Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		161,123,748	201,202,504	40,078,757	24.9%	469,284,690	558,870,113	89,585,424	19.1%
Sales Tax		200,063,991	215,130,445	15,066,454	7.5%	569,439,191	617,397,556	47,958,364	8.4%
Tobacco Tax		745,276	1,157,285	412,009	55.3%	2,809,437	3,525,316	715,879	25.5%
Beer Tax		199,299	178,417	-20,882	-10.5%	627,611	599,470	-28,140	-4.5%
Wine Tax		480,725	470,893	-9,832	-2.0%	1,591,018	1,534,728	-56,290	-3.5%
Kilowatt Hour Tax		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Mine License Tax	GF2	0	1,573	1,573	0.0%	511	71,257	70,746	N/A
Advanced Payments		0	0	0	0.0%	0	0	0	0.0%
Miscellaneous Revenues	GF3	697	3,083	2,386	342.2%	697	5,378	4,681	671.4%
Total Distributed Direct to General Fund		439,246,017	511,902,466	72,656,449	16.5%	1,148,010,096	1,305,750,903	157,740,807	13.7%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		27,575,298	33,338,453	5,763,154	20.9%	75,319,668	39,287,035	-36,032,633	-47.8%
Advanced Payments Income Net Refund Fund	GF1	0	-560,088	-560,088	0.0%	0	-2,846,732	-2,846,732	0.0%
Corporate Income Tax Net Refund Fund		5,166,193	5,370,670	204,476	4.0%	-6,646,506	-3,801,889	2,844,617	-42.8%
Total Distributed and Accrued to G. Fund		**471,987,508**	**550,051,500**	**78,063,992**	**16.5%**	**1,216,683,258**	**1,338,389,317**	**121,706,058**	**10.0%**
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		40,278,570	50,294,925	10,016,355	24.9%	117,289,137	139,709,772	22,420,635	19.1%
Less Total Refunds		-12,703,272	-16,956,472	-4,253,200	33.5%	-41,969,469	-100,422,737	-58,453,268	139.3%
Net Refund Fund (To Above)		27,575,298	33,338,453	5,763,154	20.9%	75,319,668	39,287,035	-36,032,633	-47.8%
Add Distributed Direct to General Fund		161,123,748	201,202,504	40,078,757	24.9%	469,284,690	558,870,113	89,585,424	19.1%
IIT Distributed and Accrued to G. Fund		188,699,046	234,540,957	45,841,911	24.3%	544,604,358	598,157,148	53,552,790	9.8%
Parental Choice Advanced Payments									
Less Advance Payments Refunds		0	-560,088	-560,088	0.0%	0	-2,846,732	-2,846,732	0.0%
Add Distributed Direct to General Fund		0	0	0	0.0%	0	0	0	0.0%
Advanced Payments Accured to G. Fund		0	-560,088	-560,088	0.0%	0	-2,846,732	-2,846,732	0.0%
Corporate Income Tax									
Distributed to Refund Fund		18,807,999	22,977,353	4,169,354	22.2%	25,522,724	30,239,364	4,716,640	18.5%
Less Total Refunds		-13,641,806	-17,606,683	-3,964,877	29.1%	-32,169,230	-34,041,253	-1,872,023	5.8%
Net Refund Fund (To Above)		5,166,193	5,370,670	204,476	4.0%	-6,646,506	-3,801,889	2,844,617	-42.8%
Add Distributed Direct to General Fund		76,459,129	93,558,614	17,099,485	22.4%	103,707,154	123,296,056	19,588,902	18.9%
CIT Distributed and Accrued to G. Fund		81,625,322	98,929,284	17,303,962	21.2%	97,060,648	119,494,167	22,433,519	23.1%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		201,572,622	252,994,387	51,421,765	25.5%	587,370,271	699,106,470	111,736,199	19.0%
Corporate Income Tax		96,605,745	117,037,409	20,431,664	21.1%	130,978,717	154,571,943	23,593,227	18.0%
Sales Tax		285,934,876	309,883,366	23,948,490	8.4%	881,268,161	957,824,035	76,555,874	8.7%
Cigarette Tax		1,975,103	1,864,100	-111,004	-5.6%	6,185,472	5,876,334	-309,138	-5.0%
Tobacco Tax		855,673	1,322,613	466,940	54.6%	3,214,814	4,029,034	814,220	25.3%
Beer Tax		424,167	379,719	-44,448	-10.5%	1,335,468	1,275,680	-59,788	-4.5%
Wine Tax		595,764	581,605	-14,159	-2.4%	1,856,052	1,904,724	48,672	2.6%
Kilowatt Hour Tax		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Mine License Tax	GF2	0	3,146	3,146	0.0%	1,022	142,514	141,492	N/A
Oil & Gas	A2	16,706	3,324	-13,382	-80.1%	32,886	3,324	-29,563	-89.9%
E911	A3	96,469	42,059	-54,411	-56.4%	293,203	141,295	-151,908	-51.8%
Motor Fuels Tax		42,717,327	45,949,277	3,231,950	7.6%	112,925,136	133,036,593	20,111,457	17.8%
Boise Auditorium District		1,269,340	1,443,503	174,163	13.7%	3,698,910	4,261,567	562,657	15.2%
Idaho Falls Auditorium District		387,255	400,210	12,955	3.3%	1,185,317	1,319,203	133,886	11.3%
Pocatello-Chubbuck Auditorium District		151,293	150,093	-1,200	-0.8%	507,968	531,575	23,607	4.6%
Nampa Auditorium District	A4	0	191,297	191,297	0.0%	0	565,847	565,847	0.0%
Mountain Auditorium District	A4	0	222,323	222,323	0.0%	0	739,447	739,447	0.0%
Idaho Travel & Convention		2,896,124	2,994,229	98,105	3.4%	8,687,527	9,855,673	1,168,146	13.4%
Miscellaneous Revenues	A5	-115,848	-140,500	-24,652	21.3%	210,081	361,586	151,505	72.1%
RR Car Company's Ad Valorem Tax		0	0	0	0.0%	0	0	0	0.0%
Wine Direct Shipper Fee	A6	350	2,263	1,913	546.4%	3,988	4,775	788	19.7%
Total Gross Receipts		**635,556,116**	**735,524,071**	**99,967,955**	**15.7%**	**1,740,304,780**	**1,976,002,647**	**235,697,867**	**13.5%**

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
10000 - General Fund		439,246,017	511,902,466	72,656,449	16.5%	1,148,010,096	1,305,750,903	157,740,807	13.7%
12901 - Secondary Aquifer Fund		0	0	0	0.0%	0	0	0	0.0%
13000 - Petroleum Storage Trust		297,009	317,979	20,970	7.1%	766,620	901,750	135,131	17.6%
