

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		194,414,095.58	199,135,424.33	4,721,328.75	2.4%	384,793,942.04	385,797,649.10	1,003,707.06	0.3%
Corporate Income Tax		10,163,648.52	10,027,112.65	-136,535.87	-1.3%	39,445,233.66	34,372,972.28	-5,072,261.38	-12.9%
Sales Tax		284,205,160.27	299,759,274.46	15,554,114.19	5.5%	570,919,457.26	595,333,285.83	24,413,828.57	4.3%
Cigarette Tax		2,569,659.83	2,193,600.91	-376,058.92	-14.6%	4,703,023.07	4,210,369.08	-492,653.99	-10.5%
Tobacco Tax		896,290.52	1,334,177.03	437,886.51	48.9%	1,979,515.93	2,359,141.05	379,625.12	19.2%
Beer Tax		484,011.04	471,911.43	-12,099.61	-2.5%	927,644.61	911,301.48	-16,343.13	-1.8%
Wine Tax		602,743.57	629,973.76	27,230.19	4.5%	1,217,084.45	1,260,288.75	43,204.30	3.5%
Kilowatt Hour Tax		205,556.20	161,967.95	-43,588.25	-21.2%	497,668.69	376,635.27	-121,033.42	-24.3%
Mine License Tax		0.00	1,022.48	1,022.48	0.0%	1,151.00	1,022.48	-128.52	-11.2%
Oil & Gas		2,768.50	10,077.99	7,309.49	264.0%	3,565.42	16,180.32	12,614.90	353.8%
E911		99,515.72	96,651.38	-2,864.34	-2.9%	202,000.43	196,733.31	-5,267.12	-2.6%
Motor Fuels Tax		36,280,807.96	30,554,895.64	-5,725,912.32	-15.8%	76,888,897.97	70,207,808.86	-6,681,089.11	-8.7%
Boise Auditorium District		1,158,755.06	1,162,015.46	3,260.40	0.3%	2,303,105.75	2,429,570.23	126,464.48	5.5%
Idaho Falls Auditorium District		398,969.41	401,762.82	2,793.41	0.7%	762,372.88	798,062.27	35,689.39	4.7%
Pocatello-Chubbuck Auditorium District		156,210.16	147,327.47	-8,882.69	-5.7%	380,000.04	356,674.85	-23,325.19	-6.1%
Idaho Travel & Convention		2,949,051.30	2,873,463.02	-75,588.28	-2.6%	5,664,284.89	5,791,402.98	127,118.09	2.2%
Miscellaneous Revenues	A1	88,493.82	94,985.72	6,491.90	7.3%	909,671.21	325,928.55	-583,742.66	-64.2%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		400.00	2,112.50	1,712.50	428.1%	1,662.50	3,637.50	1,975.00	118.8%
<b>Total Gross Receipts</b>		<b>534,676,137.46</b>	<b>549,057,757.00</b>	<b>14,381,619.54</b>	<b>2.7%</b>	<b>1,091,600,281.80</b>	<b>1,104,748,664.19</b>	<b>13,148,382.39</b>	<b>1.2%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		368,586,586.48	380,112,187.93	11,525,601.45	3.1%	618,441,852.35	708,764,079.34	90,322,226.99	14.6%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		246,047.09	201,565.21	-44,481.88	-18.1%	516,281.64	469,610.37	-46,671.27	-9.0%
161 - Fish and Game Donation		589.88	508.00	-81.88	-13.9%	1,340.80	728.00	-612.80	-45.7%
166 - Abandoned Mine & Oil & Gas Conserv		1,661.09	6,558.03	4,896.94	294.8%	2,530.57	10,219.42	7,688.85	303.8%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	50,000.00	50,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	60,000.00	60,000.00	0.00	0.0%
182 - Substance Abuse Treatment		169,263.33	170,083.73	820.40	0.5%	331,665.27	348,727.77	17,062.50	5.1%
188 - County Juvenile Probation Svcs		332,255.81	359,632.94	27,377.13	8.2%	676,077.60	699,940.09	23,862.49	3.5%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	800,000.00	800,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,944,242.80	2,869,463.43	-74,779.37	-2.5%	5,655,611.53	5,782,148.23	126,536.70	2.2%
213 - Veterans Support Donation		816.00	1,256.00	440.00	53.9%	1,239.00	1,524.00	285.00	23.0%
220 - Cooperative Welfare Fund		9,546.02	7,272.00	-2,274.02	-23.8%	19,928.07	11,197.00	-8,731.07	-43.8%
221 - State Aeronautics Fund		435,578.19	324,897.75	-110,680.44	-25.4%	731,658.34	599,476.74	-132,181.60	-18.1%
247 - Parks & Rec Motor Fuels		539,444.86	429,554.07	-109,890.79	-20.4%	1,132,708.99	972,854.35	-159,854.64	-14.1%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		2,868,159.32	2,150,994.14	-717,165.18	-25.0%	6,098,848.39	5,298,543.70	-800,304.69	-13.1%
260 - State Highway Account		6,096,967.00	4,573,318.41	-1,523,648.59	-25.0%	12,964,492.07	11,263,845.58	-1,700,646.49	-13.1%
261 - Highway Distribution Fund		24,290,372.18	18,269,618.76	-6,020,753.42	-24.8%	51,635,162.90	44,958,524.31	-6,676,638.59	-12.9%
266 - Search and Rescue Fund		4,642.87	3,697.08	-945.79	-20.4%	9,748.97	8,373.12	-1,375.85	-14.1%
267 - Motor Fuel Distribution Fund		549,021.84	2,631,340.10	2,082,318.26	379.3%	1,085,060.57	2,640,380.46	1,555,319.89	143.3%
269 - Transportation Congestion Mitigation		10,458,437.12	12,083,333.33	1,624,896.21	15.5%	21,045,017.76	24,166,666.66	3,121,648.90	14.8%
275 - E911 Wireless		97,519.61	94,712.59	-2,807.02	-2.9%	197,874.25	192,786.73	-5,087.52	-2.6%
276 - Multi-State Tax Compact		183,983.66	149,019.99	-34,963.67	-19.0%	446,926.47	575,243.64	128,317.17	28.7%
310 - School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	31,250,000.00	31,250,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		2,190.20	3,895.42	1,705.22	77.9%	5,325.77	7,271.94	1,946.17	36.5%
349 - Wine Direct Shipper Fee to ISP		200.00	150.00	-50.00	-25.0%	375.00	300.00	-75.00	-20.0%
