



IDAHO State Tax Commission

Sales Tax Distribution By County For Quarter Ending March 31st, 2026 Base & Excess and Special Purpose Taxing Districts

County	Base & Excess (\$2)						SPTD (\$4)				Total
	Original Base	1.05	Most Recent Population Estimate	Pop % Factor	Excess	Total (\$2)	Special Purpose Taxing District (SPTD) Amount	Withheld	Released	Total (\$4)	Distribution
ADA	\$ 537,827.60	\$ 564,718.97	546,141	26.907%	\$ 2,730,776.72	\$ 3,295,495.69	\$ 1,620,426.96	\$ 7,819.21	\$ 36,118.43	\$ 1,648,726.18	\$ 4,944,221.84
ADAMS	\$ 73,813.67	\$ 77,504.35	5,013	0.247%	\$ 25,065.66	\$ 102,570.01	\$ 16,394.26	\$ 1,969.66	\$ -	\$ 14,424.60	\$ 116,994.61
BANNOCK	\$ 270,650.62	\$ 284,183.15	91,591	4.512%	\$ 457,967.03	\$ 742,150.18	\$ 71,672.11	\$ 1,490.46	\$ 232.12	\$ 70,413.77	\$ 812,563.95
BEAR LAKE	\$ 60,780.77	\$ 63,819.81	6,727	0.331%	\$ 33,635.88	\$ 97,455.69	\$ 24,903.59	\$ 3,944.81	\$ 49,169.79	\$ 70,128.57	\$ 167,584.26
BENEWAH	\$ 52,500.82	\$ 55,125.86	10,508	0.518%	\$ 52,541.38	\$ 107,667.24	\$ 17,526.50	\$ 3,836.91	\$ -	\$ 13,689.59	\$ 121,356.83
BINGHAM	\$ 231,180.43	\$ 242,739.45	51,153	2.520%	\$ 255,771.72	\$ 498,511.17	\$ 107,355.61	\$ 11,135.84	\$ 7,514.68	\$ 103,734.45	\$ 602,245.62
BLAINE	\$ 43,329.86	\$ 45,496.35	25,517	1.257%	\$ 127,588.35	\$ 173,084.70	\$ 92,054.89	\$ 604.27	\$ -	\$ 91,450.62	\$ 264,535.32
BOISE	\$ 37,746.98	\$ 39,634.33	8,545	0.421%	\$ 42,726.12	\$ 82,360.45	\$ 16,971.20	\$ 1,999.29	\$ -	\$ 14,971.91	\$ 97,332.36
BONNER	\$ 116,262.02	\$ 122,075.12	54,420	2.681%	\$ 272,107.15	\$ 394,182.27	\$ 177,211.48	\$ 6,264.69	\$ 4,506.83	\$ 175,453.62	\$ 569,635.89
BONNEVILLE	\$ 268,559.85	\$ 281,987.84	135,771	6.689%	\$ 678,872.83	\$ 960,860.67	\$ 138,488.78	\$ 1,120.97	\$ -	\$ 137,367.81	\$ 1,098,228.48
BOUNDARY	\$ 73,947.80	\$ 77,645.19	13,997	0.690%	\$ 69,986.84	\$ 147,632.03	\$ 9,135.81	\$ -	\$ -	\$ 9,135.81	\$ 156,767.84
BUTTE	\$ 26,487.43	\$ 27,811.80	2,783	0.137%	\$ 13,915.37	\$ 41,727.17	\$ 20,067.69	\$ 372.62	\$ 16,561.63	\$ 36,256.70	\$ 77,983.87
CAMAS	\$ 26,939.30	\$ 28,286.27	1,316	0.065%	\$ 6,580.17	\$ 34,866.44	\$ 3,337.75	\$ -	\$ 568.51	\$ 3,906.26	\$ 38,772.70