16150 - Fish and Game Donation	B1	-256	-675	-419	163.3%	472	1,345	874	185.2%
16614 - Oil & Gas Conservation		10,024	1,994	-8,029	-80.1%	19,732	1,994	-17,738	-89.9%
16635 - Abandoned Mine Reclamation		0	1,573	1,573	0.0%	511	71,257	70,746	N/A
17600 - Cancer Control		25,000	25,000	0	0.0%	75,000	75,000	0	0.0%
18100 - Central Tumor Registry		30,000	30,000	0	0.0%	90,000	90,000	0	0.0%
18200 - Substance Abuse Treatment		156,180	145,528	-10,652	-6.8%	504,908	483,393	-21,514	-4.3%
18801 - County Juvenile Probation Svcs		329,484	358,913	29,429	8.9%	1,029,424	1,080,558	51,134	5.0%
20000 - Water Polution Control		400,000	400,000	0	0.0%	1,200,000	1,200,000	0	0.0%
21200 - Idaho Travel and Convention		2,867,108	2,961,458	94,350	3.3%	8,649,256	9,794,817	1,145,561	13.2%
21300 - Veterans Support Donation	B1	-313	-730	-417	133.2%	1,211	516	-695	-57.4%
22000 - Cooperative Welfare Fund	B1	8,887	2,093	-6,794	-76.4%	20,084	14,103	-5,981	-29.8%
22100 - State Aeronautics Fund		284,336	415,924	131,589	46.3%	883,812	1,029,447	145,635	16.5%
24701 - Parks & Rec Motor Fuels: Capital Improvement		172,642	186,128	13,485	7.8%	448,956	555,393	106,438	23.7%
24702 - Parks & Rec Motor Fuels: Waterway Improvement		172,642	186,128	13,485	7.8%	448,956	555,393	106,438	23.7%
24703 - Parks & Rec Motor Fuels: Off-Road Motor Vehicle		172,642	186,128	13,485	7.8%	448,956	555,393	106,438	23.7%
24704 - Parks & Rec Motor Fuels: Roads & Bridge		89,918	96,942	7,024	7.8%	233,833	289,270	55,437	23.7%
25400 - Alcohol Beverage Control	B2	0	50,142	50,142	0.0%	0	227,521	227,521	0.0%
25901 - Local Highway Distribution	B3	3,468,039	-1,890	-3,469,929	-100.1%	8,766,583	-83,468	-8,850,051	-101.0%
25903 - Local Bridge Inspection	B4	0	0	0	0.0%	175,000	300,000	125,000	71.4%
25904 - Railroad Grade Crossing		0	0	0	0.0%	250,000	250,000	0	0.0%
26000 - State Highway Account	B3	7,371,839	2,236,764	-5,135,075	-69.7%	18,635,684	6,414,175	-12,221,509	-65.6%
26100 - Highway Distribution Fund	B3	29,404,928	39,322,578	9,917,650	33.7%	74,363,452	114,855,941	40,492,488	54.5%
26401 - Idaho Law Enforcement Project Choice	B2	0	75,130	75,130	0.0%	0	193,383	193,383	0.0%
26600 - Search and Rescue Fund		5,232	5,640	409	7.8%	13,605	16,830	3,225	23.7%
26700 - Motor Fuel Distribution Fund	*	-1,524,778	-647,763	877,015	-57.5%	1,115,602	-1,705,903	-2,821,505	-252.9%
26702 - Motor Fuels Distrib Fund: Motor Fuel Registration		0	0	0	0.0%	0	0	0	0.0%
26703 - Motor Fuels Distrib Fund: IFTA Carriers		0	0	0	0.0%	0	0	0	0.0%
26704 - Motor Fuels Distrib Fund: IFTA Jurisdictions		0	0	0	0.0%	0	-4,176	-4,176	0.0%
26902 - Transportation Congestion Mitigation	B5	12,083,333	13,750,000	1,666,667	13.8%	36,250,000	41,250,000	5,000,000	13.8%
27502 - E911 Wireless		94,540	41,218	-53,322	-56.4%	287,327	137,750	-149,577	-52.1%
27600 - Multi-State Tax Compact	B6	1,221,584	370,217	-851,367	-69.7%	1,796,827	1,082,255	-714,572	-39.8%
31000 - School Modernization Facilities Fund		0	0	0	0.0%	31,250,000	31,250,000	0	0.0%
31100 - School District Facilities Fund		0	0	0	0.0%	0	0	0	0.0%
32300 - In Demand Careers Fund		0	0	0	0.0%	20,000,000	20,000,000	0	0.0%
33801 - Tax Commission General Admin Fees		34,904	41,791	6,887	19.7%	42,176	46,049	3,872	9.2%
33802 - Tax Commission Transportation Admin Fees		1,434,800	1,731,875	297,075	20.7%	1,434,800	1,731,875	297,075	20.7%
34940 - Wine Direct Shipper Fee to ISP		175	175	0	0.0%	475	400	-75	-15.8%

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Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
36500 - Permanent Building Fund	B2	1,266,327	1,135,715	-130,611	-10.3%	3,679,638	3,135,902	-543,736	-14.8%
37500 - Garvee State Match		950,937	839,933	-111,004	-11.7%	3,112,972	2,803,834	-309,138	-9.9%
40100 - Miscellaneous Income		34,087	95,564	61,477	180.4%	111,946	124,262	12,317	11.0%
40305 - Opportunity Scholarship	B1	-360	-1,299	-939	261.2%	1,136	-477	-1,613	-142.0%
48101 - Public School Endowment	A2	1,871	372	-1,499	-80.1%	3,683	372	-3,311	-89.9%
48154 - Public School Income: Tobacco Tax		360,222	379,231	19,009	5.3%	1,131,853	1,150,720	18,867	1.7%
48300 - Childrens Trust Donation		-406	-675	-269	66.3%	928	267	-661	-71.2%
50201- Sales Tax - Cities & Counties		30,129,441	32,277,607	2,148,166	7.1%	92,933,281	98,242,451	5,309,170	5.7%
50203 - Sales Tax - Circuit Breaker		2,052,586	2,078,306	25,720	1.3%	6,178,973	6,204,863	25,890	0.4%
50205 - Sales Tax - Personal Property		1,884,934	1,864,013	-20,922	-1.1%	5,654,803	5,612,960	-41,843	-0.7%
50206 - Sales Tax - Ag Property Relief		707,259	707,259	0	0.0%	2,121,776	2,121,776	0	0.0%
50208 - Sales Tax - Demonstration Pilot Project	B8	1,432,710	250,633	-1,182,077	-82.5%	3,130,053	810,779	-2,319,274	-74.1%
50209 - Sales Tax - Election Consolidation		506,281	523,316	17,035	3.4%	1,518,842	1,569,948	51,106	3.4%
50210 - Sales Tax - Tax Relief Fund		21,505,589	27,656,266	6,150,678	28.6%	67,871,563	83,545,737	15,674,175	23.1%
50211 - Sales Tax - Held in Reserve	B7	0	0	0	0.0%	98,471	1,788,858	1,690,387	N/A
