



Annual Report 2023

Great people | Helping you | Serving Idaho



About Us

The Idaho State Tax Commission assists Idaho taxpayers by providing information about tax obligations so everyone can pay their fair share and not a penny more. Our employees take to heart their role in stewarding the state's financial resources. They approach their jobs — from the front-line taxpayer services representatives to the Chairman — with a dedication that can only be described as a sincere desire to serve. In the end, Idaho's laws and rules are implemented to ensure the fairness of the tax system for those who voluntarily comply, and due process for those who don't.

Vision

Great people. Helping you. Serving Idaho.

Mission

Benefit Idaho through courteous customer service, education, and fair tax administration.

Values

FAIR — Fairness, Accountability, Integrity, Respect

Goals

- Be a team of great people
- Deliver professional customer service
- Continuous improvement



Idaho Taxpayer Rights

You have the right to...

Quality Service

Be Informed

Confidentiality

Representation

Appeal

Payment Options

Pay Only the Tax You Owe

Learn more at

tax.idaho.gov/rights



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Leadership

Administration

Chairman	Jeff McCray
Commissioner	Janet Moyle
Commissioner	Jared Zwygart
Commissioner	Paul Woods

Operations

Chief Operating Officer	John Bernasconi
Appeals	Lisa Palmer
Audit	Kimberly D. Wind
Compliance	Evan Sailor
Governmental Affairs	Aaron Yost
Human Resources	Rhamona Grabenstein
Legal	Elisa Magnuson
Management Services	Lisa Kopke
Property Tax	George Brown
Revenue Operations	Rick Mascal
Taxpayer Resources	Julie Eavenson

Commissioners' Message

2023 has been a year of notable achievements for the Idaho State Tax Commission.

We worked with our county partners to implement record property tax relief from House Bill 292. We also finished issuing the third round of rebates that the Governor and Legislature authorized in 2022, with nearly \$10.5 million going to taxpayers in 2023. Both these projects were outside of our normal activities, but our employees rose to the challenge.

We processed a record number of income tax returns in 2023, hitting the 1 million mark for the first time in history.

Technology played a big part in this year of new highs in customer service. Fast Collection Services – a tool that allows taxpayers to resolve their own tax obligations without a call from us – went online in November. Taxpayers are using it already. We haven't tallied the revenue collected so far, but we estimate this tool will bring in \$20 million annually that we wouldn't have collected otherwise.

We also integrated property tax relief into our tax software, allowing taxpayers to apply online for the state's three property tax relief programs. Taxpayers can apply at home, in a county office, or at a public library.

See pages 3-4 for more details about our successes.

Our team of great people has made these achievements possible. We'll continue to focus on the work we do in serving the taxpayer and continue looking for opportunities to provide excellent customer service.



**Chairman
Jeff McCray**



**Commissioner
Janet Moyle**



**Commissioner
Jared Zwygart**



**Commissioner
Paul Woods**

2023 Highlights

Property tax relief law implemented

We prioritized the implementation of House Bill 292, which provides property tax relief to homeowners and all property owners, as well as funds for school district facilities. The most challenging aspects were calculating payments to counties and taxing districts and providing accurate credits to homeowners in time for tax bills to be issued in November. To help accomplish this, we met with county stakeholders and facilitated communication between the State Department of Education and county clerks.

We changed about 130 software programs and reports and created new programs for the counties. We also provided extra support to the counties for the setup and running of the programs. We spent at least 1,000 employee hours alone providing technical support for the counties.

New Fast Collection Services helps those with debt

We launched Fast Collection Services in November to let taxpayers who owe money choose a resolution without contact from us. They can set up their own payment plan options – from three to 24 months – without having a lien filed against them. Not only does this help taxpayers, it also helps us by decreasing the amount of time we need to spend on a single case, lowering the number of cases assigned to employees, and allowing us to focus on more complex collection issues.