365 - Permanent Building Fund		1,209,712.89	1,168,564.11	-41,148.78	-3.4%	2,435,873.43	2,413,311.18	-22,562.25	-0.9%
375 - Garvee State Match		1,545,493.16	1,169,434.24	-376,058.92	-24.3%	2,654,651.73	2,162,035.74	-492,615.99	-18.6%
401 - Miscellaneous Income		41,229.74	65,234.73	24,004.99	58.2%	52,278.50	77,859.00	25,580.50	48.9%
403 - Opportunity Scholarship		453.00	286.00	-167.00	-36.9%	500.00	1,496.00	996.00	199.2%
481 - Public School Endowment	B1	357,205.19	385,383.36	28,178.17	7.9%	83,255,581.51	773,443.61	-82,482,137.90	-99.1%
483 - Childrens Trust Donation		709.00	621.00	-88.00	-12.4%	1,150.00	1,334.00	184.00	16.0%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		30,201,370.76	31,607,745.30	1,406,374.54	4.7%	60,373,784.68	62,803,839.64	2,430,054.96	4.0%
502 - Sales Tax - Circuit Breaker		2,048,672.23	2,055,482.49	6,810.26	0.3%	4,062,140.41	4,126,387.43	64,247.02	1.6%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	3,823,244.96	3,769,868.84	-53,376.12	-1.4%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	1,414,517.16	1,414,517.15	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		233,249.82	1,397,044.33	1,163,794.51	498.9%	513,080.17	1,697,343.04	1,184,262.87	230.8%
502 - Sales Tax - Election Consolidation		506,814.98	519,614.30	12,799.32	2.5%	985,893.67	1,012,561.14	26,667.47	2.7%
502 - Sales Tax - Tax Relief Fund		20,799,335.03	23,512,321.61	2,712,986.58	13.0%	41,248,533.95	46,365,973.96	5,117,440.01	12.4%
502 - Sales Tax - Held in Reserve		-1,238.60	0.00	1,238.60	-100.0%	396,511.35	98,470.98	-298,040.37	-75.2%
502 - Sales Tax - Homeowner Property Tax Relief		4,993,903.87	5,472,949.81	479,045.94	9.6%	10,048,996.22	10,891,671.83	842,675.61	8.4%
502 - Sales Tax - School District Facility Holding Fund		7,213,260.68	7,704,387.90	491,127.22	6.8%	14,514,831.30	15,332,438.23	817,606.93	5.6%
516 - Refund Fund		42,866,889.87	44,716,625.48	1,849,735.61	4.3%	88,599,894.75	89,005,194.73	405,299.98	0.5%
516 - Refund Fund - County Juvenile Prob Services		24,634.86	24,621.68	-13.18	-0.1%	77,890.46	71,691.33	-6,199.13	-8.0%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
535 - Tax Rebate Fund		51.24	0.00	-51.24	-100.0%	442.90	873.47	430.57	97.2%
630 - Grape Growers and Wine Producers		24,311.13	27,792.14	3,481.01	14.3%	56,095.28	77,466.20	21,370.92	38.1%
630 - Hop Growers		15,839.11	16,485.79	646.68	4.1%	32,263.77	33,002.38	738.61	2.3%
630 - Unidentified Wine & Strong Beer		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
630 - Custodial Accounts		1,710,652.13	1,713,409.97	2,757.84	0.2%	3,446,996.33	3,589,707.53	142,711.20	4.1%
630 - Oil & Gas-Cities & Counties		797.34	2,902.46	2,105.12	264.0%	1,026.86	4,659.94	3,633.08	353.8%
601 - Tax Suspense & Adjustments		-8,616.38	6,598.39	15,214.77	-176.6%	19,376.10	-333,924.61	-353,300.71	N/A
<b>Total Distribution</b>		<b>534,676,137.46</b>	<b>549,057,757.00</b>	<b>14,381,619.54</b>	<b>2.7%</b>	<b>1,091,600,281.80</b>	<b>1,104,748,664.19</b>	<b>13,148,382.39</b>	<b>1.2%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
Individual Income Tax		155,314,280.72	159,124,958.07	3,810,677.35	2.5%	307,381,928.77	308,160,942.20	779,013.43	0.3%
Corporate Income Tax		8,025,652.56	7,983,628.65	-42,023.91	-0.5%	31,344,733.65	27,248,025.26	-4,096,708.39	-13.1%
Sales Tax		203,538,256.90	210,941,096.52	7,402,839.62	3.6%	276,066,948.49	369,375,200.35	93,308,251.86	33.8%
Tobacco Tax		784,081.10	1,167,361.15	383,280.05	48.9%	1,730,085.75	2,064,160.55	334,074.80	19.3%
Beer Tax		227,465.09	221,798.38	-5,666.71	-2.5%	435,955.94	428,311.68	-7,644.26	-1.8%
Wine Tax		491,293.91	510,865.97	19,572.06	4.0%	983,296.87	1,110,292.79	126,995.92	12.9%
Kilowatt Hour Tax		205,556.20	161,967.95	-43,588.25	-21.2%	497,668.69	376,635.27	-121,033.42	-24.3%
Mine License Tax		0.00	511.24	511.24	0.0%	759.66	511.24	-248.42	-32.7%
Miscellaneous Revenues		0.00	0.00	0.00	0.0%	474.53	0.00	-474.53	-100.0%
<b>Total Distributed Direct to General Fund</b>		<b>368,586,586.48</b>	<b>380,112,187.93</b>	<b>11,525,601.45</b>	<b>3.1%</b>	<b>618,441,852.35</b>	<b>708,764,079.34</b>	<b>90,322,226.99</b>	<b>14.6%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		27,426,162.38	25,450,497.07	-1,975,665.31	-7.2%	55,539,875.67	47,744,369.95	-7,795,505.72	-14.0%
Corporate Income Tax Net Refund Fund		-1,816,675.41	-7,027,656.07	-5,210,980.66	286.8%	-1,684,081.27	-11,812,699.31	-10,128,618.04	601.4%
<b>Total Distributed and Accrued to G. Fund</b>		<b>394,196,073.45</b>	<b>398,535,028.93</b>	<b>4,338,955.48</b>	<b>1.1%</b>	<b>672,297,646.75</b>	<b>744,695,749.98</b>	<b>72,398,103.23</b>	<b>10.8%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		38,828,570.12	39,758,388.07	929,817.95	2.4%	76,836,652.99	77,010,567.23	173,914.24	0.2%
