

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		211,486,026.60	211,690,985.68	204,959.08	0.1%	2,877,679,065.05	2,919,205,969.57	41,526,904.52	1.4%
Corporate Income Tax		27,591,231.71	16,311,264.60	-11,279,967.11	-40.9%	926,368,163.20	871,424,913.15	-54,943,250.05	-5.9%
Sales Tax		266,992,536.07	281,428,174.32	14,435,638.25	5.4%	2,932,486,100.26	3,090,856,892.43	158,370,792.17	5.4%
Cigarette Tax		1,946,564.24	1,802,935.22	-143,629.02	-7.4%	21,501,485.50	20,146,440.21	-1,355,045.29	-6.3%
Tobacco Tax		772,871.90	1,507,110.21	734,238.31	95.0%	11,071,316.04	12,100,039.46	1,028,723.42	9.3%
Beer Tax		368,097.34	353,221.95	-14,875.39	-4.0%	4,065,096.21	3,968,923.86	-96,172.35	-2.4%
Wine Tax		547,320.57	548,178.22	857.65	0.2%	6,031,612.56	6,175,694.84	144,082.28	2.4%
Kilowatt Hour Tax		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
Mine License Tax		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A
Oil & Gas		24,481.36	894.61	-23,586.75	-96.3%	166,464.44	167,883.75	1,419.31	0.9%
E911	A2	95,506.91	47,212.10	-48,294.81	-50.6%	1,096,850.11	743,724.44	-353,125.67	-32.2%
Motor Fuels Tax	*	33,775,085.82	24,210,742.19	-9,564,343.63	-28.3%	389,096,724.71	392,329,139.65	3,232,414.94	0.8%
Boise Auditorium District		899,050.12	1,082,264.63	183,214.51	20.4%	11,050,088.05	11,137,990.20	87,902.15	0.8%
Idaho Falls Auditorium District		268,501.21	254,939.72	-13,561.49	-5.1%	2,861,540.92	2,927,651.80	66,110.88	2.3%
Pocatello-Chubbuck Auditorium District		111,682.20	126,576.90	14,894.70	13.3%	1,448,261.86	1,441,324.47	-6,937.39	-0.5%
Nampa Auditorium District	A5	0.00	105,183.48	105,183.48	0.0%	0.00	105,183.48	105,183.48	0.0%
Idaho Travel & Convention		1,470,757.60	1,601,453.43	130,695.83	8.9%	21,108,226.53	22,213,958.09	1,105,731.56	5.2%
Miscellaneous Revenues	A1	-1,355,006.36	165,644.37	1,520,650.73	-112.2%	5,535,713.04	484,197.31	-5,051,515.73	-91.3%
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		2,662.50	3,175.00	512.50	19.2%	14,887.50	14,137.50	-750.00	-5.0%
Total Gross Receipts		545,256,558.33	541,360,681.13	-3,895,877.20	-0.7%	7,213,748,434.48	7,358,304,039.36	144,555,604.88	2.0%

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Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		383,104,023.73	381,180,337.93	-1,923,685.80	-0.5%	4,598,070,765.45	4,985,037,864.23	386,967,098.78	8.4%
129 - Secondary Aquifer Fund		386,783.41	778,768.55	391,985.14	101.3%	5,000,000.00	4,176,861.86	-823,138.14	-16.5%
130 - Petroleum Storage Trust		228,450.47	179,668.64	-48,781.83	-21.4%	2,645,331.87	2,687,181.23	41,849.36	1.6%
161 - Fish and Game Donation		3,045.15	4,713.64	1,668.49	54.8%	45,941.85	48,184.16	2,242.31	4.9%
166 - Abandoned Mine & Oil & Gas Conserv		14,688.81	536.76	-14,152.05	-96.3%	110,889.94	621,895.18	511,005.24	460.8%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	275,000.00	275,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	330,000.00	330,000.00	0.00	0.0%
182 - Substance Abuse Treatment		142,649.00	136,815.01	-5,833.99	-4.1%	1,533,405.14	1,549,234.45	15,829.31	1.0%
188 - County Juvenile Probation Svcs		324,467.40	368,293.30	43,825.90	13.5%	3,730,008.64	3,791,876.96	61,868.32	1.7%
200 - Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,400,000.00	4,400,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,466,443.98	1,600,255.42	133,811.44	9.1%	20,968,724.96	22,103,624.25	1,134,899.29	5.4%
213 - Veterans Support Donation		4,182.20	6,310.00	2,127.80	50.9%	49,799.54	56,772.13	6,972.59	14.0%
220 - Cooperative Welfare Fund	B3	31,081.50	82,533.00	51,451.50	165.5%	922,131.47	1,539,777.86	617,646.39	67.0%
221 - State Aeronautics Fund		253,445.30	632,950.48	379,505.18	149.7%	3,079,489.89	2,993,802.30	-85,687.59	-2.8%
247 - Parks & Rec Motor Fuels		480,074.86	323,234.42	-156,840.44	-32.7%	5,551,230.32	5,530,757.24	-20,473.08	-0.4%
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		12,407,688.60	13,891,780.12	1,484,091.52	12.0%	57,754,757.50	63,627,716.83	5,872,959.33	10.2%
260 - State Highway Account		5,618,514.55	3,844,864.93	-1,773,649.62	-31.6%	65,130,262.41	65,287,644.17	157,381.76	0.2%
261 - Highway Distribution Fund		22,406,935.16	15,437,080.98	-6,969,854.18	-31.1%	259,767,350.29	260,579,610.90	812,260.61	0.3%
266 - Search and Rescue Fund		4,131.91	2,782.01	-1,349.90	-32.7%	47,778.19	47,601.90	-176.29	-0.4%
267 - Motor Fuel Distribution Fund		-117,684.64	567,459.83	685,144.47	-582.2%	2,554,986.32	1,528,920.16	-1,026,066.16	-40.2%
269 - Transportation Congestion Mitigation		535,614.16	0.00	-535,614.16	-100.0%	80,535,614.16	100,000,000.00	19,464,385.84	24.2%
275 - E911 Wireless		93,596.75	46,159.43	-47,437.32	-50.7%	1,073,996.48	728,183.53	-345,812.95	-32.2%
276 - Multi-State Tax Compact		276,020.75	282,538.64	6,517.89	2.4%	2,504,334.83	3,079,029.22	574,694.39	22.9%
