wholesale Trade and Retail Trade	<p>This division includes establishments or places of business primarily engaged in selling merchandise to retailers; to industrial, commercial, farm or professional business users; or to other wholesalers; or acting as agents or brokers in buying merchandise for or selling merchandise to such persons or companies.</p> <p>This division includes establishments engaged in selling merchandise for personal or household consumption, and rendering services incidental to the sale of goods.</p>
G	Finance, Insurance and Real Estate	This division includes establishments operating primarily in the fields of finance, insurance and real estate. Finance includes banks and trust companies, credit agencies other than banks, holding companies, other investment companies, brokers and dealers in securities and commodity contracts, and security and commodity exchanges. Insurance covers all carriers of all types of insurance, and insurance agents and brokers. Real estate includes owners, lessors, lessees, buyers, sellers, agents and developers of real estate. Establishments primarily engaged in the construction of buildings for sale are classified under Division C.
H	Services	This division includes establishments primarily engaged in providing a wide variety of services for individuals, businesses and government establishments and other organizations. Hotels and other lodging places; establishments providing personal, business,

DIVISION

TITLE

REMARKS

repair, and amusement services; health, legal, engineering and other professional services; educational institutions; membership organizations; and other miscellaneous services, are included.

Establishments which provide specialized services closely allied to agriculture, mining, transportation, etc., are classified in their respective divisions.

I Public Administration

This division includes the legislative, judicial, administrative and regulatory activities of Federal, State, and local and international governments.

It should be noted that the sales and use tax paid for vehicles is identified in this division under the sub-title Local Government - County Treasurers.

This report is based on the collections by the agency for fiscal year ending June 1973. (July 1, 1972 through June 30, 1973)

SALES AND USE TAX STAT REPORT

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
A	01*****AGRICULTURAL PRODUCTION			
	2 FRUITS, TREE NUTS, & VEGETABLES	76.53		76.53
	3 LIVESTOCK	419.14	491.67	910.81
	4 GENERAL FARMS	848.05	288.00	1,136.05
	9 MISCELLANEOUS AGRICULTURE	9,270.01	7.88	9,277.89
	GROUP TOTAL	<u>\$10,613.73</u>	<u>\$787.55</u>	<u>\$11,401.28</u>
A	07*****AGRICULTURAL SERVICES, HUNTING & TRAPPING			
	1 AGRICULTURAL SERVICES	4,407.24	17,308.73	21,715.97
	2 ANIMAL HUSBANDRY SERVICES	7,359.06	659.96	8,019.02
	3 HORTICULTURAL SERVICES	9,474.37	3.13	9,477.50
	GROUP TOTAL	<u>\$21,240.67</u>	<u>\$17,971.82</u>	<u>\$39,212.49</u>
A	09*****FISHERIES			
	8 FISH HATCHERIES, FARMS, & PRESERVES	41.67		41.67
	GROUP TOTAL	<u>\$41.67</u>		<u>\$41.67</u>
	DIVISION TOTAL	<u>\$31,896.07</u>	<u>\$18,759.37</u>	<u>\$50,655.44</u>
B	10*****METAL MINING			
	1 IRON ORES	2,043.91	14,626.69	16,670.60
	8 METAL MINING SERVICES			
	9 MISCELLANEOUS METAL ORES	8,917.34	75,199.41	84,116.75
	GROUP TOTAL	<u>\$10,961.25</u>	<u>\$89,826.10</u>	<u>\$100,787.35</u>
B	12*****BITUMINOUS COAL & LIGNITE MINING			
	1 BITUMINOUS COAL	8,829.97	216,691.34	225,521.31
	GROUP TOTAL	<u>\$8,829.97</u>	<u>\$216,691.34</u>	<u>\$225,521.31</u>
B	13*****CRUDE PETROLEUM & NATURAL GAS			
	1 CRUDE PETROLEUM & NATURAL GAS	19,051.89	81,732.76	100,784.65
	2 NATURAL GAS LIQUIDS	92.23		92.23
	8 OIL & GAS FIELD SERVICES	1,095,979.02	66,059.77	1,162,038.79
	GROUP TOTAL	<u>\$1,115,123.14</u>	<u>\$147,792.53</u>	<u>\$1,262,915.67</u>
B	14*****MINING & QUARRYING OF NONMETALLIC MINERALS, EXCEPT FUELS			
	2 CRUSHED & BROKEN STONE, INCLUDING RIPRAP	67.00	801.54	868.54
	4 SAND & GRAVEL	14,149.54		14,149.54
	5 CLAY, CERAMIC & REFRACTORY MINERALS	95,773.72	17,916.19	113,689.91
	7 CHEMICALS & FERTILIZER MINERAL MINING	713.71	404,278.61	404,992.32
	8 NONMETALLIC MINERAL SERVICES		38,824.51	38,824.51
	9 MISCELLANEOUS NONMETALLIC MINERALS, EXCEPT FUELS	4,590.39	498.94	5,089.33
	GROUP TOTAL	<u>\$115,294.36</u>	<u>\$462,319.79</u>	<u>\$577,614.15</u>
	DIVISION TOTAL	<u>\$1,250,208.72</u>	<u>\$916,629.76</u>	<u>\$2,166,838.48</u>
C	15*****BUILDING CONSTRUCTION--GENERAL CONTRACTORS			
	1 GENERAL BUILDING CONTRACTORS	193,301.39	924,704.17	1,118,005.56
	GROUP TOTAL	<u>\$193,301.39</u>	<u>\$924,704.17</u>	<u>\$1,118,005.56</u>
C	16*****CONSTRUCTION OTHER THAN BUILDING CONSTRUCTION			
	1 HIGHWAY & STREET CONSTRUCTION, EXCEPT ELEVATED HIGHWAYS	82,622.31	36,616.24	119,238.55
	2 HEAVY CONSTRUCTION, EXCEPT HIGHWAY AND STREET CONSTRUCTION	50,601.64	37,539.28	88,140.92
	GROUP TOTAL	<u>\$133,223.95</u>	<u>\$74,155.52</u>	<u>\$207,379.47</u>
C	17*****CONSTRUCTION--SPECIAL TRADE CONTRACTORS			