Less Total Refunds		-11,402,407.74	-14,307,891.00	-2,905,483.26	25.5%	-21,296,777.32	-29,266,197.28	-7,969,419.96	37.4%
<b>Net Refund Fund (To Above)</b>		<b>27,426,162.38</b>	<b>25,450,497.07</b>	<b>-1,975,665.31</b>	<b>-7.2%</b>	<b>55,539,875.67</b>	<b>47,744,369.95</b>	<b>-7,795,505.72</b>	<b>-14.0%</b>
Add Distributed Direct to General Fund		155,314,280.72	159,124,958.07	3,810,677.35	2.5%	307,381,928.77	308,160,942.20	779,013.43	0.3%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>182,740,443.10</b>	<b>184,575,455.14</b>	<b>1,835,012.04</b>	<b>1.0%</b>	<b>362,921,804.44</b>	<b>355,905,312.15</b>	<b>-7,016,492.29</b>	<b>-1.9%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		2,006,413.18	1,959,800.86	-46,612.32	-2.3%	7,815,887.16	6,714,724.99	-1,101,162.17	-14.1%
Less Total Refunds		-3,823,088.59	-8,987,456.93	-5,164,368.34	135.1%	-9,499,968.43	-18,527,424.30	-9,027,455.87	95.0%
<b>Net Refund Fund (To Above)</b>		<b>-1,816,675.41</b>	<b>-7,027,656.07</b>	<b>-5,210,980.66</b>	<b>286.8%</b>	<b>-1,684,081.27</b>	<b>-11,812,699.31</b>	<b>-10,128,618.04</b>	<b>601.4%</b>
Add Distributed Direct to General Fund		8,025,652.56	7,983,628.65	-42,023.91	-0.5%	31,344,733.65	27,248,025.26	-4,096,708.39	-13.1%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>6,208,977.15</b>	<b>955,972.58</b>	<b>-5,253,004.57</b>	<b>-84.6%</b>	<b>29,660,652.38</b>	<b>15,435,325.95</b>	<b>-14,225,326.43</b>	<b>-48.0%</b>

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**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		16,053,378.88	12,277,485.98	-3,775,892.90	-23.5%	34,685,005.95	28,119,918.51	-6,565,087.44	-18.9%
Permanent Building Fund		144,000.00	133,890.00	-10,110.00	-7.0%	307,220.00	282,120.00	-25,100.00	-8.2%
Donations on returns		19,867.99	13,746.00	-6,121.99	-30.8%	34,914.12	22,769.98	-12,144.14	-34.8%
Individual Tax reclassified as Multi State		58,107.03	115,501.87	57,394.84	98.8%	123,792.02	165,986.31	42,194.29	34.1%
Total Filing Payments		16,275,353.90	12,540,623.85	-3,734,730.05	-22.9%	35,150,932.09	28,590,794.80	-6,560,137.29	-18.7%
Lottery Winnings Withholdings		49,269.72	49,243.36	-26.36	-0.1%	155,780.91	143,382.65	-12,398.26	-8.0%
Employer Withholdings		178,114,106.82	186,545,557.12	8,431,450.30	4.7%	349,565,119.49	357,063,471.65	7,498,352.16	2.1%
Withholding Payments Total		178,163,376.54	186,594,800.48	8,431,423.94	4.7%	349,643,009.95	357,206,854.30	7,563,844.35	2.2%
<b>Gross Collections</b>		194,414,095.58	199,135,424.33	4,721,328.75	2.4%	384,793,942.04	385,797,649.10	1,003,707.06	0.3%
Individual Income Tax Filing Refunds		-10,876,125.38	-13,975,628.25	-3,099,502.87	28.5%	-20,427,835.68	-28,293,148.81	-7,865,313.13	38.5%
Employer Withholding Refunds		-526,282.36	-332,262.75	194,019.61	-36.9%	-868,941.64	-973,048.47	-104,106.83	12.0%
Less Total Refunds Paid		-11,402,407.74	-14,307,891.00	-2,905,483.26	25.5%	-21,296,777.32	-29,266,197.28	-7,969,419.96	37.4%
<b>Net Collections</b>		183,011,687.84	184,827,533.33	1,815,845.49	1.0%	363,497,164.72	356,531,451.82	-6,965,712.90	-1.9%
<b>Distribution of Individual Income Tax</b>									
General Fund		155,314,280.72	159,124,958.07	3,810,677.35	2.5%	307,381,928.77	308,160,942.20	779,013.43	0.3%
Refund Fund		38,828,570.12	39,758,388.07	929,817.95	2.4%	76,836,652.99	77,010,567.23	173,914.24	0.2%
Refund Fund - County Juvenile Prob Svc		24,634.86	24,621.68	-13.18	-0.1%	77,890.46	71,691.33	-6,199.13	-8.0%
Multi-State Tax Compact		58,107.03	24,096.20	-34,010.83	-58.5%	88,475.37	47,313.36	-41,162.01	-46.5%
Permanent Building Fund		144,000.00	133,890.00	-10,110.00	-7.0%	307,220.00	282,120.00	-25,100.00	-8.2%
Public School Income Substance Abuse		24,634.86	24,621.68	-13.18	-0.1%	77,890.45	71,691.32	-6,199.13	-8.0%
Donations:									
Fish & Game		589.88	508.00	-81.88	-13.9%	1,340.80	728.00	-612.80	-45.7%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Children's Trust		709.00	621.00	-88.00	-12.4%	1,150.00	1,334.00	184.00	16.0%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Guard & Reserve Support		326.98	150.00	-176.98	-54.1%	552.98	265.00	-287.98	-52.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		395.99	340.00	-55.99	-14.1%	502.99	588.98	85.99	17.1%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		490.00	450.00	-40.00	-8.2%	905.99	640.00	-265.99	-29.4%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		816.00	1,256.00	440.00	53.9%	1,239.00	1,524.00	285.00	23.0%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cooperative Welfare Fund		9,546.02	7,272.00	-2,274.02	-23.8%	19,928.07	11,197.00	-8,731.07	-43.8%
Idaho Food Bank		6,541.12	2,863.00	-3,678.12	-56.2%	8,794.29	4,997.00	-3,797.29	-43.2%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		453.00	286.00	-167.00	-36.9%	500.00	1,496.00	996.00	199.2%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Election Campaign Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	31,102.63	31,102.63	N/A	-11,030.12	130,553.68	141,583.80	N/A
