

2024 ANNUAL REPORT

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.
- Recognize success.

A scenic landscape featuring a vast field of purple lupine flowers in the foreground, a dense forest of evergreen trees in the middle ground, and rolling hills under a clear blue sky in the background. A semi-transparent white rounded rectangle is positioned in the upper left corner, containing the title text.

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 Mascall
Taxpayer Resources	Julie Eavenson



Commissioners' Message

2024 was a year of adjusting priorities and making things happen to benefit taxpayers.

While this agency consistently meets objectives, it sometimes means making hard choices. Our biggest challenge in 2024 was the implementation of House Bill 445, which stopped the accumulation of interest for taxpayers once they were under audit. This was a good thing for taxpayers, but it required the Tax Commission to do something unusual in tax administration: implement a law retroactively. By delaying other projects and reallocating resources, our employees overcame every challenge and taxpayers benefited.

We were able to implement a scaled-back version of a TAP (Taxpayer Access Point) upgrade and now some taxpayers can get their reset codes or new code emailed directly to them instead of having to wait for the code in the mail. Individual and business income taxpayers have already benefited, and a complete upgrade is planned in 2025.

Fairness is always a big part of our focus. Our fraud unit continued to identify and stop refunds going to fraudsters. Our auditors also helped foreign students complete their state and federal income tax returns. Both efforts highlight the Tax Commission's dedication to ensuring taxpayer dollars are safeguarded and everyone pays their fair share. All of Idaho benefits when taxes are fairly administered.

One of the year's highlights was improving the service we provide Idaho taxpayers. The legislature funded and we implemented Fast Collection Services, which allows taxpayers to self-cure rather than having to interact with us. The project came in under budget and exceeded the first-year projections.

You can find out more about our accomplishments on page 3.

Our mission, vision, and values are reflected in our work. We strategically focus on those activities that improve our customer interactions and treat our employees with dignity. We make adjustments; taxpayers benefit.



**Chairman
Jeff McCray**



**Commissioner
Janet Moyle**



**Commissioner
Jared Zwygart**



**Commissioner
Paul Woods**

2024 Highlights

TAP registration improvement

Many taxpayers can now register for a Taxpayer Access Point (TAP) account within minutes by answering security questions to verify their identity. Previously it took 7-10 days to register while taxpayers waited for a mailed registration code.

HB 445 interest law implemented

We implemented House Bill 445, which stopped the accumulation of interest for taxpayers once they were under audit. This project involved modifying GenTax, our tax processing system, and it required hours of programming and testing from many employees to make sure the changes followed the new law.

Fast Collection Services saves money

The new Fast Collection Services (FCS) helps taxpayers resolve overdue balances on their own without contact from the Tax Commission by setting up their own payment plan options. In the first eight months, we recovered \$34.3 million, exceeding the \$20 million we'd estimated recovering annually. FCS launched early, and the project came in under budget, allowing us to return nearly \$310,000 to the state.

Expanded call center hours

We added 2.5 hours a week to our call center hours in our ongoing efforts to provide excellent customer service. The new hours are 8 a.m. to 5:30 p.m. Mountain Time, Monday through Friday.

Tax fraud caught and stopped

We identified more than 1,300 fraudulent income tax returns and stopped nearly \$2 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

We added new webinars to our one-hour lunch and learn series. These webinars include:

- Taxpayer Access Point (TAP) Tips and Tricks
- Income Tax Basics for Retirees

For a full list of our webinars, please visit tax.idaho.gov/register.

International students get help with tax returns

Our auditors provided free workshops to 221 foreign college students to help them complete their state and federal income tax returns. The students were from Brigham Young University – Idaho, Idaho State University, and Boise State University.

2024 Highlights

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Website gets new improvements

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

- Updated the IDeal Idaho College Savings webpage.
- Added Property Tax Rules examples.
- Made web links easier to identify by underlining them and using a darker font.