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
	1 PLUMBING, HEATING (EXCEPT ELECTRIC), & AIR CONDITIONING	240,445.82	58,645.13	299,090.95
	2 PAINTING, PAPER HANGING & DECORATING	10,254.75	1,387.64	11,642.39
	3 ELECTRICAL WORK	186,148.79	484,675.95	670,824.74
	4 MASONRY, STONEMWORK, TILE SETTING, AND PLASTERING	13,699.06	11,747.23	25,446.29
	5 CARPENTERING & FLOORING	20,445.64	3,865.10	24,310.74
	6 ROOFING & SHEET METAL WORK	39,989.99	11,473.83	51,463.82
	7 CONCRETE WORK	64,779.81	136.41	64,916.22
	8 WATER WELL DRILLING	24,854.30		24,854.30
	9 MISCELLANEOUS SPECIAL TRADE CONTRACTORS	210,166.48	93,040.51	303,206.99
	GROUP TOTAL	\$810,784.64	\$664,971.80	\$1,475,756.44
	DIVISION TOTAL	<u>\$1,137,309.98</u>	<u>\$1,663,831.49</u>	<u>\$2,801,141.47</u>
D	19*****ORDNANCE & ACCESSORIES			
	2 AMMUNITION, EXCEPT FOR SMALL ARMS	2,434.20	7,595.49	10,029.69
	GROUP TOTAL	<u>2,434.20</u>	<u>7,595.49</u>	<u>10,029.69</u>
D	20*****FOOD & KINDRED PRODUCTS			
	1 MEAT PRODUCTS	44,919.36		44,919.36
	2 DAIRY PRODUCTS	71,487.76	5.00	71,492.76
	3 CANNED & PRESERVED FRUITS, VEGETABLES & SEA FOODS	105.31		105.31
	4 GRAIN MILL PRODUCTS	689.56		689.56
	5 BAKERY PRODUCTS	6,908.16	3.26	6,911.42
	6 SUGAR	4,747.66	31,908.32	36,655.98
	8 BEVERAGES	2,694.52	849.54	3,544.06
	9 MISCELLANEOUS FOOD PREPARATIONS & KINDRED PRODUCTS	1,395.77	3,384.76	4,780.53
	GROUP TOTAL	<u>\$132,948.10</u>	<u>\$36,150.88</u>	<u>\$169,098.98</u>
D	22*****TEXTILE MILL PRODUCTS			
	2 BROAD WOVEN FABRIC MILLS, MAN-MADE FIBER & SILK	9.21		9.21
	7 FLOOR COVERING MILLS	8.62	8.97	17.59
	GROUP TOTAL	<u>\$17.83</u>	<u>\$8.97</u>	<u>\$26.80</u>
D	23*****APPAREL			
	2 MEN'S, YOUTHS, & BOYS FURNISHINGS, WORK CLOTHING, ETC.		294.72	294.72
	3 WOMEN'S, MISSES, & JUNIORS OUTERWEAR	400.62	1,787.60	2,188.22
	9 MISCELLANEOUS FABRICATED TEXTILE PRODUCTS	1,066.25		1,066.25
	GROUP TOTAL	<u>\$1,466.87</u>	<u>\$2,082.32</u>	<u>\$3,549.19</u>
D	24*****LUMBER & WOOD PRODUCTS, EXCEPT FURNITURE			
	1 LOGGING CAMPS & LOGGING CONTRACTORS	354.03	272.04	626.07
	2 SAWMILLS & PLANING MILLS	24,509.58	15,696.07	40,205.65
	3 MILLWORK, VENEER, PLYWOOD & PREFABRICATED STRUCTURAL WOOD PRODUCTS	62,392.39	28,894.34	91,286.73
	9 MISCELLANEOUS WOOD PRODUCTS	7,176.53		7,176.53
	GROUP TOTAL	<u>\$94,432.53</u>	<u>\$44,862.45</u>	<u>\$139,294.98</u>
D	25*****FURNITURE & FIXTURES			
	1 HOUSEHOLD FURNITURE	4,927.26	1,356.13	6,283.39
	2 OFFICE FURNITURE	158.42		158.42
	3 PUBLIC BUILDING & RELATED FURNITURE		158.31	158.31
	4 PARTITIONS, SHELVING, LOCKERS, & OFFICE & STORE FIXTURES	167.89	159.86	327.75
	9 MISCELLANEOUS FURNITURE & FIXTURES			
	GROUP TOTAL	<u>\$5,253.57</u>	<u>\$1,674.30</u>	<u>\$6,927.87</u>

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
D 26*****	PAPER & ALLIED PRODUCTS			
	2 PAPER MILLS, EXCEPT BUILDING PAPER MILLS	.38		.38
	4 CONVERTED PAPER & PAPERBOARD PRODUCTS EXCEPT CONTAINERS & BOXES			
	GROUP TOTAL	<u>\$.38</u>		<u>.38</u>
D 27*****	PRINTING, PUBLISHING, & ALLIED INDUSTRIES			
	1 PUBLISHING, NEWSPAPERS, PRINTING	19,688.67	225.46	19,914.13
	3 BOOKS	2,049.50	2,846.67	4,896.17
	5 COMMERCIAL PRINTING	71,159.64	1,313.96	72,473.60
	8 BLANKBOOKS, LOOSE LEAF BINDERS, & BOOKBINDING & RELATED WORK	6,086.95		6,086.95
	GROUP TOTAL	<u>\$98,984.76</u>	<u>\$4,386.09</u>	<u>\$103,370.85</u>
D 28*****	CHEMICALS & ALLIED PRODUCTS			
	1 INDUSTRIAL INORGANIC & ORGANIC CHEMICALS	16,199.77	2,024.53	18,224.30
	3 DRUGS	475.16	463.86	939.02
	4 SOAP, DETERGENTS, & CLEANING PREPARATIONS & COSMETICS	4,289.78		4,289.78
	5 PAINTS, VARNISHES, LACQUERS, ENAMELS & ALLIED PRODUCTS	741.26		741.26
	7 AGRICULTURAL CHEMICALS	23.47	10,927.13	10,950.60
	9 MISCELLANEOUS CHEMICAL PRODUCTS	39,883.70	5,671.54	45,555.24
	GROUP TOTAL	<u>\$61,613.14</u>	<u>\$19,087.06</u>	<u>\$80,700.20</u>
D 29*****	PETROLEUM REFINING & RELATED INDUSTRIES			
	1 PETROLEUM REFINING	17,710.20	19,371.90	37,082.10
	5 PAVING & ROOFING MATERIALS			
	9 MISCELLANEOUS PRODUCTS OF PETROLEUM & COAL	251.22		251.22
	GROUP TOTAL	<u>\$17,961.42</u>	<u>\$19,371.90</u>	<u>\$37,333.32</u>
D 30*****	RUBBER & MISCELLANEOUS PLASTICS PRODUCTS			
	7 MISCELLANEOUS PLASTICS PRODUCTS	436.29		436.29
	GROUP TOTAL	<u>\$436.29</u>		<u>\$436.29</u>
D 31*****	LEATHER & LEATHER PRODUCTS			
	3 BOOT & SHOE CUT STOCK & FINDINGS		48.57	48.57
	4 FOOTWEAR, EXCEPT RUBBER			
	7 PERSONAL LEATHER GOODS	19.91		19.91
	9 LEATHER GOODS NOT ELSEWHERE CLASSIFIED	6,344.65		6,344.65
	GROUP TOTAL	<u>\$6,364.56</u>	<u>\$48.57</u>	<u>\$6,413.13</u>
D 32*****	STONE, CLAY, GLASS, & CONCRETE PRODUCTS			
	4 CEMENT, HYDRAULIC	209.19	4,778.17	4,987.36
	5 STRUCTURAL CLAY PRODUCTS	10,859.41	329.44	11,188.85
	6 POTTERY & RELATED PRODUCTS	158.38		158.38
	7 CONCRETE, GYPSUM & PLASTER PRODUCTS	196,787.11	21,200.67	217,987.78
	9 ABRASIVE, ASBESTOS, & MISC. NONMETALLIC MINERAL PRODUCTS	861.58	121.00	982.58
	GROUP TOTAL	<u>\$208,875.67</u>	<u>\$26,429.28</u>	<u>\$235,304.95</u>
D 33*****	PRIMARY METAL INDUSTRIES			
	1 BLAST FURNACES, STEEL WORKS, & ROLLING & FINISHING MILLS	13,056.79	117.70	13,174.49
	3 PRIMARY PRODUCTION OF ALUMINUM			
	5 ROLLING, DRAWING, AND EXTRACTING OF NONFERROUS METALS	27.67-		27.67-
	6 NONFERROUS FOUNDRIES		6,329.13	6,329.13
	GROUP TOTAL	<u>\$13,029.12</u>	<u>\$6,446.83</u>	<u>\$19,475.95</u>
D 34*****	FABRICATED METAL PRODUCTS, EXCEPT ORDNANCE, MACH. & TRANSP. EQUIP.			
	1 METAL CANS	1,961.14		1,961.14