310 - School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	125,000,000.00	125,000,000.00	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%	80,000,000.00	80,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		4,472.66	3,942.04	-530.62	-11.9%	4,285,545.96	4,441,748.44	156,202.48	3.6%
349 - Wine Direct Shipper Fee to ISP		100.00	175.00	75.00	75.0%	1,600.00	2,050.00	450.00	28.1%
365 - Permanent Building Fund		1,500,265.46	1,473,889.58	-26,375.88	-1.8%	20,168,850.64	20,429,995.85	261,145.21	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		30,101.00	16,063.34	-14,037.66	-46.6%	386,893.14	329,877.65	-57,015.49	-14.7%
403 - Opportunity Scholarship		868.01	1,924.00	1,055.99	121.7%	15,394.90	21,565.46	6,170.56	40.1%
481 - Public School Endowment	B1	357,064.15	382,361.04	25,296.89	7.1%	334,261,959.69	4,338,087.35	-329,923,872.34	-98.7%
483 - Childrens Trust Donation		1,975.74	4,986.00	3,010.26	152.4%	37,428.14	44,731.28	7,303.14	19.5%

Idaho State Tax Idaho State Tax Commission
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FY2025-FY2026

Source	Note	Month Of	Month Of	Change		Fiscal 2025	Fiscal 2026	Change	
		5/31/2025	5/31/2026	Dollars	%	Year to Date	Year to Date	Dollars	%
502 - Sales Tax - Cities & Counties		27,034,187.20	29,447,738.58	2,413,551.38	8.9%	306,722,503.24	319,329,903.26	12,607,400.02	4.1%
502 - Sales Tax - Circuit Breaker		2,048,051.26	2,063,620.27	15,569.01	0.8%	22,429,203.95	22,563,188.05	133,984.10	0.6%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	21,027,847.28	20,608,749.58	-419,097.70	-2.0%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	7,779,844.42	7,779,844.40	-0.02	0.0%
502 - Sales Tax - Demonstration Pilot Project		238,729.28	246,776.71	8,047.43	3.4%	3,010,880.36	6,555,204.36	3,544,324.00	117.7%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.56	13,333.72	2.7%	5,422,415.22	5,569,086.25	146,671.03	2.7%
502 - Sales Tax - Tax Relief Fund		17,151,145.66	24,886,080.41	7,734,934.75	45.1%	185,058,288.08	259,718,800.49	74,660,512.41	40.3%
502 - Sales Tax - Held in Reserve		1,162,757.95	0.00	-1,162,757.95	-100.0%	2,591,209.17	3,512,784.61	921,575.44	35.6%
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		4,662,656.17	5,098,939.96	436,283.79	9.4%	51,148,217.68	55,900,913.33	4,752,695.65	9.3%
502 - Sales Tax - School District Facility Holding Fund	B2	10,928,911.23	7,177,886.26	-3,751,024.97	-34.3%	119,699,430.53	78,692,905.17	-41,006,525.36	-34.3%
516 - Refund Fund		50,854,158.94	46,188,780.09	-4,665,378.85	-9.2%	784,085,209.82	791,826,333.00	7,741,123.18	1.0%
516 - Refund Fund - County Juvenile Prob Services		29,854.85	13,967.54	-15,887.31	-53.2%	510,073.97	527,407.48	17,333.51	3.4%
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		14,867.61	14,274.13	-593.48	-4.0%	157,632.49	160,729.33	3,096.84	2.0%
630 - Custodial Accounts		1,292,690.76	1,591,408.88	298,718.12	23.1%	15,552,045.33	15,849,364.50	297,319.17	1.9%
630 - Oil & Gas-Cities & Counties		7,050.64	257.65	-6,792.99	-96.3%	47,941.82	48,350.55	408.73	0.9%
630 - Grape Growers and Wine Producers		24,139.59	23,527.18	-612.41	-2.5%	255,451.06	401,622.30	146,171.24	57.2%
601 - Unidentified Wine & Strong Beer		-27,950.52	-3,564.83	24,385.69	-87.2%	3,833.40	-129,272.86	-133,106.26	N/A
601 - Tax Suspense & Adjustments		-3,290,520.26	-1,464,554.89	1,825,965.37	-55.5%	2,880,678.01	-1,645,964.65	-4,526,642.66	-157.1%
Total Distribution		545,256,558.33	541,360,681.13	-3,895,877.20	-0.7%	7,213,748,434.48	7,358,304,039.36	144,555,604.88	2.0%

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FY2025-FY2026

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	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		169,974,193.93	169,865,494.74	-108,699.19	-0.1%	2,292,480,501.07	2,326,899,647.27	34,419,146.20	1.5%
Corporate Income Tax		21,823,650.64	12,954,851.94	-8,868,798.70	-40.6%	739,952,711.28	695,521,796.15	-44,430,915.13	-6.0%
Sales Tax		189,731,731.86	196,261,675.60	6,529,943.74	3.4%	1,547,014,095.41	1,942,815,563.76	395,801,468.35	25.6%
Tobacco Tax		675,043.63	1,288,606.41	613,562.78	90.9%	9,677,619.37	10,543,775.34	866,155.97	9.0%
Beer Tax		173,005.75	166,014.31	-6,991.44	-4.0%	1,905,255.94	1,865,303.24	-39,952.70	-2.1%
Wine Tax		467,209.38	447,449.86	-19,759.52	-4.2%	4,886,281.69	4,976,792.55	90,510.86	1.9%
Kilowatt Hour Tax		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
Mine License Tax		0.00	0.00	0.00	0.0%	21,375.00	521,165.01	499,790.01	N/A
Miscellaneous Revenues		0.00	75,520.57	75,520.57	0.0%	492.53	76,217.73	75,725.20	N/A
Total Distributed Direct to General Fund		383,104,023.73	381,180,337.93	-1,923,685.80	-0.5%	4,598,070,765.45	4,985,037,864.23	386,967,098.78	8.4%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-40,007,223.87	-35,509,015.70	4,498,208.17	-11.2%	-61,918,932.42	-137,449,857.64	-75,530,925.22	122.0%