50212 - Sales Tax - Transportation		0	0	0	0.0%	0	0	0	0.0%
50214 - Sales Tax - Homeowner Property Tax Relief		5,216,978	5,588,938	371,960	7.1%	16,108,650	17,320,639	1,211,988	7.5%
50215 - Sales Tax - School District Facility Holding Fund		7,344,051	7,891,270	547,218	7.5%	22,676,490	24,455,780	1,779,290	7.8%
51600 - Refund Fund		62,483,992	76,309,099	13,825,107	22.1%	151,489,187	181,122,587	29,633,400	19.6%
51601 - Refund Fund - County Juvenile Prob Services	B9	30,738	20,318	-10,420	-33.9%	102,429	70,162	-32,267	-31.5%
51801 - Unclaimed Property		0	0	0	0.0%	0	0	0	0.0%
53500 - Tax Rebate Fund		0	0	0	0.0%	873	0	-873	-100.0%
60100 - Tax Suspense & Adjustments		-54,621	1,285,848	1,340,470	N/A	-258,984	-10,824	248,161	-95.8%
60117 - Unidentified Wine & Strong Beer		-898	1,528	2,426	-270.1%	-130,460	1,790	132,250	-101.4%
63002 - Hop Growers		15,758	15,052	-706	-4.5%	48,760	48,786	26	0.1%
63002 - Custodial Accounts	A4	1,801,005	2,387,597	586,592	32.6%	5,390,712	7,376,669	1,985,957	36.8%
63002 - Oil & Gas-Cities & Counties		4,811	957	-3,854	-80.1%	9,471	957	-8,514	-89.9%
63002 - Grape Growers and Wine Producers	A2	26,911	24,499	-2,413	-9.0%	104,377	90,683	-13,694	-13.1%
Total Distribution		**635,556,116**	**735,524,071**	**99,967,955**	**15.7%**	**1,740,304,780**	**1,976,002,647**	**235,697,867**	**13.5%**

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
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Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Individual Income Tax Receipts									
IIT Payments by Filing		39,739,138	44,143,000	4,403,862	11.1%	67,859,056	76,047,607	8,188,551	12.1%
Permanent Building Fund		162,400	128,600	-33,800	-20.8%	444,520	345,560	-98,960	-22.3%
Donations on Returns		11,844	2,122	-9,722	-82.1%	34,614	27,114	-7,500	-21.7%
Individual Tax reclassed as Multi State		18,787	27,335	8,548	45.5%	184,773	49,671	-135,102	-73.1%
Total Filing Payments		39,932,169	44,301,057	4,368,889	10.9%	68,522,964	76,469,952	7,946,989	11.6%
Lottery Winnings Withholdings		61,475	40,635	-20,840	-33.9%	204,858	140,323	-64,535	-31.5%
Employer Withholdings		161,578,978	208,652,694	47,073,717	29.1%	518,642,449	622,496,194	103,853,745	20.0%
Withholding Payments Total		161,640,453	208,693,329	47,052,877	29.1%	518,847,307	622,636,518	103,789,211	20.0%
Gross Collections		201,572,622	252,994,387	51,421,765	25.5%	587,370,271	699,106,470	111,736,199	19.0%
Individual Income Tax Filing Refunds		-12,321,227	-16,565,506	-4,244,279	34.4%	-40,614,376	-98,224,095	-57,609,720	141.8%
Employer Withholding Refunds		-382,045	-390,967	-8,922	2.3%	-1,355,093	-2,198,642	-843,548	62.3%
Less Total Refunds Paid		-12,703,272	-16,956,472	-4,253,200	33.5%	-41,969,469	-100,422,737	-58,453,268	139.3%
Net Collections		188,869,350	236,037,915	47,168,565	25.0%	545,400,802	598,683,733	53,282,931	9.8%
Distribution of Individual Income Tax									
General Fund		161,123,748	201,202,504	40,078,757	24.9%	469,284,690	558,870,113	89,585,424	19.1%
Refund Fund		40,278,570	50,294,925	10,016,355	24.9%	117,289,137	139,709,772	22,420,635	19.1%
Refund Fund - County Juvenile Prob Svc		30,738	20,318	-10,420	-33.9%	102,429	70,162	-32,267	-31.5%
Multi-State Tax Compact		9,320	4,531	-4,789	-51.4%	56,633	13,318	-43,315	-76.5%
Permanent Building Fund		162,400	128,600	-33,800	-20.8%	444,520	345,560	-98,960	-22.3%
Public School Income Substance Abuse		30,738	20,318	-10,420	-33.9%	102,429	70,162	-32,267	-31.5%
Donations:									
Fish & Game		-256	-675	-419	163.3%	472	1,345	874	185.2%
Fish & Game Admin Fee		750	750	0	0.0%	750	750	0	0.0%
Children's Trust		-406	-675	-269	66.3%	928	267	-661	-71.2%
Children's Trust Admin Fee		750	750	0	0.0%	750	750	0	0.0%
Guard & Reserve Support		107	30	-77	-72.0%	372	495	123	33.1%
Guard & Reserve Sup Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Red Cross		451	35	-416	-92.2%	1,040	2,574	1,534	147.5%
Red Cross Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Special Olympics		184	0	-184	-100.0%	824	485	-339	-41.1%
Special Olympics Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Veterans Support		-313	-730	-417	133.2%	1,211	516	-695	-57.4%
Veterans Support Admin Fee		750	750	0	0.0%	750	750	0	0.0%
Cooperative Welfare Fund		8,887	2,093	-6,794	-76.4%	20,084	14,103	-5,981	-29.8%
Idaho Food Bank		550	343	-207	-37.6%	5,547	4,806	-741	-13.4%
Idaho Food Bank Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Opportunity Scholarship		-360	-1,299	-939	261.2%	1,136	-477	-1,613	-142.0%
Opportunity Scholar Admin Fee		750	750	0	0.0%	750	750	0	0.0%
Election Campaign Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Income Tax		-74,735	1,321,070	1,395,804	N/A	55,819	269	-55,550	-99.5%
Total Distribution of Gross Collections		201,572,622	252,994,387	51,421,765	25.5%	587,370,271	699,106,470	111,736,199	19.0%

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Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Parental Choice Advanced Payments									
Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Less Advance Payments Refunds		0	-560,088	-560,088	0.0%	0	-2,846,732	-2,846,732	0.0%
