

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		243,562,473.65	262,255,621.41	18,693,147.76	7.7%	1,984,576,882.13	2,016,230,394.49	31,653,512.36	1.6%
Corporate Income Tax		78,307,467.67	71,703,663.29	-6,603,804.38	-8.4%	680,489,246.19	639,688,845.58	-40,800,400.61	-6.0%
Sales Tax		216,249,357.39	239,618,078.63	23,368,721.24	10.8%	2,399,600,010.21	2,525,608,748.08	126,008,737.87	5.3%
Cigarette Tax		1,523,174.38	1,482,219.17	-40,955.21	-2.7%	17,803,982.34	16,552,625.93	-1,251,356.41	-7.0%
Tobacco Tax		1,042,201.62	1,384,128.87	341,927.25	32.8%	9,574,251.03	9,444,526.50	-129,724.53	-1.4%
Beer Tax		279,917.06	274,660.22	-5,256.84	-1.9%	3,383,129.34	3,295,801.78	-87,327.56	-2.6%
Wine Tax		422,716.72	453,870.74	31,154.02	7.4%	4,960,199.42	5,095,850.13	135,650.71	2.7%
Kilowatt Hour Tax		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
Mine License Tax		2,734.60	310.40	-2,424.20	-88.6%	25,722.21	295,368.45	269,646.24	N/A
Oil & Gas		62,768.40	29,060.12	-33,708.28	-53.7%	109,687.19	160,588.57	50,901.38	46.4%
E911	A2	94,327.15	43,669.33	-50,657.82	-53.7%	900,935.85	645,661.81	-255,274.04	-28.3%
Motor Fuels Tax		29,149,046.17	33,880,875.51	4,731,829.34	16.2%	323,236,813.59	330,190,343.73	6,953,530.14	2.2%
Boise Auditorium District		801,451.77	832,250.14	30,798.37	3.8%	8,931,975.29	8,951,883.51	19,908.22	0.2%
Idaho Falls Auditorium District		158,737.47	166,350.94	7,613.47	4.8%	2,343,998.04	2,448,087.46	104,089.42	4.4%
Pocatello-Chubbuck Auditorium District		89,686.00	100,017.11	10,331.11	11.5%	1,184,440.35	1,165,855.94	-18,584.41	-1.6%
Idaho Travel & Convention		1,403,297.97	1,545,271.68	141,973.71	10.1%	17,818,489.42	18,718,671.52	900,182.10	5.1%
Miscellaneous Revenues	A1	163,437.63	236,870.52	73,432.89	44.9%	6,276,542.81	-21,227.20	-6,297,770.01	-100.3%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Wine Direct Shipper Fee		1,212.50	350.00	-862.50	-71.1%	11,875.00	7,312.50	-4,562.50	-38.4%
Total Gross Receipts		573,615,068.25	614,194,551.58	40,579,483.33	7.1%	5,462,865,038.37	5,579,986,557.28	117,121,518.91	2.1%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		409,658,101.44	430,956,083.55	21,297,982.11	5.2%	3,443,831,220.24	3,734,106,368.31	290,275,148.07	8.4%
129 - Secondary Aquifer Fund		499,007.72	458,052.51	-40,955.21	-8.2%	3,886,444.34	2,631,380.92	-1,255,063.42	-32.3%
130 - Petroleum Storage Trust		176,194.92	239,119.97	62,925.05	35.7%	2,173,148.84	2,254,141.28	80,992.44	3.7%
161 - Fish and Game Donation		11,914.00	13,172.13	1,258.13	10.6%	23,369.76	25,403.52	2,033.76	8.7%
166 - Abandoned Mine & Oil & Gas Conserv		38,590.80	17,570.27	-21,020.53	-54.5%	74,557.80	244,016.32	169,458.52	227.3%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	225,000.00	225,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	270,000.00	270,000.00	0.00	0.0%
182 - Substance Abuse Treatment		152,438.45	109,400.35	-43,038.10	-28.2%	1,263,597.67	1,284,419.44	20,821.77	1.6%
188 - County Juvenile Probation Svcs		341,307.55	362,781.45	21,473.90	6.3%	3,084,036.70	3,075,575.51	-8,461.19	-0.3%
200 - Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	3,600,000.00	3,600,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,377,813.06	1,520,435.08	142,622.02	10.4%	17,685,135.10	18,610,533.05	925,397.95	5.2%
213 - Veterans Support Donation		11,854.00	11,876.82	22.82	0.2%	27,981.61	29,853.82	1,872.21	6.7%
220 - Cooperative Welfare Fund		200,689.13	336,443.00	135,753.87	67.6%	567,185.31	917,456.86	350,271.55	61.8%
221 - State Aeronautics Fund		213,723.58	282,612.04	68,888.46	32.2%	2,567,801.40	2,280,370.13	-287,431.27	-11.2%
247 - Parks & Rec Motor Fuels		326,611.45	478,201.90	151,590.45	46.4%	4,542,561.65	4,622,076.19	79,514.54	1.8%
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		9,483,369.62	11,299,019.15	1,815,649.53	19.1%	32,692,191.02	34,539,589.84	1,847,398.82	5.7%
260 - State Highway Account		3,882,215.02	5,418,304.36	1,536,089.34	39.6%	53,219,098.23	54,825,281.57	1,606,183.34	3.0%
261 - Highway Distribution Fund		15,569,994.58	21,664,362.20	6,094,367.62	39.1%	212,301,041.28	218,838,509.47	6,537,468.19	3.1%
266 - Search and Rescue Fund		2,811.07	4,115.77	1,304.70	46.4%	39,096.78	39,781.11	684.33	1.8%
267 - Motor Fuel Distribution Fund		4,809,528.10	-2,122,639.70	-6,932,167.80	-144.1%	7,234,393.66	1,154,139.13	-6,080,254.53	-84.0%
269 - Transportation Congestion Mitigation		177,791.64	3,333,333.36	3,155,541.72	N/A	80,000,000.00	100,000,000.00	20,000,000.00	25.0%
275 - E911 Wireless		92,440.59	42,279.58	-50,161.01	-54.3%	882,000.54	632,190.60	-249,809.94	-28.3%
276 - Multi-State Tax Compact		111,636.73	156,387.20	44,750.47	40.1%	2,074,635.24	2,597,968.57	523,333.33	25.2%