Corporate Income Tax Net Refund Fund		-12,068,805.50	-8,359,941.16	3,708,864.34	-30.7%	83,302,214.22	48,205,780.86	-35,096,433.36	-42.1%
Total Distributed and Accrued to G. Fund		331,027,994.36	337,311,381.07	6,283,386.71	1.9%	4,619,454,047.25	4,895,793,787.45	276,339,740.20	6.0%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		42,487,884.20	42,459,335.20	-28,549.00	-0.1%	572,689,571.99	581,640,332.21	8,950,760.22	1.6%
Less Total Refunds		-82,495,108.07	-77,968,350.90	4,526,757.17	-5.5%	-634,608,504.41	-719,090,189.85	-84,481,685.44	13.3%
Net Refund Fund (To Above)		-40,007,223.87	-35,509,015.70	4,498,208.17	-11.2%	-61,918,932.42	-137,449,857.64	-75,530,925.22	122.0%
Add Distributed Direct to General Fund		169,974,193.93	169,865,494.74	-108,699.19	-0.1%	2,292,480,501.07	2,326,899,647.27	34,419,146.20	1.5%
IIT Distributed and Accrued to G. Fund		129,966,970.06	134,356,479.04	4,389,508.98	3.4%	2,230,561,568.65	2,189,449,789.63	-41,111,779.02	-1.8%
Corporate Income Tax									
Distributed to Refund Fund		5,430,537.38	3,199,482.16	-2,231,055.22	-41.1%	184,469,371.75	172,688,001.16	-11,781,370.59	-6.4%
Less Total Refunds		-17,499,342.88	-11,559,423.32	5,939,919.56	-33.9%	-101,167,157.53	-124,482,220.30	-23,315,062.77	23.0%
Net Refund Fund (To Above)		-12,068,805.50	-8,359,941.16	3,708,864.34	-30.7%	83,302,214.22	48,205,780.86	-35,096,433.36	-42.1%
Add Distributed Direct to General Fund		21,823,650.64	12,954,851.94	-8,868,798.70	-40.6%	739,952,711.28	695,521,796.15	-44,430,915.13	-6.0%
CIT Distributed and Accrued to G. Fund		9,754,845.14	4,594,910.78	-5,159,934.36	-52.9%	823,254,925.50	743,727,577.01	-79,527,348.49	-9.7%

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Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Individual Income Tax Receipts									
IIT Payments by Filing		29,211,708.39	18,427,493.06	-10,784,215.33	-36.9%	789,012,143.33	784,315,821.47	-4,696,321.86	-0.6%
Permanent Building Fund		341,730.00	479,690.00	137,960.00	40.4%	8,445,290.00	8,688,340.00	243,050.00	2.9%
Donations on Returns		56,640.39	122,519.75	65,879.36	116.3%	1,334,093.58	1,992,792.34	658,698.76	49.4%
Individual Tax reclassified as Multi State		52,415.74	48,360.59	-4,055.15	-7.7%	2,217,458.42	548,710.79	-1,668,747.63	-75.3%
Total Filing Payments		29,662,494.52	19,078,063.40	-10,584,431.12	-35.7%	801,008,985.33	795,545,664.60	-5,463,320.73	-0.7%
Lottery Winnings Withholdings		59,709.69	27,935.08	-31,774.61	-53.2%	501,607.65	503,089.82	1,482.17	0.3%
Employer Withholdings		181,763,822.39	192,584,987.20	10,821,164.81	6.0%	2,076,168,472.07	2,123,157,215.15	46,988,743.08	2.3%
Withholding Payments Total		181,823,532.08	192,612,922.28	10,789,390.20	5.9%	2,076,670,079.72	2,123,660,304.97	46,990,225.25	2.3%
Gross Collections		211,486,026.60	211,690,985.68	204,959.08	0.1%	2,877,679,065.05	2,919,205,969.57	41,526,904.52	1.4%
Individual Income Tax Filing Refunds		-81,600,729.63	-77,504,836.82	4,095,892.81	-5.0%	-625,551,764.75	-710,268,518.88	-84,716,754.13	13.5%
Employer Withholding Refunds		-894,378.44	-463,514.08	430,864.36	-48.2%	-9,056,739.66	-8,821,670.97	235,068.69	-2.6%
Less Total Refunds Paid		-82,495,108.07	-77,968,350.90	4,526,757.17	-5.5%	-634,608,504.41	-719,090,189.85	-84,481,685.44	13.3%
Net Collections		128,990,918.53	133,722,634.78	4,731,716.25	3.7%	2,243,070,560.64	2,200,115,779.72	-42,954,780.92	-1.9%
Distribution of Individual Income Tax									
General Fund		169,974,193.93	169,865,494.74	-108,699.19	-0.1%	2,292,480,501.07	2,326,899,647.27	34,419,146.20	1.5%
Refund Fund		42,487,884.20	42,459,335.20	-28,549.00	-0.1%	572,689,571.99	581,640,332.21	8,950,760.22	1.6%
Refund Fund - County Juvenile Prob Svc		29,854.85	13,967.54	-15,887.31	-53.2%	510,073.97	527,407.48	17,333.51	3.4%
Multi-State Tax Compact		29,758.50	20,206.69	-9,551.81	-32.1%	495,245.89	200,899.43	-294,346.46	-59.4%
Permanent Building Fund		341,730.00	479,690.00	137,960.00	40.4%	8,445,290.00	8,688,340.00	243,050.00	2.9%
Public School Income Substance Abuse		29,854.84	13,967.54	-15,887.30	-53.2%	510,073.90	527,407.41	17,333.51	3.4%
Donations:									
Fish & Game		3,045.15	4,713.64	1,668.49	54.8%	45,941.85	48,184.16	2,242.31	4.9%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Children's Trust		1,975.74	4,986.00	3,010.26	152.4%	37,428.14	44,731.28	7,303.14	19.5%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Guard & Reserve Support		1,282.34	2,032.00	749.66	58.5%	18,535.32	19,954.88	1,419.56	7.7%
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		2,574.86	2,736.91	162.05	6.3%	29,085.48	28,468.71	-616.77	-2.1%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		1,855.70	5,115.67	3,259.97	175.7%	25,445.70	34,098.80	8,653.10	34.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		4,182.20	6,310.00	2,127.80	50.9%	49,799.54	56,772.13	6,972.59	14.0%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Cooperative Welfare Fund		31,081.50	82,533.00	51,451.50	165.5%	922,131.47	1,539,777.86	617,646.39	67.0%
