

THE ALBANY COUNTY 5TH PENNY

A 1% General Purpose Excise Tax · informedlaramie.com



FREQUENTLY ASKED QUESTIONS

— THE BASICS

Why is this tax referred to as the Fifth Cent ("5th Penny")?

For many years, voters in Albany County have approved two cents of optional excise taxes. These taxes are referred to locally as the 5th Penny and 6th Penny to help highlight the differences between what these taxes do for our communities. On the ballot, the optional 5th Penny Tax, used for general operations, appears under its formal name, the 1% General Purpose Excise Tax, given by Wyoming Statute §39-15-204(a)(i).

What is the history of the 5th Penny tax in Albany County?

Albany County voters have approved a 5th Penny of sales tax every four years since 1986. At the General Election on November 3, 2026, voters will have the option to renew the 5th Penny for four more years.

Is this tax different than the optional lodging tax?

Yes. Albany County voters have approved a separate lodging tax that is paid by people using hotels and motels. Total lodging taxes in the fiscal year 2025 were \$1,528,276, which the Tourism Board used to promote tourism in the County and is also being voted on in November. To learn more, visit visitlaramie.org.

How is the optional sales tax distributed?

The State of Wyoming collects the tax and distributes it to Albany County, the City of Laramie, and the Town of Rock River based on population. The State deducts a 1% administrative fee before distributing the funds, providing 99% of the tax to our local governments.

— HOW FUNDS ARE USED

How much of local government operations does the 5th Penny support?

For Laramie, 20% of all General Fund operations will be paid for by 5th Penny revenue in fiscal year 2027. Albany County government collects roughly \$1.1 million, supporting 7% of services.

Does the 5th Penny pay for any government employees?

Yes. The tax supports personnel in critical operations of the City of Laramie, including police officers, firefighters/emergency medical technicians, street workers, and parks, recreation, and cemetery staff members.

How is the 5th Penny used? Does it pay for infrastructure improvements?

Yes. The City of Laramie uses the 5th Penny for maintenance on streets, alleys, sidewalks, park irrigation systems, and other types of infrastructure. Albany County has used the 5th Penny for road materials, fire equipment, defibrillators, election laptops, the Laramie River Restoration Project, and to support partner agencies. The Town of Rock River uses the 5th Penny for town operations, funding toward town hall, and maintenance and subsidization of water and sewer operations and infrastructure.

Remember, unlike the 6% Penny, infrastructure improvements made using the 5th Penny are for maintenance, repair, and 'as needed' costs that arise. For example, the 7,754 potholes filled in FY27 in Laramie were funded by 5th Penny funding.

HOW FUNDS ARE USED

What other ways are these funds reinvested into the community?

Since FY2015, over \$3 million has been “paid forward” to more than 30 partner agencies, which have created jobs, expanded economic opportunities, helped disadvantaged residents, and contributed to Laramie's quality of life — generating incalculable returns on investment. A list of Partner Agencies is available on our Partner Agencies page.

What items are not taxed?

Groceries, prescriptions, and services are not taxed. A longer list of non-taxable items can be found on the Wyoming Department of Revenue's website: <https://excise-tax-div.wyo.gov/general-administrative/educational-materials>

THE BALLOT & VOTING

What will the ballot say?

The measure appears on the November 3, 2026 General Election ballot as the General Purpose One Percent (1%) Sales and Use Tax Proposition. It reads:

“Shall the Board of County Commissioners of the County of Albany, State of Wyoming be authorized to continue to impose a general purpose excise tax of 1% upon retail sales of tangible personal property, admissions and services made within the county, for general revenue purposes for the period of January 1, 2027 through December 31, 2030?”

Voters choose either FOR THE COUNTY SALES AND USE TAX or AGAINST THE COUNTY SALES AND USE TAX.

Are there other ways to renew the tax?

Yes. Albany County, Rock River, and the City of Laramie may renew the tax by a Proclamation of the Governing Bodies. The governing bodies chose not to renew the tax in that way, and instead referred the matter to the General Election for the voters to decide.

How long will the tax last?

At the General Election on November 3, 2026, voters will have the option to renew the 5th Penny for four (4) years. The tax is currently set to expire on December 31, 2026. If the ballot measure is approved, there will be no change to the tax rate in Albany County. If it is not approved, the tax rate will drop from 6% to 5%.

Will food be taxed?

Groceries — unprepared food meant for home consumption — are exempt from the 5th Penny and all Wyoming sales tax. Prepared food is treated differently: meals at restaurants, deli hot food, and other ready-to-eat items are taxed like any other purchase.

However, quite a few additional items are not taxed — Wyoming statutes outline the exemptions. If you are interested in learning more, the Wyoming Department of Revenue has some great educational materials at <https://excise-tax-div.wyo.gov/general-administrative/educational-materials>

Will our taxes be higher than other counties?

No. 35% of Wyoming counties have a tax rate equal to or greater than 6% as of October 2026. All but two Wyoming counties have approved at least one penny of optional excise tax.

How much of the sales tax do visitors and tourists pay?

In 2026, domestic and international travelers spent \$194.8 million in Albany County and contributed \$4.6 million in sales taxes — roughly 20% of all sales tax paid. Travel-generated tax revenues help support infrastructure and public services.

THE BALLOT & VOTING

Who pays this tax?

Anyone who purchases taxable goods in Albany County pays this tax — students, residents, and visitors alike.

When could the tax be back on the ballot if it is not renewed in November 2026?

If the proposition to renew the tax is defeated, the question could be re-submitted to the voters in eleven (11) months.

When would the tax stop if it is not renewed in November?

The current 5th Penny term would cease on December 31, 2026, if the tax is not renewed this November.

REGISTERING & WHERE TO VOTE

What is the date and time of the election?

Tuesday, November 3, 2026, from 7:00 a.m. to 7:00 p.m., or until the last person in line at 7:00 p.m. has voted.

Where can I vote?

Albany County has vote centers throughout the county. Call the County Clerk at (307) 721-2546 or visit co.albany.wy.us/1591/Polling-Places. A full list of vote centers is also on the [Contacts & Polling Locations](#) page of this site.

How do I vote absentee?

A qualified voter may apply for an absentee ballot at any time, either in person or in writing to the Albany County Clerk, Courthouse, Suite 202, Laramie, WY 82070; by phone at (307) 721-2546; or online at co.albany.wy.us/166/Absentee-Ballot-Requests.

How can I register to vote?

People can register at the polls on Election Day. To register to vote in Wyoming, you must be: 18 years of age on Election Day; a U.S. citizen; a resident of Wyoming and the precinct in which you register; withdraw voter registration from any other jurisdiction, if applicable; present a valid Wyoming driver's license if you have one (otherwise provide the last four digits of your Social Security Number, or indicate you have neither on the Voter Registration Application form); not have been convicted of a felony, or if convicted, have had civil or voting rights restored; and not have been adjudicated mentally incompetent.

Where can I get additional information?

- City of Laramie: cityoflaramie.org/998/Pennies-Build-Community • penniesbuildcommunity@cityoflaramie.org • (307) 721-5226
- Albany County: co.albany.wy.us/164/Elections • info@co.albany.wy.us
- Town of Rock River: clerk@rockriverwy.onmicrosoft.com • (307) 460-8752