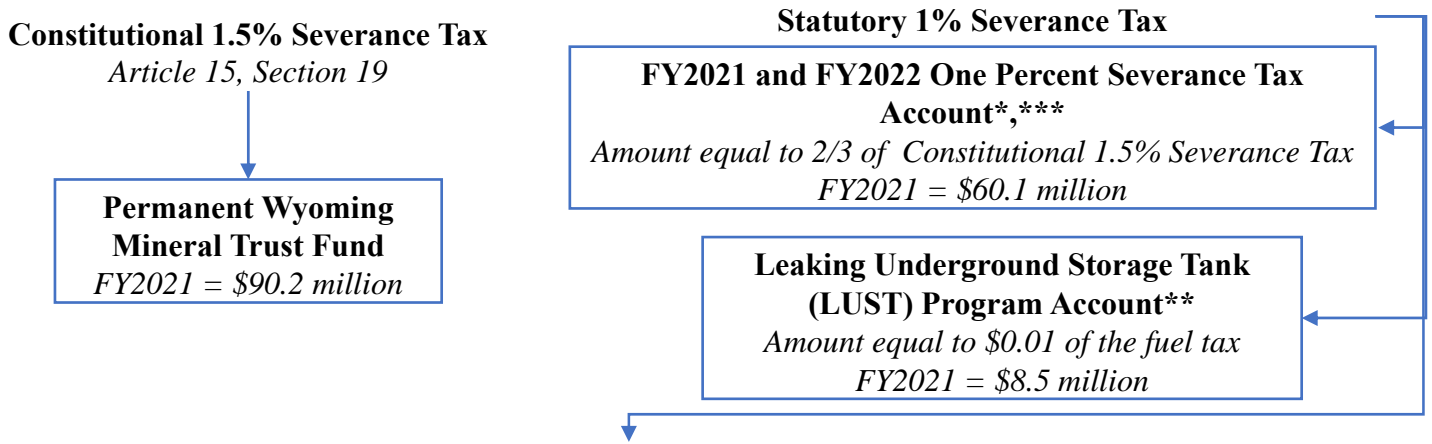


Distribution for FY2021

Severance Taxes

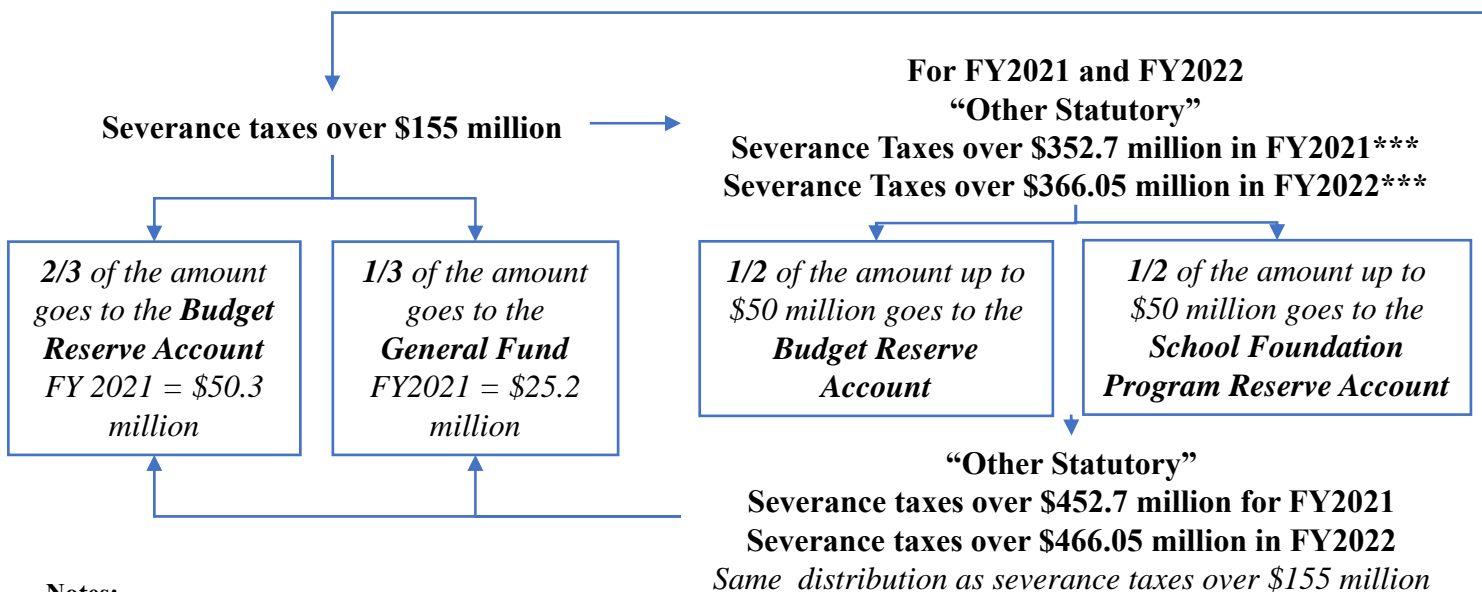
W.S. 39-14-801

Severance taxes are paid by extractive industries to the State of Wyoming for the privilege of removing, extracting, severing or producing any mineral pursuant to W.S. 39-14-101 through 711. Severance tax rates imposed are between 2 percent to 7 percent. Collected funds are distributed pursuant to W.S. 39-14-801. The state received \$500.7 million in severance taxes in FY 2020.



Distribution of all "Other Statutory" severance tax up to \$155 million

General Fund	62.26%	\$96,503,000
Water I, Water II, Water III	15.05%	\$23,327,500
Cities/Towns	9.25%	\$14,337,500
Highway Fund	4.33%	\$6,711,500
Counties	3.88%	\$6,014,000
County Road Construction Fund	2.90%	\$4,495,000
Cities, Town, and Counties Cap Con	2.33%	\$3,611,500



Notes:

*The "2/3 equivalent" of the Constitutional Severance Tax diversion references severance tax amounts received from surface and underground coal (39-14-104(a)(i) and (b)(i)) and from oil and gas (35-14-204(a)(i)).

**This amount is "swapped" with a like amount of fuel tax, meaning the gas tax is directed to WYDOT and the severance tax is directed to the LUST account.

*** See 2020 Wyoming Session Laws, Chapter 80, Section 314.