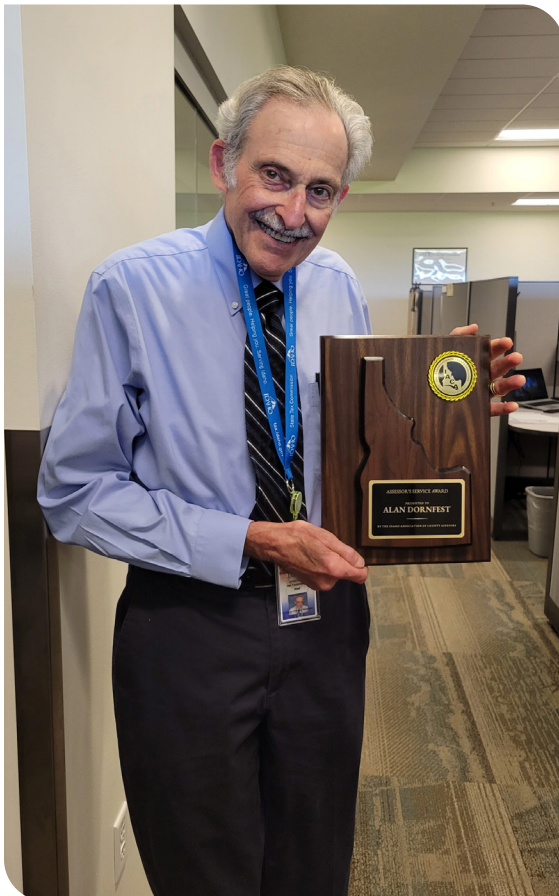
Employee receives Assessors Award for his service

Alan Dornfest, Property Tax Policy Bureau Chief for the Property Tax Division, received the Assessors Service Award from the Idaho

Association of County Assessors (IACA). The annual award recognizes someone outside of the IACA for their outstanding service and assistance to county assessors and the assessors' organization.

"Alan is an internationally renowned expert on tax policy, ratios, and assessments, and he's just a phone call away if we need help," said Gooding County Assessor Justin Baldwin, who is President of the IACA. "We know him by name and have great access to his assistance, knowledge, and experience. Many other states don't have someone like Alan as a resource. That's one of the reasons we awarded him the IACA Service Award."

The relationships Alan has built during his more than 47 years at the Tax Commission are his proudest career accomplishment. "I think the meeting of minds toward a common goal is my most important experience," said Alan. "I can work with numbers all day, but it's the people. The staff I have is so good, and working with all the assessors, county officials, and other people in other states who have similar roles is very gratifying."



Follow us on:



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@idahostatetax

Alan Dornfest poses with his award.

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	5.695% (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	5.695%	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	FY2023	FY2024	Change
Beer tax	\$4,746,266	\$4,630,226	-2.4%
Boise Auditorium District tax	10,804,518	11,181,366	3.5%
Cigarette tax	28,851,082	26,219,429	-9.1%
Corporate income tax	1,139,742,867	1,020,696,193	-10.4%
E911 fee	1,467,162	1,299,580	-11.4%
Electricity (kilowatt hour tax)	1,649,076	2,071,871	25.6%
Idaho Falls Auditorium District tax	3,045,273	2,915,116	-4.3%
Illegal drug tax	1	0	-100.0%
Individual income tax	2,755,005,161	2,885,612,112	4.7%
Mine license tax	43,011	473,488	1,000.9%
Miscellaneous revenues	519,122	3,711,811	615.0%
Motor fuels taxes	393,773,684	414,887,348	5.4%
Oil and gas production tax	889,373	274,977	-69.1%
Pocatello-Chubbuck Auditorium District tax	1,515,889	1,544,289	1.9%
Railroad car company's property tax	189	52	-72.5%
Sales/Use tax	3,054,432,230	3,102,225,320	1.6%
Suspense	6,316,353	73,632	-98.8%
Tobacco tax	12,629,735	12,133,441	-3.9%
Travel & convention tax	21,456,167	21,966,933	2.4%
Wine direct shipper fee	14,750	18,625	26.3%
Wine tax	6,700,723	6,682,243	-0.3%
Total Gross Receipts	\$7,443,602,631	\$7,518,618,051	1.0%

