IDAHO State Tax Commission

Sales Tax Distribution By County
For Quarter Ending June 30th, 2026
Base & Excess and Special Purpose Taxing Districts

Base & Excess (S2)							SPTD (S4)				Total
County	Original Base	1.05	Most Recent Population Estimate	Pop % Factor	Excess	Total (S2)	Special Purpose Taxing District (SPTD) Amount	Withheld	Released	Total (S4)	Distribution
ADA	$ 537,827.60	$ 564,718.97	546,141	26.907%	$ 3,142,672.16	$ 3,707,391.13	$ 1,788,765.95	$ 8,653.21	$ -	$ 1,780,112.74	$ 5,487,503.87
ADAMS	$ 73,813.67	$ 77,504.35	5,013	0.247%	$ 28,846.43	$ 106,350.78	$ 17,509.71	$ 3,597.38	$ 1,573.60	$ 15,485.93	$ 121,836.71
BANNOCK	$ 270,650.62	$ 284,183.15	91,591	4.512%	$ 527,044.27	$ 811,227.42	$ 78,557.49	$ 1,621.11	$ -	$ 76,936.38	$ 888,163.80
BEAR LAKE	$ 60,780.77	$ 63,819.81	6,727	0.331%	$ 38,709.34	$ 102,529.15	$ 26,474.98	$ 4,104.29	$ -	$ 22,370.69	$ 124,899.84
BENEWAH	$ 52,500.82	$ 55,125.86	10,508	0.518%	$ 60,466.43	$ 115,592.29	$ 18,928.65	$ 4,166.37	$ -	$ 14,762.28	$ 130,354.57
BINGHAM	$ 231,180.43	$ 242,739.45	51,153	2.520%	$ 294,350.93	$ 537,090.38	$ 114,642.50	$ 3,077.81	$ 46,103.35	$ 157,668.04	$ 694,758.42
BLAINE	$ 43,329.86	$ 45,496.35	25,517	1.257%	$ 146,833.08	$ 192,329.43	$ 144,973.97	$ 630.26	$ -	$ 144,343.71	$ 336,673.14
BOISE	$ 37,746.98	$ 39,634.33	8,545	0.421%	$ 49,170.70	$ 88,805.03	$ 18,225.73	$ 2,122.76	$ -	$ 16,102.97	$ 104,908.00
BONNER	$ 116,262.02	$ 122,075.12	54,420	2.681%	$ 313,150.30	$ 435,225.42	$ 196,214.31	$ 6,758.25	$ -	$ 189,456.06	$ 624,681.48
BONNEVILLE	$ 268,559.85	$ 281,987.84	135,771	6.689%	$ 781,270.30	$ 1,063,258.14	$ 151,898.67	$ 83.96	$ 2,171.33	$ 153,986.04	$ 1,217,244.18
BOUNDARY	$ 73,947.80	$ 77,645.19	13,997	0.690%	$ 80,543.27	$ 158,188.46	$ 9,758.08	$ -	$ -	$ 9,758.08	$ 167,946.54
BUTTE	$ 26,487.43	$ 27,811.80	2,783	0.137%	$ 16,014.28	$ 43,826.08	$ 20,844.80	$ 379.54	$ -	$ 20,465.26	$ 64,291.34
CAMAS	$ 26,939.30	$ 28,286.27	1,316	0.065%	$ 7,572.69	$ 35,858.96	$ 3,969.18	$ -	$ -	$ 3,969.18	$ 39,828.14
CANYON	$ 384,194.61	$ 403,404.34	275,123	13.555%	$ 1,583,146.83	$ 1,986,551.17	$ 985,274.66	$ 3,541.47	$ -	$ 981,733.19	$ 2,968,284.36
CARIBOU	$ 116,182.82	$ 121,991.96	7,252	0.357%	$ 41,730.36	$ 163,722.32	$ 8,631.93	$ 3,417.52	$ -	$ 5,214.41	$ 168,936.73
CASSIA	$ 144,286.35	$ 151,500.67	26,397	1.301%	$ 151,896.89	$ 303,397.56	$ 128,497.76	$ 7,804.59	$ -	$ 120,693.17	$ 424,090.73
CLARK	$ 52,083.69	$ 54,687.87	783	0.039%	$ 4,505.64	$ 59,193.51	$ 3,810.36	$ -	$ -	$ 3,810.36	$ 63,003.87
CLEARWATER	$ 151,976.36	$ 159,575.18	9,118	0.449%	$ 52,467.92	$ 212,043.10	$ 77,564.62	$ 4,962.29	$ 745.69	$ 73,348.02	$ 285,391.12
CUSTER	$ 54,104.60	$ 56,809.83	4,636	0.228%	$ 26,677.05	$ 83,486.88	$ 61,818.19	$ -	$ 4,385.91	$ 66,204.10	$ 149,690.98
ELMORE	$ 57,157.23	$ 60,015.09	29,465	1.452%	$ 169,551.15	$ 229,566.24	$ 91,124.64	$ 14,284.17	$ -	$ 76,840.47	$ 306,406.71
FRANKLIN	$ 81,680.47	$ 85,764.49	15,889	0.783%	$ 91,430.45	$ 177,194.94	$ 23,193.68	$ 126.83	$ -	$ 23,066.85	$ 200,261.79
FREMONT	$ 79,521.20	$ 83,497.26	14,208	0.700%	$ 81,757.43	$ 165,254.69	$ 55,706.31	$ 8,775.41	$ -	$ 46,930.90	$ 212,185.59
GEM	$ 108,796.98	$ 114,236.83	21,773	1.073%	$ 125,288.89	$ 239,525.72	$ 36,051.13	$ 361.94	$ -	$ 35,689.19	$ 275,214.91
GOODING	$ 77,778.66	$ 81,667.59	16,446	0.810%	$ 94,635.61	$ 176,303.20	$ 92,196.06	$ 5,995.98	$ -	$ 86,200.08	$ 262,503.28
IDAHO	$ 162,896.70	$ 171,041.54	17,874	0.881%	$ 102,852.78	$ 273,894.32	$ 50,469.27	$ 2,498.71	$ 970.38	$ 48,940.94	$ 322,835.26
JEFFERSON	$ 85,113.58	$ 89,369.26	35,297	1.739%	$ 203,110.37	$ 292,479.63	$ 56,118.69	$ 4,419.30	$ 49,657.32	$ 101,356.71	$ 393,836.34

