

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		217,237,814.39	227,216,484.02	9,978,669.63	4.6%	2,885,612,111.68	3,104,895,549.07	219,283,437.39	7.6%
Corporate Income Tax		83,539,313.34	80,745,885.33	-2,793,428.01	-3.3%	1,020,696,192.95	1,007,114,048.53	-13,582,144.42	-1.3%
Sales Tax		268,852,891.31	283,496,263.92	14,643,372.61	5.4%	3,102,225,319.87	3,215,982,364.18	113,757,044.31	3.7%
Cigarette Tax		2,104,373.83	1,947,436.46	-156,937.37	-7.5%	26,219,429.08	23,448,921.96	-2,770,507.12	-10.6%
Tobacco Tax		1,212,450.15	1,101,055.77	-111,394.38	-9.2%	12,133,441.44	12,172,371.81	38,930.37	0.3%
Beer Tax		439,037.37	425,206.63	-13,830.74	-3.2%	4,630,226.27	4,490,302.84	-139,923.43	-3.0%
Wine Tax		590,152.00	571,387.80	-18,764.20	-3.2%	6,682,242.77	6,603,000.36	-79,242.41	-1.2%
Kilowatt Hour Tax		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
Mine License Tax		0.00	0.00	0.00	0.0%	473,488.23	32,386.34	-441,101.89	-93.2%
Oil & Gas		0.00	8,730.26	8,730.26	0.0%	274,977.06	175,194.70	-99,782.36	-36.3%
E911		102,981.99	97,925.51	-5,056.48	-4.9%	1,299,580.22	1,194,775.62	-104,804.60	-8.1%
Motor Fuels Tax		32,546,805.32	33,798,635.69	1,251,830.37	3.8%	414,887,348.46	422,895,360.40	8,008,011.94	1.9%
Boise Auditorium District		1,009,245.94	1,129,711.30	120,465.36	11.9%	11,181,365.86	12,179,799.35	998,433.49	8.9%
Idaho Falls Auditorium District		251,067.71	284,692.23	33,624.52	13.4%	2,915,115.52	3,146,233.15	231,117.63	7.9%
Pocatello-Chubbuck Auditorium District		148,488.64	159,085.67	10,597.03	7.1%	1,544,289.31	1,607,347.53	63,058.22	4.1%
Idaho Travel & Convention		1,781,099.36	1,893,471.81	112,372.45	6.3%	21,966,932.71	23,001,698.34	1,034,765.63	4.7%
Miscellaneous Revenues	A1	4,272,972.29	-257,774.34	-4,530,746.63	-106.0%	3,785,442.16	5,277,828.56	1,492,386.40	39.4%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Wine Direct Shipper Fee		1,587.50	50.00	-1,537.50	-96.9%	18,625.00	14,937.50	-3,687.50	-19.8%
<b>Total Gross Receipts</b>		<b>614,403,126.52</b>	<b>632,703,078.28</b>	<b>18,299,951.76</b>	<b>3.0%</b>	<b>7,518,618,051.37</b>	<b>7,846,451,402.62</b>	<b>327,833,351.25</b>	<b>4.4%</b>

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		434,894,036.39	449,909,393.99	15,015,357.60	3.5%	4,956,220,946.37	5,047,980,159.44	91,759,213.07	1.9%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
130 - Petroleum Storage Trust		264,876.01	236,402.13	-28,473.88	-10.7%	2,838,271.29	2,881,734.00	43,462.71	1.5%
161 - Fish and Game Donation		510.99	1,417.00	906.01	177.3%	44,954.41	47,358.85	2,404.44	5.3%
166 - Abandoned Mine & Oil & Gas Conserv		0.00	5,204.15	5,204.15	0.0%	325,967.44	116,094.09	-209,873.35	-64.4%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	360,000.00	360,000.00	0.00	0.0%
182 - Substance Abuse Treatment		167,135.54	138,420.16	-28,715.38	-17.2%	1,731,823.21	1,671,825.30	-59,997.91	-3.5%
188 - County Juvenile Probation Svcs		352,259.15	344,987.07	-7,272.08	-2.1%	4,060,695.29	4,074,995.71	14,300.42	0.4%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	4,800,000.00	4,800,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,744,399.47	1,867,324.74	122,925.27	7.0%	21,778,508.44	22,836,049.70	1,057,541.26	4.9%
213 - Veterans Support Donation		326.60	362.00	35.40	10.8%	53,895.45	50,161.54	-3,733.91	-6.9%
220 - Cooperative Welfare Fund		11,147.09	17,016.00	5,868.91	52.6%	908,275.78	939,147.47	30,871.69	3.4%
221 - State Aeronautics Fund		251,086.29	237,852.04	-13,234.25	-5.3%	2,959,025.01	3,317,341.93	358,316.92	12.1%
247 - Parks & Rec Motor Fuels		453,347.95	481,203.94	27,855.99	6.1%	5,959,096.65	6,032,434.26	73,337.61	1.2%
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		12,634,874.70	13,080,331.90	445,457.20	3.5%	66,848,790.82	70,835,089.40	3,986,298.58	6.0%
260 - State Highway Account		6,056,071.30	5,766,850.24	-289,221.06	-4.8%	69,866,960.62	70,897,112.65	1,030,152.03	1.5%
261 - Highway Distribution Fund		24,461,478.75	23,028,356.44	-1,433,122.31	-5.9%	278,664,324.38	282,795,706.73	4,131,382.35	1.5%
266 - Search and Rescue Fund		3,901.85	4,141.60	239.75	6.1%	51,288.60	51,919.79	631.19	1.2%
267 - Motor Fuel Distribution Fund		-4,916,112.76	-2,460,521.87	2,455,590.89	-49.9%	-865,640.49	94,464.45	960,104.94	-110.9%
269 - Transportation Congestion Mitigation		1,080,167.17	923,269.80	-156,897.37	-14.5%	84,228,953.08	81,458,883.96	-2,770,069.12	-3.3%
275 - E911 Wireless		100,838.07	95,965.85	-4,872.22	-4.8%	1,260,621.54	1,169,962.33	-90,659.21	-7.2%
276 - Multi-State Tax Compact		353,722.39	478,075.64	124,353.25	35.2%	2,991,309.66	2,982,410.47	-8,899.19	-0.3%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	125,000,000.00	125,000,000.00	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%	80,000,000.00	80,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		1,390,070.42	1,414,763.50	24,693.08	1.8%	5,600,402.01	5,700,309.46	99,907.45	1.8%
349 - Wine Direct Shipper Fee to ISP		200.00	25.00	-175.00	-87.5%	2,450.00	1,625.00	-825.00	-33.7%