310 - School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	93,750,000.00	93,750,000.00	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%	60,000,000.00	60,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		1,427,754.07	1,480,637.86	52,883.79	3.7%	4,278,890.14	4,433,289.37	154,399.23	3.6%
349 - Wine Direct Shipper Fee to ISP		125.00	175.00	50.00	40.0%	1,325.00	1,725.00	400.00	30.2%
365 - Permanent Building Fund		3,186,052.05	3,367,032.21	180,980.16	5.7%	15,002,908.50	15,219,444.86	216,536.36	1.4%
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		25,927.85	21,806.38	-4,121.47	-15.9%	299,689.17	280,225.13	-19,464.04	-6.5%
403 - Opportunity Scholarship		3,094.00	3,583.13	489.13	15.8%	5,952.89	10,963.46	5,010.57	84.2%
481 - Public School Endowment	B1	373,396.24	401,802.60	28,406.36	7.6%	251,061,709.10	3,585,470.05	-247,476,239.05	-98.6%
483 - Childrens Trust Donation		7,867.00	10,341.13	2,474.13	31.4%	19,997.40	23,990.28	3,992.88	20.0%

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502 - Sales Tax - Cities & Counties		22,624,368.54	25,063,152.25	2,438,783.71	10.8%	251,693,191.58	262,100,116.21	10,406,924.63	4.1%
502 - Sales Tax - Circuit Breaker		2,039,115.93	2,053,806.98	14,691.05	0.7%	18,331,034.29	18,433,067.83	102,033.54	0.6%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	17,204,602.32	16,838,880.74	-365,721.58	-2.1%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	6,365,327.26	6,365,327.25	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		230,373.34	237,588.20	7,214.86	3.1%	2,480,574.57	6,017,513.66	3,536,939.09	142.6%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	4,436,521.54	4,556,525.13	120,003.59	2.7%
502 - Sales Tax - Tax Relief Fund		14,843,039.28	20,098,631.28	5,255,592.00	35.4%	150,414,892.77	209,573,499.77	59,158,607.00	39.3%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	1,428,451.22	1,823,922.83	395,471.61	27.7%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		3,741,173.04	4,339,739.34	598,566.30	16.0%	41,856,278.50	45,699,021.20	3,842,742.70	9.2%
502 - Sales Tax - School District Facility Holding Fund	B2	9,047,097.82	6,109,143.37	-2,937,954.45	-32.5%	97,794,787.81	64,331,484.55	-33,463,303.26	-34.2%
516 - Refund Fund		65,997,437.63	71,542,529.47	5,545,091.84	8.4%	552,306,512.63	561,744,592.76	9,438,080.13	1.7%
516 - Refund Fund - County Juvenile Prob Services		25,058.64	35,766.43	10,707.79	42.7%	462,154.36	491,908.69	29,754.33	6.4%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		21,026.98	11,922.85	-9,104.13	-43.3%	127,906.15	132,668.01	4,761.86	3.7%
630 - Custodial Accounts		1,084,303.21	1,142,702.76	58,399.55	5.4%	12,544,901.02	12,672,229.50	127,328.48	1.0%
630 - Oil & Gas-Cities & Counties		18,077.30	8,369.32	-9,707.98	-53.7%	31,589.96	46,249.54	14,659.58	46.4%
630 - Grape Growers and Wine Producers		31,600.14	23,405.62	-8,194.52	-25.9%	209,892.93	349,557.77	139,664.84	66.5%
601 - Unidentified Wine & Strong Beer		-381,720.45	-287.16	381,433.29	-99.9%	50,983.89	-123,874.78	-174,858.67	-343.0%
601 - Tax Suspense & Adjustments		-1,434,960.72	108,317.99	1,543,278.71	-107.5%	3,314,209.27	-308,147.25	-3,622,356.52	-109.3%
Total Distribution		573,615,068.25	614,194,551.58	40,579,483.33	7.1%	5,462,865,038.37	5,579,986,557.28	117,121,518.91	2.1%

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FY2025-FY2026

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		193,870,912.24	207,548,212.62	13,677,300.38	7.1%	1,581,809,987.01	1,606,761,463.73	24,951,476.72	1.6%
Corporate Income Tax		62,557,244.19	57,212,294.71	-5,344,949.48	-8.5%	543,693,850.56	510,377,940.17	-33,315,910.39	-6.1%
Sales Tax		151,229,869.24	164,303,504.33	13,073,635.09	8.6%	1,302,740,604.62	1,601,409,688.67	298,669,084.05	22.9%
Tobacco Tax		910,805.50	1,211,440.13	300,634.63	33.0%	8,369,012.51	8,250,555.48	-118,457.03	-1.4%
Beer Tax		131,499.92	129,090.29	-2,409.63	-1.8%	1,585,891.74	1,548,935.90	-36,955.84	-2.3%
Wine Tax		654,900.41	364,105.77	-290,794.64	-44.4%	3,979,575.64	4,102,187.46	122,611.82	3.1%
Kilowatt Hour Tax		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
Mine License Tax		1,804.84	134.20	-1,670.64	-92.6%	16,976.67	147,663.24	130,686.57	769.8%
Miscellaneous Revenues		5.00	18.00	13.00	260.0%	482.53	715.16	232.63	48.2%
Total Distributed Direct to General Fund		409,658,101.44	430,956,083.55	21,297,982.11	5.2%	3,443,831,220.24	3,734,106,368.31	290,275,148.07	8.4%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-90,747,838.40	-61,951,385.25	28,796,453.15	-31.7%	6,352,370.53	21,628,304.04	15,275,933.51	240.5%
Corporate Income Tax Net Refund Fund		382,715.59	2,590,645.49	2,207,929.90	576.9%	65,545,670.33	21,860,815.47	-43,684,854.86	-66.6%
Total Distributed and Accrued to G. Fund		319,292,978.63	371,595,343.79	52,302,365.16	16.4%	3,515,729,261.10	3,777,595,487.82	261,866,226.72	7.4%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		48,451,755.50	51,883,658.10	3,431,902.60	7.1%	395,046,940.03	401,625,725.31	6,578,785.28	1.7%
