

THE ALBANY COUNTY 5TH PENNY

A 1% General Purpose Excise Tax · informedlaramie.com



TALKING POINTS

Key messages and facts worth repeating when you talk about the 5th Penny.

1 It is a renewal, not a new tax.

Albany County voters have approved the 5th Penny every four years since 1986. If the measure passes there is no change to the tax rate; if it fails, the rate drops from 6% to 5%.

2 It pays for day-to-day operations.

Unlike the 6th Penny, which funds specific ballot-approved projects, the 5th Penny supports general operations — the people and maintenance that keep services running.

3 It funds people, not just projects.

Police officers, firefighters/EMTs, street workers, and parks, recreation, and cemetery staff are all supported by 5th Penny revenue.

4 Groceries and prescriptions are exempt.

Unprepared food for home consumption, prescriptions, and services are not taxed. Prepared food, like restaurant meals, is taxed like any other purchase.

5 Visitors help pay for it.

In 2026, travelers spent \$194.8 million in Albany County and contributed \$4.6 million in sales taxes — roughly 20% of all sales tax paid.

6 Nearly all of it stays local.

The State collects the tax and returns 99% to Albany County, the City of Laramie, and the Town of Rock River based on population, after a 1% administrative fee.

7 It is a meaningful share of local budgets.

In fiscal year 2027, the 5th Penny will pay for 20% of Laramie's General Fund operations and supports about 7% of Albany County services.

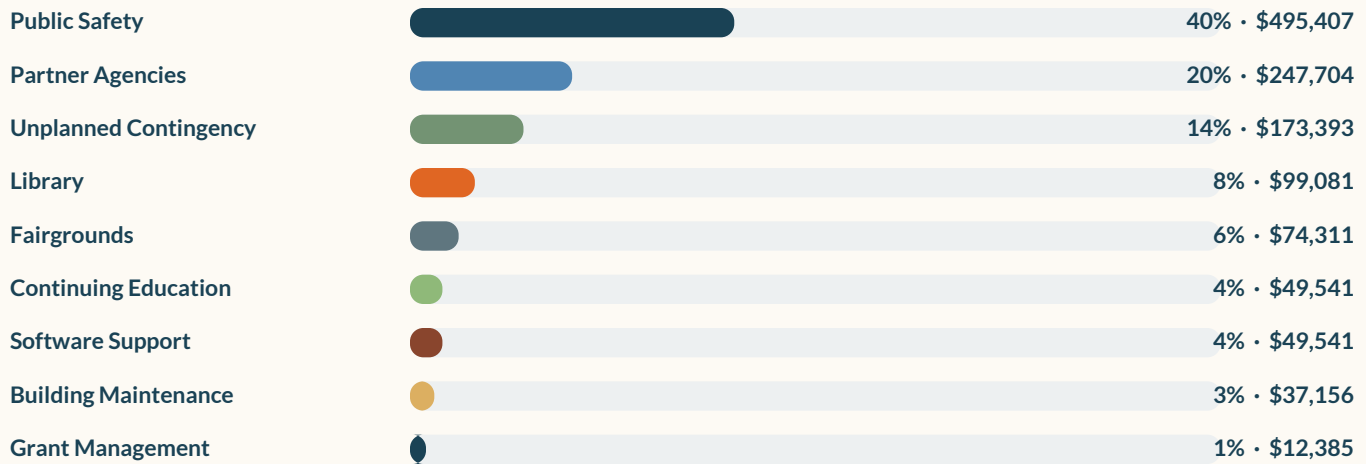
8 Our rate stays in line with the rest of Wyoming.

35% of Wyoming counties have a tax rate equal to or greater than 6% as of October 2026, and all but two counties have approved at least one penny of optional tax.

WHERE THE COUNTY'S SHARE GOES

ALBANY COUNTY'S FY2027 5TH PENNY USAGE

Total: \$1,238,518 directed across nine areas — from day-to-day public safety to a reserve for unplanned needs.



Partner Agencies — how the 20% is shared

64%

Human Services
\$160,338

20%

Recreation
\$49,669

16%

Other
\$39,993

WHAT THE BALLOT SAYS

"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.

QUESTIONS?

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