

**Pro/Con statements on Proposition #1
Renewal of the “5th Penny” Ballot Measure
ONE PERCENT (1%) SALES AND USE TAX PROPOSITION**

This tax proposition appears on all General Election 2026 ballots distributed in Albany County. If a majority of the votes cast is FOR the measure, it passes. If a majority vote is AGAINST the measure, it fails. The state of Wyoming allows local communities to enact two extra 1% sales and use taxes in addition to the mandated 4% tax statewide. One of those extras can be a 1% “excise” tax to support general government operations. It must be voted upon every four years. THAT IS THE PURPOSE OF THIS BALLOT MEASURE. The other 1% tax is for specific purposes outlined in the proposal on the ballot, usually for infrastructure or capitol construction projects. If passed, it expires whenever all the funds stated in the proposal are collected. A new Special Purpose tax measure was PASSED by voters at the special election in May 2026. Thus, sales and use taxes in Albany County will be 6% if this general purpose tax measure is approved at this election, but will be 5% if this ballot measure fails.

Pro (for the Proposition 1 renewal)

- ✓ *This is not a new tax. Voters of Albany County have approved a 5th Penny sales tax every four years since 1986.*
- ✓ *This tax money goes to support general government costs for the City of Laramie, Town of Rock River, and Albany County. These expenditures are set by elected officials when annual budgets are adopted. Members of the public have opportunities to communicate expenditure priorities as budgets are in the process of being adopted.*
- ✓ *As costs rise and income falls due to actions of the Wyoming Legislature and other causes beyond local control, the Sales and Use tax becomes a steady source of much needed income and it is predictable for budgeting purposes. Governments do make efforts to raise income sources through applying for competitive grants. However, these grants are for specific purposes, like new technology for police and sheriff departments. It is rare for grants to cover items like electricity, heating, janitorial services, maintenance, insurance, and other necessary aspects of operating government.*
- ✓ *Sales taxes are not collected on prescription drugs or most grocery items (prepared food, soft drinks, dietary supplements and alcohol are taxed). Other items exempt from taxes include most agricultural equipment and medical equipment. Internet sales are taxable. Thus, those who pay a higher percentage of their income on essentials like food and medicines receive a greater benefit.*
- ✓ *When we shop outside Albany County, we pay their sales taxes, often higher than the 6% currently levied in our community. Ft. Collins, for instance, charges 8.3% sales tax. In Denver County, it is 9.15%. Our lower permissible tax rate of 6% is paid by visitors who also benefit from our safe and vibrant community, with government-provided amenities like parks and recreation facilities.*

Con (against the Proposition 1 renewal)

- ✓ *Just because we have voted to maintain this tax in the past is not a reason to vote for it now if a need is not obvious or demonstrated. Sales and Use taxes are regressive—they place a larger financial burden on those with the lowest income.*
- ✓ *Budgets are adopted by elected officials, but they can be changed as circumstances dictate, with little input from voters.*
- ✓ *If income is predicted to fall, the government needs to do belt-tightening, just as citizens must do when personal income falls.*
- ✓ *Grants are unpredictable and require staff time to administer and report, sometime the administrative cost is not worth the time and effort it takes to apply and administer.*
- ✓ *If the Legislature is not providing enough funds for to local communities and counties to operate, we need to elect more responsible representatives and senators, rather than raising our own taxes.*

Ballot Proposition 1: “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?”

For more information search: [5th Penny/General Purpose Tax | Laramie, WY - Official Website \(cityoflaramie.org\)](https://www.cityoflaramie.org/5th-Penny-General-Purpose-Tax)

The League is a nonpartisan organization that does not support candidates or political parties but may take a stand on issues members have reached consensus upon. The League does not have a position on this ballot issue, though the group supports maintaining city and county revenues as necessary to adequately provide city and county services.