Less Total Refunds		-139,199,593.90	-113,835,043.35	25,364,550.55	-18.2%	-388,694,569.50	-379,997,421.27	8,697,148.23	-2.2%
Net Refund Fund (To Above)		-90,747,838.40	-61,951,385.25	28,796,453.15	-31.7%	6,352,370.53	21,628,304.04	15,275,933.51	240.5%
Add Distributed Direct to General Fund		193,870,912.24	207,548,212.62	13,677,300.38	7.1%	1,581,809,987.01	1,606,761,463.73	24,951,476.72	1.6%
IIT Distributed and Accrued to G. Fund		103,123,073.84	145,596,827.37	42,473,753.53	41.2%	1,588,162,357.54	1,628,389,767.77	40,227,410.23	2.5%
Corporate Income Tax									
Distributed to Refund Fund		15,634,255.78	14,273,100.58	-1,361,155.20	-8.7%	135,467,866.64	126,502,775.24	-8,965,091.40	-6.6%
Less Total Refunds		-15,251,540.19	-11,682,455.09	3,569,085.10	-23.4%	-69,922,196.31	-104,641,959.77	-34,719,763.46	49.7%
Net Refund Fund (To Above)		382,715.59	2,590,645.49	2,207,929.90	576.9%	65,545,670.33	21,860,815.47	-43,684,854.86	-66.6%
Add Distributed Direct to General Fund		62,557,244.19	57,212,294.71	-5,344,949.48	-8.5%	543,693,850.56	510,377,940.17	-33,315,910.39	-6.1%
CIT Distributed and Accrued to G. Fund		62,939,959.78	59,802,940.20	-3,137,019.58	-5.0%	609,239,520.89	532,238,755.64	-77,000,765.25	-12.6%

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Individual Income Tax Receipts									
IIT Payments by Filing		57,092,614.98	51,819,827.38	-5,272,787.60	-9.2%	267,747,270.19	271,151,397.60	3,404,127.41	1.3%
Permanent Building Fund		2,150,460.00	2,289,530.00	139,070.00	6.5%	5,587,230.00	5,565,960.00	-21,270.00	-0.4%
Donations on Returns		291,521.10	441,175.78	149,654.68	51.3%	788,835.82	1,153,839.55	365,003.73	46.3%
Individual Tax reclassified as Multi State		82,969.82	21,873.98	-61,095.84	-73.6%	2,052,836.91	428,826.25	-1,624,010.66	-79.1%
Total Filing Payments		59,617,565.90	54,572,407.14	-5,045,158.76	-8.5%	276,176,172.92	278,300,023.40	2,123,850.48	0.8%
Lottery Winnings Withholdings		50,117.27	71,532.85	21,415.58	42.7%	405,768.44	432,092.24	26,323.80	6.5%
Employer Withholdings		183,894,790.48	207,611,681.42	23,716,890.94	12.9%	1,707,994,940.77	1,737,498,278.85	29,503,338.08	1.7%
Withholding Payments Total		183,944,907.75	207,683,214.27	23,738,306.52	12.9%	1,708,400,709.21	1,737,930,371.09	29,529,661.88	1.7%
Gross Collections		243,562,473.65	262,255,621.41	18,693,147.76	7.7%	1,984,576,882.13	2,016,230,394.49	31,653,512.36	1.6%
Individual Income Tax Filing Refunds		-137,076,914.92	-111,472,063.38	25,604,851.54	-18.7%	-383,271,691.71	-374,521,367.36	8,750,324.35	-2.3%
Employer Withholding Refunds		-2,122,678.98	-2,362,979.97	-240,300.99	11.3%	-5,422,877.79	-5,476,053.91	-53,176.12	1.0%
Less Total Refunds Paid		-139,199,593.90	-113,835,043.35	25,364,550.55	-18.2%	-388,694,569.50	-379,997,421.27	8,697,148.23	-2.2%
Net Collections		104,362,879.75	148,420,578.06	44,057,698.31	42.2%	1,595,882,312.63	1,636,232,973.22	40,350,660.59	2.5%
Distribution of Individual Income Tax									
General Fund		193,870,912.24	207,548,212.62	13,677,300.38	7.1%	1,581,809,987.01	1,606,761,463.73	24,951,476.72	1.6%
Refund Fund		48,451,755.50	51,883,658.10	3,431,902.60	7.1%	395,046,940.03	401,625,725.31	6,578,785.28	1.7%
Refund Fund - County Juvenile Prob Svc		25,058.64	35,766.43	10,707.79	42.7%	462,154.36	491,908.69	29,754.33	6.4%
Multi-State Tax Compact		19,079.78	7,669.72	-11,410.06	-59.8%	430,610.73	160,770.81	-269,839.92	-62.7%
Permanent Building Fund		2,150,460.00	2,289,530.00	139,070.00	6.5%	5,587,230.00	5,565,960.00	-21,270.00	-0.4%
Public School Income Substance Abuse		25,058.63	35,766.42	10,707.79	42.7%	462,154.30	491,908.62	29,754.32	6.4%
Donations:									
Fish & Game		11,914.00	13,172.13	1,258.13	10.6%	23,369.76	25,403.52	2,033.76	8.7%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Children's Trust		7,867.00	10,341.13	2,474.13	31.4%	19,997.40	23,990.28	3,992.88	20.0%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Guard & Reserve Support		825.00	3,236.13	2,411.13	292.3%	10,277.98	9,488.02	-789.96	-7.7%
Guard & Reserve Sup Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		4,739.00	3,447.62	-1,291.38	-27.3%	13,876.98	13,820.29	-56.69	-0.4%
Red Cross Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		2,975.00	3,587.13	612.13	20.6%	11,717.00	13,449.13	1,732.13	14.8%
Special Olympics Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		11,854.00	11,876.82	22.82	0.2%	27,981.61	29,853.82	1,872.21	6.7%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Cooperative Welfare Fund		200,689.13	336,443.00	135,753.87	67.6%	567,185.31	917,456.86	350,271.55	61.8%
Idaho Food Bank		32,563.97	40,488.69	7,924.72	24.3%	87,476.89	88,414.17	937.28	1.1%