Net Collections		0	-560,088	-560,088	0.0%	0	-2,846,732	-2,846,732	0.0%
Distribution of Advanced Payments									
General Fund		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	560,088	560,088	0.0%	0	2,846,732	2,846,732	0.0%
Total Distribution of Gross Collections		0	560,088	560,088	0.0%	0	2,846,732	2,846,732	0.0%
Corp. Income Tax Receipts									
Corporate Income Tax		14,814,573	24,112,238	9,297,666	62.8%	27,733,547	36,150,440	8,416,893	30.3%
Corporate Estimates		79,356,082	90,948,307	11,592,225	14.6%	100,174,527	115,336,722	15,162,195	15.1%
Corporate Tax reclassed as Multi-State		2,435,090	1,976,864	-458,226	-18.8%	3,070,643	3,084,781	14,138	0.5%
Gross Collections		96,605,745	117,037,409	20,431,664	21.1%	130,978,717	154,571,943	23,593,227	18.0%
Less Refunds Paid		-13,641,806	-17,606,683	-3,964,877	29.1%	-32,169,230	-34,041,253	-1,872,023	5.8%
Net Collections		82,963,939	99,430,726	16,466,787	19.8%	98,809,487	120,530,690	21,721,203	22.0%
Distribution of Corporate Tax									
General Fund		76,459,129	93,558,614	17,099,485	22.4%	103,707,154	123,296,056	19,588,902	18.9%
Refund Fund		18,807,999	22,977,353	4,169,354	22.2%	25,522,724	30,239,364	4,716,640	18.5%
Multi-State Tax Compact		1,207,957	327,660	-880,297	-72.9%	1,454,384	746,181	-708,203	-48.7%
Permanent Building Fund		130,660	173,782	43,122	33.0%	294,455	290,342	-4,113	-1.4%
Rebate Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Income Tax		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		96,605,745	117,037,409	20,431,664	21.1%	130,978,717	154,571,943	23,593,227	18.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		285,692,936	309,615,305	23,922,369	8.4%	880,165,546	956,676,145	76,510,599	8.7%
Sales Tax reclassed as Multi-State		239,194	229,418	-9,776	-4.1%	1,078,762	932,600	-146,161	-13.5%
Amusement Device Tax	C1	2,746	38,642	35,896	N/A	23,854	215,290	191,436	802.5%
Gross Collections		285,934,876	309,883,366	23,948,490	8.4%	881,268,161	957,824,035	76,555,874	8.7%
Less Refunds Paid		-1,981,217	-1,088,807	892,410	-45.0%	-3,608,511	-3,626,551	-18,040	0.5%
Net Collections		283,953,659	308,794,558	24,840,900	8.7%	877,659,650	954,197,484	76,537,834	8.7%
Distribution of Sales Tax									
General Fund		200,063,991	215,130,445	15,066,454	7.5%	569,439,191	617,397,556	47,958,364	8.4%
Tax Commission Refunds		1,981,217	1,088,807	-892,410	-45.0%	3,608,511	3,626,551	18,040	0.5%
Multi-State Tax Compact		4,307	38,025	33,718	782.8%	285,811	322,756	36,945	12.9%
Tax Relief Fund		21,719,289	27,892,327	6,173,037	28.4%	67,609,098	83,429,447	15,820,349	23.4%
Revenue Share		30,129,441	32,277,607	2,148,166	7.1%	92,933,281	98,242,451	5,309,170	5.7%
Revenue Share Held for Non-Compliance		0	0	0	0.0%	98,471	1,788,858	1,690,387	N/A
Permanent Building Fund		416,667	416,667	0	0.0%	1,250,000	1,250,000	0	0.0%
Water Pollution Control		400,000	400,000	0	0.0%	1,200,000	1,200,000	0	0.0%
County Circuit Breaker		2,044,384	2,066,091	21,707	1.1%	6,133,152	6,176,566	43,414	0.7%
Personal Property		1,884,934	1,864,013	-20,922	-1.1%	5,654,803	5,612,960	-41,843	-0.7%
Ag Prop Relief to Counties & Schools		707,259	707,259	0	0.0%	2,121,776	2,121,776	0	0.0%
Demonstration Pilot Project		1,432,710	250,633	-1,182,077	-82.5%	3,130,053	810,779	-2,319,274	-74.1%
Election Consolidation		506,281	523,316	17,035	3.4%	1,518,842	1,569,948	51,106	3.4%
Transportation Local Highway Distribution		0	0	0	0.0%	0	0	0	0.0%
Transportation Congestion Mitigation		12,083,333	13,750,000	1,666,667	13.8%	36,250,000	41,250,000	5,000,000	13.8%
Sales Tax to ITD Holding Fund		0	0	0	0.0%	0	0	0	0.0%
Indigent Defense Distribution		0	0	0	0.0%	0	0	0	0.0%
Homeowner Property Tax Relief Account		5,216,978	5,588,938	371,960	7.1%	16,108,650	17,320,639	1,211,988	7.5%
School District Facility Fund Holding Account		7,344,051	7,891,270	547,218	7.5%	22,676,490	24,455,780	1,779,290	7.8%
School Modernization Facilities Fund		0	0	0	0.0%	31,250,000	31,250,000	0	0.0%
School District Facility Fund		0	0	0	0.0%	0	0	0	0.0%
In Demand Careers		0	0	0	0.0%	20,000,000	20,000,000	0	0.0%
Public School Income Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Sales Tax		32	-2,032	-2,064	N/A	32	-2,032	-2,064	N/A
Total Distribution of Gross Collections		285,934,876	309,883,366	23,948,490	8.4%	881,268,161	957,824,035	76,555,874	8.7%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,975,103	1,864,100	-111,004	-5.6%	6,185,472	5,876,334	-309,138	-5.0%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		1,975,103	1,864,100	-111,004	-5.6%	6,185,472	5,876,334	-309,138	-5.0%
Distribution of Cigarette Tax									
General Fund		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Permanent Building Fund		416,667	416,667	0	0.0%	1,250,000	1,250,000	0	0.0%
Cancer Control Fund		25,000	25,000	0	0.0%	75,000	75,000	0	0.0%
Central Tumor Registry		30,000	30,000	0	0.0%	90,000	90,000	0	0.0%
Public School Endowment		276,250	276,250	0	0.0%	828,750	828,750	0	0.0%