CANYON	\$ 384,194.61	\$ 403,404.34	275,123	13.555%	\$ 1,375,651.13	\$ 1,779,055.47	\$ 888,305.15	\$ 3,328.75	\$ -	\$ 884,976.40	\$ 2,664,031.87
CARIBOU	\$ 116,182.82	\$ 121,991.96	7,252	0.357%	\$ 36,260.95	\$ 158,252.91	\$ 8,257.89	\$ 3,265.48	\$ 169.43	\$ 5,161.84	\$ 163,414.75
CASSIA	\$ 144,286.35	\$ 151,500.67	26,397	1.301%	\$ 131,988.47	\$ 283,489.14	\$ 122,235.46	\$ 7,409.86	\$ -	\$ 114,825.60	\$ 398,314.74
CLARK	\$ 52,083.69	\$ 54,687.87	783	0.039%	\$ 3,915.10	\$ 58,602.97	\$ 3,664.24	\$ -	\$ -	\$ 3,664.24	\$ 62,267.21
CLEARWATER	\$ 151,976.36	\$ 159,575.18	9,118	0.449%	\$ 45,591.20	\$ 205,166.38	\$ 75,316.63	\$ 5,040.53	\$ -	\$ 70,276.10	\$ 275,442.48
CUSTER	\$ 54,104.60	\$ 56,809.83	4,636	0.228%	\$ 23,180.61	\$ 79,990.44	\$ 59,680.77	\$ 2,149.38	\$ 11,982.62	\$ 69,514.01	\$ 149,504.45
ELMORE	\$ 57,157.23	\$ 60,015.09	29,465	1.452%	\$ 147,328.87	\$ 207,343.96	\$ 84,587.69	\$ 12,861.60	\$ -	\$ 71,726.09	\$ 279,070.05
FRANKLIN	\$ 81,680.47	\$ 85,764.49	15,889	0.783%	\$ 79,447.09	\$ 165,211.58	\$ 21,002.40	\$ 121.56	\$ 12,101.00	\$ 32,981.84	\$ 198,193.42
FREMONT	\$ 79,521.20	\$ 83,497.26	14,208	0.700%	\$ 71,041.87	\$ 154,539.13	\$ 51,361.49	\$ 8,131.41	\$ -	\$ 43,230.08	\$ 197,769.21
GEM	\$ 108,796.98	\$ 114,236.83	21,773	1.073%	\$ 108,867.86	\$ 223,104.69	\$ 34,152.92	\$ 349.71	\$ 2,065.27	\$ 35,868.48	\$ 258,973.17
GOODING	\$ 77,778.66	\$ 81,667.59	16,446	0.810%	\$ 82,232.16	\$ 163,899.75	\$ 87,230.63	\$ 5,667.29	\$ -	\$ 81,563.34	\$ 245,463.09
IDAHO	\$ 162,896.70	\$ 171,041.54	17,874	0.881%	\$ 89,372.35	\$ 260,413.89	\$ 48,536.80	\$ 2,664.89	\$ 13,343.23	\$ 59,215.14	\$ 319,629.03

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
JEFFERSON	\$ 85,113.58	\$ 89,369.26	35,297	1.739%	\$ 176,489.64	\$ 265,858.90	\$ 52,118.87	\$ 28,046.06	\$ -	\$ 24,072.81	\$ 289,931.71
JEROME	\$ 62,585.95	\$ 65,715.25	26,362	1.299%	\$ 131,813.46	\$ 197,528.71	\$ 145,206.97	\$ -	\$ -	\$ 145,206.97	\$ 342,735.68
KOOTENAI	\$ 160,835.74	\$ 168,877.53	191,864	9.453%	\$ 959,345.20	\$ 1,128,222.73	\$ 930,255.19	\$ 9,287.10	\$ 127,475.74	\$ 1,048,443.83	\$ 2,176,666.56
LATAH	\$ 84,853.49	\$ 89,096.16	41,842	2.061%	\$ 209,215.49	\$ 298,311.65	\$ 113,137.36	\$ 59,891.61	\$ -	\$ 53,245.75	\$ 351,557.40