Idaho Food Bank Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Opportunity Scholarship		3,094.00	3,583.13	489.13	15.8%	5,952.89	10,963.46	5,010.57	84.2%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	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		-1,271,372.24	13,842.34	1,285,214.58	-101.1%	-11,030.12	-21,182.22	-10,152.10	92.0%
Total Distribution of Gross Collections		243,562,473.65	262,255,621.41	18,693,147.76	7.7%	1,984,576,882.13	2,016,230,394.49	31,653,512.36	1.6%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		44,942,795.11	43,244,422.05	-1,698,373.06	-3.8%	165,222,877.31	166,183,031.78	960,154.47	0.6%
Corporate Estimates	C1	33,338,412.65	28,274,611.88	-5,063,800.77	-15.2%	512,918,635.58	467,396,777.89	-45,521,857.69	-8.9%
Corporate Tax reclassified as Multi-State		26,259.91	184,629.36	158,369.45	603.1%	2,347,733.30	6,109,035.91	3,761,302.61	160.2%
Gross Collections		78,307,467.67	71,703,663.29	-6,603,804.38	-8.4%	680,489,246.19	639,688,845.58	-40,800,400.61	-6.0%
Less Refunds Paid		-15,251,540.19	-11,682,455.09	3,569,085.10	-23.4%	-69,922,196.31	-104,641,959.77	-34,719,763.46	49.7%
Net Collections		63,055,927.48	60,021,208.20	-3,034,719.28	-4.8%	610,567,049.88	535,046,885.81	-75,520,164.07	-12.4%
Distribution of Corporate Tax									
General Fund		62,557,244.19	57,212,294.71	-5,344,949.48	-8.5%	543,693,850.56	510,377,940.17	-33,315,910.39	-6.1%
Refund Fund		15,634,255.78	14,273,100.58	-1,361,155.20	-8.7%	135,467,866.64	126,502,775.24	-8,965,091.40	-6.6%
Multi-State Tax Compact		6,038.74	64,737.00	58,698.26	972.0%	525,349.03	1,742,196.17	1,216,847.14	231.6%
Permanent Building Fund		109,928.96	153,531.00	43,602.04	39.7%	802,179.96	1,065,934.00	263,754.04	32.9%
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%
Total Distribution of Gross Collections		78,307,467.67	71,703,663.29	-6,603,804.38	-8.4%	680,489,246.19	639,688,845.58	-40,800,400.61	-6.0%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		215,872,874.69	239,378,525.02	23,505,650.33	10.9%	2,396,292,098.31	2,522,538,987.53	126,246,889.22	5.3%
Sales Tax reclassified as Multi-State		376,230.70	239,511.61	-136,719.09	-36.3%	3,254,378.90	3,042,442.55	-211,936.35	-6.5%
Amusement Device Tax		252.00	42.00	-210.00	-83.3%	53,533.00	27,318.00	-26,215.00	-49.0%
Gross Collections		216,249,357.39	239,618,078.63	23,368,721.24	10.8%	2,399,600,010.21	2,525,608,748.08	126,008,737.87	5.3%
Less Refunds Paid		-923,570.19	-1,425,596.13	-502,025.94	54.4%	-9,796,387.82	-17,545,548.01	-7,749,160.19	79.1%
Net Collections		215,325,787.20	238,192,482.50	22,866,695.30	10.6%	2,389,803,622.39	2,508,063,200.07	118,259,577.68	4.9%
Distribution of Sales Tax									
General Fund	F1	151,229,869.24	164,303,504.33	13,073,635.09	8.6%	1,302,740,604.62	1,601,409,688.67	298,669,084.05	22.9%
Tax Commission Refunds		923,570.19	1,425,596.13	502,025.94	54.4%	9,796,387.82	17,545,548.01	7,749,160.19	79.1%
Multi-State Tax Compact		86,518.21	83,980.48	-2,537.73	-2.9%	1,118,675.48	695,001.59	-423,673.89	-37.9%
Tax Relief Fund	F2	14,572,733.34	20,012,516.91	5,439,783.57	37.3%	148,155,308.15	210,029,113.71	61,873,805.56	41.8%
Revenue Share		22,624,368.54	25,063,152.25	2,438,783.71	10.8%	251,693,191.58	262,100,116.21	10,406,924.63	4.1%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	1,428,451.22	1,823,922.83	395,471.61	27.7%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	3,750,000.00	3,750,000.00	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	3,600,000.00	3,600,000.00	0.00	0.0%
County Circuit Breaker		2,030,241.51	2,044,384.05	14,142.54	0.7%	18,272,173.59	18,346,604.56	74,430.97	0.4%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	17,204,602.32	16,838,880.74	-365,721.58	-2.1%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	6,365,327.26	6,365,327.25	-0.01	0.0%
Demonstration Pilot Project		230,373.34	237,588.20	7,214.86	3.1%	2,480,574.57	6,017,513.66	3,536,939.09	142.6%
Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	4,436,521.54	4,556,525.13	120,003.59	2.7%
Transportation Local Highway Distribution		7,657,125.54	8,749,999.97	1,092,874.43	14.3%	7,657,125.54	8,749,999.97	1,092,874.43	14.3%
Transportation Congestion Mitigation		177,791.64	3,333,333.36	3,155,541.72	N/A	80,000,000.00	100,000,000.00	20,000,000.00	25.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		3,741,173.04	4,339,739.34	598,566.30	16.0%	41,856,278.50	45,699,021.20	3,842,742.70	9.2%
School District Facility Fund Holding Account	B2	9,047,097.82	6,109,143.37	-2,937,954.45	-32.5%	97,794,787.81	64,331,484.55	-33,463,303.26	-34.2%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	93,750,000.00	93,750,000.00	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%	60,000,000.00	60,000,000.00	0.00	0.0%
Public School Income Fund	B1	0.00	0.00	0.00	0.0%	247,500,000.00	0.00	-247,500,000.00	-100.0%