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
D 34*****	FABRICATED METAL PRODUCTS, EXCEPT ORDNANCE, MACH. & TRANSP. EQUIP.			
	2 CUTLERY, HAND TOOLS, & GENERAL HARDWARE	210.69		210.69
	3 HEATING APPARATUS (EXCEPT ELECTRIC) & PLUMBING FIXTURES	130.13	291.75	421.88
	4 FABRICATED STRUCTURAL METAL PRODUCTS	87,809.87	6,669.22	94,479.09
	5 SCREW MACHINE PRODUCTS, BOLTS, SCREWS, ETC.	14.16	405.07	419.23
	8 MISCELLANEOUS FABRICATED WIRE PRODUCTS	116.98	231.02	348.00
	9 MISCELLANEOUS FABRICATED METAL PRODUCTS	51.94	495.79	547.73
	GROUP TOTAL	<u>\$90,294.91</u>	<u>\$8,092.85</u>	<u>\$98,387.76</u>
D 35*****	MACHINERY, EXCEPT ELECTRICAL			
	1 ENGINES & TURBINES	6.31		6.31
	2 FARM MACHINERY & EQUIPMENT	3,132.10	193.52	3,325.62
	3 CONSTRUCTION, MINING, & MATERIALS HANDLING MACHINERY & EQUIP.	58,762.71	10,986.56	69,749.27
	4 METALWORKING MACHINERY & EQUIPMENT	2,857.87	339.39	3,197.26
	5 SPECIAL INDUSTRY MACHINERY, ETC.	34,722.30	25,111.65	59,833.95
	6 GENERAL INDUSTRIAL MACHINERY & EQUIPMENT	3,283.06	389.29	3,672.35
	7 OFFICE, COMPUTING, & ACCOUNTING MACHINES	157.53	2,097.56	2,255.09
	8 SERVICE INDUSTRY MACHINES	4,177.63	6,098.35	10,275.98
	9 MISCELLANEOUS MACHINERY, EXCEPT ELECTRICAL	9,308.80	91.77	9,400.57
	GROUP TOTAL	<u>\$116,408.31</u>	<u>\$45,308.09</u>	<u>\$161,716.40</u>
D 36*****	ELECTRICAL MACHINERY, EQUIPMENT, & SUPPLIES			
	1 ELECTRICAL TRANSMISSION & DISTRIBUTION EQUIPMENT	77.33	449.53	526.86
	2 ELECTRICAL INDUSTRIAL APPARATUS	4.28	12.36	16.64
	3 HOUSEHOLD APPLIANCES	3.68	47.26	50.94
	4 ELECTRIC LIGHTING & WIRING EQUIPMENT		274.29	274.29
	5 RADIO & TELEVISION REC'G SETS EXCEPT COMM.	2.94	256.93	259.87
	6 COMMUNICATION EQUIPMENT	117.59	1,468.45	1,586.04
	7 ELECTRONIC COMPONENTS & ACCESSORIES	2,163.61	8,929.57	11,093.18
	GROUP TOTAL	<u>\$2,369.43</u>	<u>\$11,438.39</u>	<u>\$13,807.82</u>
D 37*****	TRANSPORTATION EQUIPMENT			
	1 MOTOR VEHICLES & MOTOR VEHICLE EQUIPMENT	14,778.15	3,968.67	18,746.82
	2 AIRCRAFT & PARTS	217.04		217.04
	5 MOTORCYCLES & BICYCLES	6.40		6.40
	9 MISCELLANEOUS TRANSPORTATION EQUIPMENT	16,586.90	55.87	16,642.77
	GROUP TOTAL	<u>\$31,588.49</u>	<u>\$4,024.54</u>	<u>\$35,613.03</u>
D 38*****	PROFESSIONAL, SCIENTIFIC & CONTROL. INSTR.: PHOTOG. & OPTICAL ETC.			
	1 ENGINEERING, LAB., & SCIENTIFIC & RESEARCH INSTR. & ASSOC. EQUIP.	240.65		240.65
	2 INSTRUMENTS FOR MEASURING & CONTROLLING PHYSICAL CHARACTERISTICS	55.09	931.52	986.61
	4 SURGICAL, MEDICAL, & DENTAL INSTRUMENTS & SUPPLIES	528.57	135.08	663.65
	5 OPHTHALMIC GOODS		693.21	693.21
	6 PHOTOGRAPHIC EQUIPMENT & SUPPLIES	8.56	27.75	36.31
	GROUP TOTAL	<u>\$832.87</u>	<u>\$1,787.56</u>	<u>\$2,620.43</u>
D 39*****	MISCELLANEOUS MANUFACTURING INDUSTRIES			
	1 JEWELRY, SILVERWARE, & PLATED WARE	92.40	2,765.76	2,858.16
	4 TOYS, AMUSEMENT, SPORTING & ATHLETIC GOODS	2,145.87	963.84	3,109.71
	5 PENS, PENCILS, & OTHER OFFICE & ARTISTS' MATERIALS	8.76	370.27	379.03
	6 COSTUME JEWELRY AND COSTUME NOVELTIES, EXCEPT PRECIOUS METAL		14.00	14.00
	9 MISCELLANEOUS MANUFACTURING INDUSTRIES	10,754.81	2,622.67	13,377.48
	GROUP TOTAL	<u>\$13,001.84</u>	<u>\$6,736.54</u>	<u>\$19,738.38</u>
	DIVISION TOTAL	<u>\$898,314.29</u>	<u>\$245,532.11</u>	<u>\$1,143,846.40</u>