<b>Total Distribution of Gross Collections</b>		194,414,095.58	199,135,424.33	4,721,328.75	2.4%	384,793,942.04	385,797,649.10	1,003,707.06	0.3%

Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		4,155,835.69	4,704,926.45	549,090.76	13.2%	11,646,114.89	12,918,974.43	1,272,859.54	10.9%
Corporate Estimates		5,948,900.05	5,139,687.76	-809,212.29	-13.6%	27,589,210.80	20,818,445.40	-6,770,765.40	-24.5%
Corporate Tax reclassified as Multi-State		58,912.78	182,498.44	123,585.66	209.8%	209,907.97	635,552.45	425,644.48	202.8%
<b>Gross Collections</b>		10,163,648.52	10,027,112.65	-136,535.87	-1.3%	39,445,233.66	34,372,972.28	-5,072,261.38	-12.9%
Less Refunds Paid		-3,823,088.59	-8,987,456.93	-5,164,368.34	135.1%	-9,499,968.43	-18,527,424.30	-9,027,455.87	95.0%
<b>Net Collections</b>		6,340,559.93	1,039,655.72	-5,300,904.21	-83.6%	29,945,265.23	15,845,547.98	-14,099,717.25	-47.1%
<b>Distribution of Corporate Tax</b>									
General Fund		8,025,652.56	7,983,628.65	-42,023.91	-0.5%	31,344,733.65	27,248,025.26	-4,096,708.39	-13.1%
Refund Fund		2,006,413.18	1,959,800.86	-46,612.32	-2.3%	7,815,887.16	6,714,724.99	-1,101,162.17	-14.1%
Multi-State Tax Compact		58,912.78	38,073.14	-20,839.64	-35.4%	128,722.85	246,427.03	117,704.18	91.4%
Permanent Building Fund		72,670.00	45,610.00	-27,060.00	-37.2%	155,890.00	163,795.00	7,905.00	5.1%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		10,163,648.52	10,027,112.65	-136,535.87	-1.3%	39,445,233.66	34,372,972.28	-5,072,261.38	-12.9%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		284,119,749.42	299,340,347.62	15,220,598.20	5.4%	570,454,828.33	594,472,609.68	24,017,781.35	4.2%
Sales Tax reclassified as Multi-State		66,963.85	416,306.84	349,342.99	521.7%	419,013.93	839,568.15	420,554.22	100.4%
Amusement Device Tax		18,447.00	2,620.00	-15,827.00	-85.8%	45,615.00	21,108.00	-24,507.00	-53.7%
<b>Gross Collections</b>		284,205,160.27	299,759,274.46	15,554,114.19	5.5%	570,919,457.26	595,333,285.83	24,413,828.57	4.3%
Less Refunds Paid		-733,888.47	-984,770.53	-250,882.06	34.2%	-1,542,205.45	-1,627,294.22	-85,088.77	5.5%
<b>Net Collections</b>		283,471,271.80	298,774,503.93	15,303,232.13	5.4%	569,377,251.81	593,705,991.61	24,328,739.80	4.3%
<b>Distribution of Sales Tax</b>									
General Fund	F1	203,538,256.90	210,941,096.52	7,402,839.62	3.6%	276,066,948.49	369,375,200.35	93,308,251.86	33.8%
Tax Commission Refunds		733,888.47	984,770.53	250,882.06	34.2%	1,542,205.45	1,627,294.22	85,088.77	5.5%
Multi-State Tax Compact		66,963.85	86,850.65	19,886.80	29.7%	229,728.25	281,503.25	51,775.00	22.5%
Tax Relief Fund		20,794,358.72	23,508,238.07	2,713,879.35	13.1%	40,520,776.98	45,889,809.06	5,369,032.08	13.3%
Revenue Share		30,201,370.76	31,607,745.30	1,406,374.54	4.7%	60,373,784.68	62,803,839.64	2,430,054.96	4.0%
Revenue Share Held for Non-Compliance		-1,238.60	0.00	1,238.60	-100.0%	396,511.35	98,470.98	-298,040.37	-75.2%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	833,333.34	833,333.34	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	800,000.00	800,000.00	0.00	0.0%
County Circuit Breaker		2,030,241.51	2,044,384.05	14,142.54	0.7%	4,060,483.02	4,088,768.10	28,285.08	0.7%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	3,823,244.96	3,769,868.84	-53,376.12	-1.4%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	1,414,517.16	1,414,517.15	-0.01	0.0%
Demonstration Pilot Project		233,249.82	1,397,044.33	1,163,794.51	498.9%	513,080.17	1,697,343.04	1,184,262.87	230.8%
Election Consolidation		506,814.98	519,614.30	12,799.32	2.5%	985,893.67	1,012,561.14	26,667.47	2.7%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,458,437.12	12,083,333.33	1,624,896.21	15.5%	21,045,017.76	24,166,666.66	3,121,648.90	14.8%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	-100.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,993,903.87	5,472,949.81	479,045.94	9.6%	10,048,996.22	10,891,671.83	842,675.61	8.4%
School District Facility Fund Holding Account		7,213,260.68	7,704,387.90	491,127.22	6.8%	14,514,831.30	15,332,438.23	817,606.93	5.6%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	31,250,000.00	31,250,000.00	0.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	82,500,000.00	0.00	-82,500,000.00	-100.0%
Unallocated Sales Tax		104.46	0.00	-104.46	-100.0%	104.46	0.00	-104.46	-100.0%
<b>Total Distribution of Gross Collections</b>		284,205,160.27	299,759,274.46	15,554,114.19	5.5%	570,919,457.26	595,333,285.83	24,413,828.57	4.3%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,569,659.83	2,193,600.91	-376,058.92	-14.6%	4,703,023.07	4,210,369.08	-492,653.99	-10.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	0.00	38.00	-100.0%