Unallocated Sales Tax		0.41	0.00	-0.41	-100.0%	0.21	0.00	-0.21	-100.0%
Total Distribution of Gross Collections		216,249,357.39	239,618,078.63	23,368,721.24	10.8%	2,399,600,010.21	2,525,608,748.08	126,008,737.87	5.3%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,523,174.38	1,482,219.17	-40,955.21	-2.7%	17,803,982.34	16,552,625.93	-1,251,356.41	-7.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		1,523,174.38	1,482,219.17	-40,955.21	-2.7%	17,803,944.34	16,548,880.92	-1,255,063.42	-7.0%
Distribution of Cigarette Tax									
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	3,745.01	3,707.01	N/A
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	3,750,000.00	3,750,000.00	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	225,000.00	225,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	270,000.00	270,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	2,486,250.00	2,486,250.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	2,486,250.00	2,486,250.00	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		499,007.72	458,052.51	-40,955.21	-8.2%	3,886,444.34	2,631,380.92	-1,255,063.42	-32.3%
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	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,523,174.38	1,482,219.17	-40,955.21	-2.7%	17,803,982.34	16,552,625.93	-1,251,356.41	-7.0%
Tobacco Tax Receipts									
Gross Collections		1,042,201.62	1,384,128.87	341,927.25	32.8%	9,574,251.03	9,444,526.50	-129,724.53	-1.4%
Less Refunds Paid		-1,281.02	374.16	1,655.18	-129.2%	-9,665.12	-15,320.00	-5,654.88	58.5%
Net Collections		1,040,920.60	1,384,503.03	343,582.43	33.0%	9,564,585.91	9,429,206.50	-135,379.41	-1.4%
Distribution of Tobacco Tax									
General Fund		910,805.50	1,211,440.13	300,634.63	33.0%	8,369,012.51	8,250,555.48	-118,457.03	-1.4%
Tax Commission Refunds		1,281.02	-374.16	-1,655.18	-129.2%	9,665.12	15,320.00	5,654.88	58.5%
Public School Endowment		65,057.55	86,531.45	21,473.90	33.0%	597,786.70	589,325.51	-8,461.19	-1.4%
County Juvenile Probation Svcs		65,057.55	86,531.45	21,473.90	33.0%	597,786.70	589,325.51	-8,461.19	-1.4%
Total Distribution of Gross Collections		1,042,201.62	1,384,128.87	341,927.25	32.8%	9,574,251.03	9,444,526.50	-129,724.53	-1.4%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		279,917.06	274,660.22	-5,256.84	-1.9%	3,383,129.34	3,295,801.78	-87,327.56	-2.6%
Less Refunds Paid		-129.95	0.00	129.95	-100.0%	-8,891.50	-193.34	8,698.16	-97.8%
Net Collections		279,787.11	274,660.22	-5,126.89	-1.8%	3,374,237.84	3,295,608.44	-78,629.40	-2.3%
Distribution of Beer Tax									
General Fund		131,499.92	129,090.29	-2,409.63	-1.8%	1,585,891.74	1,548,935.90	-36,955.84	-2.3%
Tax Commission Refunds		129.95	0.00	-129.95	-100.0%	8,891.50	193.34	-8,698.16	-97.8%
Substance Abuse Treatment		55,957.42	54,932.04	-1,025.38	-1.8%	674,847.56	659,121.68	-15,725.88	-2.3%
Permanent Building Fund		92,329.77	90,637.89	-1,691.88	-1.8%	1,113,498.54	1,087,550.86	-25,947.68	-2.3%
Total Distribution of Gross Collections		279,917.06	274,660.22	-5,256.84	-1.9%	3,383,129.34	3,295,801.78	-87,327.56	-2.6%
Wine Tax Receipts									
Gross Collections		422,716.72	453,870.74	31,154.02	7.4%	4,960,199.42	5,095,850.13	135,650.71	2.7%
Less Refunds Paid		-428.61	-255.35	173.26	-40.4%	-3,090.70	-10,164.41	-7,073.71	228.9%
Net Collections		422,288.11	453,615.39	31,327.28	7.4%	4,957,108.72	5,085,685.72	128,577.00	2.6%
Distribution of Wine & Strong Beer Tax									
General Fund		654,900.41	364,105.77	-290,794.64	-44.4%	3,979,575.64	4,102,187.46	122,611.82	3.1%
Tax Commission Refunds		428.61	255.35	-173.26	-40.4%	3,090.70	10,164.41	7,073.71	228.9%
Substance Abuse Treatment		96,481.03	54,468.31	-42,012.72	-43.5%	588,750.11	625,147.26	36,397.15	6.2%
Grape Growers & Wine Producers		31,600.14	23,405.62	-8,194.52	-25.9%	209,892.93	349,557.77	139,664.84	66.5%
Hop Growers		21,026.98	11,922.85	-9,104.13	-43.3%	127,906.15	132,668.01	4,761.86	3.7%
Unallocated Wine & Strong Beer		-381,720.45	-287.16	381,433.29	-99.9%	50,983.89	-123,874.78	-174,858.67	-343.0%
Total Distribution of Gross Collections		422,716.72	453,870.74	31,154.02	7.4%	4,960,199.42	5,095,850.13	135,650.71	2.7%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,087.50	175.00	-912.50	-83.9%	10,550.00	5,587.50	-4,962.50	-47.0%
Wine Direct Shipper Fee to ISP		125.00	175.00	50.00	40.0%	1,325.00	1,725.00	400.00	30.2%
Total Distributions		1,212.50	350.00	-862.50	-71.1%	11,875.00	7,312.50	-4,562.50	-38.4%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
Distribution of Kilowatt Hour Tax									
General Fund		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
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%
Total Distribution of Gross Collections		301,060.10	187,283.50	-113,776.60	-37.8%	1,634,838.96	1,507,218.50	-127,620.46	-7.8%