Cost to collect tax revenues

FY2023	FY2024
\$44,438,300	\$47,478,186

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



Tax Day Curbside Service
Kim Wind

Employees in Action



Unbound Resource Fair
Philip Johnson



Buy Idaho
Elena Gonzalez



Dunktank Fundraiser
Robert Foster, Tim Clark



BSU Career Fair
Dandan Shao, Cecilia Morales,
Leah Parsons, Stephanie Elliott

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	FY2021	FY2022	FY2023	FY2024
Sales/Use	\$15,272,172	\$12,708,944	\$25,960,123	\$21,713,975
Withholding	887,366	595,612	1,317,000	3,685,704
Motor fuels	1,450,999	1,597,324	4,384,984	2,600,665
Miscellaneous*	67,470	12,758	53,244	33,546
Individual income	24,693,962	29,591,615	30,216,097	32,956,727
Corporate income	11,960,446	10,313,713	8,581,531	8,421,639
Hotel/Motel**	86,247	43,221	10,235	23,338
Total	\$54,418,662	\$54,863,187	\$70,523,214	\$69,435,593

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

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

Compliance

	FY2021	FY2022	FY2023	FY2024
Total	\$181,655,673	\$249,076,123	\$218,055,436	\$228,286,996

State & local taxes collected

Sales	35%	\$3,089,362,066
Property	25%	\$2,198,182,078
Individual income	25%	\$2,244,174,307
Corporate income	10%	\$869,742,267
Motor fuels	4%	\$397,897,622
Other	1%	\$94,799,447

FY2024 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2024 for property tax. Amounts budgeted by taxing districts.

Revenue Distribution

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

Fund	FY2023	FY2024	Change
General Fund	\$5,426,445,147	\$4,956,220,946	-470,224,200
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,690,186	2,838,271	148,085
Fish and Game Donation	78,361	44,954	-33,406
Abandoned Mine & Oil & Gas Conserv	548,246	325,967	-222,278
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	360,000	240,000
Substance Abuse Treatment	1,751,604	1,731,823	-19,780
County Juvenile Probation Svcs	4,094,230	4,060,695	-33,534
Water Polution Control	4,800,000	4,800,000	0
Idaho Travel and Convention	21,256,726	21,778,508	521,782
Veterans Support Donation	52,590	53,895	1,306
Cooperative Welfare Fund	872,792	908,276	35,484
State Aeronautics Fund	3,325,722	2,959,025	-366,697
Parks & Rec Motor Fuels	5,648,261	5,959,097	310,835
Bridges & RR Xings	425,000	425,000	0
Local Highway Distribution	64,478,099	66,848,791	2,370,691
State Highway Account	66,005,275	69,866,961	3,861,686
Highway Distribution Fund	263,123,406	278,664,324	15,540,918
Search and Rescue Fund	48,613	51,289	2,675
Motor Fuel Distribution Fund	-662,294	-865,640	-203,347
Transportation Congestion Mitigation	85,812,574	84,228,953	-1,583,621
E911 Wireless	1,433,613	1,260,622	-172,992
Multi-State Tax Compact	3,034,210	2,991,310	-42,900
In Demand Careers Fund (new fund)	N/A	80,000,000	80,000,000
Tax Commission Admin Fees	5,418,757	5,600,402	181,645
Wine Direct Shipper Fee to ISP	2,350	2,450	100
Permanent Building Fund	21,398,847	21,212,614	-186,233
Garvee State Match	4,700,000	4,700,000	0
Miscellaneous Income	331,596	321,318	-10,278
Opportunity Scholarship	19,578	15,372	-4,206
Public School Endowment	4,805,259	335,232,775	330,427,515
Childrens Trust Donation	48,780	52,531	3,751
Sales Tax - Cities & Counties	350,468,287	352,209,234	1,740,947
Sales Tax - Personal Property	23,001,285	22,939,470	-61,815
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project	11,509,366	10,099,917	-1,409,450
Sales Tax - Election Consolidation	5,536,293	5,784,534	248,241
Sales Tax - Tax Relief Fund	185,152,657	224,094,990	38,942,332