Property tax reduction applications go online

We updated our Taxpayer Access Point (TAP) portal to allow homeowners to apply for property tax relief online. The online program covers property tax reduction and deferral programs, as well as the disabled veterans benefit. The new application gives taxpayers more flexibility in applying for the relief. Homeowners can still file a paper application with their county assessor.

Tax fraud stopped in its tracks

2023 was a busy year as we identified more than 3,500 fraudulent income tax returns and stopped nearly \$30.1 million in refunds from going to fraudsters. All income tax returns go through fraud detection reviews before we issue any refunds. We partner with the IRS, other state tax agencies, tax professionals, software developers, and financial institutions to identify and share information about fraud and identity theft.

New webinars offered to taxpayers

To help small businesses, we began offering one-hour lunch and learn webinars on topics relevant to them. These webinars include:

- Sales and Use Taxes for Bookkeepers
- Completing an Idaho Business Registration (IBR) to get permits

We also provide longer webinars for new businesses, established businesses, and individuals who are self-employed. Find out more at tax.idaho.gov/register.

2023 Highlights

(continued from previous page)

Employees celebrated for accomplishments

Janet James, Technical Support Bureau Chief for the Property Tax Division, received the Assessors Service Award from the Idaho Association of County Assessors. The award goes to someone who goes above and beyond in assisting the assessors' organization. Janet received the award for her more than 33 years of service in keeping the state's property tax valuation and collection software up and running.

Steve Thimsen, Software Engineer 3 for the Quality and Assurance Unit, received a special plaque from the Federation of Tax Administrators (FTA) recognizing and thanking him for his contributions and more than 35 years of service to the tax administration community. Steve played an active role in the FTA as state co-chair of the E-Services Standards Committee.

Jeff Middleton, Education Director for the Property Tax Division, received a Presidential Citation from the International Association of Assessing Officers (IAAO). The citation commends Jeff for his support, encouragement, and leadership in service on the IAAO Education Committee.



Website gets new feature and pages

We made the following enhancements to our website – tax.idaho.gov:

- Created Submit a Question forms for the Contact Us page (tax.idaho.gov/contact). Each form covers questions for different topics, streamlining communication and enhancing customer service.
- Added three new pages about credits and deductions in our income tax section. They include the Educational Charities Credit, the Youth and Rehabilitation Credit, and the First-time Homebuyer's Deduction.
- Added a new page for Auctioneers in the sales tax section to help auctioneers understand their sales tax responsibilities for in-state and out-of-state sales.

Follow us on:



@idahotax



@idahostatetax

Steve Thimsen, middle, receives a commemorative plaque from the FTA.

Idaho Taxes

Most of Idaho's tax revenues come from income tax, sales/use tax, and property tax. Here's a list of the taxes the state collects.

Tax rates

Tax	Rate	Notes
Auditorium district: Boise Idaho Falls Pocatello/Chubbuck	5% 5% 5%	On hotel/motel occupants in the district areas, except for long-term (more than 30 consecutive days) residents.
Beer - 5% or less ABV	15 cents/gallon	Beer containing 5% or less alcohol by volume (ABV).
Beer - over 5% ABV	45 cents/gallon	Beer containing over 5% alcohol by volume (ABV).
Cigarette	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	5.8% (minimum \$20)	On Idaho taxable income. Multistate businesses must apportion their income using the single sales factor method.
Electricity	.5 mill per kilowatt hour	On water-generated electricity, except there is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Fuels: Aviation gasoline Diesel Gasoline Jet fuel Hydrogen Compressed natural gas Liquefied natural gas Propane Transfer fee	7 cents/gallon 32 cents/gallon 32 cents/gallon 6 cents/gallon 32 cents/GGE 32 cents/GGE 34.9 cents/DGE 23.2 cents/gallon 1 cent/gallon	Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub . <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	5.8%	On Idaho taxable income.
Mine license	1%	On value of ores mined or extracted and royalties received.
Oil and gas production	2.5%	On market value of oil and gas produced or sold in Idaho.
Prepaid wireless E911 fee	2.5% of service price	On sale of prepaid wireless telecommunication sources.
Sales/Use	6%	On retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except for stays of more than 30 days). Use tax applies if sales tax wasn't paid at the point of purchase. Exceptions include sales of water, gas, or electricity by utilities; motor fuels (which are taxed separately); prescription drugs; certain tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Tobacco products	40% of wholesale price	Cigarettes aren't included. Doesn't include vaping products. Maximum tax for cigars is 50 cents per cigar.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	

Property tax is collected by the counties and taxing districts. It isn't listed above.