Mine License Tax Receipts									
Gross Collections		2,734.60	310.40	-2,424.20	-88.6%	25,722.21	295,368.45	269,646.24	N/A
Less Refunds Paid		0.00	-42.00	-42.00	0.0%	0.00	-42.00	-42.00	0.0%
Net Collections		2,734.60	268.40	-2,466.20	-90.2%	25,722.21	295,326.45	269,604.24	N/A
Distribution of Mine Tax									
General Fund		1,804.84	134.20	-1,670.64	-92.6%	16,976.67	147,663.24	130,686.57	769.8%
Abandoned Mine Reclamation		929.76	134.20	-795.56	-85.6%	8,745.54	147,663.21	138,917.67	N/A
Tax Commission Refunds		0.00	42.00	42.00	0.0%	0.00	42.00	42.00	0.0%
Total Distribution of Gross Collections		2,734.60	310.40	-2,424.20	-88.6%	25,722.21	295,368.45	269,646.24	N/A

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		94,327.15	43,669.33	-50,657.82	-53.7%	900,935.85	645,661.81	-255,274.04	-28.3%
Less Refunds Paid		0.00	-526.89	-526.89	0.0%	-935.20	-569.34	365.86	-39.1%
Net Collections		94,327.15	43,142.44	-51,184.71	-54.3%	900,000.65	645,092.47	-254,908.18	-28.3%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		92,440.59	42,279.58	-50,161.01	-54.3%	882,000.54	632,190.60	-249,809.94	-28.3%
E911 Wireless Admin		1,886.56	862.86	-1,023.70	-54.3%	18,000.11	12,901.87	-5,098.24	-28.3%
Tax Commission Refunds		0.00	526.89	526.89	0.0%	935.20	569.34	-365.86	-39.1%
Total Distribution of Gross Collections		94,327.15	43,669.33	-50,657.82	-53.7%	900,935.85	645,661.81	-255,274.04	-28.3%
Oil & Gas Tax Receipts									
Gross Collections		62,768.40	29,060.12	-33,708.28	-53.7%	109,687.19	160,588.57	50,901.38	46.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		62,768.40	29,060.12	-33,708.28	-53.7%	109,687.19	160,588.57	50,901.38	46.4%
Distribution of Oil & Gas Tax									
Conservation Fund		37,661.04	17,436.07	-20,224.97	-53.7%	65,812.26	96,353.11	30,540.85	46.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		18,077.30	8,369.32	-9,707.98	-53.7%	31,589.96	46,249.54	14,659.58	46.4%
Public Schools Fund		7,030.06	3,254.73	-3,775.33	-53.7%	12,284.97	17,985.92	5,700.95	46.4%
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%
Total Distribution of Gross Collections		62,768.40	29,060.12	-33,708.28	-53.7%	109,687.19	160,588.57	50,901.38	46.4%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		7,452,504.81	9,957,870.27	2,505,365.46	33.6%	94,799,003.95	101,898,863.91	7,099,859.96	7.5%
Gasoline Tax		15,782,117.88	24,566,008.79	8,783,890.91	55.7%	207,736,229.62	213,564,066.54	5,827,836.92	2.8%
Aviation Fuel		213,475.47	282,330.94	68,855.47	32.3%	2,564,441.82	2,276,526.94	-287,914.88	-11.2%
Transfer Fee		880,346.32	1,194,838.12	314,491.80	35.7%	10,853,283.36	11,256,289.49	403,006.13	3.7%
Fuels Distribution Fund		4,809,528.10	-2,122,639.70	-6,932,167.80	-144.1%	7,234,393.66	1,154,139.13	-6,080,254.53	-84.0%
Motor Fuel Registration		11,073.59	1,947.09	-9,126.50	-82.4%	45,068.03	36,687.72	-8,380.31	-18.6%
Dyed Diesel - Penalty		0.00	520.00	520.00	0.0%	4,393.15	3,770.00	-623.15	-14.2%
Gross Collections		29,149,046.17	33,880,875.51	4,731,829.34	16.2%	323,236,813.59	330,190,343.73	6,953,530.14	2.2%
IFTA Taxpayer Refunds		-14,340.09	-24,844.27	-10,504.18	73.3%	-837,757.45	-828,231.31	9,526.14	-1.1%
Fuel Distributor Refunds (Gas & Special Fuel)		-961,126.86	-3,128,647.13	-2,167,520.27	225.5%	-9,499,047.42	-12,128,413.16	-2,629,365.74	27.7%
Payments to Other IFTA Jurisdictions		-7,814.72	-803,940.02	-796,125.30	N/A	-1,518,454.77	-3,038,716.64	-1,520,261.87	100.1%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-983,281.67	-3,957,431.42	-2,974,149.75	302.5%	-11,855,259.64	-15,995,361.11	-4,140,101.47	34.9%
Net Collections		28,165,764.50	29,923,444.09	1,757,679.59	6.2%	311,381,553.95	314,194,982.62	2,813,428.67	0.9%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		983,281.67	3,957,431.42	2,974,149.75	302.5%	11,855,259.64	15,995,361.11	4,140,101.47	34.9%
Special Fuels Admin Fund		441,593.60	459,136.00	17,542.40	4.0%	1,324,780.80	1,377,408.00	52,627.20	4.0%
Gasoline Admin Fund		938,386.41	975,664.00	37,277.59	4.0%	2,815,159.23	2,926,992.00	111,832.77	4.0%
State Highway Account		3,880,768.69	5,416,665.75	1,535,897.06	39.6%	53,199,514.15	54,802,878.38	1,603,364.23	3.0%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	1,125.00	1,125.00	0.00	0.0%
Highway Distribution Fund		15,550,401.99	21,642,164.81	6,091,762.82	39.2%	212,035,746.74	218,535,025.68	6,499,278.94	3.1%
State Aeronautics Fund		213,475.47	282,330.94	68,855.47	32.3%	2,564,441.82	2,276,526.94	-287,914.88	-11.2%
Local Highway Distribution Fund		1,826,244.08	2,549,019.18	722,775.10	39.6%	25,035,065.48	25,789,589.87	754,524.39	3.0%
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		92,645.43	135,684.74	43,039.31	46.5%	1,288,570.79	1,310,921.18	22,350.39	1.7%