County Juvenile Probation Svcs		276,250	276,250	0	0.0%	828,750	828,750	0	0.0%
Garvee State Match		950,937	839,933	-111,004	-11.7%	3,112,972	2,803,834	-309,138	-9.9%
Secondary Aquifer Fund		0	0	0	0.0%	0	0	0	0.0%
State Highway Account		0	0	0	0.0%	0	0	0	0.0%
Transportation Congestion Mitigation		0	0	0	0.0%	0	0	0	0.0%
Unallocated Cigarette Tax		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		1,975,103	1,864,100	-111,004	-5.6%	6,185,472	5,876,334	-309,138	-5.0%
Tobacco Tax Receipts									
Gross Collections		855,673	1,322,613	466,940	54.6%	3,214,814	4,029,034	814,220	25.3%
Less Refunds Paid		-3,929	-1	3,927	-100.0%	-4,029	-101	3,928	-97.5%
Net Collections		851,744	1,322,611	470,867	55.3%	3,210,785	4,028,932	818,147	25.5%
Distribution of Tobacco Tax									
General Fund		745,276	1,157,285	412,009	55.3%	2,809,437	3,525,316	715,879	25.5%
Tax Commission Refunds		3,929	1	-3,927	-100.0%	4,029	101	-3,928	-97.5%
Public School Endowment		53,234	82,663	29,429	55.3%	200,674	251,808	51,134	25.5%
County Juvenile Probation Svcs		53,234	82,663	29,429	55.3%	200,674	251,808	51,134	25.5%
Total Distribution of Gross Collections		855,673	1,322,613	466,940	54.6%	3,214,814	4,029,034	814,220	25.3%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		424,167	379,719	-44,448	-10.5%	1,335,468	1,275,680	-59,788	-4.5%
Less Refunds Paid		-127	-107	19	-15.4%	-127	-212	-85	66.8%
Net Collections		424,040	379,611	-44,429	-10.5%	1,335,342	1,275,469	-59,873	-4.5%
Distribution of Beer Tax									
General Fund		199,299	178,417	-20,882	-10.5%	627,611	599,470	-28,140	-4.5%
Tax Commission Refunds		127	107	-19	-15.4%	127	212	85	66.8%
Substance Abuse Treatment		84,808	75,922	-8,886	-10.5%	267,068	255,094	-11,975	-4.5%
Alcohol Beverage Control		0	50,142	50,142	0.0%	0	227,521	227,521	0.0%
Idaho Law Enforcement Project Choice		0	75,130	75,130	0.0%	0	193,383	193,383	0.0%
Permanent Building Fund		139,933	0	-139,933	-100.0%	440,663	0	-440,663	-100.0%
Total Distribution of Gross Collections		424,167	379,719	-44,448	-10.5%	1,335,468	1,275,680	-59,788	-4.5%
Wine Tax Receipts									
Gross Collections		595,764	581,605	-14,159	-2.4%	1,856,052	1,904,724	48,672	2.6%
Less Refunds Paid		-1,896	-27	1,869	-98.6%	-4,518	-437	4,080	-90.3%
Net Collections		593,868	581,577	-12,290	-2.1%	1,851,535	1,904,287	52,752	2.8%
Distribution of Wine & Strong Beer Tax									
General Fund		480,725	470,893	-9,832	-2.0%	1,591,018	1,534,728	-56,290	-3.5%
Tax Commission Refunds		1,896	27	-1,869	-98.6%	4,518	437	-4,080	-90.3%
Substance Abuse Treatment		71,372	69,606	-1,766	-2.5%	237,839	228,300	-9,540	-4.0%
Grape Growers & Wine Producers		26,911	24,499	-2,413	-9.0%	104,377	90,683	-13,694	-13.1%
Hop Growers		15,758	15,052	-706	-4.5%	48,760	48,786	26	0.1%
Unallocated Wine & Strong Beer		-898	1,528	2,426	-270.1%	-130,460	1,790	132,250	-101.4%
Total Distribution of Gross Collections		595,764	581,605	-14,159	-2.4%	1,856,052	1,904,724	48,672	2.6%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		175	2,088	1,913	N/A	3,513	4,375	863	24.6%
Wine DIrect Shipper Fee to ISP		175	175	0	0.0%	475	400	-75	-15.8%
Total Distributions		350	2,263	1,913	546.4%	3,988	4,775	788	19.7%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Distribution of Kilowatt Hour Tax									
General Fund		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Unallocated Kilowatt Hour		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		173,152	199,652	26,500	15.3%	549,787	451,028	-98,759	-18.0%
Mine License Tax Receipts									
Gross Collections		0	3,146	3,146	0.0%	1,022	142,514	141,492	N/A
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		0	3,146	3,146	0.0%	1,022	142,514	141,492	N/A
Distribution of Mine Tax									
General Fund		0	1,573	1,573	0.0%	511	71,257	70,746	N/A
Abandoned Mine Reclamation		0	1,573	1,573	0.0%	511	71,257	70,746	N/A
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		0	3,146	3,146	0.0%	1,022	142,514	141,492	N/A
E911 Wireless Fee Receipts									
Gross Collections		96,469	42,059	-54,411	-56.4%	293,203	141,295	-151,908	-51.8%
Less Refunds Paid		0	0	0	0.0%	-12	-734	-722	N/A
Net Collections		96,469	42,059	-54,411	-56.4%	293,191	140,561	-152,629	-52.1%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		94,540	41,218	-53,322	-56.4%	287,327	137,750	-149,577	-52.1%
E911 Wireless Admin		1,929	841	-1,088	-56.4%	5,864	2,811	-3,053	-52.1%
Tax Commission Refunds		0	0	0	0.0%	12	734	722	N/A
Total Distribution of Gross Collections		96,469	42,059	-54,411	-56.4%	293,203	141,295	-151,908	-51.8%
Oil & Gas Tax Receipts									
Gross Collections		16,706	3,324	-13,382	-80.1%	32,886	3,324	-29,563	-89.9%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		16,706	3,324	-13,382	-80.1%	32,886	3,324	-29,563	-89.9%
Distribution of Oil & Gas Tax									
Conservation Fund		10,024	1,994	-8,029	-80.1%	19,732	1,994	-17,738	-89.9%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Cities & Counties Share		4,811	957	-3,854	-80.1%	9,471	957	-8,514	-89.9%
Public Schools Fund		1,871	372	-1,499	-80.1%	3,683	372	-3,311	-89.9%