365 - Permanent Building Fund		1,221,728.07	1,315,987.52	94,259.45	7.7%	21,212,614.10	21,484,838.16	272,224.06	1.3%
375 - Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		22,591.31	14,600.60	-7,990.71	-35.4%	321,317.73	401,383.60	80,065.87	24.9%
403 - Opportunity Scholarship		-76.00	572.00	648.00	-852.6%	15,371.90	15,966.90	595.00	3.9%
481 - Public School Endowment		742,213.44	371,965.18	-370,248.26	-49.9%	335,232,774.83	334,633,924.87	-598,849.96	-0.2%
483 - Childrens Trust Donation		97.60	256.00	158.40	162.3%	52,531.14	37,684.14	-14,847.00	-28.3%

**Idaho State Tax Commission**  
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**FY2024-FY2025**

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		28,280,937.87	29,937,904.74	1,656,966.87	5.9%	327,918,199.37	336,660,407.98	8,742,208.61	2.7%
502 - Sales Tax - Circuit Breaker		2,051,636.30	2,041,634.38	-10,001.92	-0.5%	24,291,034.13	24,470,838.33	179,804.20	0.7%
502 - Sales Tax - Personal Property		1,911,622.48	1,281,143.54	-630,478.94	-33.0%	22,939,469.76	22,308,990.82	-630,478.94	-2.7%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	8,487,103.00	8,487,103.01	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		231,849.80	239,672.74	7,822.94	3.4%	10,099,916.67	3,250,553.10	-6,849,363.57	-67.8%
502 - Sales Tax - Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	5,784,533.87	5,915,362.06	130,828.19	2.3%
502 - Sales Tax - Tax Relief Fund	B4	25,219,688.16	17,635,972.58	-7,583,715.58	-30.1%	224,094,989.68	202,694,260.66	-21,400,729.02	-9.5%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	1,219,035.36	2,591,209.17	1,372,173.81	112.6%
502 - Sales Tax - Homeowner Property Tax Relief		4,676,545.29	4,950,541.80	273,996.51	5.9%	54,426,241.98	56,098,759.48	1,672,517.50	3.1%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	4,676,545.29	11,448,702.41	6,772,157.12	144.8%	54,426,241.98	131,148,132.94	76,721,890.96	141.0%
516 - Refund Fund		62,995,804.33	65,226,196.94	2,230,392.61	3.5%	807,122,316.64	849,311,406.76	42,189,090.12	5.2%
516 - Refund Fund - County Juvenile Prob Services		9,881.23	26,000.33	16,119.10	163.1%	761,086.04	536,074.30	-225,011.74	-29.6%
518 - Unclaimed Property		322.54	0.00	-322.54	-100.0%	322.54	255.22	-67.32	-20.9%
535 - Tax Rebate Fund		678.72	0.00	-678.72	-100.0%	4,982.80	1,001.71	-3,981.09	-79.9%
630 - Grape Growers and Wine Producers		-26,137.05	11,924.99	38,062.04	-145.6%	309,127.79	267,376.05	-41,751.74	-13.5%
630 - Hop Growers		65,974.50	15,051.47	-50,923.03	-77.2%	178,668.80	172,683.96	-5,984.84	-3.3%
630 - Custodial Accounts		1,441,521.28	1,574,177.49	132,656.21	9.2%	15,887,847.41	17,126,222.82	1,238,375.41	7.8%
630 - Oil & Gas-Cities & Counties		0.00	2,514.32	2,514.32	0.0%	79,193.41	50,456.14	-28,737.27	-36.3%
601 - Tax Suspense & Adjustments		-65,973.30	-617,787.50	-551,814.20	836.4%	2,637,210.89	2,266,723.91	-370,486.98	-14.0%
<b>Total Distribution</b>		<b>614,403,126.52</b>	<b>632,703,078.28</b>	<b>18,299,951.76</b>	<b>3.0%</b>	<b>7,518,618,051.37</b>	<b>7,846,451,402.62</b>	<b>327,833,351.25</b>	<b>4.4%</b>

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 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		173,524,002.39	181,473,143.65	7,949,141.26	4.6%	2,296,274,363.00	2,473,953,644.72	177,679,281.72	7.7%
Corporate Income Tax		66,727,919.70	64,456,065.47	-2,271,854.23	-3.4%	815,437,971.98	804,408,776.75	-11,029,195.23	-1.4%
Sales Tax		192,309,265.67	202,368,486.82	10,059,221.15	5.2%	1,823,862,358.15	1,749,382,582.23	-74,479,775.92	-4.1%
Tobacco Tax		1,064,128.14	962,318.39	-101,809.75	-9.6%	10,439,731.45	10,639,937.76	200,206.31	1.9%
Beer Tax		206,294.02	199,847.10	-6,446.92	-3.1%	2,168,212.31	2,105,103.04	-63,109.27	-2.9%
Wine Tax		536,046.18	364,468.34	-171,577.84	-32.0%	5,440,162.80	5,250,750.03	-189,412.77	-3.5%
Kilowatt Hour Tax		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
Mine License Tax		0.00	-66.00	-66.00	0.0%	312,492.99	21,309.00	-291,183.99	-93.2%
Miscellaneous Revenues		0.00	300.00	300.00	0.0%	248.00	792.53	544.53	219.6%
<b>Total Distributed Direct to General Fund</b>		<b>434,680,501.48</b>	<b>449,909,393.99</b>	<b>15,228,892.51</b>	<b>3.5%</b>	<b>4,956,007,411.46</b>	<b>5,047,980,159.44</b>	<b>91,972,747.98</b>	<b>1.9%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		12,033,919.43	6,820,062.05	-5,213,857.38	-43.3%	-67,573,190.13	-55,098,870.37	12,474,319.76	-18.5%
Corporate Income Tax Net Refund Fund		8,368,884.96	2,902,544.28	-5,466,340.68	-65.3%	52,044,777.27	86,204,758.50	34,159,981.23	65.6%
<b>Total Distributed and Accrued to G. Fund</b>		<b>455,083,305.87</b>	<b>459,632,000.32</b>	<b>4,548,694.45</b>	<b>1.0%</b>	<b>4,940,478,998.60</b>	<b>5,079,086,047.57</b>	<b>138,607,048.97</b>	<b>2.8%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		43,381,000.66	45,368,285.90	1,987,285.24	4.6%	573,864,614.21	618,057,857.89	44,193,243.68	7.7%