Off-Highway Improvements		92,645.43	135,684.74	43,039.31	46.5%	1,288,570.79	1,310,921.18	22,350.39	1.7%
Capital Improvements		92,645.44	135,684.71	43,039.27	46.5%	1,288,570.81	1,310,921.12	22,350.31	1.7%
Road and Bridge		48,253.18	70,669.65	22,416.47	46.5%	671,135.50	682,776.42	11,640.92	1.7%
Search and Rescue Fund		2,807.44	4,111.66	1,304.22	46.5%	39,047.62	39,724.88	677.26	1.7%
Petroleum Storage Trust Fund		175,994.24	238,892.61	62,898.37	35.7%	2,170,431.56	2,251,032.84	80,601.28	3.7%
Motor Fuels Distribution Funds		4,809,528.10	-2,122,639.70	-6,932,167.80	-144.1%	7,234,393.66	1,154,139.13	-6,080,254.53	-84.0%
Total Distribution of Gross Collections		29,149,046.17	33,880,875.51	4,731,829.34	16.2%	323,236,813.59	330,190,343.73	6,953,530.14	2.2%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		5,013,199.82	6,836,706.12	1,823,506.30	36.4%	65,254,336.90	70,278,257.49	5,023,920.59	7.7%
Special Fuels - IFTA		64,568.51	-537,445.60	-602,014.11	-932.4%	948,592.89	-52,716.60	-1,001,309.49	-105.6%
Gasoline		9,783,982.15	14,420,700.60	4,636,718.45	47.4%	137,427,193.82	139,602,550.40	2,175,356.58	1.6%
Dyed Diesel - Penalty		0.00	520.00	520.00	0.0%	4,393.15	3,770.00	-623.15	-14.2%
Transfer Fee		677,577.92	919,736.60	242,158.68	35.7%	8,356,161.95	8,666,476.67	310,314.72	3.7%
Interest		19,592.59	22,197.39	2,604.80	13.3%	265,294.54	303,483.79	38,189.25	14.4%
Motor Fuel Registration		11,073.59	1,947.09	-9,126.50	-82.4%	45,068.03	36,687.72	-8,380.31	-18.6%
Total Highway Distribution Fund		15,569,994.58	21,664,362.20	6,094,367.62	39.1%	212,301,041.28	218,838,509.47	6,537,468.19	3.1%
State Highway Account									
Special Fuels		1,282,947.91	1,749,608.67	466,660.76	36.4%	16,699,496.97	17,985,188.48	1,285,691.51	7.7%
Special Fuels - IFTA		16,523.98	-137,539.84	-154,063.82	-932.4%	242,758.21	-13,490.90	-256,249.11	-105.6%
Gasoline		2,581,296.80	3,804,596.92	1,223,300.12	47.4%	36,257,258.97	36,831,180.80	573,921.83	1.6%
Interest		1,446.33	1,638.61	192.28	13.3%	19,584.08	22,403.19	2,819.11	14.4%
Total State Highway Account		3,882,215.02	5,418,304.36	1,536,089.34	39.6%	53,219,098.23	54,825,281.57	1,606,183.34	3.0%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		801,451.77	832,250.14	30,798.37	3.8%	8,931,975.29	8,951,883.51	19,908.22	0.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-12,562.08	-2,107.40	10,454.68	-83.2%
Net Collections		801,451.77	832,250.14	30,798.37	3.8%	8,919,413.21	8,949,776.11	30,362.90	0.3%
Distribution of Boise Auditorium Tax									
Boise Auditorium		797,276.77	828,075.14	30,798.37	3.9%	8,906,888.21	8,937,251.11	30,362.90	0.3%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	12,562.08	2,107.40	-10,454.68	-83.2%
Total Distribution of Gross Collections		801,451.77	832,250.14	30,798.37	3.8%	8,931,975.29	8,951,883.51	19,908.22	0.2%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		158,737.47	166,350.94	7,613.47	4.8%	2,343,998.04	2,448,087.46	104,089.42	4.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		158,737.47	166,350.94	7,613.47	4.8%	2,343,900.04	2,448,042.86	104,142.82	4.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		157,487.47	165,100.94	7,613.47	4.8%	2,340,150.04	2,444,292.86	104,142.82	4.5%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		158,737.47	166,350.94	7,613.47	4.8%	2,343,998.04	2,448,087.46	104,089.42	4.4%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		89,686.00	100,017.11	10,331.11	11.5%	1,184,440.35	1,165,855.94	-18,584.41	-1.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-10,176.43	-592.02	9,584.41	-94.2%
Net Collections		89,686.00	100,017.11	10,331.11	11.5%	1,174,263.92	1,165,263.92	-9,000.00	-0.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		88,436.00	98,767.11	10,331.11	11.7%	1,170,513.92	1,161,513.92	-9,000.00	-0.8%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	10,176.43	592.02	-9,584.41	-94.2%
Total Distribution of Gross Collections		89,686.00	100,017.11	10,331.11	11.5%	1,184,440.35	1,165,855.94	-18,584.41	-1.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,403,297.97	1,545,271.68	141,973.71	10.1%	17,818,489.42	18,718,671.52	900,182.10	5.1%
Less Refunds Paid		-2,734.91	-2,086.60	648.31	-23.7%	-65,104.32	-39,888.47	25,215.85	-38.7%
Net Collections		1,400,563.06	1,543,185.08	142,622.02	10.2%	17,753,385.10	18,678,783.05	925,397.95	5.2%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,377,813.06	1,520,435.08	142,622.02	10.4%	17,685,135.10	18,610,533.05	925,397.95	5.2%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	68,250.00	68,250.00	0.00	0.0%
Tax Commission Refunds		2,734.91	2,086.60	-648.31	-23.7%	65,104.32	39,888.47	-25,215.85	-38.7%
Total Distribution of Gross Collections		1,403,297.97	1,545,271.68	141,973.71	10.1%	17,818,489.42	18,718,671.52	900,182.10	5.1%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		8,874.42	9,629.49	755.07	8.5%	88,357.85	88,979.77	621.92	0.7%
