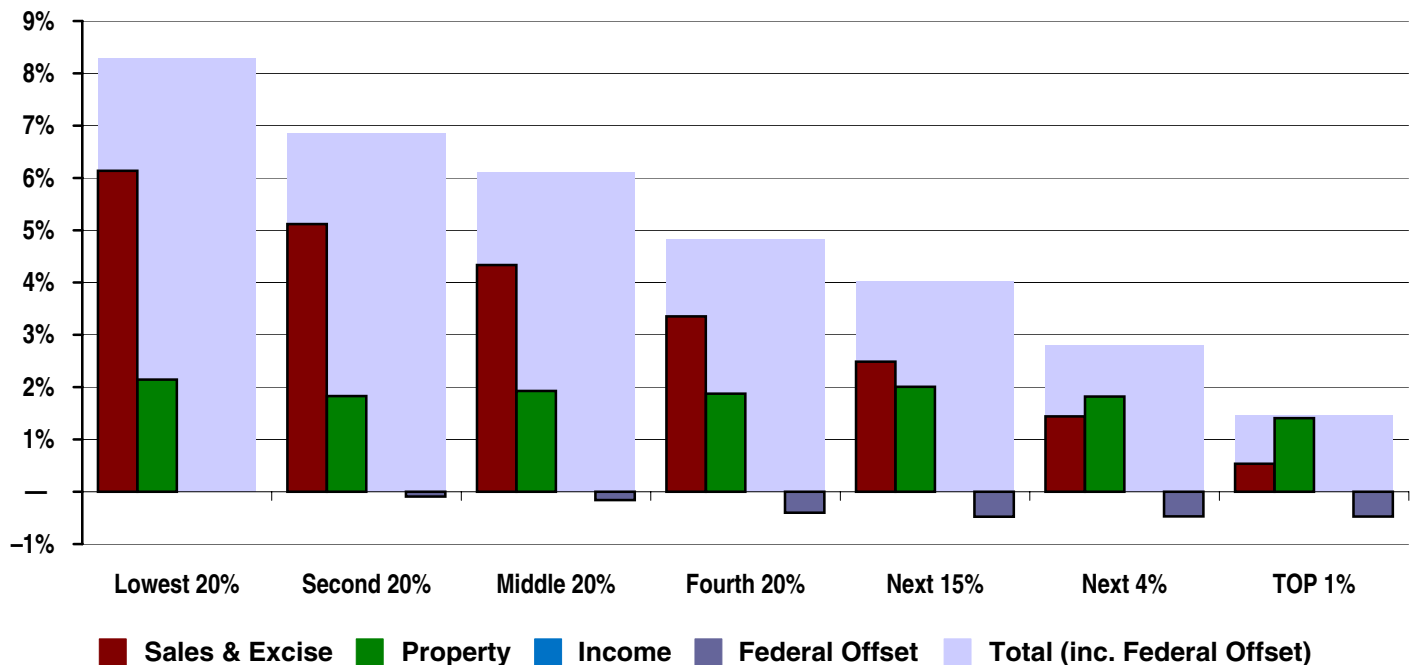


Wyoming

State & Local Taxes in 2007

Shares of family income for non-elderly taxpayers



Income Group	Lowest 20%	Second 20%	Middle 20%	Fourth 20%	Top 20%		
					Next 15%	Next 4%	TOP 1%
Income Range	Less than \$22,000	\$22,000 – \$42,000	\$42,000 – \$64,000	\$64,000 – \$102,000	\$102,000 – \$178,000	\$178,000 – \$552,000	\$552,000 or more
Average Income in Group	\$13,100	\$32,400	\$53,700	\$81,300	\$126,600	\$285,700	\$2,832,200
Sales & Excise Taxes	6.1%	5.1%	4.3%	3.4%	2.5%	1.4%	0.5%
General Sales—Individuals	3.3%	3.0%	2.5%	2.0%	1.5%	0.9%	0.3%
Other Sales & Excise—Ind.	0.8%	0.4%	0.4%	0.3%	0.2%	0.1%	0.0%
Sales & Excise on Business	2.1%	1.7%	1.4%	1.1%	0.8%	0.5%	0.2%
Property Taxes	2.1%	1.8%	1.9%	1.9%	2.0%	1.8%	1.4%
Property Taxes on Families	1.9%	1.6%	1.6%	1.5%	1.6%	1.1%	0.4%
Other Property Taxes	0.3%	0.2%	0.3%	0.3%	0.4%	0.8%	1.1%
Income Taxes	—	—	—	—	—	—	—
Personal Income Tax	—	—	—	—	—	—	—
Corporate Income Tax	—	—	—	—	—	—	—
TOTAL TAXES	8.3%	6.9%	6.3%	5.2%	4.5%	3.3%	1.9%
Federal Deduction Offset	—	-0.1%	-0.2%	-0.4%	-0.5%	-0.5%	-0.5%
TOTAL AFTER OFFSET	8.3%	6.9%	6.1%	4.8%	4.0%	2.8%	1.5%