Idaho Food Bank		9,774.89	12,168.53	2,393.64	24.5%	169,331.18	178,239.06	8,907.88	5.3%
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		868.01	1,924.00	1,055.99	121.7%	15,394.90	21,565.46	6,170.56	40.1%
Opportunity Scholar Admin Fee		0.00	0.00	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		-1,463,890.11	-1,284,195.78	179,694.33	-12.3%	1,214,214.65	-1,270,856.57	-2,485,071.22	-204.7%
Total Distribution of Gross Collections		211,486,026.60	211,690,985.68	204,959.08	0.1%	2,877,679,065.05	2,919,205,969.57	41,526,904.52	1.4%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		12,918,818.68	5,008,601.79	-7,910,216.89	-61.2%	286,631,461.32	257,365,316.67	-29,266,144.65	-10.2%
Corporate Estimates	C1	14,437,598.27	11,033,111.87	-3,404,486.40	-23.6%	636,934,557.95	607,339,996.31	-29,594,561.64	-4.6%
Corporate Tax reclassified as Multi-State		234,814.76	269,550.94	34,736.18	14.8%	2,802,143.93	6,719,600.17	3,917,456.24	139.8%
Gross Collections		27,591,231.71	16,311,264.60	-11,279,967.11	-40.9%	926,368,163.20	871,424,913.15	-54,943,250.05	-5.9%
Less Refunds Paid		-17,499,342.88	-11,559,423.32	5,939,919.56	-33.9%	-101,167,157.53	-124,482,220.30	-23,315,062.77	23.0%
Net Collections		10,091,888.83	4,751,841.28	-5,340,047.55	-52.9%	825,201,005.67	746,942,692.85	-78,258,312.82	-9.5%
Distribution of Corporate Tax									
General Fund		21,823,650.64	12,954,851.94	-8,868,798.70	-40.6%	739,952,711.28	695,521,796.15	-44,430,915.13	-6.0%
Refund Fund		5,430,537.38	3,199,482.16	-2,231,055.22	-41.1%	184,469,371.75	172,688,001.16	-11,781,370.59	-6.4%
Multi-State Tax Compact		133,313.69	112,627.50	-20,686.19	-15.5%	726,919.21	1,949,807.84	1,222,888.63	168.2%
Permanent Building Fund		203,730.00	44,303.00	-159,427.00	-78.3%	1,219,160.96	1,265,308.00	46,147.04	3.8%
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		27,591,231.71	16,311,264.60	-11,279,967.11	-40.9%	926,368,163.20	871,424,913.15	-54,943,250.05	-5.9%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		266,780,025.84	281,064,301.26	14,284,275.42	5.4%	2,928,789,002.74	3,087,121,841.97	158,332,839.23	5.4%
Sales Tax reclassified as Multi-State		198,944.23	358,287.06	159,342.83	80.1%	3,615,939.55	3,700,928.46	84,988.91	2.4%
Amusement Device Tax		13,566.00	5,586.00	-7,980.00	-58.8%	81,157.97	34,122.00	-47,035.97	-58.0%
Gross Collections		266,992,536.07	281,428,174.32	14,435,638.25	5.4%	2,932,486,100.26	3,090,856,892.43	158,370,792.17	5.4%
Less Refunds Paid		-636,003.04	-322,344.10	313,658.94	-49.3%	-11,281,922.56	-20,017,972.81	-8,736,050.25	77.4%
Net Collections		266,356,533.03	281,105,830.22	14,749,297.19	5.5%	2,921,204,177.70	3,070,838,919.62	149,634,741.92	5.1%
Distribution of Sales Tax									
General Fund	F1	189,731,731.86	196,261,675.60	6,529,943.74	3.4%	1,547,014,095.41	1,942,815,563.76	395,801,468.35	25.6%
Tax Commission Refunds		636,003.04	322,344.10	-313,658.94	-49.3%	11,281,922.56	20,017,972.81	8,736,050.25	77.4%
Multi-State Tax Compact		112,948.56	149,704.45	36,755.89	32.5%	1,282,169.73	928,321.95	-353,847.78	-27.6%
Tax Relief Fund		16,773,409.10	24,680,251.05	7,906,841.95	47.1%	182,085,150.08	259,810,270.32	77,725,120.24	42.7%
Revenue Share		27,034,187.20	29,447,738.58	2,413,551.38	8.9%	306,722,503.24	319,329,903.26	12,607,400.02	4.1%
Revenue Share Held for Non-Compliance		1,162,757.95	0.00	-1,162,757.95	-100.0%	2,591,209.17	3,512,784.61	921,575.44	35.6%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,583,333.34	4,583,333.34	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,400,000.00	4,400,000.00	0.00	0.0%
County Circuit Breaker		2,017,982.46	2,044,384.05	26,401.59	1.3%	22,320,397.56	22,435,372.66	114,975.10	0.5%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	21,027,847.28	20,608,749.58	-419,097.70	-2.0%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	7,779,844.42	7,779,844.40	-0.02	0.0%
Demonstration Pilot Project		238,729.28	246,776.71	8,047.43	3.4%	3,010,880.36	6,555,204.36	3,544,324.00	117.7%
Election Consolidation		492,946.84	506,280.56	13,333.72	2.7%	5,422,415.22	5,569,086.25	146,671.03	2.7%
Transportation Local Highway Distribution		9,764,724.65	12,083,333.33	2,318,608.68	23.7%	27,116,683.47	32,916,666.63	5,799,983.16	21.4%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	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		4,662,656.17	5,098,939.96	436,283.79	9.4%	51,148,217.68	55,900,913.33	4,752,695.65	9.3%
School District Facility Fund Holding Account	B2	10,928,911.23	7,177,886.26	-3,751,024.97	-34.3%	119,699,430.53	78,692,905.17	-41,006,525.36	-34.3%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	125,000,000.00	125,000,000.00	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%	80,000,000.00	80,000,000.00	0.00	0.0%