Local Economic Development		0	0	0	0.0%	0	0	0	0.0%
Unallocated Oil & Gas		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		16,706	3,324	-13,382	-80.1%	32,886	3,324	-29,563	-89.9%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		14,061,231	13,522,709	-538,522	-3.8%	34,371,424	38,183,546	3,812,122	11.1%
Gasoline Tax		28,410,180	31,069,080	2,658,900	9.4%	72,718,247	91,024,264	18,306,017	25.2%
Aviation Fuel		283,949	415,638	131,689	46.4%	882,664	1,028,277	145,614	16.5%
Transfer Fee		1,483,857	1,589,113	105,256	7.1%	3,828,828	4,504,396	675,568	17.6%
Fuels Distribution Fund		-1,524,778	-647,763	877,015	-57.5%	1,115,602	-1,705,903	-2,821,505	-252.9%
Motor Fuel Registration		2,889	0	-2,889	-100.0%	6,871	13	-6,858	-99.8%
Dyed Diesel - Penalty		0	500	500	0.0%	1,500	2,000	500	33.3%
Gross Collections		42,717,327	45,949,277	3,231,950	7.6%	112,925,136	133,036,593	20,111,457	17.8%
IFTA Taxpayer Refunds		-21,907	-28,073	-6,166	28.1%	-261,180	-254,151	7,028	-2.7%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,379,974	-1,794,107	-414,133	30.0%	-3,533,635	-5,120,596	-1,586,962	44.9%
Payments to Other IFTA Jurisdictions		0	-115,589	-115,589	0.0%	-1,245,540	-2,102,846	-857,306	68.8%
Dyed Diesel Refunds		0	0	0	0.0%	0	0	0	0.0%
Less Total Refunds		-1,401,881	-1,937,769	-535,888	38.2%	-5,040,355	-7,477,594	-2,437,239	48.4%
Net Collections		41,315,446	44,011,508	2,696,062	6.5%	107,884,781	125,558,999	17,674,218	16.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,401,881	1,937,769	535,888	38.2%	5,040,355	7,477,594	2,437,239	48.4%
Special Fuels Admin Fund		459,136	571,519	112,383	24.5%	459,136	571,519	112,383	24.5%
Gasoline Admin Fund		975,664	1,160,356	184,692	18.9%	975,664	1,160,356	184,692	18.9%
State Highway Account		7,369,583	2,235,094	-5,134,489	-69.7%	18,628,988	6,407,357	-12,221,631	-65.6%
Petroleum Storage Trust Admin		375	375	0	0.0%	375	375	0	0.0%
Highway Distribution Fund		29,374,370	39,299,958	9,925,588	33.8%	74,272,746	114,763,583	40,490,838	54.5%
State Aeronautics Fund		283,949	415,638	131,689	46.4%	882,664	1,028,277	145,614	16.5%
Local Highway Distribution Fund		3,468,039	-1,890	-3,469,929	-100.1%	8,766,583	-83,468	-8,850,051	-101.0%
Local Bridge Inspection Fund		0	0	0	0.0%	175,000	300,000	125,000	71.4%
Railroad Grade Crossing		0	0	0	0.0%	250,000	250,000	0	0.0%
Waterways Improvement		172,455	185,989	13,534	7.8%	448,401	554,829	106,428	23.7%
Off-Highway Improvements		172,455	185,989	13,534	7.8%	448,401	554,829	106,428	23.7%
Capital Improvements		172,455	185,989	13,534	7.8%	448,401	554,829	106,428	23.7%
Road and Bridge		89,821	96,870	7,049	7.8%	233,544	288,975	55,432	23.7%
Search and Rescue Fund		5,226	5,636	410	7.8%	13,588	16,813	3,225	23.7%
Petroleum Storage Trust Fund		296,696	317,748	21,051	7.1%	765,691	900,804	135,114	17.6%
Motor Fuels Distribution Funds		-1,524,778	-647,763	877,015	-57.5%	1,115,602	-1,710,079	-2,825,681	-253.3%
Total Distribution of Gross Collections		42,717,327	45,949,277	3,231,950	7.6%	112,925,136	133,036,593	20,111,457	17.8%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		9,819,108	12,153,067	2,333,960	23.8%	23,748,391	34,258,117	10,509,726	44.3%
Special Fuels - IFTA		47,748	-37,751	-85,500	-179.1%	-203,721	-714,919	-511,198	250.9%
Gasoline		18,362,345	25,960,814	7,598,469	41.4%	47,771,795	77,750,275	29,978,480	62.8%
Dyed Diesel - Penalty		0	500	500	0.0%	1,500	2,000	500	33.3%
Transfer Fee		1,142,281	1,223,328	81,047	7.1%	2,947,909	3,468,096	520,187	17.6%
Interest		30,558	22,620	-7,938	-26.0%	90,707	92,357	1,651	1.8%
Motor Fuel Registration		2,889	0	-2,889	-100.0%	6,871	13	-6,858	-99.8%
Total Highway Distribution Fund		29,404,928	39,322,578	9,917,650	33.7%	74,363,452	114,855,941	40,492,488	54.5%
State Highway Account									
Special Fuels		2,512,847	705,153	-1,807,694	-71.9%	6,077,545	1,983,857	-4,093,688	-67.4%
Special Fuels - IFTA		12,220	-9,661	-21,881	-179.1%	-52,135	-182,958	-130,823	250.9%
Gasoline		4,844,516	1,539,602	-3,304,915	-68.2%	12,603,578	4,606,458	-7,997,120	-63.5%
Interest		2,256	1,670	-586	-26.0%	6,696	6,818	122	1.8%
Total State Highway Account		7,371,839	2,236,764	-5,135,075	-69.7%	18,635,684	6,414,175	-12,221,509	-65.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,269,340	1,443,503	174,163	13.7%	3,698,910	4,261,567	562,657	15.2%
Less Refunds Paid		-1,500	0	1,500	-100.0%	-1,954	-527	1,427	-73.0%
Net Collections		1,267,840	1,443,503	175,663	13.9%	3,696,956	4,261,040	564,084	15.3%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,263,665	1,439,328	175,663	13.9%	3,692,781	4,256,865	564,084	15.3%
Boise Auditorium Administration		4,175	4,175	0	0.0%	4,175	4,175	0	0.0%
Tax Commission Refunds		1,500	0	-1,500	-100.0%	1,954	527	-1,427	-73.0%
Total Distribution of Gross Collections		1,269,340	1,443,503	174,163	13.7%	3,698,910	4,261,567	562,657	15.2%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		387,255	400,210	12,955	3.3%	1,185,317	1,319,203	133,886	11.3%
Less Refunds Paid		0	0	0	0.0%	-45	0	45	-100.0%