LEMHI	\$ 94,798.48	\$ 99,538.40	8,474	0.417%	\$ 42,371.11	\$ 141,909.51	\$ 29,985.30	\$ -	\$ -	\$ 29,985.30	\$ 171,894.81
LEWIS	\$ 30,283.70	\$ 31,797.89	3,704	0.182%	\$ 18,520.49	\$ 50,318.38	\$ 26,350.35	\$ 114.05	\$ -	\$ 26,236.30	\$ 76,554.68
LINCOLN	\$ 38,862.47	\$ 40,805.59	5,603	0.276%	\$ 28,015.74	\$ 68,821.33	\$ 40,285.95	\$ 2,234.50	\$ 9,735.82	\$ 47,787.27	\$ 116,608.60
MADISON	\$ 68,357.92	\$ 71,775.82	55,172	2.718%	\$ 275,867.25	\$ 347,643.07	\$ 72,834.53	\$ 1,858.15	\$ -	\$ 70,976.38	\$ 418,619.45
MINIDOKA	\$ 124,196.52	\$ 130,406.35	22,911	1.129%	\$ 114,558.01	\$ 244,964.36	\$ 98,106.09	\$ 1,709.49	\$ 3,374.45	\$ 99,771.05	\$ 344,735.41
NEZ PERCE	\$ 210,437.17	\$ 220,959.03	42,905	2.114%	\$ 214,530.63	\$ 435,489.66	\$ 63,058.36	\$ -	\$ -	\$ 63,058.36	\$ 498,548.02
ONEIDA	\$ 48,505.51	\$ 50,930.79	5,085	0.251%	\$ 25,425.67	\$ 76,356.46	\$ 11,517.42	\$ 197.16	\$ 143.91	\$ 11,464.17	\$ 87,820.63
OWYHEE	\$ 119,566.34	\$ 125,544.66	12,661	0.624%	\$ 63,306.66	\$ 188,851.32	\$ 41,673.23	\$ 7,066.71	\$ 694.95	\$ 35,301.47	\$ 224,152.79
PAYETTE	\$ 68,243.72	\$ 71,655.91	27,824	1.371%	\$ 139,123.65	\$ 210,779.56	\$ 54,716.34	\$ 378.26	\$ -	\$ 54,338.08	\$ 265,117.64
POWER	\$ 49,259.23	\$ 51,722.19	8,246	0.406%	\$ 41,231.08	\$ 92,953.27	\$ 140,573.66	\$ 9,827.84	\$ -	\$ 130,745.82	\$ 223,699.09
SHOSHONE	\$ 121,739.19	\$ 127,826.15	14,130	0.696%	\$ 70,651.86	\$ 198,478.01	\$ 71,874.39	\$ 40,264.75	\$ -	\$ 31,609.64	\$ 230,087.65
TETON	\$ 27,606.04	\$ 28,986.34	13,254	0.653%	\$ 66,271.74	\$ 95,258.08	\$ 73,686.40	\$ 732.36	\$ -	\$ 72,954.04	\$ 168,212.12
TWIN FALLS	\$ 241,767.02	\$ 253,855.37	97,539	4.806%	\$ 487,707.81	\$ 741,563.18	\$ 452,529.67	\$ 24,049.34	\$ -	\$ 428,480.33	\$ 1,170,043.51
VALLEY	\$ 39,713.84	\$ 41,699.53	12,831	0.632%	\$ 64,156.68	\$ 105,856.21	\$ 84,196.98	\$ 275.42	\$ -	\$ 83,921.56	\$ 189,777.77
WASHINGTON	\$ 94,870.92	\$ 99,614.47	11,583	0.571%	\$ 57,916.52	\$ 157,530.99	\$ 40,865.70	\$ 192.44	\$ 1,670.34	\$ 42,343.60	\$ 199,874.59
Totals	\$ 5,062,283.65	\$ 5,315,397.83	2,029,733	100.000%	\$ 10,148,931.54	\$15,464,329.37	\$ 6,342,851.46	\$ 277,674.43	\$ 297,428.75	\$ 6,362,605.78	\$ 21,826,935.15