Idaho Revenues

This is a two-year comparison of revenues by category. These figures represent gross collections before refunds.

Source	FY2022	FY2023	Change
Beer tax	\$4,771,204	\$4,746,266	-0.5%
Boise Auditorium District tax	9,964,796	10,804,518	8.4%
Cigarette tax	31,495,576	28,851,082	-8.4%
Corporate income tax	1,063,577,328	1,139,742,867	7.2%
E911 fee	1,528,703	1,467,162	-4.0%
Electricity (kilowatt hour tax)	1,618,615	1,649,076	1.9%
Idaho Falls Auditorium District tax	2,981,569	3,045,273	2.1%
Illegal drug tax	929	1	-99.9%
Individual income tax	2,983,399,758	2,755,005,161	-7.7%
Mine license tax	32,467	43,011	32.5%
Miscellaneous revenues	484,388	520,472	7.5%
Motor fuels taxes	401,374,264	393,773,684	-1.9%
Oil and gas production tax	307,494	889,373	189.2%
Pocatello-Chubbuck Auditorium District tax	1,485,672	1,515,889	2.0%
Railroad car company's property tax	2,570	189	-92.7%
Sales/Use tax	2,891,906,400	3,054,432,230	5.6%
Suspense	-5,382,561	6,316,353	-217.4%
Tobacco tax	13,818,900	12,629,735	-8.6%
Travel & convention tax	20,706,386	21,456,167	3.6%
Wine direct shipper fee	19,725	14,750	-25.2%
Wine tax	6,664,128	6,700,723	0.6%
Total Gross Receipts	\$7,430,758,310	\$7,443,603,981	0.2%

Cost to collect tax revenues

	FY2022	FY2023	
	\$41,430,500	\$41,430,500	

It costs **less than a penny** to collect one tax dollar.



Rhamona Grabenstein
Tax Day Curbside Service

Employee Service in Action



Steve Taylor
Buy Idaho Event



Cynthia Adrian
Radio Interview



Matt Cotner
Unbound Resource Fair



Mona Engelbrecht
Fraud Prevention Summit

Taxes Collected

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid.

Audit

Source	FY2020	FY2021	FY2022	FY2023
Sales/Use	\$16,795,227	\$15,272,172	\$12,708,944	\$25,960,123
Withholding	718,159	887,366	595,612	1,317,000
Motor fuels	774,703	1,450,999	1,597,324	4,384,984
Miscellaneous*	730,742	67,470	12,758	53,244
Individual income	22,912,744	24,693,962	29,591,615	30,216,097
Corporate income	15,913,265	11,960,446	10,313,713	8,581,531
Hotel/Motel**	30,007	86,247	43,221	10,235
Total	\$57,874,845	\$54,418,662	\$54,863,187	\$70,523,214

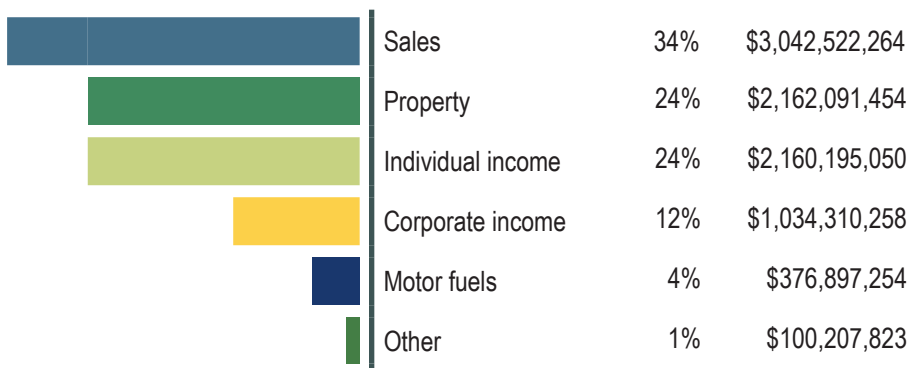
* Includes beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise, Idaho Falls, Pocatello/Chubbuck Auditorium Districts; travel & convention