<b>Net Collections</b>		<b>2,569,659.83</b>	<b>2,193,600.91</b>	<b>-376,058.92</b>	<b>-14.6%</b>	<b>4,702,985.07</b>	<b>4,210,369.08</b>	<b>-492,615.99</b>	<b>-10.5%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	38.00	0.00	-38.00	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	833,333.34	833,333.34	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	50,000.00	50,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	60,000.00	60,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	552,500.00	552,500.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	552,500.00	552,500.00	0.00	0.0%
Garvee State Match		1,545,493.16	1,169,434.24	-376,058.92	-24.3%	2,654,651.73	2,162,035.74	-492,615.99	-18.6%
Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>2,569,659.83</b>	<b>2,193,600.91</b>	<b>-376,058.92</b>	<b>-14.6%</b>	<b>4,703,023.07</b>	<b>4,210,369.08</b>	<b>-492,653.99</b>	<b>-10.5%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		896,290.52	1,334,177.03	437,886.51	48.9%	1,979,515.93	2,359,141.05	379,625.12	19.2%
Less Refunds Paid		-197.80	-50.00	147.80	-74.7%	-2,274.98	-100.32	2,174.66	-95.6%
<b>Net Collections</b>		<b>896,092.72</b>	<b>1,334,127.03</b>	<b>438,034.31</b>	<b>48.9%</b>	<b>1,977,240.95</b>	<b>2,359,040.73</b>	<b>381,799.78</b>	<b>19.3%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		784,081.10	1,167,361.15	383,280.05	48.9%	1,730,085.75	2,064,160.55	334,074.80	19.3%
Tax Commission Refunds		197.80	50.00	-147.80	-74.7%	2,274.98	100.32	-2,174.66	-95.6%
Public School Endowment		56,005.81	83,382.94	27,377.13	48.9%	123,577.60	147,440.09	23,862.49	19.3%
County Juvenile Probation Svcs		56,005.81	83,382.94	27,377.13	48.9%	123,577.60	147,440.09	23,862.49	19.3%
<b>Total Distribution of Gross Collections</b>		<b>896,290.52</b>	<b>1,334,177.03</b>	<b>437,886.51</b>	<b>48.9%</b>	<b>1,979,515.93</b>	<b>2,359,141.05</b>	<b>379,625.12</b>	<b>19.2%</b>



Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		484,011.04	471,911.43	-12,099.61	-2.5%	927,644.61	911,301.48	-16,343.13	-1.8%
Less Refunds Paid		-42.73	0.00	42.73	-100.0%	-78.73	0.00	78.73	-100.0%
<b>Net Collections</b>		<b>483,968.31</b>	<b>471,911.43</b>	<b>-12,056.88</b>	<b>-2.5%</b>	<b>927,565.88</b>	<b>911,301.48</b>	<b>-16,264.40</b>	<b>-1.8%</b>
<b>Distribution of Beer Tax</b>									
General Fund		227,465.09	221,798.38	-5,666.71	-2.5%	435,955.94	428,311.68	-7,644.26	-1.8%
Tax Commission Refunds		42.73	0.00	-42.73	-100.0%	78.73	0.00	-78.73	-100.0%
Substance Abuse Treatment		96,793.67	94,382.28	-2,411.39	-2.5%	185,513.19	182,260.30	-3,252.89	-1.8%
Permanent Building Fund		159,709.55	155,730.77	-3,978.78	-2.5%	306,096.75	300,729.50	-5,367.25	-1.8%
<b>Total Distribution of Gross Collections</b>		<b>484,011.04</b>	<b>471,911.43</b>	<b>-12,099.61</b>	<b>-2.5%</b>	<b>927,644.61</b>	<b>911,301.48</b>	<b>-16,343.13</b>	<b>-1.8%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		602,743.57	629,973.76	27,230.19	4.5%	1,217,084.45	1,260,288.75	43,204.30	3.5%
Less Refunds Paid		-104.25	-983.07	-878.82	843.0%	-326.38	-2,621.74	-2,295.36	703.3%
<b>Net Collections</b>		<b>602,639.32</b>	<b>628,990.69</b>	<b>26,351.37</b>	<b>4.4%</b>	<b>1,216,758.07</b>	<b>1,257,667.01</b>	<b>40,908.94</b>	<b>3.4%</b>
<b>Distribution of Wine Tax</b>									
General Fund		491,293.91	510,865.97	19,572.06	4.0%	983,296.87	1,110,292.79	126,995.92	12.9%
Tax Commission Refunds		104.25	983.07	878.82	843.0%	326.38	2,621.74	2,295.36	703.3%
Substance Abuse Treatment		72,469.66	75,701.45	3,231.79	4.5%	146,152.08	166,467.47	20,315.39	13.9%
Grape Growers & Wine Producers		24,311.13	27,792.14	3,481.01	14.3%	56,095.28	77,466.20	21,370.92	38.1%
Hop Growers		15,839.11	16,485.79	646.68	4.1%	32,263.77	33,002.38	738.61	2.3%
Unallocated Wine & Strong Beer		-1,274.49	-1,854.66	-580.17	45.5%	-1,049.93	-129,561.83	-128,511.90	N/A
<b>Total Distribution of Gross Collections</b>		<b>602,743.57</b>	<b>629,973.76</b>	<b>27,230.19</b>	<b>4.5%</b>	<b>1,217,084.45</b>	<b>1,260,288.75</b>	<b>43,204.30</b>	<b>3.5%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		200.00	1,962.50	1,762.50	881.3%	1,287.50	3,337.50	2,050.00	159.2%
Wine Direct Shipper Fee to ISP		200.00	150.00	-50.00	-25.0%	375.00	300.00	-75.00	-20.0%
<b>Total Distributions</b>		<b>400.00</b>	<b>2,112.50</b>	<b>1,712.50</b>	<b>428.1%</b>	<b>1,662.50</b>	<b>3,637.50</b>	<b>1,975.00</b>	<b>118.8%</b>

Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		205,556.20	161,967.95	-43,588.25	-21.2%	497,668.69	376,635.27	-121,033.42	-24.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>205,556.20</b>	<b>161,967.95</b>	<b>-43,588.25</b>	<b>-21.2%</b>	<b>497,668.69</b>	<b>376,635.27</b>	<b>-121,033.42</b>	<b>-24.3%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		205,556.20	161,967.95	-43,588.25	-21.2%	497,668.69	376,635.27	-121,033.42	-24.3%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>205,556.20</b>	<b>161,967.95</b>	<b>-43,588.25</b>	<b>-21.2%</b>	<b>497,668.69</b>	<b>376,635.27</b>	<b>-121,033.42</b>	<b>-24.3%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		0.00	1,022.48	1,022.48	0.0%	1,151.00	1,022.48	-128.52	-11.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>0.00</b>	<b>1,022.48</b>	<b>1,022.48</b>	<b>0.0%</b>	<b>1,151.00</b>	<b>1,022.48</b>	<b>-128.52</b>	<b>-11.2%</b>