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
E 40*****	RAILROAD TRANSPORTATION			
	1 RAILROADS	<u>2,901.85</u>	<u>5,422.23</u>	<u>8,324.08</u>
	GROUP TOTAL	<u>\$2,901.85</u>	<u>\$5,422.23</u>	<u>\$8,324.08</u>
E 41*****	LOCAL & SUBURBAN TRANSIT			
	1 LOCAL & SUBURBAN PASSENGER TRANSPORTATION	1,124.43		1,124.43
	2 TAXICABS	12,952.37		12,952.37
	3 INTERCITY & RURAL HIGHWAY PASSENGER TRANSPORTATION	15,364.94	497.78	15,862.72
	4 PASSENGER TRANSPORTATION CHARTER SERVICE	126.75		126.75
	5 SCHOOL BUSES	<u>2,346.46</u>		<u>2,346.46</u>
	GROUP TOTAL	<u>\$31,914.95</u>	<u>\$497.78</u>	<u>\$32,412.73</u>
E 42*****	MOTOR FREIGHT TRANSPORTATION & WAREHOUSING			
	1 TRUCKING, LOCAL & LONG DISTANCE	10,448.24	20,154.58	30,602.82
	2 PUBLIC WAREHOUSING	41,100.20	16,915.82	58,016.02
	3 TERMINAL MAINTENANCE FACILITIES FOR MOTOR FREIGHT TRANSPORTATION	14.12		14.12
	GROUP TOTAL	<u>\$51,562.56</u>	<u>\$37,070.40</u>	<u>\$88,632.96</u>
E 44*****	WATER TRANSPORTATION			
	6 SERVICES INCIDENTAL TO WATER TRANSPORTATION	<u>566.17</u>		<u>566.17</u>
	GROUP TOTAL	<u>\$566.17</u>		<u>\$566.17</u>
E 45*****	TRANSPORTATION BY AIR			
	1 AIR TRANSPORTATION, CERTIFICATED CARRIERS	7,720.89	307.99	8,028.88
	2 AIR TRANSPORTATION, NONCERTIFICATED CARRIERS	6,078.47		6,078.47
	8 FIXED FACILITIES & SERVICES	<u>22,724.32</u>	<u>16.30</u>	<u>22,740.62</u>
	GROUP TOTAL	<u>\$36,523.68</u>	<u>\$324.29</u>	<u>\$36,847.97</u>
E 46*****	PIPE LINE TRANSPORTATION			
	1 PIPE LINES, EXCEPT NATURAL GAS	<u>290.47</u>	<u>27.95</u>	<u>318.42</u>
	GROUP TOTAL	<u>\$290.47</u>	<u>\$27.95</u>	<u>\$318.42</u>
E 47*****	TRANSPORTATION SERVICES			
	1 FREIGHT FORWARDING			
	2 ARRANGEMENT OF TRANSPORTATION	1.61		1.61
	4 RENTAL OF RAILROAD CARS			
	8 INSPECTION & WEIGHING SERVICES CONNECTED WITH TRANSPORTATION	<u>123.90</u>	<u>15.30</u>	<u>139.20</u>
	GROUP TOTAL	<u>\$125.51</u>	<u>\$15.30</u>	<u>\$140.81</u>
E 48*****	COMMUNICATION			
	1 TELEPHONE COMMUNICATION (WIRE OR RADIO)	637,395.88	359,039.58	996,435.46
	2 TELEGRAPH COMMUNICATION (WIRE OR RADIO)	1,105.69	925.42	2,031.11
	3 RADIO BROADCASTING & TELEVISION	278.47	9,823.62	10,102.09
	9 COMMUNICATION SERVICES, NOT ELSEWHERE CLASSIFIED	<u>347.75</u>	<u>926.99</u>	<u>1,274.74</u>
	GROUP TOTAL	<u>\$639,127.79</u>	<u>\$370,715.61</u>	<u>\$1,009,843.40</u>
E 49*****	ELECTRIC, GAS, & SANITARY SERVICES			
	1 ELECTRIC COMPANIES & SYSTEMS	1,094,988.34	96,550.55	1,191,538.89
	2 GAS COMPANIES & SYSTEMS	401,396.80	93,412.68	494,809.48
	3 COMBINATION COMPANIES & SYSTEMS	203,584.65	26,901.96	230,486.61
	4 WATER SUPPLY	45.59		45.59
	5 SANITARY SERVICES	188.84		188.84
	7 IRRIGATION SYSTEMS	<u>1,595.62</u>		<u>1,595.62</u>
	GROUP TOTAL	<u>\$1,701,799.84</u>	<u>\$216,865.19</u>	<u>\$1,918,665.03</u>
	DIVISION TOTAL	<u>\$2,464,812.82</u>	<u>\$630,938.75</u>	<u>\$3,095,751.57</u>

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
F 50*****	WHOLESALE TRADE			
1	MOTOR VEHICLES & AUTOMOTIVE EQUIPMENT	391,981.82	34,124.08	426,105.90
2	DRUGS, CHEMICALS, & ALLIED PRODUCTS	147,377.94	32,784.31	180,162.25
3	PIECE GOODS, NOTIONS, APPAREL	4,809.10	427.07	5,236.17
4	GROCERIES & RELATED PRODUCTS	73,429.12	6,410.32	79,839.44
5	FARM PRODUCT --RAW MATERIALS	41,134.48		41,134.48
6	ELECTRICAL GOODS	113,862.91	202,438.24	316,301.15
7	HARDWARE, PLUMBING & HEATING EQUIP. & SUPPLIES	72,705.05	8,452.85	81,167.90
8	MACHINERY, EQUIPMENT, & SUPPLIES	3,046,680.51	796,553.07	3,843,233.58
9	MISCELLANEOUS WHOLESALERS	608,397.05	115,392.13	723,789.18
	GROUP TOTAL	<u>\$4,500,377.98</u>	<u>\$1,196,592.07</u>	<u>\$5,696,970.05</u>
F 52*****	RETAIL TRADE--BLDG. MATERIALS, HARDWARE, & FARM EQUIPMENT			
1	LUMBER & OTHER BUILDING MATERIALS DEALERS	1,010,718.10	16,430.19	1,027,148.29
2	PLUMBING, HEATING & AIR CONDITIONING EQUIPMENT DEALERS	14,574.22	4,178.49	18,752.71
3	PAINT, GLASS, & WALLPAPER STORES	102,864.17	709.36	103,573.53
4	ELECTRICAL SUPPLY STORES	2,772.08	464.25	3,236.33
5	HARDWARE & FARM EQUIPMENT	1,006,358.87	53,646.69	1,060,005.56
	GROUP TOTAL	<u>\$2,137,287.44</u>	<u>\$75,428.98</u>	<u>\$2,212,716.42</u>
F 53*****	RETAIL TRADE--GENERAL MERCHANDISE			
1	DEPARTMENT STORES	1,753,607.99	9,662.10	1,763,270.09
2	MAIL ORDER HOUSES	166,597.65	37,514.39	204,112.04
3	VARIETY STORES	518,644.12	510.68	519,154.80
4	MERCHANDISING MACHINE OPERATORS	5,308.59	1,068.73	6,377.32
5	DIRECT SELLING ESTABLISHMENTS	136,454.82	5,259.57	141,714.39
9	MISCELLANEOUS GENERAL MERCHANDISE STORES	508,340.46	645.02	508,985.48
	GROUP TOTAL	<u>\$3,088,953.63</u>	<u>\$54,660.49</u>	<u>\$3,143,614.12</u>
F 54*****	FOOD STORES			
1	GROCERY STORES	4,299,576.00	9,442.84	4,309,018.84
2	MEAT & FISH (SEA FOOD) MARKETS	35,007.76	112.55	35,120.31
3	FRUIT STORES & VEGETABLE MARKETS	1,292.54	50.00	1,342.54
4	CANDY, NUT, & CONFECTIONERY STORES	10,205.68		10,205.68
5	DAIRY PRODUCTS STORES	13,799.03	13.54	13,812.57
6	RETAIL BAKERIES	27,062.48	7.08	27,069.56
9	MISCELLANEOUS FOOD STORES	20,629.20	934.07	21,563.27
	GROUP TOTAL	<u>\$4,407,572.69</u>	<u>\$10,560.08</u>	<u>\$4,418,132.77</u>
F 55*****	AUTOMOTIVE DEALERS & GASOLINE SERVICE STATIONS			
1	MOTOR VEHICLE DEALERS (NEW & USED CARS)	559,116.78	2,112.57	561,229.35
2	MOTOR VEHICLE DEALERS (USED CARS ONLY)	14,938.78		14,938.78
3	TIRE, BATTERY, & ACCESSORY DEALERS	255,057.22	1,726.81	256,784.03
4	GASOLINE SERVICE STATIONS	879,148.19	27,519.19	906,667.38
9	MISCELLANEOUS AIRCRAFT, MARINE, & AUTOMOTIVE DEALERS	680,746.81	39,723.65	720,470.46
	GROUP TOTAL	<u>\$2,389,007.78</u>	<u>\$71,082.22</u>	<u>\$2,460,090.00</u>
F 56*****	APPAREL & ACCESSORY STORES			
1	MEN'S & BOYS' CLOTHING & FURNISHINGS STORES	131,771.68		131,771.68
2	WOMEN'S READY-TO-WEAR STORES	208,333.96	593.82	208,927.78
3	WOMEN'S SPECIALTY & ACCESSORY STORES	17,405.60		17,405.60
4	CHILDREN'S & INFANTS' WEAR STORES	18,133.00		18,133.00

SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
F 56*****	APPAREL & ACCESSORY STORES			
5	FAMILY CLOTHING STORES	312,401.19	222.30	312,623.49
6	SHOE STORES	131,999.34	1,896.04	133,895.38
7	CUSTOM TAILORS	3,840.31		3,840.31
8	FURRIERS & FUR SHOPS	957.94	42.00	999.94
9	MISCELLANEOUS APPAREL & ACCESSORY STORES	91,897.97	522.57	92,420.54
	GROUP TOTAL	<u>\$916,740.99</u>	<u>\$3,276.73</u>	<u>\$920,017.72</u>
F 57*****	FURNITURE, HOME FURNISHINGS, & EQUIPMENT STORES			
1	FURNITURE, HOME FURNISHINGS, & EQUIPMENT STORES, EXCEPT APPLIANCES	503,347.51	9,339.94	512,687.45
2	HOUSEHOLD APPLIANCE STORES	194,430.54	5,978.58	200,409.12
3	RADIO, TELEVISION, & MUSIC STORES	146,323.93	1,109.50	147,433.43
	GROUP TOTAL	<u>\$844,101.98</u>	<u>\$16,428.02</u>	<u>\$860,530.00</u>
F 58*****	EATING & DRINKING PLACES			
1	EATING & DRINKING PLACES	2,379,546.58	542.71	2,380,089.29
	GROUP TOTAL	<u>\$2,379,546.58</u>	<u>\$542.71</u>	<u>\$2,380,089.29</u>
F 59*****	MISCELLANEOUS RETAIL STORES			
1	DRUG STORES & PROPRIETARY STORES	703,123.50	424.96	703,548.46
2	LIQUOR STORES	357,851.55		357,851.55
3	ANTIQUA STORES & SECOND HAND STORES	46,670.51	58.10	46,728.61
4	BOOK & STATIONERY STORES	83,262.69	3,980.04	87,242.73
5	SPORTING GOODS STORES & BICYCLE SHOPS	179,083.31	542.85	179,626.16
6	FARM & GARDEN SUPPLY STORES	167,064.06	7,241.62	174,305.68
7	JEWELRY STORES	124,938.18	4,115.50	129,053.68
8	FUEL & ICE DEALERS	193,594.95	6,780.34	200,375.29
9	RETAIL STORES NOT ELSEWHERE CLASSIFIED	604,195.86	16,425.87	620,621.73
	GROUP TOTAL	<u>\$2,459,784.61</u>	<u>\$39,569.28</u>	<u>\$2,499,353.89</u>
	DIVISION TOTAL	<u>\$23,123,373.68</u>	<u>\$1,468,140.58</u>	<u>\$24,591,514.26</u>
G 60*****	BANKING			
2	COMMERCIAL & STOCK SAVINGS BANKS	17,312.62	2,061.39	19,374.01
	GROUP TOTAL	<u>\$17,312.62</u>	<u>\$2,061.39</u>	<u>\$19,374.01</u>
G 61*****	CREDIT AGENCIES OTHER THAN BANKS			
2	SAVINGS & LOAN ASSOCIATIONS	40.40	265.09	305.49
4	PERSONAL CREDIT INSTITUTIONS	5,669.96	721.20	6,391.16
5	BUSINESS CREDIT INSTITUTIONS	402.81		402.81
	GROUP TOTAL	<u>\$6,113.17</u>	<u>\$986.29</u>	<u>\$7,099.46</u>
G 62*****	SECURITY & COMMODITY BROKERS, DEALERS, EXCHANGES, & SERVICES			
1	SECURITY BROKERS, DEALERS, & FLOTATION COMPANIES	1,375.98	7,239.51	8,615.49
	GROUP TOTAL	<u>\$1,375.98</u>	<u>\$7,239.51</u>	<u>\$8,615.49</u>
G 63*****	INSURANCE CARRIERS			
1	LIFE INSURANCE	53.22	167.25	220.48
3	FIRE, MARINE, & CASUALTY INSURANCE			
	GROUP TOTAL	<u>\$53.22</u>	<u>\$167.26</u>	<u>\$220.48</u>
G 65*****	REAL ESTATE			
1	REAL ESTATE OPERATORS (EXCEPT DEVELOPERS) & LESSORS	4,533.78	915.59	5,449.37
3	AGENTS, BROKERS, & MANAGERS	1,701.63	490.67	2,192.30
5	SUBDIVIDERS & DEVELOPERS	286.57		286.57