Less Total Refunds		-31,347,081.23	-38,548,223.85	-7,201,142.62	23.0%	-641,437,804.34	-673,156,728.26	-31,718,923.92	4.9%
<b>Net Refund Fund (To Above)</b>		<b>12,033,919.43</b>	<b>6,820,062.05</b>	<b>-5,213,857.38</b>	<b>-43.3%</b>	<b>-67,573,190.13</b>	<b>-55,098,870.37</b>	<b>12,474,319.76</b>	<b>-18.5%</b>
Add Distributed Direct to General Fund		173,524,002.39	181,473,143.65	7,949,141.26	4.6%	2,296,274,363.00	2,473,953,644.72	177,679,281.72	7.7%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>185,557,921.82</b>	<b>188,293,205.70</b>	<b>2,735,283.88</b>	<b>1.5%</b>	<b>2,228,701,172.87</b>	<b>2,418,854,774.35</b>	<b>190,153,601.48</b>	<b>8.5%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		16,681,979.91	16,114,016.40	-567,963.51	-3.4%	202,998,703.21	200,583,388.15	-2,415,315.06	-1.2%
Less Total Refunds		-8,313,094.95	-13,211,472.12	-4,898,377.17	58.9%	-150,953,925.94	-114,378,629.65	36,575,296.29	-24.2%
<b>Net Refund Fund (To Above)</b>		<b>8,368,884.96</b>	<b>2,902,544.28</b>	<b>-5,466,340.68</b>	<b>-65.3%</b>	<b>52,044,777.27</b>	<b>86,204,758.50</b>	<b>34,159,981.23</b>	<b>65.6%</b>
Add Distributed Direct to General Fund		66,727,919.70	64,456,065.47	-2,271,854.23	-3.4%	815,437,971.98	804,408,776.75	-11,029,195.23	-1.4%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>75,096,804.66</b>	<b>67,358,609.75</b>	<b>-7,738,194.91</b>	<b>-10.3%</b>	<b>867,482,749.25</b>	<b>890,613,535.25</b>	<b>23,130,786.00</b>	<b>2.7%</b>

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		32,889,674.87	40,613,552.59	7,723,877.72	23.5%	737,834,251.60	829,625,695.92	91,791,444.32	12.4%
Permanent Building Fund		199,540.00	239,350.00	39,810.00	20.0%	8,459,410.00	8,684,640.00	225,230.00	2.7%
Donations on returns		19,426.66	29,514.25	10,087.59	51.9%	1,345,912.69	1,363,607.83	17,695.14	1.3%
Individual Tax reclassified as Multi State		83,052.11	18,615.87	-64,436.24	-77.6%	1,225,248.28	2,236,074.29	1,010,826.01	82.5%
Total Filing Payments		33,191,693.64	40,901,032.71	7,709,339.07	23.2%	748,864,822.57	841,910,018.04	93,045,195.47	12.4%
Lottery Winnings Withholdings		9,881.23	26,000.33	16,119.10	163.1%	761,086.04	536,074.30	-225,011.74	-29.6%
Employer Withholdings		184,036,239.52	186,289,450.98	2,253,211.46	1.2%	2,135,986,203.07	2,262,449,456.73	126,463,253.66	5.9%
Withholding Payments Total		184,046,120.75	186,315,451.31	2,269,330.56	1.2%	2,136,747,289.11	2,262,985,531.03	126,238,241.92	5.9%
<b>Gross Collections</b>		217,237,814.39	227,216,484.02	9,978,669.63	4.6%	2,885,612,111.68	3,104,895,549.07	219,283,437.39	7.6%
Individual Income Tax Filing Refunds		-30,436,100.78	-37,519,228.56	-7,083,127.78	23.3%	-624,898,369.22	-663,070,993.31	-38,172,624.09	6.1%
Employer Withholding Refunds		-910,980.45	-1,028,995.29	-118,014.84	13.0%	-16,539,435.12	-10,085,734.95	6,453,700.17	-39.0%
Less Total Refunds Paid		-31,347,081.23	-38,548,223.85	-7,201,142.62	23.0%	-641,437,804.34	-673,156,728.26	-31,718,923.92	4.9%
<b>Net Collections</b>		185,890,733.16	188,668,260.17	2,777,527.01	1.5%	2,244,174,307.34	2,431,738,820.81	187,564,513.47	8.4%
<b>Distribution of Individual Income Tax</b>									
General Fund		173,524,002.39	181,473,143.65	7,949,141.26	4.6%	2,296,274,363.00	2,473,953,644.72	177,679,281.72	7.7%
Refund Fund		43,381,000.66	45,368,285.90	1,987,285.24	4.6%	573,864,614.21	618,057,857.89	44,193,243.68	7.7%
Refund Fund - County Juvenile Prob Svc		9,881.23	26,000.33	16,119.10	163.1%	761,086.04	536,074.30	-225,011.74	-29.6%
Multi-State Tax Compact		83,052.11	18,615.87	-64,436.24	-77.6%	393,377.29	513,861.76	120,484.47	30.6%
Permanent Building Fund		199,540.00	239,350.00	39,810.00	20.0%	8,459,410.00	8,684,640.00	225,230.00	2.7%
Public School Income Substance Abuse		9,881.22	26,000.32	16,119.10	163.1%	761,085.97	536,074.22	-225,011.75	-29.6%
Donations:									
Fish & Game		510.99	1,417.00	906.01	177.3%	44,954.41	47,358.85	2,404.44	5.3%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Children's Trust		97.60	256.00	158.40	162.3%	52,531.14	37,684.14	-14,847.00	-28.3%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Guard & Reserve Support		368.99	1,038.00	669.01	181.3%	23,267.07	19,573.32	-3,693.75	-15.9%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		381.48	907.00	525.52	137.8%	26,730.78	29,992.48	3,261.70	12.2%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		946.99	517.00	-429.99	-45.4%	24,620.08	25,962.70	1,342.62	5.5%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		326.60	362.00	35.40	10.8%	53,895.45	50,161.54	-3,733.91	-6.9%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Cooperative Welfare Fund		11,147.09	17,016.00	5,868.91	52.6%	908,275.78	939,147.47	30,871.69	3.4%
Idaho Food Bank		2,722.92	4,429.25	1,706.33	62.7%	172,266.08	173,760.43	1,494.35	0.9%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Opportunity Scholarship		-76.00	572.00	648.00	-852.6%	15,371.90	15,966.90	595.00	3.9%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	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		11,030.12	35,573.70	24,543.58	222.5%	3,752,262.48	1,249,788.35	-2,502,474.13	-66.7%