Public School Income Fund	B1	0.00	0.00	0.00	0.0%	330,000,000.00	0.00	-330,000,000.00	-100.0%
Unallocated Sales Tax		0.00	0.00	0.00	0.0%	0.21	0.00	-0.21	-100.0%
Total Distribution of Gross Collections		266,992,536.07	281,428,174.32	14,435,638.25	5.4%	2,932,486,100.26	3,090,856,892.43	158,370,792.17	5.4%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,946,564.24	1,802,935.22	-143,629.02	-7.4%	21,501,485.50	20,146,440.21	-1,355,045.29	-6.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		1,946,564.24	1,802,935.22	-143,629.02	-7.4%	21,501,447.50	20,142,695.20	-1,358,752.30	-6.3%
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		416,666.67	416,666.67	0.00	0.0%	4,583,333.34	4,583,333.34	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	275,000.00	275,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	330,000.00	330,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	3,038,750.00	3,038,750.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	3,038,750.00	3,038,750.00	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		386,783.41	778,768.55	391,985.14	101.3%	5,000,000.00	4,176,861.86	-823,138.14	-16.5%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		535,614.16	0.00	-535,614.16	-100.0%	535,614.16	0.00	-535,614.16	-100.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,946,564.24	1,802,935.22	-143,629.02	-7.4%	21,501,485.50	20,146,440.21	-1,355,045.29	-6.3%
Tobacco Tax Receipts									
Gross Collections		772,871.90	1,507,110.21	734,238.31	95.0%	11,071,316.04	12,100,039.46	1,028,723.42	9.3%
Less Refunds Paid		-1,393.47	-34,417.20	-33,023.73	N/A	-11,179.39	-50,010.20	-38,830.81	347.3%
Net Collections		771,478.43	1,472,693.01	701,214.58	90.9%	11,060,136.65	12,050,029.26	989,892.61	9.0%
Distribution of Tobacco Tax									
General Fund		675,043.63	1,288,606.41	613,562.78	90.9%	9,677,619.37	10,543,775.34	866,155.97	9.0%
Tax Commission Refunds		1,393.47	34,417.20	33,023.73	N/A	11,179.39	50,010.20	38,830.81	347.3%
Public School Endowment		48,217.40	92,043.30	43,825.90	90.9%	691,258.64	753,126.96	61,868.32	9.0%
County Juvenile Probation Svcs		48,217.40	92,043.30	43,825.90	90.9%	691,258.64	753,126.96	61,868.32	9.0%
Total Distribution of Gross Collections		772,871.90	1,507,110.21	734,238.31	95.0%	11,071,316.04	12,100,039.46	1,028,723.42	9.3%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		368,097.34	353,221.95	-14,875.39	-4.0%	4,065,096.21	3,968,923.86	-96,172.35	-2.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-11,360.04	-193.34	11,166.70	-98.3%
Net Collections		368,097.34	353,221.95	-14,875.39	-4.0%	4,053,736.17	3,968,730.52	-85,005.65	-2.1%
Distribution of Beer Tax									
General Fund		173,005.75	166,014.31	-6,991.44	-4.0%	1,905,255.94	1,865,303.24	-39,952.70	-2.1%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	11,360.04	193.34	-11,166.70	-98.3%
Substance Abuse Treatment		73,619.47	70,644.40	-2,975.07	-4.0%	810,747.23	793,746.11	-17,001.12	-2.1%
Permanent Building Fund		121,472.12	116,563.24	-4,908.88	-4.0%	1,337,733.00	1,309,681.17	-28,051.83	-2.1%
Total Distribution of Gross Collections		368,097.34	353,221.95	-14,875.39	-4.0%	4,065,096.21	3,968,923.86	-96,172.35	-2.4%
Wine Tax Receipts									
Gross Collections		547,320.57	548,178.22	857.65	0.2%	6,031,612.56	6,175,694.84	144,082.28	2.4%
Less Refunds Paid		-24.98	-321.27	-296.29	N/A	-5,756.01	-10,485.68	-4,729.67	82.2%
Net Collections		547,295.59	547,856.95	561.36	0.1%	6,025,856.55	6,165,209.16	139,352.61	2.3%
Distribution of Wine & Strong Beer Tax									
General Fund		467,209.38	447,449.86	-19,759.52	-4.2%	4,886,281.69	4,976,792.55	90,510.86	1.9%
Tax Commission Refunds		24.98	321.27	296.29	N/A	5,756.01	10,485.68	4,729.67	82.2%
Substance Abuse Treatment		69,029.53	66,170.61	-2,858.92	-4.1%	722,657.91	755,337.84	32,679.93	4.5%
Grape Growers & Wine Producers		24,139.59	23,527.18	-612.41	-2.5%	255,451.06	401,622.30	146,171.24	57.2%
Hop Growers		14,867.61	14,274.13	-593.48	-4.0%	157,632.49	160,729.33	3,096.84	2.0%
Unallocated Wine & Strong Beer		-27,950.52	-3,564.83	24,385.69	-87.2%	3,833.40	-129,272.86	-133,106.26	N/A
Total Distribution of Gross Collections		547,320.57	548,178.22	857.65	0.2%	6,031,612.56	6,175,694.84	144,082.28	2.4%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		2,562.50	3,000.00	437.50	17.1%	13,287.50	12,087.50	-1,200.00	-9.0%
Wine Direct Shipper Fee to ISP		100.00	175.00	75.00	75.0%	1,600.00	2,050.00	450.00	28.1%
Total Distributions		2,662.50	3,175.00	512.50	19.2%	14,887.50	14,137.50	-750.00	-5.0%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
Distribution of Kilowatt Hour Tax									
General Fund		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