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SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
G 65*****	REAL ESTATE			
	6 OPERATIVE BUILDERS		52.82	52.82
	GROUP TOTAL	<u>\$6,521.98</u>	<u>\$1,459.08</u>	<u>\$7,981.06</u>
G 66*****	COMBINATIONS OF REAL ESTATE, INSURANCE, LOANS, LAW OFFICES			
	1 COMBINATIONS OF REAL ESTATE, INSURANCE, LOANS, LAW OFFICES	168.06		168.06
	GROUP TOTAL	<u>\$168.06</u>		<u>\$168.06</u>
	DIVISION TOTAL	<u>\$31,545.03</u>	<u>\$11,913.53</u>	<u>\$43,458.56</u>
H 70*****	HOTELS, ROOMING HOUSES, CAMPS, & OTHER LODGING PLACES			
	1 HOTELS, TOURIST COURTS, & MOTELS	1,622,072.22	29,624.95	1,651,697.17
	2 ROOMING & BOARDING HOUSES	10,555.96	6.26	10,562.22
	3 TRAILER PARKS & CAMPS	131,306.39	537.85	131,844.24
	GROUP TOTAL	<u>\$1,763,934.57</u>	<u>\$30,169.05</u>	<u>\$1,794,103.63</u>
H 72*****	PERSONAL SERVICES			
	1 LAUNDRIES, LAUNDRY SERVICES, & CLEANING & DYEING PLANTS	188,813.71	1,609.95	190,423.66
	2 PHOTOGRAPHIC STUDIOS, INCLUDING COMMERCIAL PHOTOGRAPHY	42,786.37	100.36	42,886.73
	3 BEAUTY SHOPS	7,741.92	138.29	7,880.21
	4 BARBER SHOPS	343.35		343.35
	5 SHOE REPAIR SHOPS, SHOE SHINE PARLORS, & HAT CLEANING SHOPS	22,430.32	29.44	22,459.76
	6 FUNERAL SERVICE & CREMATORIES	47,880.18		47,880.18
	7 GARMENT PRESSING, ALTERATION, & REPAIR	2,298.21	735.42	3,033.63
	9 MISCELLANEOUS PERSONAL SERVICES	4,985.91	13.24	4,999.15
	GROUP TOTAL	<u>\$317,279.97</u>	<u>\$2,626.70</u>	<u>\$319,906.67</u>
H 73*****	MISCELLANEOUS BUSINESS SERVICES			
	1 ADVERTISING	9,073.54	8,094.11	17,167.65
	2 CONSUMER CREDIT REPORTING AGENCIES, ETC.	39.42		39.42
	3 DUPLICATING, ADDRESSING, BLUEPRINTING, ETC.	42,501.81	.77	42,502.58
	4 SERVICES TO DWELLINGS & OTHER BUILDINGS	4,384.85	257.33	4,642.18
	5 NEWS SYNDICATES			
	9 BUSINESS SERVICES, NOT ELSEWHERE CLASSIFIED	540,733.44	90,020.42	630,753.86
	GROUP TOTAL	<u>\$596,733.06</u>	<u>\$98,372.63</u>	<u>\$695,105.69</u>
H 75*****	AUTOMOBILE REPAIR, AUTOMOBILE SERVICES, & GARAGES			
	1 AUTOMOBILE RENTALS, WITHOUT DRIVERS	131,582.78	3,377.87	134,960.65
	3 AUTOMOBILE REPAIR SHOPS	470,333.05	833.74	471,166.79
	4 AUTOMOBILE SERVICES, EXCEPT REPAIR	14,828.14	914.66	15,742.80
	GROUP TOTAL	<u>\$616,743.97</u>	<u>\$5,126.27</u>	<u>\$621,870.24</u>
H 76*****	MISCELLANEOUS REPAIR SERVICES			
	2 ELECTRICAL REPAIR SHOPS	117,280.07	311.67	117,591.74
	3 WATCH, CLOCK, & JEWELRY REPAIR	1,125.70	.54	1,126.24
	4 REUPHOLSTERY & FURNITURE REPAIR	27,262.48	173.84	27,436.32
	9 MISCELLANEOUS REPAIR SHOPS & RELATED SERVICES	283,091.68	1,289.93	284,381.61
	GROUP TOTAL	<u>\$428,759.93</u>	<u>\$1,775.98</u>	<u>\$430,535.91</u>
H 78*****	MOTION PICTURES			
	1 MOTION PICTURE PRODUCTION & DISTRIBUTION	35.58	90.00	125.58
	3 MOTION PICTURE THEATERS	98,410.61	215.33	98,625.94
	GROUP TOTAL	<u>\$98,446.19</u>	<u>\$305.33</u>	<u>\$98,751.52</u>
H 79*****	AMUSEMENT & RECREATION SERVICES, EXCEPT MOTION PICTURES			

SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
	1 DANCE HALLS, STUDIOS, & SCHOOLS	2,401.10		2,401.10
	2 THEATRICAL PRODUCERS (EXCEPT MOTION PICT.) BANDS, ORCHESTRAS, ETC.	489.21		489.21
	3 BOWLING ALLEYS & BILLIARD & POOL ESTABLISHMENTS	55,728.30	115.80	55,844.10
	4 SPORTS PROMOTORS & COMMERCIAL OPERATORS, & MISC. AMUSEMENT	146,456.84	6,142.25	152,599.09
	GROUP TOTAL	<u>\$205,075.45</u>	<u>\$6,258.05</u>	<u>\$211,333.50</u>
H	80*****MEDICAL & OTHER HEALTH SERVICES			
	1 OFFICES OF PHYSICIANS & SURGEONS	434.18	727.35	1,161.53
	2 OFFICES OF DENTISTS & DENTAL SURGEONS	9.93	527.75	537.68
	4 OFFICES OF CHIROPRACTORS		199.15	199.15
	7 MEDICAL & DENTAL LABORATORIES	14,209.66	507.33	14,716.99
	9 HEALTH & ALLIED SERVICES NOT ELSEWHERE CLASSIFIED	591.09	443.39	1,034.48
	GROUP TOTAL	<u>\$15,244.86</u>	<u>\$2,404.97</u>	<u>\$17,649.83</u>
H	82*****EDUCATIONAL SERVICES			
	1 ELEMENTARY & SECONDARY SCHOOLS	13,066.97		13,066.97
	2 COLLEGES, UNIVERSITIES, PROFESSIONAL SCHOOLS, JUNIOR COLLEGES	57,095.80		57,095.80
	4 CORRESPONDENCE SCHOOLS & VOCATIONAL SCHOOLS	6,845.34	96.32	6,941.66
	9 SCHOOLS & EDUCATIONAL SERVICES NOT ELSEWHERE CLASSIFIED	2,740.12	201.44	2,941.56
	GROUP TOTAL	<u>\$79,748.23</u>	<u>\$297.76</u>	<u>\$80,045.99</u>
H	84*****MUSEUMS, ART GALLERIES, BOTANICAL & ZOOLOGICAL GARDENS			
	1 MUSEUMS & ART GALLERIES	8,766.01		8,766.01
	2 ARBORETA, BOTANICAL & ZOOLOGICAL GARDENS	603.02	7.30	610.32
	GROUP TOTAL	<u>\$9,369.03</u>	<u>\$7.30</u>	<u>\$9,376.33</u>
H	86*****NONPROFIT MEMBERSHIP ORGANIZATIONS			
	1 BUSINESS ASSOCIATIONS	18,513.02	66,792.84	85,305.86
	2 PROFESSIONAL MEMBERSHIP ORGANIZATIONS	287.98	51.71	349.69
	4 CIVIC, SOCIAL, & FRATERNAL ASSOCIATIONS	104,583.31	272.13	104,855.44
	6 RELIGIOUS ORGANIZATIONS	351.29	77.09	428.38
	7 CHARITABLE ORGANIZATIONS	4,401.04		4,401.04
	9 NONPROFIT MEMBERSHIP ORGANIZATIONS, NOT ELSEWHERE CLASSIFIED	11,453.25		11,453.25
	GROUP TOTAL	<u>\$139,589.89</u>	<u>\$67,203.77</u>	<u>\$206,793.66</u>
H	88*****PRIVATE HOUSEHOLDS			
	1 PRIVATE HOUSEHOLDS	151.88		151.88
	GROUP TOTAL	<u>\$151.88</u>		<u>\$151.88</u>
H	89*****MISCELLANEOUS SERVICES			
	1 ENGINEERING & ARCHITECTURAL SERVICES	16,485.94	78,715.86	95,201.80
	3 ACCOUNTING, AUDITING, & BOOKKEEPING SERVICES	11,356.26	359.74	11,716.00
	9 SERVICES, NOT ELSEWHERE CLASSIFIED	1,412.08		1,412.08
	GROUP TOTAL	<u>\$29,254.28</u>	<u>\$79,075.60</u>	<u>\$108,329.88</u>
	DIVISION TOTAL	<u>\$4,300,331.31</u>	<u>\$293,623.42</u>	<u>\$4,593,954.73</u>
I	92*****STATE GOVERNMENT			
	5 FOOD & GENERAL MERCHANDISE	1,987.23		1,987.23
	8 MUSEUMS	512.05		512.05
	GROUP TOTAL	<u>\$2,499.28</u>		<u>\$2,499.28</u>
I	93*****LOCAL GOVERNMENT			
	0 AGRICULTURE	26.37		26.37
	3 COUNTY TREASURERS	4,484,700.34	1,104,639.38	5,589,339.72

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SALES AND USE TAX DIVISION

SALES AND USE TAX STAT REPORT (CONT.)