<b>Total Distribution of Gross Collections</b>		217,237,814.39	227,216,484.02	9,978,669.63	4.6%	2,885,612,111.68	3,104,895,549.07	219,283,437.39	7.6%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		5,743,999.21	4,968,143.72	-775,855.49	-13.5%	246,499,012.66	291,599,605.04	45,100,592.38	18.3%
Corporate Estimates		77,709,910.40	75,704,924.15	-2,004,986.25	-2.6%	769,724,401.26	712,639,482.10	-57,084,919.16	-7.4%
Corporate Tax reclassified as Multi-State		85,403.73	72,817.46	-12,586.27	-14.7%	4,472,779.03	2,874,961.39	-1,597,817.64	-35.7%
<b>Gross Collections</b>		83,539,313.34	80,745,885.33	-2,793,428.01	-3.3%	1,020,696,192.95	1,007,114,048.53	-13,582,144.42	-1.3%
Less Refunds Paid		-8,313,094.95	-13,211,472.12	-4,898,377.17	58.9%	-150,953,925.94	-114,378,629.65	36,575,296.29	-24.2%
<b>Net Collections</b>		75,226,218.39	67,534,413.21	-7,691,805.18	-10.2%	869,742,267.01	892,735,418.88	22,993,151.87	2.6%
<b>Distribution of Corporate Tax</b>									
General Fund		66,727,919.70	64,456,065.47	-2,271,854.23	-3.4%	815,437,971.98	804,408,776.75	-11,029,195.23	-1.4%
Refund Fund		16,681,979.91	16,114,016.40	-567,963.51	-3.4%	202,998,703.21	200,583,388.15	-2,415,315.06	-1.2%
Multi-State Tax Compact		85,403.73	72,817.46	-12,586.27	-14.7%	1,021,715.76	799,736.67	-221,979.09	-21.7%
Permanent Building Fund		44,010.00	102,986.00	58,976.00	134.0%	1,230,842.00	1,322,146.96	91,304.96	7.4%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	6,573.64	0.00	-6,573.64	-100.0%
<b>Total Distribution of Gross Collections</b>		83,539,313.34	80,745,885.33	-2,793,428.01	-3.3%	1,020,696,192.95	1,007,114,048.53	-13,582,144.42	-1.3%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		268,549,759.76	282,922,815.61	14,373,055.85	5.4%	3,095,305,542.67	3,211,711,818.35	116,406,275.68	3.8%
Sales Tax reclassified as Multi-State		185,266.55	386,642.31	201,375.76	108.7%	6,648,123.28	4,002,581.86	-2,645,541.42	-39.8%
Amusement Device Tax		117,865.00	186,806.00	68,941.00	58.5%	271,653.92	267,963.97	-3,689.95	-1.4%
<b>Gross Collections</b>		268,852,891.31	283,496,263.92	14,643,372.61	5.4%	3,102,225,319.87	3,215,982,364.18	113,757,044.31	3.7%
Less Refunds Paid		-855,107.62	-1,290,416.36	-435,308.74	50.9%	-12,863,254.22	-12,572,338.92	290,915.30	-2.3%
<b>Net Collections</b>		267,997,783.69	282,205,847.56	14,208,063.87	5.3%	3,089,362,065.65	3,203,410,025.26	114,047,959.61	3.7%
<b>Distribution of Sales Tax</b>									
General Fund		192,309,265.66	202,368,486.82	10,059,221.16	5.2%	1,823,862,358.14	1,749,382,582.23	-74,479,775.91	-4.1%
Tax Commission Refunds		855,107.62	1,290,416.36	435,308.74	50.9%	12,863,254.22	12,572,338.92	-290,915.30	-2.3%
Multi-State Tax Compact		185,266.55	386,642.31	201,375.76	108.7%	1,576,216.61	1,668,812.04	92,595.43	5.9%
Tax Relief Fund		21,891,318.47	17,191,679.33	-4,699,639.14	-21.5%	220,246,574.67	199,276,829.41	-20,969,745.26	-9.5%
Revenue Share		28,280,937.87	29,937,904.74	1,656,966.87	5.9%	327,918,199.37	336,660,407.98	8,742,208.61	2.7%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	1,219,035.36	2,591,209.17	1,372,173.81	112.6%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	5,000,000.02	5,000,000.00	-0.02	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,800,000.00	4,800,000.00	0.00	0.0%
County Circuit Breaker		2,037,616.56	2,016,575.18	-21,041.38	-1.0%	24,215,101.41	24,336,972.74	121,871.33	0.5%
Personal Property		1,911,622.48	1,281,143.54	-630,478.94	-33.0%	22,939,469.76	22,308,990.82	-630,478.94	-2.7%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.59	0.01	0.0%	8,487,102.99	8,487,103.01	0.02	0.0%
Demonstration Pilot Project		231,849.80	239,672.74	7,822.94	3.4%	10,099,916.67	3,250,553.10	-6,849,363.57	-67.8%
Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	5,784,533.87	5,915,362.06	130,828.19	2.3%
Transportation Local Highway Distribution		9,793,811.77	10,367,626.60	573,814.83	5.9%	33,981,655.53	37,484,310.07	3,502,654.54	10.3%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-100.0%	-0.01	0.00	0.01	-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		4,676,545.29	4,950,541.80	273,996.51	5.9%	54,426,241.98	56,098,759.48	1,672,517.50	3.1%
School District Facility Fund Holding Account		4,676,545.29	11,448,702.41	6,772,157.12	144.8%	54,426,241.98	131,148,132.94	76,721,890.96	141.0%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	0.00	125,000,000.00	125,000,000.00	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%	80,000,000.00	80,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	330,000,000.00	330,000,000.00	0.00	0.0%
Unallocated Sales Tax		0.00	0.00	0.00	0.0%	379,417.30	0.21	-379,417.09	-100.0%
<b>Total Distribution of Gross Collections</b>		268,852,891.31	283,496,263.92	14,643,372.61	5.4%	3,102,225,319.87	3,215,982,364.18	113,757,044.31	3.7%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,104,373.83	1,947,436.46	-156,937.37	-7.5%	26,219,429.08	23,448,921.96	-2,770,507.12	-10.6%