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		259,188.54	120,724.50	-138,464.04	-53.4%	2,132,433.16	1,817,603.18	-314,829.98	-14.8%
Mine License Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	-42.00	-42.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	32,386.34	1,042,329.97	1,009,943.63	N/A
Distribution of Mine Tax									
General Fund		0.00	0.00	0.00	0.0%	21,375.00	521,165.01	499,790.01	N/A
Abandoned Mine Reclamation		0.00	0.00	0.00	0.0%	11,011.34	521,164.96	510,153.62	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	42.00	42.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		95,506.91	47,212.10	-48,294.81	-50.6%	1,096,850.11	743,724.44	-353,125.67	-32.2%
Less Refunds Paid		0.00	-110.63	-110.63	0.0%	-935.20	-679.97	255.23	-27.3%
Net Collections		95,506.91	47,101.47	-48,405.44	-50.7%	1,095,914.91	743,044.47	-352,870.44	-32.2%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		93,596.75	46,159.43	-47,437.32	-50.7%	1,073,996.48	728,183.53	-345,812.95	-32.2%
E911 Wireless Admin		1,910.16	942.04	-968.12	-50.7%	21,918.43	14,860.94	-7,057.49	-32.2%
Tax Commission Refunds		0.00	110.63	110.63	0.0%	935.20	679.97	-255.23	-27.3%
Total Distribution of Gross Collections		95,506.91	47,212.10	-48,294.81	-50.6%	1,096,850.11	743,724.44	-353,125.67	-32.2%
Oil & Gas Tax Receipts									
Gross Collections		24,481.36	894.61	-23,586.75	-96.3%	166,464.44	167,883.75	1,419.31	0.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		24,481.36	894.61	-23,586.75	-96.3%	166,464.44	167,883.75	1,419.31	0.9%
Distribution of Oil & Gas Tax									
Conservation Fund		14,688.81	536.76	-14,152.05	-96.3%	99,878.60	100,730.22	851.62	0.9%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		7,050.64	257.65	-6,792.99	-96.3%	47,941.82	48,350.55	408.73	0.9%
Public Schools Fund		2,741.91	100.20	-2,641.71	-96.3%	18,644.02	18,802.98	158.96	0.9%
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		24,481.36	894.61	-23,586.75	-96.3%	166,464.44	167,883.75	1,419.31	0.9%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		10,571,458.05	8,350,405.36	-2,221,052.69	-21.0%	116,545,020.55	120,774,599.09	4,229,578.54	3.6%
Gasoline Tax		21,925,675.87	13,760,834.20	-8,164,841.67	-37.2%	253,654,497.41	253,574,243.24	-80,254.17	0.0%
Aviation Fuel		253,065.12	632,621.88	379,556.76	150.0%	3,075,311.86	2,989,228.43	-86,083.43	-2.8%
Transfer Fee		1,140,715.06	897,014.41	-243,700.65	-21.4%	13,210,888.87	13,418,534.50	207,645.63	1.6%
Fuels Distribution Fund		-117,684.64	567,459.83	685,144.47	-582.2%	2,554,986.32	1,528,920.16	-1,026,066.16	-40.2%
Motor Fuel Registration		856.36	1,176.51	320.15	37.4%	50,376.55	37,864.23	-12,512.32	-24.8%
Dyed Diesel - Penalty		1,000.00	1,230.00	230.00	23.0%	5,643.15	5,750.00	106.85	1.9%
Gross Collections		33,775,085.82	24,210,742.19	-9,564,343.63	-28.3%	389,096,724.71	392,329,139.65	3,232,414.94	0.8%
IFTA Taxpayer Refunds		-116,985.04	-107,343.56	9,641.48	-8.2%	-1,050,461.70	-1,005,639.21	44,822.49	-4.3%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,311,135.14	-64,287.23	1,246,847.91	-95.1%	-12,052,532.73	-13,124,737.96	-1,072,205.23	8.9%
Payments to Other IFTA Jurisdictions		-863,711.51	0.00	863,711.51	-100.0%	-2,382,166.28	-3,233,989.44	-851,823.16	35.8%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-2,291,831.69	-171,630.79	2,120,200.90	-92.5%	-15,485,160.71	-17,364,366.61	-1,879,205.90	12.1%
Net Collections		31,483,254.13	24,039,111.40	-7,444,142.73	-23.6%	373,611,564.00	374,964,773.04	1,353,209.04	0.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		2,291,831.69	171,630.79	-2,120,200.90	-92.5%	15,485,160.71	17,364,366.61	1,879,205.90	12.1%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	1,324,780.80	1,377,408.00	52,627.20	4.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	2,815,159.23	2,926,992.00	111,832.77	4.0%
State Highway Account		5,616,298.37	3,842,949.40	-1,773,348.97	-31.6%	65,105,907.30	65,260,981.56	155,074.26	0.2%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	1,125.00	1,125.00	0.00	0.0%
Highway Distribution Fund		22,376,913.75	15,411,132.35	-6,965,781.40	-31.1%	259,437,425.23	260,218,427.14	781,001.91	0.3%
State Aeronautics Fund		253,065.12	632,621.88	379,556.76	150.0%	3,075,311.86	2,989,228.43	-86,083.43	-2.8%
Local Highway Distribution Fund		2,642,963.95	1,808,446.79	-834,517.16	-31.6%	30,638,074.03	30,711,050.20	72,976.17	0.2%
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		136,168.83	91,647.39	-44,521.44	-32.7%	1,574,660.90	1,568,654.86	-6,006.04	-0.4%
Off-Highway Improvements		136,168.83	91,647.39	-44,521.44	-32.7%	1,574,660.90	1,568,654.86	-6,006.04	-0.4%
Capital Improvements		136,168.83	91,647.40	-44,521.43	-32.7%	1,574,660.93	1,568,654.81	-6,006.12	-0.4%
Road and Bridge		70,921.77	47,733.37	-23,188.40	-32.7%	820,141.83	817,013.70	-3,128.13	-0.4%