Revenue Distribution

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Fund	FY2023	FY2024	Change
Sales Tax - Held in Reserve	\$682,217	\$1,219,035	\$536,819
Sales Tax - Indigent Defense	34,000,000	0	-34,000,000
Sales Tax - Homeowner Prop Tax Relief (new fund)	N/A	54,426,242	54,426,242
Sales Tax - School District Facility Fund (new fund)	N/A	54,426,242	54,426,242
Refund Fund	804,261,581	807,122,317	2,860,736
Refund Fund - County Juvenile Prob Services	611,235	761,086	149,851
Unclaimed Property (new fund)	N/A	323	323
Tax Rebate Fund (new fund)	N/A	4,983	4,983
Grape Growers and Wine Producers	338,590	309,128	-29,462
Hop Growers	122,938	178,669	55,730
Unidentified Wine & Strong Beer	-26,294	-100,116	-73,822
Custodial Accounts	15,478,391	15,887,847	409,457
Oil & Gas - Cities & Counties	256,139	79,193	-176,946
Tax Suspense & Adjustments	6,316,353	2,737,327	-3,579,026
Total	\$7,443,602,631	\$7,518,618,051	\$75,015,420

Tax revenue to local governments

In FY2024, local governments received 11.5% of Idaho's sales tax revenue.

Cities and counties:

- 4.81% of the revenue went to cities. Cities received a slight increase in distribution over the previous year.
- 5.01% 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.
- Roughly 0.78% of the revenue went to counties for property tax reduction.

Other taxing districts:

- 0.82% of the revenue went to special purpose taxing districts within the counties based on a complex calculation.
- Roughly 0.64% of the revenue went to non-school taxing districts based on a complex formula.
- \$8.487 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 \$5.78 million in election consolidation revenue and \$22.9 million in personal property reimbursements.

Property Taxing Districts

For 2024, the Tax Commission approved property tax levies of \$2.198 billion based on budgets previously certified by taxing districts. This amount was \$36 million, or 1.7% higher than the net amount levied in 2023.

Distribution of property taxes

District Category	2023	2024	% Change
Ambulance	\$37,165,816	\$38,969,308	4.9%
Auditorium	20,570	20,972	2.0%
Cemetery	8,602,890	8,885,596	3.3%
City	628,050,551	663,635,279	5.7%
Community Infrastructure	1,952,901	2,942,852	50.7%
County	619,772,666	646,508,834	4.3%
Extermination	1,258,365	1,299,622	3.3%
Fire	127,435,218	134,519,656	5.6%
Flood Control	986,084	1,024,530	3.9%
Hospital	10,669,267	11,220,064	5.2%
Junior College	40,506,049	41,895,112	3.4%
Library	36,893,206	38,426,814	4.2%
Mosquito Abatement	10,516,579	11,067,460	5.2%
Port	405,000	405,000	0.0%
Recreation	7,739,971	7,921,358	2.3%
Roads & Highways	137,725,928	145,154,004	5.4%
School	487,454,218	439,394,238	-9.9%
Sewer & Water	3,981,587	3,903,195	-2.0%
Sewer, recreation	588,630	605,788	2.9%
Water	231,453	245,301	6.0%
Watershed	134,505	137,095	1.9%
Total	\$2,162,091,454	\$2,198,182,078	1.7%

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 2024, the maximum income limit was \$37,000.