Less Refunds Paid		-40.00	0.00	40.00	-100.0%	-476.00	-38.00	438.00	-92.0%
<b>Net Collections</b>		<b>2,104,333.83</b>	<b>1,947,436.46</b>	<b>-156,897.37</b>	<b>-7.5%</b>	<b>26,218,953.08</b>	<b>23,448,883.96</b>	<b>-2,770,069.12</b>	<b>-10.6%</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		40.00	0.00	-40.00	-100.0%	476.00	38.00	-438.00	-92.0%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	360,000.00	360,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	3,315,000.00	3,315,000.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	3,315,000.00	3,315,000.00	0.00	0.0%
Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	5,000,000.00	5,000,000.00	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		1,080,167.17	923,269.80	-156,897.37	-14.5%	4,228,953.08	1,458,883.96	-2,770,069.12	-65.5%
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>2,104,373.83</b>	<b>1,947,436.46</b>	<b>-156,937.37</b>	<b>-7.5%</b>	<b>26,219,429.08</b>	<b>23,448,921.96</b>	<b>-2,770,507.12</b>	<b>-10.6%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		1,212,450.15	1,101,055.77	-111,394.38	-9.2%	12,133,441.44	12,172,371.81	38,930.37	0.3%
Less Refunds Paid		3,696.29	-1,263.24	-4,959.53	-134.2%	-202,319.41	-12,442.63	189,876.78	-93.9%
<b>Net Collections</b>		<b>1,216,146.44</b>	<b>1,099,792.53</b>	<b>-116,353.91</b>	<b>-9.6%</b>	<b>11,931,122.03</b>	<b>12,159,929.18</b>	<b>228,807.15</b>	<b>1.9%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		1,064,128.14	962,318.39	-101,809.75	-9.6%	10,439,731.45	10,639,937.76	200,206.31	1.9%
Tax Commission Refunds		-3,696.29	1,263.24	4,959.53	-134.2%	202,319.41	12,442.63	-189,876.78	-93.9%
Public School Endowment		76,009.15	68,737.07	-7,272.08	-9.6%	745,695.29	759,995.71	14,300.42	1.9%
County Juvenile Probation Svcs		76,009.15	68,737.07	-7,272.08	-9.6%	745,695.29	759,995.71	14,300.42	1.9%
<b>Total Distribution of Gross Collections</b>		<b>1,212,450.15</b>	<b>1,101,055.77</b>	<b>-111,394.38</b>	<b>-9.2%</b>	<b>12,133,441.44</b>	<b>12,172,371.81</b>	<b>38,930.37</b>	<b>0.3%</b>



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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		439,037.37	425,206.63	-13,830.74	-3.2%	4,630,226.27	4,490,302.84	-139,923.43	-3.0%
Less Refunds Paid		-113.90	0.00	113.90	-100.0%	-17,008.20	-11,360.04	5,648.16	-33.2%
<b>Net Collections</b>		438,923.47	425,206.63	-13,716.84	-3.1%	4,613,218.07	4,478,942.80	-134,275.27	-2.9%
<b>Distribution of Beer Tax</b>									
General Fund		206,294.02	199,847.10	-6,446.92	-3.1%	2,168,212.31	2,105,103.04	-63,109.27	-2.9%
Tax Commission Refunds		113.90	0.00	-113.90	-100.0%	17,008.20	11,360.04	-5,648.16	-33.2%
Substance Abuse Treatment		87,784.69	85,041.33	-2,743.36	-3.1%	922,643.66	895,788.56	-26,855.10	-2.9%
Permanent Building Fund		144,844.76	140,318.20	-4,526.56	-3.1%	1,522,362.10	1,478,051.20	-44,310.90	-2.9%
<b>Total Distribution of Gross Collections</b>		439,037.37	425,206.63	-13,830.74	-3.2%	4,630,226.27	4,490,302.84	-139,923.43	-3.0%
<b>Wine Tax Receipts</b>									
Gross Collections		590,152.00	571,387.80	-18,764.20	-3.2%	6,682,242.77	6,603,000.36	-79,242.41	-1.2%
Less Refunds Paid		-434.39	-961.03	-526.64	121.2%	-10,620.70	-6,717.04	3,903.66	-36.8%
<b>Net Collections</b>		589,717.61	570,426.77	-19,290.84	-3.3%	6,671,622.07	6,596,283.32	-75,338.75	-1.1%
<b>Distribution of Wine Tax</b>									
General Fund		536,046.18	364,468.34	-171,577.84	-32.0%	5,440,162.80	5,250,750.03	-189,412.77	-3.5%
Tax Commission Refunds		434.39	961.03	526.64	121.2%	10,620.70	6,717.04	-3,903.66	-36.8%
Substance Abuse Treatment		79,350.85	53,378.83	-25,972.02	-32.7%	809,179.55	776,036.74	-33,142.81	-4.1%
Grape Growers & Wine Producers		-26,137.05	11,924.99	38,062.04	-145.6%	309,127.79	267,376.05	-41,751.74	-13.5%
Hop Growers		65,974.50	15,051.47	-50,923.03	-77.2%	178,668.80	172,683.96	-5,984.84	-3.3%
Unallocated Wine & Strong Beer		-65,516.87	125,603.14	191,120.01	-291.7%	-65,516.87	129,436.54	194,953.41	-297.6%
<b>Total Distribution of Gross Collections</b>		590,152.00	571,387.80	-18,764.20	-3.2%	6,682,242.77	6,603,000.36	-79,242.41	-1.2%
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		1,387.50	25.00	-1,362.50	-98.2%	16,175.00	13,312.50	-2,862.50	-17.7%
Wine Direct Shipper Fee to ISP		200.00	25.00	-175.00	-87.5%	2,450.00	1,625.00	-825.00	-33.7%
<b>Total Distributions</b>		1,587.50	50.00	-1,537.50	-96.9%	18,625.00	14,937.50	-3,687.50	-19.8%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
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>		312,845.38	84,830.22	-228,015.16	-72.9%	2,071,870.78	2,217,263.38	145,392.60	7.0%
<b>Mine License Tax Receipts</b>									
Gross Collections		0.00	0.00	0.00	0.0%	473,488.23	32,386.34	-441,101.89	-93.2%
Less Refunds Paid		0.00	-100.00	-100.00	0.0%	-2.00	-100.00	-98.00	N/A