Compliance

	FY2020	FY2021	FY2022	FY2023
Total	\$145,161,925	\$181,655,673	\$249,076,123	\$218,055,436

State & local taxes collected



FY2023 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2023 for property tax. Amounts budgeted by taxing districts.

Revenue Distribution

These figures indicate how the tax revenues collected in Idaho were distributed.

Fund	FY2022	FY2023	Change
General Fund	\$5,454,642,620	\$5,426,445,147	-\$28,197,473
Fish & Game Donation	51,365	78,361	26,996
Abandoned Mine & Oil & Gas Conserv.	191,774	548,246	356,472
Secondary Aquifer Fund	4,999,968	5,000,000	32
Petroleum Storage Trust	2,710,875	2,690,186	-20,689
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,744,212	1,751,604	7,392
County Juvenile Probation Svcs.	4,167,272	4,094,230	-73,042
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	20,529,190	21,256,726	727,537
Veterans Support Donation	54,424	52,590	-1,835
Cooperative Welfare Fund	828,535	872,792	44,257
State Aeronautics Fund	2,868,280	3,325,722	457,442
Parks & Recreation Motor Fuels	5,722,912	5,648,261	-74,651
Bridges & Railroad Crossings	425,000	425,000	0
Local Highway Distribution	58,806,903	64,478,099	5,671,196
State Highway Account	67,267,094	66,005,275	-1,261,819
Highway Distribution Fund	268,092,009	263,123,406	-4,968,603
Search & Rescue Fund	49,256	48,613	-643
Motor Fuel Distribution Fund	681,430	-662,294	-1,343,724
Transportation Congestion Mitigation	80,219,662	85,812,574	5,592,911
E911 Wireless	1,494,966	1,433,613	-61,352
Multistate Tax Compact	2,539,074	3,034,210	495,136
Oil & Gas Local Economic Devel.	0	0	0
Tax Commission Admin Fees	5,249,872	5,418,757	168,885
Wine Direct Shipper Fee to ISP	3,963	2,350	-1,613
Permanent Building Fund	20,219,506	21,398,847	1,179,340
GARVEE State Match	4,700,000	4,700,000	0
Miscellaneous Income	288,921	332,946	44,025
Opportunity Scholarship	17,576	19,578	2,002
Public School Endowment	4,823,474	4,805,259	-18,214
Children's Trust Donation	56,608	48,780	-7,828
Sales Tax – Tax Relief Fund	183,594,688	185,152,657	1,557,969

Revenue Distribution

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Fund	FY2022	FY2023	Change
Sales Tax – Cities & Counties	\$335,686,527	\$350,468,287	\$15,214,919
Sales Tax – Personal Property	18,574,043	23,001,285	4,427,241
Sales Tax – Ag Property Relief	8,487,103	8,487,103	0
Sales Tax – To ITD Holding Fund	1,037	-1,037	-2,074
Sales Tax – Demonstration Pilot Project	14,450,988	11,509,366	-2,941,621
Sales Tax – Election Consolidation	5,144,807	5,536,293	391,485
Sales Tax – Held in Reserve	736,178	682,217	-53,961
Sales Tax – Indigent Defense (new fund)	N/A	34,000,000	34,000,000
Refund Fund	834,503,255	804,261,581	-30,241,674
Refund Fund – County Juvenile Prob. Svcs.	619,198	611,235	-7,963
Suspense Accounts	-5,382,561	6,316,353	11,698,914
Grape Growers & Wine Producers	822,486	338,590	-483,896
Hop Growers	49,435	122,938	73,503
Unidentified Wine & Strong Beer	43,867	-26,294	-70,161
Custodial Accounts	14,671,960	15,478,391	806,430
Oil & Gas – Cities & Counties	88,558	256,139	167,581
Total	\$7,430,758,310	\$7,443,603,981	\$12,845,671

Tax revenue to local governments

In FY2023, local governments received the following sales tax revenue.