JULY 1, 1972 THRU JUNE 30, 1973

MAJOR SUB DIV GROUP GRP	TITLE	SELECTIVE SALES TAX	USE TAX	TOTAL
I 93*****	LOCAL GOVERNMENT			
4	AIRPORT & UTILITIES (GAS, ELECTRIC)	82,076.04		82,076.04
5	GENERAL MERCHANDISE & LUMBER	24.53		24.53
7	AMUSMENTS & RECREATION	3,135.22		3,135.22
8	MUSEUMS	24.65		24.65
	GROUP TOTAL	<u>\$4,569,987.15</u>	<u>\$1,104,639.38</u>	<u>\$5,674,626.53</u>
	DIVISION TOTAL	<u>\$4,572,486.43</u>	<u>\$1,104,639.38</u>	<u>\$5,677,125.81</u>
Z 51*****	NOT OTHERWISE CLASSIFIED			
9	NOT OTHERWISE CLASSIFIED	\$.65		\$.65
	GROUP TOTAL	<u>\$.65</u>		<u>\$.65</u>
	DIVISION TOTAL	<u>\$.65</u>		<u>\$.65</u>
	GRAND TOTAL	<u>\$37,810,278.98</u>	<u>\$6,354,008.39</u>	<u>\$44,164,287.37</u>

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION
REPORT OF MOTOR VEHICLE LICENSE REGISTRATIONS
BY CALENDAR YEAR 1972

COUNTY	PASSENGERS	TRUCKS	TRAILERS	HOUSE		MOTORCYCLE		TRANSFERS
				TRAILERS	MOTORCYCLES	DEALERS	DEALERS	
ALBANY	11991	4486	2043	1321	937	159	16	1618
BIG HORN	4704	3462	889	561	425	141	10	920
CAMPBELL	5653	4150	1363	1738	495	154	16	1177
CARBON	7269	4961	1497	1376	746	117	20	1433
CONVERSE	3429	2375	493	623	247	43	-0-	602
CROOK	1982	1943	487	435	148	22	4	391
FREMONT	12980	8047	2623	2455	1027	253	20	2153
GOSHEN	5597	3839	808	539	411	86	12	1048
HOT SPRINGS	2648	1833	481	463	202	57	6	439
JOHNSON	3193	2308	648	473	180	63	2	539
LARAMIE	31539	10133	8099	2537	2191	624	32	4763
LINCOLN	3647	2874	642	735	478	93	22	555
NATRONA	28553	12179	4720	3309	2048	557	30	4766
NIOBRARA	1479	1306	307	152	78	44	-0-	270
PARK	8876	5907	1617	1132	671	227	20	1684
PLATTE	3373	2665	677	408	263	82	12	728
SHERIDAN	9863	4764	1320	1029	940	216	19	1570
SUBLETTE	1805	1794	1692	344	148	11	-0-	293
SWEETWATER	9982	5682	1324	1800	1101	275	21	1569
TETON	3691	2115	868	603	261	33	2	469
UINTA	3133	2105	410	512	321	83	-0-	473
WASHAKIE	3762	2549	680	425	307	102	8	741
WESTON	<u>2969</u>	<u>2353</u>	<u>668</u>	<u>514</u>	<u>242</u>	<u>128</u>	<u>14</u>	<u>557</u>
TOTAL	172118	93830	34356	23484	13867	3570	286	28758
TOTAL 1971	<u>163707</u>	<u>86644</u>	<u>34397</u>	<u>20275</u>	<u>12445</u>	<u>4004</u>	<u>293</u>	<u>27102</u>
INCREASE	8411	7186	-41	3209	1422	-434	-7	1656

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SPECIAL MOTOR VEHICLE REGISTRATIONS AND LICENSES AND
SUMMARY OF MOTOR VEHICLE DEALERS BY FISCAL YEAR

YEAR	LOCAL GOVERNMENT PLATES	BUSES PRORATE PLATES	PRESTIGE LICENSE PLATES	15-DAY TEMPORARY PERMITS	MISCELLANEOUS LICENSE PLATES
1968	5,044	760	-0-	41,983	159
1969	5,249	826	-0-	46,658	180
1970	5,434	741	885	45,222	151
1971	5,661	719	1,363	41,260	152
1972	6,031	1,389	1,699	48,056	146
1973	6,329	602	2,067	53,552	154

YEAR	SPECIAL I.D. Nos. ASSIGNED	PROOF OF REGISTRATION REQUESTS PROCESSED	MOTOR VEHICLE DEALERS LICENSED	
			FRANCHISED	NON-FRANCHISED
1968	354	650	257	325
1969	371	700	261	313
1970	386	998	278	386
1971	421	1,002	255	340
1972	438	968	251	238
1973	557	1,131	279	285

LOCAL GOVERNMENT INCLUDES PLATES ISSUED TO THE STATE, CITIES, COUNTIES, SCHOOL DISTRICTS, GAME AND FISH COMMISSION, WYOMING HIGHWAY DEPARTMENT, UNIVERSITY OF WYOMING AND EXEMPT PLATES.

PRESTIGE LICENSE PLATES PERSONALIZED--EFFECTIVE ISSUE WITH THE 1970 LICENSING YEAR.

MISCELLANEOUS PLATES, INCLUDES PIONEER (ANTIQUE VEHICLES) AND AMATEUR RADIO SPECIAL LICENSE PLATES.

SPECIAL I.D. NOS. ASSIGNED BY DEPARTMENT TO VEHICLES NOT HAVING A SERIAL OR IDENTIFICATION NUMBER.

MOTOR VEHICLE DEALERS LICENSED--NON-FRANCHISED REDUCTION IN NUMBER OF DEALERS IN 1972 AND 1973 WAS DIRECT RESULT OF 1971 AMENDMENT REQUIRING A DEALER TO SELL OR EXCHANGE 10 OR MORE VEHICLES IN PREVIOUS CALENDAR YEAR IN ORDER TO QUALIFY AS A DEALER IN LIEU OF 3 OR MORE VEHICLES.