Search and Rescue Fund		4,126.35	2,777.20	-1,349.15	-32.7%	47,717.06	47,534.98	-182.08	-0.4%
Petroleum Storage Trust Fund		228,142.97	179,402.86	-48,740.11	-21.4%	2,641,952.61	2,683,481.80	41,529.19	1.6%
Motor Fuels Distribution Funds		-117,684.64	1,839,105.37	1,956,790.01	N/A	2,554,986.32	2,800,565.70	245,579.38	9.6%
Total Distribution of Gross Collections		33,775,085.82	24,210,742.19	-9,564,343.63	-28.3%	389,096,724.71	392,329,139.65	3,232,414.94	0.8%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	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		7,258,613.03	5,759,554.12	-1,499,058.91	-20.7%	80,207,963.25	83,185,744.96	2,977,781.71	3.7%
Special Fuels - IFTA		-290,325.38	-694,384.50	-404,059.12	139.2%	1,012,723.38	-440,508.52	-1,453,231.90	-143.5%
Gasoline		14,528,419.14	9,652,855.12	-4,875,564.02	-33.6%	167,989,200.70	167,098,171.13	-891,029.57	-0.5%
Dyed Diesel - Penalty		1,000.00	1,230.00	230.00	23.0%	5,643.15	5,750.00	106.85	1.9%
Transfer Fee		878,350.60	690,701.10	-187,649.50	-21.4%	10,171,518.20	10,331,405.34	159,887.14	1.6%
Interest		30,021.41	25,948.63	-4,072.78	-13.6%	329,925.06	361,183.76	31,258.70	9.5%
Motor Fuel Registration		856.36	1,176.51	320.15	37.4%	50,376.55	37,864.23	-12,512.32	-24.8%
Total Highway Distribution Fund		22,406,935.16	15,437,080.98	-6,969,854.18	-31.1%	259,767,350.29	260,579,610.90	812,260.61	0.3%
State Highway Account									
Special Fuels		1,857,580.54	1,473,950.41	-383,630.13	-20.7%	20,526,339.00	21,288,394.96	762,055.96	3.7%
Special Fuels - IFTA		-74,298.32	-177,702.70	-103,404.38	139.2%	259,170.10	-112,732.28	-371,902.38	-143.5%
Gasoline		3,833,016.15	2,546,701.69	-1,286,314.46	-33.6%	44,320,398.20	44,085,318.88	-235,079.32	-0.5%
Interest		2,216.18	1,915.53	-300.65	-13.6%	24,355.11	26,662.61	2,307.50	9.5%
Total State Highway Account		5,618,514.55	3,844,864.93	-1,773,649.62	-31.6%	65,130,262.41	65,287,644.17	157,381.76	0.2%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		899,050.12	1,082,264.63	183,214.51	20.4%	11,050,088.05	11,137,990.20	87,902.15	0.8%
Less Refunds Paid		-160.16	917.77	1,077.93	-673.0%	-15,033.35	-4,358.55	10,674.80	-71.0%
Net Collections		898,889.96	1,083,182.40	184,292.44	20.5%	11,035,054.70	11,133,631.65	98,576.95	0.9%
Distribution of Boise Auditorium Tax									
Boise Auditorium		898,889.96	1,083,182.40	184,292.44	20.5%	11,022,529.70	11,121,106.65	98,576.95	0.9%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		160.16	-917.77	-1,077.93	-673.0%	15,033.35	4,358.55	-10,674.80	-71.0%
Total Distribution of Gross Collections		899,050.12	1,082,264.63	183,214.51	20.4%	11,050,088.05	11,137,990.20	87,902.15	0.8%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		268,501.21	254,939.72	-13,561.49	-5.1%	2,861,540.92	2,927,651.80	66,110.88	2.3%
Less Refunds Paid		-1,870.40	0.00	1,870.40	-100.0%	-1,968.40	-44.60	1,923.80	-97.7%
Net Collections		266,630.81	254,939.72	-11,691.09	-4.4%	2,859,572.52	2,927,607.20	68,034.68	2.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		266,630.81	254,939.72	-11,691.09	-4.4%	2,855,822.52	2,923,857.20	68,034.68	2.4%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		1,870.40	0.00	-1,870.40	-100.0%	1,968.40	44.60	-1,923.80	-97.7%
Total Distribution of Gross Collections		268,501.21	254,939.72	-13,561.49	-5.1%	2,861,540.92	2,927,651.80	66,110.88	2.3%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Nampa Auditorium District Tax Receipts									
Gross Collections		0.00	105,183.48	105,183.48	0.0%	0.00	105,183.48	105,183.48	0.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	105,183.48	105,183.48	0.0%	0.00	105,183.48	105,183.48	0.0%
Distribution of Nampa Auditorium Tax									
Nampa Auditorium		0.00	105,183.48	105,183.48	0.0%	0.00	105,183.48	105,183.48	0.0%
Nampa Auditorium Administration		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		0.00	105,183.48	105,183.48	0.0%	0.00	105,183.48	105,183.48	0.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		111,682.20	126,576.90	14,894.70	13.3%	1,448,261.86	1,441,324.47	-6,937.39	-0.5%
Less Refunds Paid		0.00	-526.73	-526.73	0.0%	-10,176.43	-1,118.75	9,057.68	-89.0%
Net Collections		111,682.20	126,050.17	14,367.97	12.9%	1,438,085.43	1,440,205.72	2,120.29	0.1%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		111,682.20	126,050.17	14,367.97	12.9%	1,434,335.43	1,436,455.72	2,120.29	0.1%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		0.00	526.73	526.73	0.0%	10,176.43	1,118.75	-9,057.68	-89.0%
Total Distribution of Gross Collections		111,682.20	126,576.90	14,894.70	13.3%	1,448,261.86	1,441,324.47	-6,937.39	-0.5%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,470,757.60	1,601,453.43	130,695.83	8.9%	21,108,226.53	22,213,958.09	1,105,731.56	5.2%
Less Refunds Paid		-4,313.62	-1,198.01	3,115.61	-72.2%	-71,251.57	-42,083.84	29,167.73	-40.9%