<b>Net Collections</b>		0.00	-100.00	-100.00	0.0%	473,486.23	32,286.34	-441,199.89	-93.2%
<b>Distribution of Mine Tax</b>									
General Fund		0.00	-66.00	-66.00	0.0%	312,492.99	21,309.00	-291,183.99	-93.2%
Abandoned Mine Reclamation		0.00	-34.00	-34.00	0.0%	160,981.24	10,977.34	-150,003.90	-93.2%
Tax Commission Refunds		0.00	100.00	100.00	0.0%	14.00	100.00	86.00	614.3%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	473,488.23	32,386.34	-441,101.89	-93.2%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		102,981.99	97,925.51	-5,056.48	-4.9%	1,299,580.22	1,194,775.62	-104,804.60	-8.1%
Less Refunds Paid		-86.00	-1.17	84.83	-98.6%	-13,231.67	-936.37	12,295.30	-92.9%
<b>Net Collections</b>		102,895.99	97,924.34	-4,971.65	-4.8%	1,286,348.55	1,193,839.25	-92,509.30	-7.2%
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		100,838.07	95,965.85	-4,872.22	-4.8%	1,260,621.54	1,169,962.33	-90,659.21	-7.2%
E911 Wireless Admin		2,057.92	1,958.49	-99.43	-4.8%	25,727.01	23,876.92	-1,850.09	-7.2%
Tax Commission Refunds		86.00	1.17	-84.83	-98.6%	13,231.67	936.37	-12,295.30	-92.9%
<b>Total Distribution of Gross Collections</b>		102,981.99	97,925.51	-5,056.48	-4.9%	1,299,580.22	1,194,775.62	-104,804.60	-8.1%
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		0.00	8,730.26	8,730.26	0.0%	274,977.06	175,194.70	-99,782.36	-36.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		0.00	8,730.26	8,730.26	0.0%	274,977.06	175,194.70	-99,782.36	-36.3%
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		0.00	5,238.15	5,238.15	0.0%	164,986.20	105,116.75	-59,869.45	-36.3%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	2,514.32	2,514.32	0.0%	79,193.41	50,456.14	-28,737.27	-36.3%
Public Schools Fund		0.00	977.79	977.79	0.0%	30,797.45	19,621.81	-11,175.64	-36.3%
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	-100.0%
<b>Total Distribution of Gross Collections</b>		0.00	8,730.26	8,730.26	0.0%	274,977.06	175,194.70	-99,782.36	-36.3%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		14,013,408.75	11,129,413.53	-2,883,995.22	-20.6%	123,057,968.98	127,674,434.08	4,616,465.10	3.8%
Gasoline Tax		21,871,262.94	23,699,831.04	1,828,568.10	8.4%	275,396,460.72	277,354,328.45	1,957,867.73	0.7%
Aviation Fuel		247,859.08	237,448.65	-10,410.43	-4.2%	2,954,856.77	3,312,760.51	357,903.74	12.1%
Transfer Fee		1,311,703.90	1,180,754.40	-130,949.50	-10.0%	14,176,000.18	14,391,643.27	215,643.09	1.5%
Fuels Distribution Fund		-4,915,711.03	-2,460,521.87	2,455,189.16	-49.9%	-782,085.82	94,464.45	876,550.27	-112.1%
Motor Fuel Registration		17,781.68	11,481.09	-6,300.59	-35.4%	79,536.15	61,857.64	-17,678.51	-22.2%
Dyed Diesel - Penalty		500.00	228.85	-271.15	-54.2%	4,611.48	5,872.00	1,260.52	27.3%
<b>Gross Collections</b>		<b>32,546,805.32</b>	<b>33,798,635.69</b>	<b>1,251,830.37</b>	<b>3.8%</b>	<b>414,887,348.46</b>	<b>422,895,360.40</b>	<b>8,008,011.94</b>	<b>1.9%</b>
IFTA Taxpayer Refunds		-43,425.65	-39,188.25	4,237.40	-9.8%	-1,135,806.60	-1,089,649.95	46,156.65	-4.1%
Fuel Distributor Refunds (Gas & Special Fuel)		-2,018,194.77	-2,151,074.67	-132,879.90	6.6%	-15,326,956.73	-14,203,607.40	1,123,349.33	-7.3%
Payments to Other IFTA Jurisdictions		64.36	-256,655.36	-256,719.72	N/A	-526,963.34	-2,638,821.64	-2,111,858.30	400.8%
Dyed Diesel Refunds		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-100.0%
<b>Less Total Refunds</b>		<b>-2,061,558.06</b>	<b>-2,446,918.28</b>	<b>-385,360.22</b>	<b>18.7%</b>	<b>-16,989,726.67</b>	<b>-17,932,078.99</b>	<b>-942,352.32</b>	<b>5.5%</b>
<b>Net Collections</b>		<b>30,485,247.26</b>	<b>31,351,717.41</b>	<b>866,470.15</b>	<b>2.8%</b>	<b>397,897,621.79</b>	<b>404,963,281.41</b>	<b>7,065,659.62</b>	<b>1.8%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		2,061,558.06	2,446,918.28	385,360.22	18.7%	16,989,728.67	17,932,078.99	942,350.32	5.5%
Special Fuels Admin Fund		419,685.75	441,593.60	21,907.85	5.2%	1,678,743.00	1,766,374.40	87,631.40	5.2%
Gasoline Admin Fund		934,139.25	938,386.41	4,247.16	0.5%	3,736,557.00	3,753,545.64	16,988.64	0.5%
State Highway Account		6,037,258.73	5,764,498.75	-272,759.98	-4.5%	69,848,148.05	70,870,406.05	1,022,258.00	1.5%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Highway Distribution Fund		24,206,597.91	22,996,502.14	-1,210,095.77	-5.0%	278,409,443.54	282,433,927.37	4,024,483.83	1.4%
State Aeronautics Fund		247,859.08	237,448.65	-10,410.43	-4.2%	2,955,797.80	3,312,760.51	356,962.71	12.1%
Local Highway Distribution Fund		2,841,062.93	2,712,705.30	-128,357.63	-4.5%	32,867,135.29	33,350,779.33	483,644.04	1.5%
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		127,202.50	136,478.31	9,275.81	7.3%	1,690,963.74	1,711,139.21	20,175.47	1.2%
Off-Highway Improvements		127,202.50	136,478.31	9,275.81	7.3%	1,690,963.74	1,711,139.21	20,175.47	1.2%
Capital Improvements		127,202.49	136,478.29	9,275.80	7.3%	1,690,963.78	1,711,139.22	20,175.44	1.2%
Road and Bridge		66,251.77	71,082.96	4,831.19	7.3%	880,716.70	891,224.79	10,508.09	1.2%