Cities and counties:

- 4.87% of the revenue went to cities. Cities received a slight increase in distribution over the previous year.
- 5.07% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest was distributed according to population based on a complex calculation.
- 0.8% of the revenue went to counties for property tax reduction.

Other taxing districts:

- 0.9% of the revenue went to special purpose taxing districts within the counties based on a complex calculation.
- 0.83% of the revenue went to non-school taxing districts based on a complex formula.
- \$8.5 million of the revenue went to eligible taxing districts to replace property tax on agricultural equipment that was exempted from property tax in a 2001 law.

Taxing districts also received \$5.5 million in election consolidation revenue and \$23 million in personal property reimbursements. Counties received \$34 million for indigent defense and \$611,000 of lottery withholding, if eligible.

Property Taxing Districts

For 2023, the Tax Commission approved property tax levies of \$2.162 billion based on budget previously certified by taxing districts. This amount was \$19 million, or 0.9% lower than the net amount levied in 2022.

This year's decrease in property tax is partly due to a new law (House Bill 292) that provided property tax relief in three parts. The figures on this page reflect the relief gained by distributing state money to school districts for bonds and supplemental levies. The figures don't include the additional tax reductions that homeowners and all property owners received.

Distribution of property taxes

District Category	2022	2023	% Change
Ambulance	\$34,981,880	\$37,165,816	6.2%
Auditorium	19,927	20,570	3.2%
Cemetery	8,328,054	8,602,890	3.3%
City	598,481,538	628,050,551	4.9%
Community Infra.	2,153,835	1,952,901	-9.3%
County	583,232,343	619,772,666	6.3%
Extermination	1,199,386	1,258,365	4.9%
Fire	119,256,747	127,435,218	6.9%
Flood Control	940,662	986,084	4.8%
Hospital	10,443,692	10,669,267	2.2%
Junior College	39,066,225	40,506,049	3.7%
Library	34,358,573	36,893,206	7.4%
Mosquito Abatement	9,931,641	10,516,579	5.9%
Port	405,000	405,000	0.0%
Recreation	7,118,699	7,739,971	8.7%
Roads & Highways	131,362,245	137,725,928	4.8%
School	596,067,358	487,454,218	-18.2%
Sewer & Water	3,493,375	3,981,587	14.0%
Sewer, recreation	565,853	588,630	4.0%
Water	221,416	231,453	4.5%
Watershed	132,000	134,505	1.9%
Total	\$2,181,760,449	\$2,162,091,454	-0.9%

Property Tax Reduction

In addition to Idaho’s standard property tax exemption for homeowners, the property tax reduction program offers more property tax relief to low-income elderly, widowed, and disabled homeowners. As income rises, the amount of property tax reduction decreases. In 2022, the state implemented a property value limit for the program. In 2023, the maximum income limit increased to \$37,000.

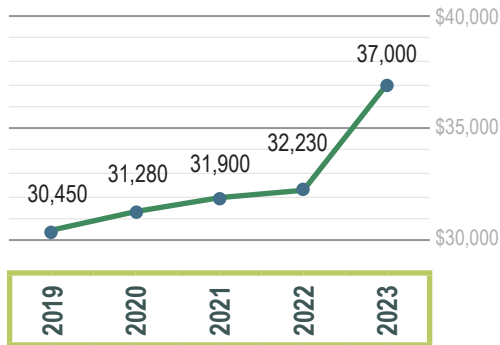
Disabled veterans benefit

In 2019, Idaho added an additional property tax benefit for veterans with a 100% service-connected disability. There are no income or property value limits.

