

## WHAT IS IT?

# A 1% GENERAL PURPOSE EXCISE TAX

Up for voter renewal every four years.

Albany County voters initially approved the "5th Penny" (1% General Purpose Excise Tax) in 1986. The most recent term will expire December 31, 2026 and renewal is on the November 3rd General Election ballot.

Unlike the 6th Penny, which funds specific ballot approved projects, the 5th Penny is a 1% General Purpose Excise Tax used for general operations that keep Albany County safe, strong, and vibrant. Revenue is distributed to the City of Laramie, Town of Rock River, and Albany County as it is collected.

### 5th Penny

General operations — the day-to-day people and maintenance behind local services.

### 6th Penny

Specific, ballot-approved capital projects.

## WHERE IT GOES

Revenue is distributed to the City of Laramie, Town of Rock River, and Albany County as it is collected. The State returns 99% locally after a 1% administrative fee.

## ON THE BALLOT

"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?"

ELECTION DAY

TUESDAY NOVEMBER 3, 2026

## LEARN MORE

Everything on this brochure — plus FAQs, funding detail, partner agencies, and polling information — lives on the site.

[informedlaramie.com](https://informedlaramie.com)

## GOVERNMENT CONTACTS

### City of Laramie

[penniesbuildcommunity@cityoflaramie.org](mailto:penniesbuildcommunity@cityoflaramie.org) • (307) 721-5226  
[cityoflaramie.org/998/Pennies-Build-Community](https://cityoflaramie.org/998/Pennies-Build-Community)

### Albany County

[info@co.albany.wy.us](mailto:info@co.albany.wy.us) • (307) 721-2546  
[co.albany.wy.us/164/Elections](https://co.albany.wy.us/164/Elections)

### Town of Rock River

[clerk@rockriverwy.onmicrosoft.com](mailto:clerk@rockriverwy.onmicrosoft.com) • (307) 460-8752

## VOTING

- Polls are open 7:00 a.m. to 7:00 p.m. on Tuesday, November 3, 2026.
- Albany County uses vote centers — find yours at [co.albany.wy.us/1591/Polling-Places](https://co.albany.wy.us/1591/Polling-Places).
- Request an absentee ballot at [co.albany.wy.us/166/Absentee-Ballot-Requests](https://co.albany.wy.us/166/Absentee-Ballot-Requests).
- You can register to vote at the polls on Election Day.



This is a non-partisan, educational resource. It does not advocate for or against the passage of any ballot measure.

## INFORMED LARAMIE



# THE ALBANY COUNTY 5TH PENNY

A 1% General Purpose Excise Tax

MARK YOUR CALENDAR

TUESDAY NOVEMBER 3, 2026

Polls open 7 a.m. – 7 p.m.

[informedlaramie.com](https://informedlaramie.com)

# SAFE

## Public safety, funded every day.

The 5th Penny supports personnel and equipment in the operations residents count on when seconds matter — police, fire, and emergency medical services.

### WHAT IT SUPPORTS

- Police officers/Sheriff deputies and patrol operations
- Firefighter / EMT and paramedic staffing
- Ambulance services and fire response equipment
- County Attorney & Coroner offices

### GOOD TO KNOW

#### 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%.

#### 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.

## SAFE • STRONG • VIBRANT

# STRONG

## The infrastructure beneath everyday life.

5th Penny revenue keeps both city and county streets, public facilities, and other infrastructure systems functioning.

### WHAT IT SUPPORTS

- Streets (7,754 potholes were filled in just the last year), alleys, and sidewalks
- Rock River Town Hall
- Water and sewer operations
- Election equipment and operations

### GOOD TO KNOW

#### 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.

#### 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.

# VIBRANT

## The programs that make Laramie, Laradise.

From parks and recreation to the Laramie River Restoration Project, the 5th Penny reinvests in the cultural and community life of Albany County. All with the support of over 30 partner agencies.

### WHAT IT SUPPORTS

- Parks, trails, and park irrigation systems
- The Laramie River Restoration Project
- \$3M paid forward to 30+ partner agencies that provide valuable services to our residents since FY2015
- Parks & Recreation staff

### GOOD TO KNOW

#### 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.

#### 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.

## AT A GLANCE

# 1986

### In Place Since

Renewed by voters every four years.

# 1%

### Optional Excise Tax

A single cent, or 1%, on taxable sales. Groceries and prescriptions are exempt.

# 20%

### of Laramie's General Fund Operations

Supported by the 5th Penny.

# 7%

### of Albany County's General Fund

Supported by the 5th Penny.

# 3

### Local Governments

City of Laramie, Town of Rock River, Albany County.

# 99%

### Returned Locally

The State deducts only a 1% administrative fee.