



## Pro/Con Statement; May 5, 2026 Specific Purpose Excise Tax Proposition

The "6<sup>th</sup> Penny" tax represents 1% above the usual 4% sales tax in Wyoming. The LWV of Laramie gathered the statements below from supporters and opponents of this tax measure and produced this version for dissemination prior to the **May 5, 2026** special election. Early voting "absentee voting" may be accommodated by requesting a ballot from the County Clerk's office, 307-721-2546, and ballot request forms are on County Clerk's election website page. Early voting will be available in the lobby outside the clerk's office in the courthouse and there will be a ballot Dropbox in the clerk's office. More information in favor of the proposition can be found on the website: <https://www.citoflaramie.org/1020/6th-PennySpecific-Purpose-Tax>.

### FOR the proposition (Pro)

- The tax is not new. Albany County voters have approved a Specific Purpose Excise Tax (SPET) measure since 2001. The Wyoming Legislature designed it to allow local governments to impose 1% extra on the statewide sales tax on most purchases. A majority of all the voters in Wyoming approved this addition to the Wyoming Tax Code in 1980.
- Of the existing 6% sales tax in Albany County, only 2% is returned to local government, and only 1% of that can go into the general operating budget of local governments, previously approved by voters. The other 1% is earmarked for the previous SPET measure projects authorized in 2018.
- Sales taxes will not change in Albany County from the historic 6% if this measure passes. The current 1% SPET tax is due to expire soon; as we have full collection of the 2018 SPET. This means that the sales tax rate will go to 5% as of July 1, 2026, whether or not the ballot initiative passes. If it does not pass, we will remain at 5%. If it does pass, the tax will return to 6% on October 1, 2026.
- Four governments have agreed to put this SPET measure before the voters of Albany County, including the Albany County Commissioners, the City of Laramie, the Town of Rock River and the Laramie Regional Airport Joint Powers Board. All four have put forward the capital construction and maintenance projects listed in the 2026 SPET proposal.
- The money raised cannot be used for any other purpose than those listed in the ballot proposition. **All approved projects are listed on the sample ballot on the County Clerk's Elections page, Special Elections tab and summarized on the Special Election Notice.**
- Federal grants and Legislative support for local governments has diminished, especially in light of property tax reductions which go to city and county governments. Thus a smaller proportion of local government spending can go to infrastructure

construction and maintenance. The SPET tax is one of the few funding sources that can help meet these local needs.

- For comparison, currently the highest sales tax in Wyoming is 7% in certain areas of Teton County, Cheyenne is 6%. The sales tax in Fort Collins, CO is 8.3%; Louisiana has the highest average state and local tax rate at 10.11%.
- Visitors to the county pay this tax on purchases as do local residents.
- While internet sales and food in restaurants are subject to sales tax, groceries, prescription medications, most services like health care, accounting, legal and others are exempt. Real estate sales, and sales to non-profits and governments are exempt.
- Future elected local officials cannot change the projects, annual audits are public record so governments can be held accountable if work is not done.
- If the SPET ballot issue is voted down, 11 months must pass before it can be brought to the voters again.
- When the dollar amount of the SPET (\$95,000,000 in this proposal) is reached, estimated to be in 14 years, the extra 1% is not collected unless a new SPET is approved by the voters.

### **AGAINST the proposition (Con)**

- Voters cannot pick and choose what proposed projects they want to support. It is an “all or nothing” decision.
- Without the tax, there would be more incentive for Ft. Collins residents to come to Laramie to shop and less incentive for local people to go out-of-state for purchases.
- Once voted in, it will be hard, if not impossible for voters to repeal it even if new situations develop with more pressing needs, like the roof blowing off yet another County building.
- Estimates of 14 years for how long this 1% extra sales tax will be in effect could be way off. Consumer spending may suddenly go up or down, sales of bonds to provide “up front” immediate cash are also dependent on the general state of the economy nationwide.
- This special election is an extra cost to the county for organizing and supervising another election.
- Voters should instead be working to change the form of all taxes in Wyoming to make them more progressive. All sales taxes are regressive, meaning that lower income people pay a larger proportion of their income on basic necessities than do the wealthier people. Some say a more “fair” tax is progressive, like an income tax; the more money you have, the higher your tax bracket is.
- A simple majority is all that is needed to pass an SPET measure. Voter turnout is likely to be smaller since this is the only item to be voted upon. A very small proportion of eligible voters could impact all Albany County residents.

### **Election Information to Know**

Albany County is using Voting Centers beginning with this special election. Polls are open 7 am – 7 pm

City/Town Vote Centers for the May 5 election are:

**Laramie**

- Albany County Fairgrounds, 3510 S 3rd St
- Albany County Public Library, 310 S 8th St
- Laramie Ice and Event Center, 3510 E Garfield St
- Municipal Operations Center, 4373 N 3rd St

**Rock River**

- Rock River Town Hall, 321 Avenue D

**Note: If you are already registered to vote, the last day to switch your party affiliation to vote in the August primaries is May 13.**

*The League of Women Voters is a nonpartisan organization that does not support specific candidates or political parties but may take a stand on issues members have reached consensus upon. The Laramie League does not have a position on this ballot issue, although we do support adequate funding to meet community needs. The main focus of the men and women who belong to this organization is empowering voters and defending democracy. For more information, email [laramie@wyominglwv.org](mailto:laramie@wyominglwv.org) or see [wyominglwv.org/laramie](http://wyominglwv.org/laramie)*