Tax Year	Claimants	Avg. Benefit/Claimant	Total Paid
2023	29,200	\$828.10	\$24,180,257
2022	26,680	\$881.74	\$23,524,969
2021	27,862	\$859.63	\$23,950,939
2020	28,678	\$719.98	\$20,647,454
2019	27,621	\$704.66	\$19,463,396

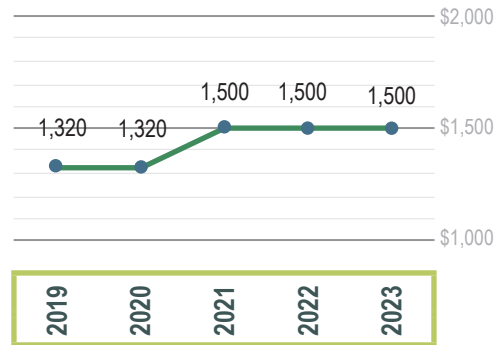
Maximum income

(in dollars)



Maximum benefit

(in dollars)



Average Property Tax Rates

These figures represent recent average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of the property's taxable value and include the total taxes levied by all taxing districts in the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

The figures reflect property tax relief from House Bill 292 gained by distributing state money to school districts for bonds and supplemental levies. The figures don't include the additional tax reductions that homeowners and all property owners received.

County	2022 Urban	2023 Urban	2022 Rural	2023 Rural
Ada	0.681%	0.723%	0.592%	0.626%
Adams	0.601%	0.591%	0.327%	0.341%
Bannock	1.209%	1.123%	0.612%	0.544%
Bear Lake	0.568%	0.517%	0.357%	0.309%
Benewah	0.859%	0.824%	0.639%	0.560%
Bingham	1.309%	1.140%	0.791%	0.657%
Blaine	0.402%	0.371%	0.325%	0.301%
Boise	0.634%	0.557%	0.345%	0.327%
Bonner	0.713%	0.640%	0.422%	0.368%
Bonneville	1.022%	0.835%	0.543%	0.411%
Boundary	0.611%	0.568%	0.418%	0.381%
Butte	1.489%	1.364%	0.927%	0.847%
Camas	1.230%	1.026%	0.671%	0.474%
Canyon	0.763%	0.773%	0.486%	0.501%
Caribou	1.430%	1.132%	0.724%	0.567%
Cassia	1.008%	0.798%	0.667%	0.526%
Clark	0.831%	0.757%	0.598%	0.549%
Clearwater	1.358%	1.276%	0.818%	0.749%
Custer	0.653%	0.526%	0.440%	0.361%
Elmore	1.082%	1.032%	0.517%	0.468%
Franklin	0.839%	0.718%	0.628%	0.521%
Fremont	0.811%	0.598%	0.560%	0.392%

Average Property Tax Rates

(continued from previous page)

County	2022 Urban	2023 Urban	2022 Rural	2023 Rural
Gem	0.545%	0.519%	0.303%	0.265%
Gooding	0.977%	0.907%	0.602%	0.553%
Idaho	0.644%	0.605%	0.262%	0.241%
Jefferson	1.143%	0.897%	0.672%	0.484%
Jerome	1.584%	1.351%	0.965%	0.819%
Kootenai	0.537%	0.540%	0.360%	0.355%
Latah	1.342%	1.149%	0.965%	0.821%
Lemhi	0.683%	0.670%	0.362%	0.354%
Lewis	1.375%	1.274%	0.904%	0.829%
Lincoln	1.250%	0.948%	0.664%	0.516%
Madison	1.201%	1.024%	0.977%	0.803%
Minidoka	0.988%	0.855%	0.633%	0.544%
Nez Perce	1.667%	1.537%	1.002%	0.908%
Oneida	1.139%	1.014%	0.577%	0.497%
Owyhee	0.769%	0.747%	0.589%	0.595%
Payette	0.778%	0.737%	0.414%	0.370%
Power	1.896%	1.690%	1.232%	1.138%
Shoshone	1.086%	0.938%	0.770%	0.628%
Teton	0.662%	0.437%	0.345%	0.354%
Twin Falls	1.155%	1.061%	0.753%	0.680%
Valley	0.604%	0.464%	0.199%	0.234%
Washington	1.174%	1.154%	0.697%	0.666%
Statewide	0.754%	0.733%	0.499%	0.469%