Net Collections		1,466,443.98	1,600,255.42	133,811.44	9.1%	21,036,974.96	22,171,874.25	1,134,899.29	5.4%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,466,443.98	1,600,255.42	133,811.44	9.1%	20,968,724.96	22,103,624.25	1,134,899.29	5.4%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	68,250.00	68,250.00	0.00	0.0%
Tax Commission Refunds		4,313.62	1,198.01	-3,115.61	-72.2%	71,251.57	42,083.84	-29,167.73	-40.9%
Total Distribution of Gross Collections		1,470,757.60	1,601,453.43	130,695.83	8.9%	21,108,226.53	22,213,958.09	1,105,731.56	5.2%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		30,208.80	19,567.99	-10,640.81	-35.2%	140,290.81	130,713.66	-9,577.15	-6.8%
Interest Receipts		411,313.99	234,851.58	-176,462.41	-42.9%	3,343,356.48	312,495.77	-3,030,860.71	-90.7%
Miscellaneous		30,101.00	91,583.91	61,482.91	204.3%	384,345.67	408,245.88	23,900.21	6.2%
Suspense		-1,826,630.15	-180,359.11	1,646,271.04	-90.1%	1,667,720.08	-367,258.00	-2,034,978.08	-122.0%
Gross Receipts		-1,355,006.36	165,644.37	1,520,650.73	-112.2%	5,535,713.04	484,197.31	-5,051,515.73	-91.3%
Less Refunds		-140.00	-331.77	-191.77	137.0%	-31,484.42	-2,898.27	28,586.15	-90.8%
Net Receipts		-1,355,146.36	165,312.60	1,520,458.96	-112.2%	5,504,228.62	481,299.04	-5,022,929.58	-91.3%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		30,101.00	16,063.34	-14,037.66	-46.6%	386,893.14	330,028.15	-56,864.99	-14.7%
General Fund		0.00	75,520.57	75,520.57	0.0%	492.53	76,217.73	75,725.20	N/A
Relief Fund		377,736.56	205,829.36	-171,907.20	-45.5%	2,973,138.00	-91,469.83	-3,064,607.83	-103.1%
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%	-3,040.00	2,000.00	5,040.00	-165.8%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		33,577.43	29,022.22	-4,555.21	-13.6%	370,218.48	403,965.60	33,747.12	9.1%
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		140.00	331.77	191.77	137.0%	31,484.42	2,898.27	-28,586.15	-90.8%
Circuit Breaker Fund		30,068.80	19,236.22	-10,832.58	-36.0%	108,806.39	127,815.39	19,009.00	17.5%
Tax Commission Holding Fund held in Suspense Account		-1,826,630.15	-180,359.11	1,646,271.04	-90.1%	1,667,464.86	-374,234.61	-2,041,699.47	-122.4%
Total Distribution of Gross Collections		-1,355,006.36	165,644.37	1,520,650.73	-112.2%	5,535,713.04	484,197.31	-5,051,515.73	-91.3%
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		545,256,558.33	541,360,681.13	-3,895,877.20	-0.7%	7,213,748,434.48	7,358,304,039.36	144,555,604.88	2.0%

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

Source	Note	Month Of 5/31/2025	Month Of 5/31/2026	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		52,415.74	48,360.59	-4,055.15	-7.7%	2,217,458.42	548,710.79	-1,668,747.63	-75.3%
Corporate Income to MTC		234,814.76	269,550.94	34,736.18	14.8%	2,802,143.93	6,719,600.17	3,917,456.24	139.8%
Sales Tax to MTC		198,944.23	358,287.06	159,342.83	80.1%	3,615,939.55	3,700,928.46	84,988.91	2.4%
Total Receipts Reclassed to MTC		486,174.73	676,198.59	190,023.86	39.1%	8,635,541.90	10,969,239.42	2,333,697.52	27.0%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		22,657.24	28,153.90	5,496.66	24.3%	1,722,212.53	347,811.36	-1,374,401.17	-79.8%
Corporate MTC to General Fund		101,501.07	156,923.44	55,422.37	54.6%	2,075,224.72	4,769,792.33	2,694,567.61	129.8%
Sales Tax MTC to General Fund		85,995.67	208,582.61	122,586.94	142.6%	2,333,769.82	2,772,606.51	438,836.69	18.8%
Total MTC Receipts to General Fund		210,153.98	393,659.95	183,505.97	87.3%	6,131,207.07	7,890,210.20	1,759,003.13	28.7%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		29,758.50	20,206.69	-9,551.81	-32.1%	495,245.89	200,899.43	-294,346.46	-59.4%
MTC Revenue from Corporate Income Tax		133,313.69	112,627.50	-20,686.19	-15.5%	726,919.21	1,949,807.84	1,222,888.63	168.2%
MTC Revenue from Sales Tax		112,948.56	149,704.45	36,755.89	32.5%	1,282,169.73	928,321.95	-353,847.78	-27.6%
Net MTC Revenues		276,020.75	282,538.64	6,517.89	2.4%	2,504,334.83	3,079,029.22	574,694.39	22.9%
Total MTC Receipts		486,174.73	676,198.59	190,023.86	39.1%	8,635,541.90	10,969,239.42	2,333,697.52	27.0%

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	
A5	Receipts by Tax Type	The Tax Commission began collecting room tax for the Nampa Auditorium District beginning May 2026.	5/31/2026	
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	
B3	Distributions by Fund	Per Idaho Code 63-3024A (1) the allowable Food Tax Credit increased from \$120 to \$155 for tax year 2025. This in combination with the increased number of filers who donate their credit results in higher dollar amounts distributed to the Cooperative Welfare Fund.	4/30/2026	
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	
*		Timing differences between payment processing and return processing may result in negative amounts appearing in this report.	4/30/2026	