Base & Excess (S2)							SPTD (S4)				Total
County	Original Base	1.05	Most Recent Population Estimate	Pop % Factor	Excess	Total (S2)	Special Purpose Taxing District (SPTD) Amount	Withheld	Released	Total (S4)	Distribution
JEROME	$ 62,585.95	$ 65,715.25	26,362	1.299%	$ 151,695.48	$ 217,410.73	$ 155,959.65	$ -	$ -	$ 155,959.65	$ 373,370.38
KOOTENAI	$ 160,835.74	$ 168,877.53	191,864	9.453%	$ 1,104,047.58	$ 1,272,925.11	$ 1,034,444.99	$ 9,999.14	$ -	$ 1,024,445.85	$ 2,297,370.96
LATAH	$ 84,853.49	$ 89,096.16	41,842	2.061%	$ 240,772.42	$ 329,868.58	$ 122,383.14	$ 64,732.48	$ -	$ 57,650.66	$ 387,519.24
LEMHI	$ 94,798.48	$ 99,538.40	8,474	0.417%	$ 48,762.14	$ 148,300.54	$ 31,203.56	$ -	$ -	$ 31,203.56	$ 179,504.10
LEWIS	$ 30,283.70	$ 31,797.89	3,704	0.182%	$ 21,314.02	$ 53,111.91	$ 27,664.91	$ -	$ 231.40	$ 27,896.31	$ 81,008.22
LINCOLN	$ 38,862.47	$ 40,805.59	5,603	0.276%	$ 32,241.48	$ 73,047.07	$ 42,025.13	$ -	$ 4,547.43	$ 46,572.56	$ 119,619.63
MADISON	$ 68,357.92	$ 71,775.82	55,172	2.718%	$ 317,477.55	$ 389,253.37	$ 80,474.14	$ 1,814.45	$ 401.33	$ 79,061.02	$ 468,314.39
MINIDOKA	$ 124,196.52	$ 130,406.35	22,911	1.129%	$ 131,837.31	$ 262,243.66	$ 103,003.93	$ 1,802.03	$ -	$ 101,201.90	$ 363,445.56
NEZ PERCE	$ 210,437.17	$ 220,959.03	42,905	2.114%	$ 246,889.26	$ 467,848.29	$ 65,508.63	$ -	$ -	$ 65,508.63	$ 533,356.92
ONEIDA	$ 48,505.51	$ 50,930.79	5,085	0.251%	$ 29,260.74	$ 80,191.53	$ 12,203.71	$ 204.56	$ -	$ 11,999.15	$ 92,190.68
OWYHEE	$ 119,566.34	$ 125,544.66	12,661	0.624%	$ 72,855.49	$ 198,400.15	$ 43,431.19	$ 7,366.97	$ -	$ 36,064.22	$ 234,464.37
PAYETTE	$ 68,243.72	$ 71,655.91	27,824	1.371%	$ 160,108.31	$ 231,764.22	$ 59,613.39	$ 407.41	$ -	$ 59,205.98	$ 290,970.20
POWER	$ 49,259.23	$ 51,722.19	8,246	0.406%	$ 47,450.15	$ 99,172.34	$ 150,046.83	$ 4,566.34	$ 11,513.76	$ 156,994.25	$ 256,166.59
SHOSHONE	$ 121,739.19	$ 127,826.15	14,130	0.696%	$ 81,308.60	$ 209,134.75	$ 75,586.08	$ 42,543.12	$ -	$ 33,042.96	$ 242,177.71
TETON	$ 27,606.04	$ 28,986.34	13,254	0.653%	$ 76,267.81	$ 105,254.15	$ 80,783.80	$ 786.61	$ -	$ 79,997.19	$ 185,251.34
TWIN FALLS	$ 241,767.02	$ 253,855.37	97,539	4.806%	$ 561,270.99	$ 815,126.36	$ 483,642.24	$ 25,641.03	$ -	$ 458,001.21	$ 1,273,127.57
VALLEY	$ 39,713.84	$ 41,699.53	12,831	0.632%	$ 73,833.73	$ 115,533.26	$ 93,099.36	$ 302.51	$ -	$ 92,796.85	$ 208,330.11
WASHINGTON	$ 94,870.92	$ 99,614.47	11,583	0.571%	$ 66,652.33	$ 166,266.80	$ 43,092.06	$ -	$ 1,197.92	$ 44,289.98	$ 210,556.78
Totals	$ 5,062,283.65	$ 5,315,397.83	2,029,733	100.000%	$ 11,679,740.94	$ 16,995,138.77	$ 6,965,388.06	$ 251,549.80	$ 123,499.42	$ 6,837,337.68	$ 23,832,476.45