<b>Distribution of Mine Tax</b>									
General Fund		0.00	511.24	511.24	0.0%	759.66	511.24	-248.42	-32.7%
Abandoned Mine Reclamation		0.00	511.24	511.24	0.0%	391.34	511.24	119.90	30.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>1,022.48</b>	<b>1,022.48</b>	<b>0.0%</b>	<b>1,151.00</b>	<b>1,022.48</b>	<b>-128.52</b>	<b>-11.2%</b>

Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		99,515.72	96,651.38	-2,864.34	-2.9%	202,000.43	196,733.31	-5,267.12	-2.6%
Less Refunds Paid		-5.91	-5.87	0.04	-0.7%	-87.91	-12.14	75.77	-86.2%
<b>Net Collections</b>		<b>99,509.81</b>	<b>96,645.51</b>	<b>-2,864.30</b>	<b>-2.9%</b>	<b>201,912.52</b>	<b>196,721.17</b>	<b>-5,191.35</b>	<b>-2.6%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		97,519.61	94,712.59	-2,807.02	-2.9%	197,874.25	192,786.73	-5,087.52	-2.6%
E911 Wireless Admin		1,990.20	1,932.92	-57.28	-2.9%	4,038.27	3,934.44	-103.83	-2.6%
Tax Commission Refunds		5.91	5.87	-0.04	-0.7%	87.91	12.14	-75.77	-86.2%
<b>Total Distribution of Gross Collections</b>		<b>99,515.72</b>	<b>96,651.38</b>	<b>-2,864.34</b>	<b>-2.9%</b>	<b>202,000.43</b>	<b>196,733.31</b>	<b>-5,267.12</b>	<b>-2.6%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		2,768.50	10,077.99	7,309.49	264.0%	3,565.42	16,180.32	12,614.90	353.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>2,768.50</b>	<b>10,077.99</b>	<b>7,309.49</b>	<b>264.0%</b>	<b>3,565.42</b>	<b>16,180.32</b>	<b>12,614.90</b>	<b>353.8%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		1,661.09	6,046.79	4,385.70	264.0%	2,139.23	9,708.18	7,568.95	353.8%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		797.34	2,902.46	2,105.12	264.0%	1,026.86	4,659.94	3,633.08	353.8%
Public Schools Fund		310.07	1,128.74	818.67	264.0%	399.33	1,812.20	1,412.87	353.8%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,768.50</b>	<b>10,077.99</b>	<b>7,309.49</b>	<b>264.0%</b>	<b>3,565.42</b>	<b>16,180.32</b>	<b>12,614.90</b>	<b>353.8%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		10,117,929.77	7,310,265.58	-2,807,664.19	-27.7%	21,607,659.75	20,310,192.08	-1,297,467.67	-6.0%
Gasoline Tax		23,943,856.34	19,279,643.53	-4,664,212.81	-19.5%	50,875,659.48	44,308,067.09	-6,567,592.39	-12.9%
Aviation Fuel		435,213.07	324,476.46	-110,736.61	-25.4%	730,896.81	598,715.04	-132,181.77	-18.1%
Transfer Fee		1,228,758.95	1,006,122.32	-222,636.63	-18.1%	2,578,328.62	2,344,971.48	-233,357.14	-9.1%
Fuels Distribution Fund		549,021.84	2,631,340.10	2,082,318.26	379.3%	1,085,060.57	2,640,380.46	1,555,319.89	143.3%
Motor Fuel Registration		5,527.99	1,797.65	-3,730.34	-67.5%	9,670.74	3,982.71	-5,688.03	-58.8%
Dyed Diesel - Penalty		500.00	1,250.00	750.00	150.0%	1,622.00	1,500.00	-122.00	-7.5%
<b>Gross Collections</b>		<b>36,280,807.96</b>	<b>30,554,895.64</b>	<b>-5,725,912.32</b>	<b>-15.8%</b>	<b>76,888,897.97</b>	<b>70,207,808.86</b>	<b>-6,681,089.11</b>	<b>-8.7%</b>
IFTA Taxpayer Refunds		-107,068.46	-88,720.02	18,348.44	-17.1%	-218,282.13	-239,272.99	-20,990.86	9.6%
Fuel Distributor Refunds (Gas & Special Fuel)		-702,082.51	-820,836.42	-118,753.91	16.9%	-1,645,473.25	-2,153,660.51	-508,187.26	30.9%
Payments to Other IFTA Jurisdictions		-473,671.35	-1,097,562.47	-623,891.12	131.7%	-493,439.20	-1,245,540.45	-752,101.25	152.4%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-1,282,822.32</b>	<b>-2,007,118.91</b>	<b>-724,296.59</b>	<b>56.5%</b>	<b>-2,357,194.58</b>	<b>-3,638,473.95</b>	<b>-1,281,279.37</b>	<b>54.4%</b>
<b>Net Collections</b>		<b>34,997,985.64</b>	<b>28,547,776.73</b>	<b>-6,450,208.91</b>	<b>-18.4%</b>	<b>74,531,703.39</b>	<b>66,569,334.91</b>	<b>-7,962,368.48</b>	<b>-10.7%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,282,822.32	2,007,118.91	724,296.59	56.5%	2,357,194.58	3,638,473.95	1,281,279.37	54.4%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
State Highway Account		6,094,838.58	4,570,862.55	-1,523,976.03	-25.0%	12,960,052.86	11,259,405.37	-1,700,647.49	-13.1%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highway Distribution Fund		24,261,539.64	18,236,350.57	-6,025,189.07	-24.8%	51,575,027.39	44,898,375.20	-6,676,652.19	-12.9%
State Aeronautics Fund		435,213.07	324,476.46	-110,736.61	-25.4%	730,896.81	598,715.04	-132,181.77	-18.1%
Local Highway Distribution Fund		2,868,159.32	2,150,994.14	-717,165.18	-25.0%	6,098,848.39	5,298,543.70	-800,304.69	-13.1%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		153,038.57	121,799.88	-31,238.69	-20.4%	321,347.96	275,945.42	-45,402.54	-14.1%