Search and Rescue Fund		3,854.62	4,135.70	281.08	7.3%	51,241.37	51,852.76	611.39	1.2%
Petroleum Storage Trust Fund		262,265.76	236,075.86	-26,189.90	-10.0%	2,835,661.04	2,878,028.47	42,367.43	1.5%
Motor Fuels Distribution Fund		-4,915,711.03	-2,460,521.87	2,455,189.16	-49.9%	-865,215.26	94,464.45	959,679.71	-110.9%
<b>Total Distribution of Gross Collections</b>		<b>32,546,805.32</b>	<b>33,798,635.69</b>	<b>1,251,830.37</b>	<b>3.8%</b>	<b>414,887,348.46</b>	<b>422,895,360.40</b>	<b>8,008,011.94</b>	<b>1.9%</b>

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		9,825,175.39	7,716,388.18	-2,108,787.21	-21.5%	84,657,840.86	87,924,351.43	3,266,510.57	3.9%
Special Fuels - IFTA		20,009.29	-165,967.88	-185,977.17	-929.5%	2,323,646.69	846,755.50	-1,476,891.19	-63.6%
Gasoline		13,333,410.29	14,525,479.76	1,192,069.47	8.9%	180,355,117.68	182,514,680.46	2,159,562.78	1.2%
Dyed Diesel - Penalty		498.00	228.85	-269.15	-54.0%	4,626.00	5,872.00	1,246.00	26.9%
Transfer Fee		1,009,723.26	908,892.14	-100,831.12	-10.0%	10,914,365.17	11,080,410.34	166,045.17	1.5%
Interest		254,880.84	31,854.30	-223,026.54	-87.5%	329,191.83	361,779.36	32,587.53	9.9%
Motor Fuel Registration		17,781.68	11,481.09	-6,300.59	-35.4%	79,536.15	61,857.64	-17,678.51	-22.2%
<b>Total Highway Distribution Fund</b>		<b>24,461,478.75</b>	<b>23,028,356.44</b>	<b>-1,433,122.31</b>	<b>-5.9%</b>	<b>278,664,324.38</b>	<b>282,795,706.73</b>	<b>4,131,382.35</b>	<b>1.5%</b>
<b>State Highway Account</b>									
Special Fuels		2,514,399.72	1,974,731.59	-539,668.13	-21.5%	21,665,124.89	22,501,070.59	835,945.70	3.9%
Special Fuels - IFTA		5,120.66	-42,473.50	-47,594.16	-929.5%	594,653.70	216,696.60	-377,957.10	-63.6%
Gasoline		3,517,738.35	3,832,240.66	314,502.31	8.9%	47,582,883.89	48,152,638.86	569,754.97	1.2%
Interest		18,812.57	2,351.49	-16,461.08	-87.5%	24,298.14	26,706.60	2,408.46	9.9%
<b>Total State Highway Account</b>		<b>6,056,071.30</b>	<b>5,766,850.24</b>	<b>-289,221.06</b>	<b>-4.8%</b>	<b>69,866,960.62</b>	<b>70,897,112.65</b>	<b>1,030,152.03</b>	<b>1.5%</b>

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		1,009,245.94	1,129,711.30	120,465.36	11.9%	11,181,365.86	12,179,799.35	998,433.49	8.9%
Less Refunds Paid		-132.00	-527.96	-395.96	300.0%	-44,880.08	-15,561.31	29,318.77	-65.3%
<b>Net Collections</b>		1,009,113.94	1,129,183.34	120,069.40	11.9%	11,136,485.78	12,164,238.04	1,027,752.26	9.2%
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		1,004,938.94	1,125,008.34	120,069.40	11.9%	11,119,785.78	12,147,538.04	1,027,752.26	9.2%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	16,700.00	16,700.00	0.00	0.0%
Tax Commission Refunds		132.00	527.96	395.96	300.0%	44,880.08	15,561.31	-29,318.77	-65.3%
<b>Total Distribution of Gross Collections</b>		1,009,245.94	1,129,711.30	120,465.36	11.9%	11,181,365.86	12,179,799.35	998,433.49	8.9%
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		251,067.71	284,692.23	33,624.52	13.4%	2,915,115.52	3,146,233.15	231,117.63	7.9%
Less Refunds Paid		-3,134.39	0.00	3,134.39	-100.0%	-11,649.51	-1,968.40	9,681.11	-83.1%
<b>Net Collections</b>		247,933.32	284,692.23	36,758.91	14.8%	2,903,466.01	3,144,264.75	240,798.74	8.3%
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		246,683.32	283,442.23	36,758.91	14.9%	2,898,466.01	3,139,264.75	240,798.74	8.3%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	5,000.00	5,000.00	0.00	0.0%
Tax Commission Refunds		3,134.39	0.00	-3,134.39	-100.0%	11,649.51	1,968.40	-9,681.11	-83.1%
<b>Total Distribution of Gross Collections</b>		251,067.71	284,692.23	33,624.52	13.4%	2,915,115.52	3,146,233.15	231,117.63	7.9%
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		148,488.64	159,085.67	10,597.03	7.1%	1,544,289.31	1,607,347.53	63,058.22	4.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-17.70	-10,176.43	-10,158.73	N/A
<b>Net Collections</b>		148,488.64	159,085.67	10,597.03	7.1%	1,544,271.61	1,597,171.10	52,899.49	3.4%
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		147,238.64	157,835.67	10,597.03	7.2%	1,539,271.61	1,592,171.10	52,899.49	3.4%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	5,000.00	5,000.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	17.70	10,176.43	10,158.73	N/A
<b>Total Distribution of Gross Collections</b>		148,488.64	159,085.67	10,597.03	7.1%	1,544,289.31	1,607,347.53	63,058.22	4.1%
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		1,781,099.36	1,893,471.81	112,372.45	6.3%	21,966,932.71	23,001,698.34	1,034,765.63	4.7%
Less Refunds Paid		-13,949.89	-3,397.07	10,552.82	-75.6%	-97,424.27	-74,648.64	22,775.63	-23.4%
<b>Net Collections</b>		1,767,149.47	1,890,074.74	122,925.27	7.0%	21,869,508.44	22,927,049.70	1,057,541.26	4.8%
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		1,744,399.47	1,867,324.74	122,925.27	7.0%	21,778,508.44	22,836,049.70	1,057,541.26	4.9%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	91,000.00	91,000.00	0.00	0.0%