Net Collections		387,255	400,210	12,955	3.3%	1,185,272	1,319,203	133,931	11.3%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		386,005	398,960	12,955	3.4%	1,184,022	1,317,953	133,931	11.3%
Idaho Falls Auditorium Administration		1,250	1,250	0	0.0%	1,250	1,250	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	45	0	-45	-100.0%
Total Distribution of Gross Collections		387,255	400,210	12,955	3.3%	1,185,317	1,319,203	133,886	11.3%
Mountain Auditorium District Tax Receipts									
Gross Collections		0	222,323	222,323	0.0%	0	739,447	739,447	0.0%
Less Refunds Paid		0	0	0	0.0%	0	-25,350	-25,350	0.0%
Net Collections		0	222,323	222,323	0.0%	0	714,097	714,097	0.0%
Distribution of Mountain Auditorium Tax									
Mountain Auditorium		0	217,511	217,511	0.0%	0	709,284	709,284	0.0%
Mountain Auditorium Administration		0	4,813	4,813	0.0%	0	4,813	4,813	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	25,350	25,350	0.0%
Total Distribution of Gross Collections		0	222,323	222,323	0.0%	0	739,447	739,447	0.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Nampa Auditorium District Tax Receipts									
Gross Collections		0	191,297	191,297	0.0%	0	565,847	565,847	0.0%
Less Refunds Paid		0	0	0	0.0%	0	-3,166	-3,166	0.0%
Net Collections		0	191,297	191,297	0.0%	0	562,681	562,681	0.0%
Distribution of Nampa Auditorium Tax									
Nampa Auditorium		0	190,047	190,047	0.0%	0	561,431	561,431	0.0%
Nampa Auditorium Administration		0	1,250	1,250	0.0%	0	1,250	1,250	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	3,166	3,166	0.0%
Total Distribution of Gross Collections		0	191,297	191,297	0.0%	0	565,847	565,847	0.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		151,293	150,093	-1,200	-0.8%	507,968	531,575	23,607	4.6%
Less Refunds Paid		0	0	0	0.0%	-592	-49	543	-91.7%
Net Collections		151,293	150,093	-1,200	-0.8%	507,376	531,526	24,150	4.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		150,043	148,843	-1,200	-0.8%	506,126	530,276	24,150	4.8%
Pocatello-Chubbuck Auditorium Administration		1,250	1,250	0	0.0%	1,250	1,250	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	592	49	-543	-91.7%
Total Distribution of Gross Collections		151,293	150,093	-1,200	-0.8%	507,968	531,575	23,607	4.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,896,124	2,994,229	98,105	3.4%	8,687,527	9,855,673	1,168,146	13.4%
Less Refunds Paid		-6,266	-10,021	-3,755	59.9%	-15,521	-38,106	-22,585	145.5%
Net Collections		2,889,858	2,984,208	94,350	3.3%	8,672,006	9,817,567	1,145,561	13.2%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,867,108	2,961,458	94,350	3.3%	8,649,256	9,794,817	1,145,561	13.2%
Travel and Convention Admin		22,750	22,750	0	0.0%	22,750	22,750	0	0.0%
Tax Commission Refunds		6,266	10,021	3,755	59.9%	15,521	38,106	22,585	145.5%
Total Distribution of Gross Collections		2,896,124	2,994,229	98,105	3.4%	8,687,527	9,855,673	1,168,146	13.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		8,811	12,304	3,493	39.6%	47,485	28,919	-18,565	-39.1%
Interest Receipts		-179,523	-210,761	-31,238	17.4%	363,915	219,587	-144,328	-39.7%
Miscellaneous		34,784	91,147	56,363	162.0%	112,643	122,140	9,498	8.4%
Suspense		20,081	-33,190	-53,271	-265.3%	-313,962	-9,061	304,901	-97.1%
Gross Receipts		-115,848	-140,500	-24,652	21.3%	210,081	361,586	151,505	72.1%
Less Refunds		-609	-89	520	-85.4%	-1,664	-623	1,041	-62.6%
Net Receipts		-116,457	-140,589	-24,132	20.7%	208,417	360,963	152,546	73.2%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		34,087	95,564	61,477	180.4%	111,946	124,262	12,317	11.0%
General Fund		697	3,083	2,386	342.2%	697	5,378	4,681	671.4%
Tax Relief Interest		-213,700	-236,060	-22,360	10.5%	262,465	116,290	-146,175	-55.7%
Rebate Fund		0	0	0	0.0%	0	0	0	0.0%
Net Bond Activity		0	-7,500	-7,500	0.0%	0	-7,500	-7,500	0.0%
Interagency Transfers		0	0	0	0.0%	0	0	0	0.0%
Pass Through Fuels Interest		34,177	25,299	-8,878	-26.0%	101,451	103,297	1,846	1.8%
Other Transfers		0	0	0	0.0%	0	0	0	0.0%
Circuit Breaker Detail		0	0	0	0.0%	0	0	0	0.0%
Refund Fund for Circuit Breaker Refunds		609	89	-520	-85.4%	1,664	623	-1,041	-62.6%
Circuit Breaker Fund		8,202	12,215	4,013	48.9%	45,821	28,296	-17,524	-38.2%
Tax Commision Holding Fund held in Suspense Account		20,081	-33,190	-53,271	-265.3%	-313,962	-9,061	304,901	-97.1%
Total Distribution of Gross Collections		-115,848	-140,500	-24,652	21.3%	210,081	361,586	151,505	72.1%
RR Car Company's Ad Valorem Tax									
Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Less Refunds		0	0	0	0.0%	0	0	0	0.0%
Net Collections		0	0	0	0.0%	0	0	0	0.0%
Distribution of RR Car Tax									
Public School Endowment		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Total Gross Receipts		635,556,116	735,524,071	99,967,955	15.7%	1,740,304,780	1,976,002,647	235,697,867	13.5%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 9/30/2025	Month Of 9/30/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		18,787	27,335	8,548	45.5%	184,773	49,671	-135,102	-73.1%