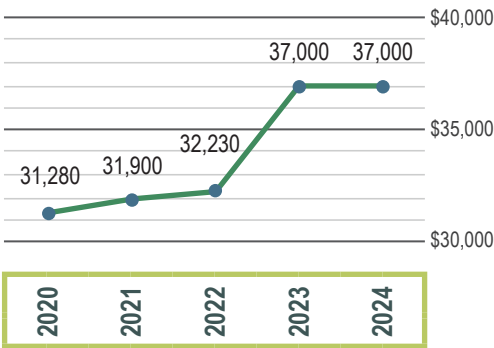
Disabled veterans benefit

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
2024	28,825	\$844.66	\$24,347,442
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

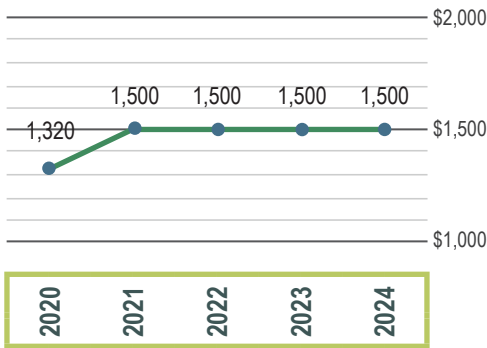
Maximum income

(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.

County	2023 Urban	2024 Urban	2023 Rural	2024 Rural
Ada	0.723%	0.672%	0.626%	0.574%
Adams	0.591%	0.571%	0.341%	0.325%
Bannock	1.123%	1.141%	0.544%	0.536%
Bear Lake	0.517%	0.462%	0.309%	0.276%
Benewah	0.824%	0.838%	0.560%	0.528%
Bingham	1.140%	1.095%	0.657%	0.609%
Blaine	0.371%	0.348%	0.301%	0.282%
Boise	0.557%	0.570%	0.327%	0.327%
Bonner	0.640%	0.610%	0.368%	0.343%
Bonneville	0.835%	0.895%	0.411%	0.435%
Boundary	0.568%	0.588%	0.381%	0.393%
Butte	1.364%	1.283%	0.847%	0.784%
Camas	1.026%	0.974%	0.474%	0.443%
Canyon	0.773%	0.724%	0.501%	0.457%
Caribou	1.132%	1.023%	0.567%	0.500%
Cassia	0.798%	0.754%	0.526%	0.492%
Clark	0.757%	0.748%	0.549%	0.542%
Clearwater	1.276%	1.199%	0.749%	0.678%
Custer	0.526%	0.519%	0.361%	0.355%
Elmore	1.032%	0.966%	0.468%	0.421%
Franklin	0.718%	0.690%	0.521%	0.495%
Fremont	0.598%	0.568%	0.392%	0.373%

Average Property Tax Rates

(continued from previous page)

County	2023 Urban	2024 Urban	2023 Rural	2024 Rural
Gem	0.519%	0.537%	0.265%	0.280%
Gooding	0.907%	0.858%	0.553%	0.517%
Idaho	0.605%	0.708%	0.241%	0.333%
Jefferson	0.897%	0.887%	0.484%	0.457%
Jerome	1.351%	1.367%	0.819%	0.825%
Kootenai	0.540%	0.559%	0.355%	0.357%
Latah	1.149%	1.115%	0.821%	0.796%
Lemhi	0.670%	0.771%	0.354%	0.470%
Lewis	1.274%	1.301%	0.829%	0.824%
Lincoln	0.948%	0.927%	0.516%	0.504%
Madison	1.024%	0.969%	0.803%	0.750%
Minidoka	0.855%	0.799%	0.544%	0.510%
Nez Perce	1.537%	1.482%	0.908%	0.872%
Oneida	1.014%	1.077%	0.497%	0.536%
Owyhee	0.747%	0.765%	0.595%	0.579%
Payette	0.737%	0.732%	0.370%	0.360%
Power	1.690%	1.558%	1.138%	1.002%
Shoshone	0.938%	0.887%	0.628%	0.599%
Teton	0.437%	0.413%	0.354%	0.333%
Twin Falls	1.061%	1.063%	0.680%	0.663%
Valley	0.464%	0.461%	0.234%	0.236%
Washington	1.154%	1.119%	0.666%	0.642%
Statewide	0.733%	0.710%	0.469%	0.445%