Off-Highway Improvements		153,038.57	121,799.88	-31,238.69	-20.4%	321,347.96	275,945.42	-45,402.54	-14.1%
Capital Improvements		153,038.58	121,799.88	-31,238.70	-20.4%	321,347.96	275,945.42	-45,402.54	-14.1%
Road and Bridge		79,708.17	63,437.90	-16,270.27	-20.4%	167,369.96	143,722.62	-23,647.34	-14.1%
Search and Rescue Fund		4,637.53	3,690.91	-946.62	-20.4%	9,737.83	8,361.97	-1,375.86	-14.1%
Petroleum Storage Trust Fund		245,751.77	201,224.46	-44,527.31	-18.1%	515,665.70	468,994.29	-46,671.41	-9.1%
Motor Fuels Distribution Fund		549,021.84	2,631,340.10	2,082,318.26	379.3%	1,085,060.57	2,640,380.46	1,555,319.89	143.3%
<b>Total Distribution of Gross Collections</b>		<b>36,280,807.96</b>	<b>30,554,895.64</b>	<b>-5,725,912.32</b>	<b>-15.8%</b>	<b>76,888,897.97</b>	<b>70,207,808.86</b>	<b>-6,681,089.11</b>	<b>-8.7%</b>

Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		7,003,323.09	4,898,294.21	-2,105,028.88	-30.1%	14,844,614.75	13,929,283.72	-915,331.03	-6.2%
Special Fuels - IFTA		-73,958.51	-448,837.75	-374,879.24	506.9%	337,590.53	-251,469.55	-589,060.08	-174.5%
Gasoline		16,380,002.68	13,009,132.27	-3,370,870.41	-20.6%	34,396,216.33	29,409,450.28	-4,986,766.05	-14.5%
Dyed Diesel - Penalty		500.00	1,250.00	750.00	150.0%	1,622.00	1,500.00	-122.00	-7.5%
Transfer Fee		946,144.39	774,714.19	-171,430.20	-18.1%	1,985,313.04	1,805,628.04	-179,685.00	-9.1%
Interest		28,832.54	33,268.19	4,435.65	15.4%	60,135.51	60,149.11	13.60	0.0%
Motor Fuel Registration		5,527.99	1,797.65	-3,730.34	-67.5%	9,647.39	3,982.71	-5,664.68	-58.7%
<b>Total Highway Distribution Fund</b>		<b>24,290,372.18</b>	<b>18,269,618.76</b>	<b>-6,020,753.42</b>	<b>-24.8%</b>	<b>51,635,139.55</b>	<b>44,958,524.31</b>	<b>-6,676,615.24</b>	<b>-12.9%</b>
<b>State Highway Account</b>									
Special Fuels		1,792,248.27	1,253,541.96	-538,706.31	-30.1%	3,798,944.40	3,564,698.41	-234,245.99	-6.2%
Special Fuels - IFTA		-18,927.01	-114,863.85	-95,936.84	506.9%	86,394.14	-64,354.57	-150,748.71	-174.5%
Gasoline		4,321,517.32	3,432,184.44	-889,332.88	-20.6%	9,074,714.32	7,759,061.53	-1,315,652.79	-14.5%
Interest		2,128.42	2,455.86	327.44	15.4%	4,439.21	4,440.21	1.00	0.0%
<b>Total State Highway Account</b>		<b>6,096,967.00</b>	<b>4,573,318.41</b>	<b>-1,523,648.59</b>	<b>-25.0%</b>	<b>12,964,492.07</b>	<b>11,263,845.58</b>	<b>-1,700,646.49</b>	<b>-13.1%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		1,158,755.06	1,162,015.46	3,260.40	0.3%	2,303,105.75	2,429,570.23	126,464.48	5.5%
Less Refunds Paid		0.00	-454.18	-454.18	0.0%	-154.00	-454.18	-300.18	194.9%
<b>Net Collections</b>		<b>1,158,755.06</b>	<b>1,161,561.28</b>	<b>2,806.22</b>	<b>0.2%</b>	<b>2,302,951.75</b>	<b>2,429,116.05</b>	<b>126,164.30</b>	<b>5.5%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		1,158,755.06	1,161,561.28	2,806.22	0.2%	2,302,951.75	2,429,116.05	126,164.30	5.5%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	454.18	454.18	0.0%	154.00	454.18	300.18	194.9%
<b>Total Distribution of Gross Collections</b>		<b>1,158,755.06</b>	<b>1,162,015.46</b>	<b>3,260.40</b>	<b>0.3%</b>	<b>2,303,105.75</b>	<b>2,429,570.23</b>	<b>126,464.48</b>	<b>5.5%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		398,969.41	401,762.82	2,793.41	0.7%	762,372.88	798,062.27	35,689.39	4.7%
Less Refunds Paid		-50.00	-44.60	5.40	-10.8%	-98.00	-44.60	53.40	-54.5%
<b>Net Collections</b>		<b>398,919.41</b>	<b>401,718.22</b>	<b>2,798.81</b>	<b>0.7%</b>	<b>762,274.88</b>	<b>798,017.67</b>	<b>35,742.79</b>	<b>4.7%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		398,919.41	401,718.22	2,798.81	0.7%	762,274.88	798,017.67	35,742.79	4.7%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		50.00	44.60	-5.40	-10.8%	98.00	44.60	-53.40	-54.5%
<b>Total Distribution of Gross Collections</b>		<b>398,969.41</b>	<b>401,762.82</b>	<b>2,793.41</b>	<b>0.7%</b>	<b>762,372.88</b>	<b>798,062.27</b>	<b>35,689.39</b>	<b>4.7%</b>
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		156,210.16	147,327.47	-8,882.69	-5.7%	380,000.04	356,674.85	-23,325.19	-6.1%
Less Refunds Paid		-9,986.59	0.00	9,986.59	-100.0%	-9,986.59	-592.02	9,394.57	-94.1%
<b>Net Collections</b>		<b>146,223.57</b>	<b>147,327.47</b>	<b>1,103.90</b>	<b>0.8%</b>	<b>370,013.45</b>	<b>356,082.83</b>	<b>-13,930.62</b>	<b>-3.8%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		146,223.57	147,327.47	1,103.90	0.8%	370,013.45	356,082.83	-13,930.62	-3.8%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		9,986.59	0.00	-9,986.59	-100.0%	9,986.59	592.02	-9,394.57	-94.1%
<b>Total Distribution of Gross Collections</b>		<b>156,210.16</b>	<b>147,327.47</b>	<b>-8,882.69</b>	<b>-5.7%</b>	<b>380,000.04</b>	<b>356,674.85</b>	<b>-23,325.19</b>	<b>-6.1%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		2,949,051.30	2,873,463.02	-75,588.28	-2.6%	5,664,284.89	5,791,402.98	127,118.09	2.2%