Tax Commission Refunds		13,949.89	3,397.07	-10,552.82	-75.6%	97,424.27	74,648.64	-22,775.63	-23.4%
<b>Total Distribution of Gross Collections</b>		1,781,099.36	1,893,471.81	112,372.45	6.3%	21,966,932.71	23,001,698.34	1,034,765.63	4.7%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts	U1	N/A	25,368.73	N/A	N/A	0.00	165,659.54	N/A	N/A
Interest Receipts	U1	N/A	479,920.67	N/A	N/A	0.00	3,823,277.15	N/A	N/A
Miscellaneous	U1	N/A	15,900.60	N/A	N/A	0.00	400,136.13	N/A	N/A
Suspense	U1	N/A	-778,964.34	N/A	N/A	0.00	888,755.74	N/A	N/A
<b>Gross Receipts</b>		4,272,972.29	-257,774.34	-4,530,746.63	-106.0%	3,785,442.16	5,277,828.56	1,492,386.40	39.4%
Less Refunds		-1,963.80	-309.53	1,654.27	-84.2%	-8,372.79	-31,793.95	-23,421.16	279.7%
<b>Net Receipts</b>		4,271,008.49	-258,083.87	-4,529,092.36	-106.0%	3,777,069.37	5,246,034.61	1,468,965.24	38.9%
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		22,591.31	14,600.60	-7,990.71	-35.4%	321,317.73	401,383.60	80,065.87	24.9%
General Fund		0.00	300.00	300.00	0.0%	204.00	792.53	588.53	288.5%
Relief Fund		3,328,369.69	444,293.25	-2,884,076.44	-86.7%	3,848,415.01	3,417,431.25	-430,983.76	-11.2%
Rebate Fund		678.72	0.00	-678.72	-100.0%	4,596.44	0.00	-4,596.44	-100.0%
Net Bond Activity		38,240.00	1,000.00	-37,240.00	-97.4%	83,440.00	-2,040.00	-85,480.00	-102.4%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		878,273.04	35,627.42	-842,645.62	-95.9%	878,306.07	405,845.90	-472,460.17	-53.8%
Other Transfers		322.54	0.00	-322.54	-100.0%	711.83	255.22	-456.61	-64.1%
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		1,963.80	309.53	-1,654.27	-84.2%	8,372.79	31,793.95	23,421.16	279.7%
Circuit Breaker Fund		14,019.74	25,059.20	11,039.46	78.7%	76,133.10	133,865.59	57,732.49	75.8%
Tax Commision Holding Fund held in Suspense Account		-11,486.55	-778,964.34	-767,477.79	N/A	-1,436,054.81	888,500.52	2,324,555.33	-161.9%
<b>Total Distribution of Gross Collections</b>		4,272,972.29	-257,774.34	-4,530,746.63	-106.0%	3,785,442.16	5,277,828.56	1,492,386.40	39.4%
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Less Refunds		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
<b>Net Collections</b>		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
<b>Total Gross Receipts</b>		614,403,126.52	632,703,078.28	18,299,951.76	3.0%	7,518,618,051.37	7,846,451,402.62	327,833,351.25	4.4%

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

Source	Note	Month Of 6/30/2024	Month Of 6/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		83,052.11	18,615.87	-64,436.24	-77.6%	1,225,248.28	2,236,074.29	1,010,826.01	82.5%
Corporate Income to MTC		85,403.73	72,817.46	-12,586.27	-14.7%	4,472,779.03	2,874,961.39	-1,597,817.64	-35.7%
Sales Tax to MTC		185,266.55	386,642.31	201,375.76	108.7%	6,648,123.28	4,002,581.86	-2,645,541.42	-39.8%
<b>Total Receipts Reclassed to MTC</b>		353,722.39	478,075.64	124,353.25	35.2%	12,346,150.59	9,113,617.54	-3,232,533.05	-26.2%
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		0.00	0.00	0.00	0.0%	831,870.99	1,722,212.53	890,341.54	107.0%
Corporate MTC to General Fund		0.00	0.00	0.00	0.0%	3,451,063.27	2,075,224.72	-1,375,838.55	-39.9%
Sales Tax MTC to General Fund		0.00	0.00	0.00	0.0%	5,071,906.67	2,333,769.82	-2,738,136.85	-54.0%
<b>Total MTC Receipts to General Fund</b>		0.00	0.00	0.00	0.0%	9,354,840.93	6,131,207.07	-3,223,633.86	-34.5%
<b>Net Revenues to MTC Fund</b>									
MTC Revenue from Individual Income Tax		83,052.11	18,615.87	-64,436.24	-77.6%	393,377.29	513,861.76	120,484.47	30.6%
MTC Revenue from Corporate Income Tax		85,403.73	72,817.46	-12,586.27	-14.7%	1,021,715.76	799,736.67	-221,979.09	-21.7%
MTC Revenue from Sales Tax		185,266.55	386,642.31	201,375.76	108.7%	1,576,216.61	1,668,812.04	92,595.43	5.9%
<b>Net MTC Revenues</b>		353,722.39	478,075.64	124,353.25	35.2%	2,991,309.66	2,982,410.47	-8,899.19	-0.3%
<b>Total MTC Receipts</b>		353,722.39	478,075.64	124,353.25	35.2%	12,346,150.59	9,113,617.54	-3,232,533.05	-26.2%



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

Note	Area	Description	Month Added	Month Ended
<b>A1</b>	<b>Receipts by Tax Type</b>	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.	7/31/2024	
<b>B1</b>	<b>Distributions by Fund</b>	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts	7/31/2024	
<b>B2</b>	<b>Distributions by Fund</b>	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).	7/31/2024	
<b>B3</b>	<b>Distributions by Fund</b>	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).	8/31/2024	
<b>B4</b>	<b>Distributions by Fund</b>	Annual distribution of \$39M from Tax Relief Fund to the State Public Defense Fund (IC 57-811 (3)) not reflected in report.	12/31/2024	
<b>B5</b>	<b>Distributions by Fund</b>	In FY25, the distribution to School District Facility Holding Fund increased to receive 20% of money from the Tax Relief Fund per IC57-811(2).	12/31/2024	
<b>U1</b>	<b>Miscellaneous Revenue</b>	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.	7/31/2024	