Interest Receipts		292,219.25	110,941.00	-181,278.25	-62.0%	2,557,517.15	-116,182.81	-2,673,699.96	-104.5%
Miscellaneous		25,932.85	21,824.38	-4,108.47	-15.8%	304,171.70	285,070.79	-19,100.91	-6.3%
Suspense		-163,588.89	94,475.65	258,064.54	-157.8%	3,326,496.11	-279,094.95	-3,605,591.06	-108.4%
Gross Receipts		163,437.63	236,870.52	73,432.89	44.9%	6,276,542.81	-21,227.20	-6,297,770.01	-100.3%
Less Refunds		0.00	-206.56	-206.56	0.0%	-29,497.15	-2,516.50	26,980.65	-91.5%
Net Receipts		163,437.63	236,663.96	73,226.33	44.8%	6,247,045.66	-23,743.70	-6,270,789.36	-100.4%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		25,927.85	21,804.38	-4,123.47	-15.9%	299,689.17	280,373.63	-19,315.54	-6.4%
General Fund		5.00	0.00	-5.00	-100.0%	482.53	697.16	214.63	44.5%
Relief Fund		270,305.94	86,114.37	-184,191.57	-68.1%	2,259,584.62	-455,613.94	-2,715,198.56	-120.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	4,000.00	4,000.00	0.00	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		21,913.31	24,826.63	2,913.32	13.3%	297,932.53	339,431.13	41,498.60	13.9%
Other Transfers		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
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	206.56	206.56	0.0%	29,497.15	2,516.50	-26,980.65	-91.5%
Circuit Breaker Fund		8,874.42	9,422.93	548.51	6.2%	58,860.70	86,463.27	27,602.57	46.9%
Tax Commission Holding Fund held in Suspense Account		-163,588.89	94,495.65	258,084.54	-157.8%	3,326,240.89	-286,071.56	-3,612,312.45	-108.6%
Total Distribution of Gross Collections		163,437.63	236,870.52	73,432.89	44.9%	6,276,542.81	-21,227.20	-6,297,770.01	-100.3%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Total Gross Receipts		573,615,068.25	614,194,551.58	40,579,483.33	7.1%	5,462,865,038.37	5,579,986,557.28	117,121,518.91	2.1%

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

Source	Note	Month Of 3/31/2025	Month Of 3/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		82,969.82	21,873.98	-61,095.84	-73.6%	2,052,836.91	428,826.25	-1,624,010.66	-79.1%
Corporate Income to MTC		26,259.91	184,629.36	158,369.45	603.1%	2,347,733.30	6,109,035.91	3,761,302.61	160.2%
Sales Tax to MTC		376,230.70	239,511.61	-136,719.09	-36.3%	3,254,378.90	3,042,442.55	-211,936.35	-6.5%
Total Receipts Reclassed to MTC		485,460.43	446,014.95	-39,445.48	-8.1%	7,654,949.11	9,580,304.71	1,925,355.60	25.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		63,890.04	14,204.26	-49,685.78	-77.8%	1,622,226.18	268,055.44	-1,354,170.74	-83.5%
Corporate MTC to General Fund		20,221.17	119,892.36	99,671.19	492.9%	1,822,384.27	4,366,839.74	2,544,455.47	139.6%
Sales Tax MTC to General Fund		289,712.49	155,531.13	-134,181.36	-46.3%	2,135,703.42	2,347,440.96	211,737.54	9.9%
Total MTC Receipts to General Fund		373,823.70	289,627.75	-84,195.95	-22.5%	5,580,313.87	6,982,336.14	1,402,022.27	25.1%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		19,079.78	7,669.72	-11,410.06	-59.8%	430,610.73	160,770.81	-269,839.92	-62.7%
MTC Revenue from Corporate Income Tax		6,038.74	64,737.00	58,698.26	972.0%	525,349.03	1,742,196.17	1,216,847.14	231.6%
MTC Revenue from Sales Tax		86,518.21	83,980.48	-2,537.73	-2.9%	1,118,675.48	695,001.59	-423,673.89	-37.9%
Net MTC Revenues		111,636.73	156,387.20	44,750.47	40.1%	2,074,635.24	2,597,968.57	523,333.33	25.2%
Total MTC Receipts		485,460.43	446,014.95	-39,445.48	-8.1%	7,654,949.11	9,580,304.71	1,925,355.60	25.2%

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

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. Due to negative balances held in the Tax Relief Fund through November 2025, an idle Interest-bearing fund, interest amounts have been withdrawn.	1/31/2026	
A2	Receipts by Tax Type	Decline in E911 Fees can be attributed to a number of factors including but not limited to decline in purchase of pre-paid wireless services, timing of payments received and returns processed, or unidentified payments at time of receipt.	1/31/2026	
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	
B2	Distributions by Fund	FY2025 20% of Tax Relief funds were moved to the School District Facility Fund to ensure proper amounts were statutorily distributed at year end.	1/31/2026	
C1	Corporate Estimates	Some payments intended as estimated payments, have been recorded incorrectly due to an error within a software upgrade. Processes have been updated to correct past and future recording errors. There is no impact on Gross or Net Collections.	3/31/2026	
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 and distributed from the general fund.	7/31/2025	
F2	Sales Tax Receipts	Year to date amounts for Tax Relief Fund include repayment of \$139,000,000 line of credit.	7/31/2025	