Less Refunds Paid		-4,808.50	-3,999.59	808.91	-16.8%	-8,673.36	-9,254.75	-581.39	6.7%
<b>Net Collections</b>		<b>2,944,242.80</b>	<b>2,869,463.43</b>	<b>-74,779.37</b>	<b>-2.5%</b>	<b>5,655,611.53</b>	<b>5,782,148.23</b>	<b>126,536.70</b>	<b>2.2%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		2,944,242.80	2,869,463.43	-74,779.37	-2.5%	5,655,611.53	5,782,148.23	126,536.70	2.2%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		4,808.50	3,999.59	-808.91	-16.8%	8,673.36	9,254.75	581.39	6.7%
<b>Total Distribution of Gross Collections</b>		<b>2,949,051.30</b>	<b>2,873,463.02</b>	<b>-75,588.28</b>	<b>-2.6%</b>	<b>5,664,284.89</b>	<b>5,791,402.98</b>	<b>127,118.09</b>	<b>2.2%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2025-FY2026**

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts	U1	18,430.72	12,108.24	-6,322.48	-34.3%	27,894.01	38,673.92	10,779.91	38.6%
Interest Receipts	U1	37,228.47	41,292.33	4,063.86	10.9%	796,229.58	543,438.62	-252,790.96	-31.7%
Miscellaneous	U1	40,229.74	64,234.73	24,004.99	59.7%	53,753.03	77,859.00	24,105.97	44.8%
Suspense	U1	-7,395.11	-22,649.58	-15,254.47	206.3%	31,794.59	-334,042.99	-365,837.58	N/A
<b>Gross Receipts</b>		88,493.82	94,985.72	6,491.90	7.3%	909,671.21	325,928.55	-583,742.66	-64.2%
Less Refunds		0.00	-1,009.80	-1,009.80	0.0%	-26,236.62	-1,054.59	25,182.03	-96.0%
<b>Net Receipts</b>		88,493.82	93,975.92	5,482.10	6.2%	883,434.59	324,873.96	-558,560.63	-63.2%
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		41,229.74	65,234.73	24,004.99	58.2%	52,278.50	77,859.00	25,580.50	48.9%
General Fund		0.00	0.00	0.00	0.0%	474.53	0.00	-474.53	-100.0%
Relief Fund		4,976.31	4,083.54	-892.77	-17.9%	727,756.97	476,164.90	-251,592.07	-34.6%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		-1,000.00	-1,000.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		32,252.16	37,208.79	4,956.63	15.4%	68,472.61	67,273.72	-1,198.89	-1.8%
Other Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	1,009.80	1,009.80	0.0%	26,236.62	1,054.59	-25,182.03	-96.0%
Circuit Breaker Fund		18,430.72	11,098.44	-7,332.28	-39.8%	1,657.39	37,619.33	35,961.94	N/A
Tax Commission Holding Fund held in Suspense Account		-7,395.11	-22,649.58	-15,254.47	206.3%	31,794.59	-334,042.99	-365,837.58	N/A
<b>Total Distribution of Gross Collections</b>		88,493.82	94,985.72	6,491.90	7.3%	909,671.21	325,928.55	-583,742.66	-64.2%
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Gross Receipts</b>		534,676,137.46	549,057,757.00	14,381,619.54	2.7%	1,091,600,281.80	1,104,748,664.19	13,148,382.39	1.2%

Idaho State Tax Commission  
Comparative Statement of Receipts and Distributions  
FY2025-FY2026

Source	Note	Month Of 8/31/2024	Month Of 8/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		58,107.03	115,501.87	57,394.84	98.8%	123,792.02	165,986.31	42,194.29	34.1%
Corporate Income to MTC		58,912.78	182,498.44	123,585.66	209.8%	209,907.97	635,552.45	425,644.48	202.8%
Sales Tax to MTC		66,963.85	416,306.84	349,342.99	521.7%	419,013.93	839,568.15	420,554.22	100.4%
<b>Total Receipts Reclassed to MTC</b>		<b>183,983.66</b>	<b>714,307.15</b>	<b>530,323.49</b>	<b>288.2%</b>	<b>752,713.92</b>	<b>1,641,106.91</b>	<b>888,392.99</b>	<b>118.0%</b>
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		0.00	91,405.67	91,405.67	0.0%	35,316.65	118,672.95	83,356.30	236.0%
Corporate MTC to General Fund		0.00	144,425.30	144,425.30	0.0%	81,185.12	389,125.42	307,940.30	379.3%
Sales Tax MTC to General Fund		0.00	329,456.19	329,456.19	0.0%	189,285.68	558,064.90	368,779.22	194.8%
<b>Total MTC Receipts to General Fund</b>		<b>0.00</b>	<b>565,287.16</b>	<b>565,287.16</b>	<b>0.0%</b>	<b>305,787.45</b>	<b>1,065,863.27</b>	<b>760,075.82</b>	<b>248.6%</b>
<b>Net Revenues to MTC Fund</b>									
MTC Revenue from Individual Income Tax		58,107.03	24,096.20	-34,010.83	-58.5%	88,475.37	47,313.36	-41,162.01	-46.5%
MTC Revenue from Corporate Income Tax		58,912.78	38,073.14	-20,839.64	-35.4%	128,722.85	246,427.03	117,704.18	91.4%
MTC Revenue from Sales Tax		66,963.85	86,850.65	19,886.80	29.7%	229,728.25	281,503.25	51,775.00	22.5%
<b>Net MTC Revenues</b>		<b>183,983.66</b>	<b>149,019.99</b>	<b>-34,963.67</b>	<b>-19.0%</b>	<b>446,926.47</b>	<b>575,243.64</b>	<b>128,317.17</b>	<b>28.7%</b>
<b>Total MTC Receipts</b>		<b>183,983.66</b>	<b>714,307.15</b>	<b>530,323.49</b>	<b>288.2%</b>	<b>752,713.92</b>	<b>1,641,106.91</b>	<b>888,392.99</b>	<b>118.0%</b>



**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Note	Area	Description	Month Added	Month Ended
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.	7/31/2025	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to the general fund.	7/31/2025	