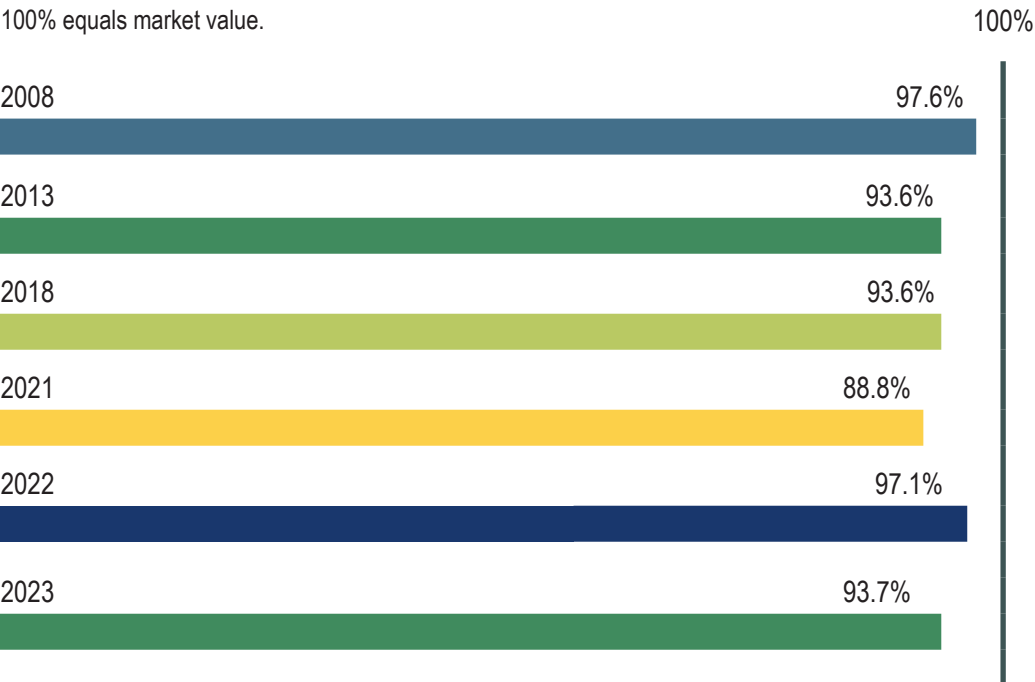
Ratio Study

The Tax Commission is responsible for making sure each county is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies for many of the property categories in each county.

Ratio studies are statistical analyses in which assessments are compared to sale prices for property in tested categories. The ratio study provides measurements of assessment quality in terms of the typical level and relative uniformity of the assessments. In Idaho, five major categories are tested in each county if there are sufficient sales to do so. These are mostly commercial and residential property categories. There is also a ratio study conducted within the Boise School District to determine that district’s maximum property tax budget.

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 improved residential 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 2022 total income was spent on each tax in fiscal year 2022. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.02%	1.95%	2.67%
Sales	2.60%	2.73%	2.92%
Individual income	2.80%	2.42%	2.28%
Corporate income	0.74%	0.97%	0.49%
Motor vehicle	0.43%	0.61%	0.49%
Overall	11.03%	9.30%	11.05%

The chart below compares Idaho 2022 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 2022 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	64.5%	45	55.3%	45	51
Sales	105.3%	18	90.2%	27	48
Individual income	86.6%	34	74.2%	33	43
Corporate income	130.7%	9	112.1%	11	47
Motor vehicle	142.1%	5	121.8%	12	51
Overall	84.3%	41	72.3%	43	51

Our Offices





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Lewiston

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