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

REPORT OF COMMERCIAL VEHICLES QUALIFIED TO OPERATE IN WYOMING
BY COMMERCIAL VEHICLE REGISTRATION YEAR--MARCH BEGINNING

YEAR	YEARLY PSC PLATES ISSUED	YEARLY NO. OF OPERATORS	COLLECTION COMP- ENSATORY FEES	COLLECTION SPECIAL FUEL	MISSING TRIP PERMITS	TOTAL	YEAR
1960	39,927	7,991	\$3,048,616.43	\$1,271,227.48		\$4,319,843.91	1960
1961	41,894	6,661	2,926,393.30	1,287,950.61		4,214,343.91	1961
1962	40,956	8,408	2,974,134.83	1,354,383.92		4,328,518.75	1962
1963	44,849	8,818	3,081,983.25	1,378,076.16		4,460,059.41	1963
1964	46,143	8,659	3,322,616.97	1,526,231.22		4,848,848.19	1964
A-39 1965	57,484	9,314	3,235,892.84	1,616,094.35		4,847,987.19	1965
1966	58,120	9,321	3,709,166.70	1,911,545.36		5,620,712.06	1966
1967	54,221	9,298	3,863,187.08	2,040,649.06		5,903,836.14	1967
1968	62,928	9,361	4,078,959.57	2,192,194.92		6,271,154.49	1968
1969	63,630	10,045	4,160,535.94	2,383,153.10	\$ 38,637.95	6,581,326.99	1969
1970	67,222	10,565	4,640,454.12	2,705,852.29	119,450.88	7,465,757.29	1970
1971	70,727	10,825	4,781,543.17	2,826,015.71	69,748.18	7,677,307.06	1971
1972	71,112	11,411	5,482,177.15	3,285,969.05	92,830.57	8,860,976.37	1972

COLLECTION--SPECIAL FUEL TAX WAS BASED AT SEVEN CENTS PER GALLON ON FUELS OTHER THAN GASOLINE. THE LAW WAS AMENDED EFFECTIVE JULY 1, 1969 TO CHANGE THE TAX BASE TO ONE MILL PER TON MILE TRAVELED ON WYOMING HIGHWAYS FOR VEHICLES USING FUELS OTHER THAN GASOLINE.

STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

MOTOR VEHICLE DIVISION
SUMMARY OF DRIVING PRIVILEGES REVOKED, SUSPENDED AND CANCELLED

	LICENSES REVOKED	LICENSES SUSPENDED					DENIED OR CANCELLED	PLACED ON PROBATION	DRIVING RESTRICTIONS ADDED	REVIEWED NO FURTHER ACTION
		30 DAYS	60 DAYS	90 DAYS	120 DAYS	INDEFINITELY				
<u>1970</u>										
MANDATORY	30	864	0	0	105	0	0	0	0	0
DRIVER INVESTIGATION	0	0	0	0	0	0	22	0	0	0
REVIEW BOARD	50	2	8	1	0	0	53	7	38	96
FINANCIAL RESPONSIBILITY:										
MANDATORY	0	0	0	0	0	1,233	0	0	0	0
ACCIDENTS	0	0	0	0	0	1,700	0	0	0	0
<u>1971</u>										
MANDATORY	30	912	0	0	105	0	0	0	0	0
DRIVER INVESTIGATION	0	0	0	0	0	0	39	0	0	0
REVIEW BOARD	39	4	22	12	3	0	83	16	84	118
FINANCIAL RESPONSIBILITY:										
MANDATORY	0	0	0	0	0	875	0	0	0	0
ACCIDENTS	0	0	0	0	0	2,001	0	0	0	0
<u>1972</u>										
MANDATORY	40	1,170	0	0	166	0	0	0	0	0
DRIVER INVESTIGATION	0	0	0	0	0	0	30	0	0	0
REVIEW BOARD	28	68	25	3	0	10	71	74	81	215
FINANCIAL RESPONSIBILITY:										
MANDATORY	0	0	0	0	0	461	0	0	0	0
ACCIDENTS	0	0	0	0	0	937	0	0	0	0
<u>1973</u>										
MANDATORY	43	1,318	0	0	200	0	0	0	0	0
DRIVER INVESTIGATION	0	0	0	0	0	0	10	0	0	0
REVIEW BOARD	17	85	7	0	0	0	25	78	62	160
IMPLIED CONSENT	0	115	0	0	0	0	0	0	0	0
FINANCIAL RESPONSIBILITY:										
MANDATORY	0	0	0	0	0	678	0	0	0	0
ACCIDENTS	0	0	0	0	0	863	0	0	0	0

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STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

MOTOR VEHICLE DIVISION
SUMMARY OF LOST DRIVING PRIVILEGES BY REASON

	DRIVING WHILE INTOXICATED			RECKLESS DRIVING	DRIVING UNDER SUSPENSION	NEGLIGENT HOMICIDE	FAILURE STOP AND RENDER AID	MISCL. FRAUD FELONY	AIDING AND ABETTING	MOVING VIOLATION	MEDICAL	FAILURE TO PROVE FINAN. RESP.	MAINTAIN PROOF OF FINAN. RESP.
	1ST CHARGE	2ND CHARGE	3RD CHARGE										
<u>1970</u>													
MANDATORY REVIEW BOARD HEARING	864	105	28	238	25	0	2	2	12	21	106	6,741	1,233
<u>1971</u>													
MANDATORY REVIEW BOARD HEARING	912	105	21	176	20	2	0	7	7	39	183	6,350	875
<u>1972</u>													
MANDATORY REVIEW BOARD HEARING	1,170	166	26	220	33	0	4	10	14	51	83	2,091	461
<u>1973</u>													
MANDATORY REVIEW BOARD HEARING	1,318	200	39	237	30 5	3	0	4	21	53	23	2,362	678

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STATE OF WYOMING
THE DEPARTMENT OF REVENUE AND TAXATION

SUMMARY OF MOTOR VEHICLE INSPECTION

	OFFICIAL INSPECTION STATIONS			VEHICLES INSPECTED	VEHICLES REQUIRING REPAIRS	TOTAL \$ CHARGED FOR REPAIRS	AVERAGE REPAIR COST	VEHICLES REJECTED	FLEET INSPECTION STATIONS	
	LICENSED	DISCONTINUED	OPERATING						NO. OPERATING	VEHICLES INSPECTED
1970	891	226	665	260,832	43,875	\$442,778.35	\$1.70	720	358	8,162
1971	1,022	362	660	272,898	32,282	429,277.44	1.57	751	373	11,091
1972	1,153	482	671	272,477	28,953	414,672.61	.94	628	385	9,046
1973	1,277	608	669	292,262	28,294	377,339.73	1.29	581	392	10,605

REPAIRS REQUIRED PER OFFICIAL INSPECTION STATIONS

	BRAKES	STEERING	TIRES	WINDSHIELD WIPER	WINDSHIELD & OTHER GLASS	HEAD LIGHTS	OTHER LIGHTS	EXHAUST SYSTEM	BODY	MIRRORS	HORN
1970	4,355	1,236	3,029	3,766	992	15,579	14,048	4,879	168	92	986
1971	3,620	1,020	2,428	3,779	874	11,593	10,891	4,159	170	100	915
1972	3,265	942	2,386	3,554	799	9,355	9,640	3,592	109	66	789
1973	2,309	730	1,982	2,532	678	6,959	7,402	2,880	98	51	589

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