Corporate Income to MTC		2,435,090	1,976,864	-458,226	-18.8%	3,070,643	3,084,781	14,138	0.5%
Sales Tax to MTC		239,194	229,418	-9,776	-4.1%	1,078,762	932,600	-146,161	-13.5%
Total Receipts Reclassed to MTC		2,693,071	2,233,618	-459,453	-17.1%	4,334,178	4,067,052	-267,125	-6.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		9,467	22,805	13,337	140.9%	128,140	36,353	-91,787	-71.6%
Corporate MTC to General Fund		1,227,133	1,649,204	422,071	34.4%	1,616,259	2,338,600	722,341	44.7%
Sales Tax MTC to General Fund		234,886	191,393	-43,494	-18.5%	792,951	609,845	-183,107	-23.1%
Total MTC Receipts to General Fund		1,471,487	1,863,401	391,914	26.6%	2,537,350	2,984,797	447,447	17.6%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		9,320	4,531	-4,789	-51.4%	56,633	13,318	-43,315	-76.5%
MTC Revenue from Corporate Income Tax		1,207,957	327,660	-880,297	-72.9%	1,454,384	746,181	-708,203	-48.7%
MTC Revenue from Sales Tax		4,307	38,025	33,718	782.8%	285,811	322,756	36,945	12.9%
Net MTC Revenues		1,221,584	370,217	-851,367	-69.7%	1,796,827	1,082,255	-714,572	-39.8%
Total MTC Receipts		2,693,071	2,233,618	-459,453	-17.1%	4,334,178	4,067,052	-267,125	-6.2%

Notes of the Comparative Report

Note	Area	Description	Month Added	Month Ended
GF1	Taxes Accrued to Gener	Refunds issued for Parental Choice Advance Payments have been included.	7/31/2026	
GF2	Taxes Accrued to Gener	Mine license tax is based on values extracted, higher commodity prices and increased output have driven up the mine license tax receipts.	8/31/2026	
GF3	Taxes Accrued to Gener	Payments received that can not be identified or returned to issuer, are transferred to the General Fund.	9/30/2026	
A2	Receipts by Tax Type	Oil and Gas Tax (2.5%) is dependent on the total sales of oil and gas produced.	7/31/2026	
A3	Receipts by Tax Type	Declining E911 revenues can be attributed to a decline in the purchase of pre-paid wireless services.	1/31/2026	
A4	Receipts by Tax Type	The Tax Commission began collecting room tax for Nampa and Mountain Community Auditorium Districts beginning May 2026.	5/31/2026	
A5	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. A significant number of payments have not been identified at time of receipt and placed into suspense. Additional detail is available in the section labeled Miscellaneous Revenue.	1/31/2026	
A6	Receipts by Tax Type	Wine Direct Shipper Fee payments for July and August were received in September.	9/30/2026	
B1	Distributions by Fund	Overall the number of filers who have elected to voluntarily donate a portion of their refunds or increase their tax dues has increased. The variance from September of last year to September of this year is primarily due to a greater number of returns being processed earlier in the year, resulting in less processed tax returns in September of this year compared to last year.	7/31/2026	
B2	Distributions by Fund	In effect July 1, 2026, Idaho House Bill 793 modifies IC 23-1008(2)(b)(ii) to requires 33% of taxes, interest, penalties, or deficiencies to be distributed to the Idaho State Police of which 40% should be distributed to the Alcohol Beverage Control fund and 60% dedicated to the Idaho Law Enforcement Fund.	7/31/2026	
B3	Distributions by Fund	Effective July 1, 2026 House Bill 716 modifies IC 63-2412(2) and 63-2418(5) directing the distributions of revenues to the Highway Distribution Account. Distributions no longer follow a 60/40% split between the State Highway Account and Highway Distribution Account for local units of government.	7/31/2026	
B4	Distributions by Fund	House Bill 716 increased the annual distribution to the local bridge inspection fund from $175,000 to $300,000.	7/31/2026	
B5	Distributions by Fund	Idaho Code 63-3638 (16) (c) increases the distribution of sales tax for fiscal year 2027 to the Idaho Transportation Department from $145,000,000 to $165,000,000.	7/31/2026	
B6	Distributions by Fund	MTC distributions are contingent on work completed by auditors and compliance efforts. An ebb and flow is expected.	7/31/2026	
B7	Distributions by Fund	Distributions to the Held & Reserve fund are due to the number of cities, counties or special purpose taxing districts who are considered Not Compliant on the Local Government Registry Compliance Report.	7/31/2026	
B8	Distributions by Fund	Distributions of Sales Tax for the Demonstaration Pilot Project are contingent on the claims made by developers for highway improvement projects. In September 2025 two projects received funds, in September 2026 there is one, thus accounting for the variance.	8/31/2026	
B9	Distributions by Fund	Lottery withholdings received during September 2026 are lower than amounts received in September 2025	9/30/2026	
C1	Sales Tax Receipts	Through combined efforts of ISTC's Audit and Compliance Divisions a number of accounts have been brought into compliance.	7/31/2026	
*		Timing differences between payments processing and returns processing may result in negative amounts appearing in this report.	4/30/2026	