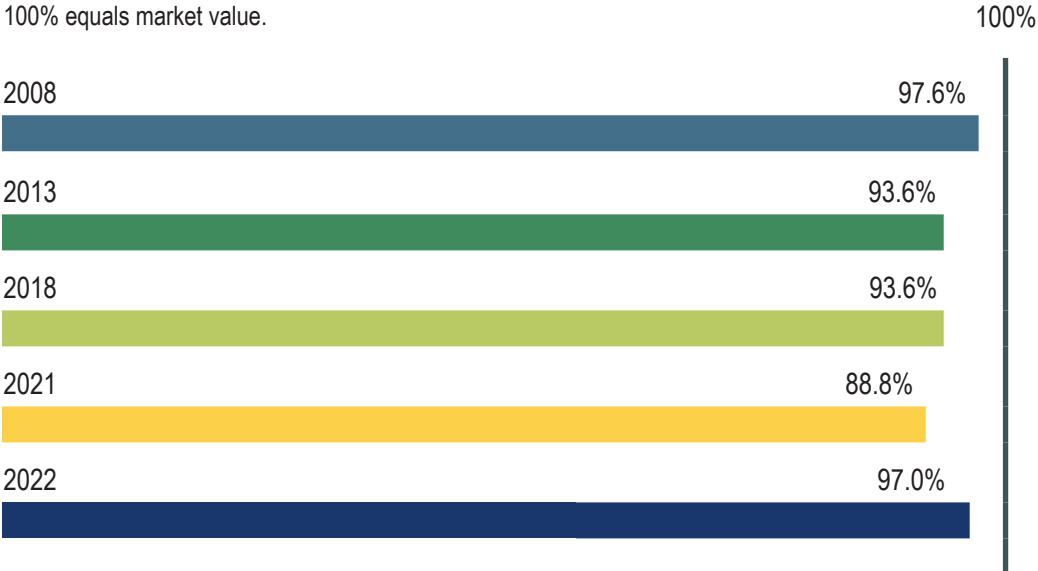
Ratio Study

The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

The ratio study is a type of statistical analysis in which assessments are compared to sales prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established standards for assessment levels based on nationally recognized practices. Categories that don't meet these standards might be subject to additional testing or adjustments by the Tax Commission.

Median assessment level



Tax Burden Study

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person's 2021 total income was spent on each tax in fiscal year 2021. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.05%	2.19%	2.71%
Sales	2.31%	2.63%	2.63%
Individual income	2.63%	2.55%	2.55%
Corporate income	0.48%	0.37%	0.27%
Motor vehicle	0.41%	0.67%	0.48%
Overall	10.16%	9.07%	9.34%

The chart below compares Idaho 2021 taxes to the national average of state and local taxes after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C. This chart is based on fiscal year 2021 data released by the U.S. Census Bureau. Lower ranks equal higher taxes, with 1 being the highest.

Type of Tax	Income		Population		# of States With Tax
	% of US Avg.	Rank	% of US Avg.	Rank	
Property	71.9%	41	58.4%	42	51
Sales	114.1%	16	92.6%	30	47
Individual income	96.9%	27	78.7%	31	44
Corporate income	76.7%	29	62.2%	31	47
Motor vehicle	161.7%	5	131.3%	11	51
Overall	89.2%	35	72.4%	43	51

Our Offices



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Lewiston

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Lewiston, ID 83501-1014



Boise

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