Note: Table shows 2007 tax law updated to reflect permanent changes in law enacted through October 2009.

Wyoming

State & Local Taxes

Features, Developments, and Comparisons

Progressive Features

- ✓ Sales tax base excludes groceries

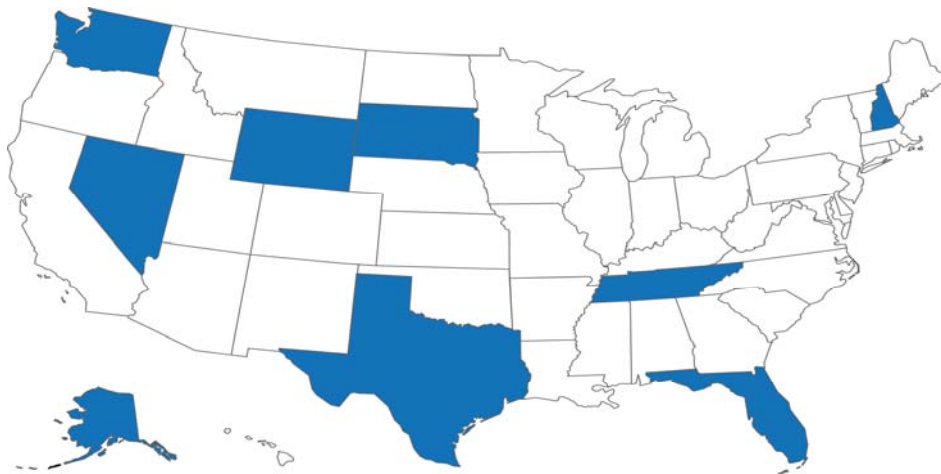
Regressive Features

- ✗ No personal income tax
- ✗ No corporate income tax

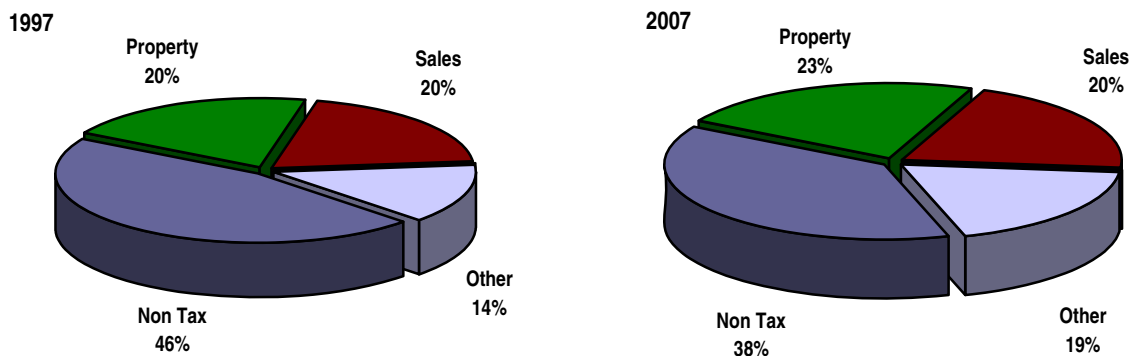
Recent Developments

- ▲ Removed groceries from the state sales tax base
- ▲ Increased cigarette taxes

States without a Broad-Based Personal Income Tax



Change in the Composition of Revenue



Source: U.S. Census Bureau, Government Finances