

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2017 to November 30, 2017

Source	Month Of	Month Of	Change		Fiscal 2017	Fiscal 2018	Change	
	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RECEIPTS BY TAX TYPE								
Individual Income Tax	117,904,736.06	139,442,149.18	21,537,413.12	18.27	651,557,451.85	704,192,800.87	52,635,349.02	8.08
Corporate Income Tax	3,756,141.97	4,759,900.97	1,003,759.00	26.72	73,901,409.13	68,236,284.87	-5,665,124.26	-7.67
Sales Tax	129,144,426.72	142,451,872.15	13,307,445.43	10.30	712,911,924.07	771,500,311.27	58,588,387.20	8.22
Cigarette Tax	3,009,943.07	3,060,846.44	50,903.37	1.69	16,275,224.55	16,225,508.10	-49,716.45	-0.31
Tobacco Tax	1,210,827.90	1,201,913.67	-8,914.23	-0.74	6,394,113.95	6,529,002.70	134,888.75	2.11
Beer Tax	303,385.42	313,684.79	10,299.37	3.39	1,926,975.82	1,957,826.88	30,851.06	1.60
Wine Tax	432,353.61	457,157.76	24,804.15	5.74	2,449,834.49	2,544,468.96	94,634.47	3.86
Kilowatt Hour Tax	155,722.48	37,574.28	-118,148.20	-75.87	825,936.81	914,119.33	88,182.52	10.68
Mine License Tax					4,428.50	8,175.67	3,747.17	84.61
Estate Tax								
Oil & Gas		17,650.76	17,650.76		156,430.93	94,336.95	-62,093.98	-39.69
E911	150,605.17	137,899.31	-12,705.86	-8.44	769,197.55	744,519.04	-24,678.51	-3.21
Motor Fuels Tax	27,454,976.14	31,322,774.25	3,867,798.11	14.09	153,766,188.30	160,448,663.13	6,682,474.83	4.35
Boise Auditorium District	631,436.43	643,927.98	12,491.55	1.98	3,249,329.95	3,573,056.84	323,726.89	9.96
Idaho Travel & Convention	812,085.22	879,199.08	67,113.86	8.26	6,247,006.81	7,010,691.83	763,685.02	12.22
Illegal Drug Tax		154.00	154.00		154.00	154.00		
Suspense Fund	-4,603.44	-650,213.81	-645,610.37	14,024.52	-4,388.37	71,251.87	75,640.24	-1,723.65
Miscellaneous Revenues	5,762.10	11,242.40	5,480.30	95.11	91,996.10	156,010.92	64,014.82	69.58
RR Car Company's Ad Valorem Tax					4,253.00	269.50	-3,983.50	-93.66
Local Option Tax								
Wine Direct Shipper Fee	1,125.00	1,637.50	512.50	45.56	5,462.50	6,700.00	1,237.50	22.65
Total Gross Receipts	284,968,923.85	324,089,370.71	39,120,446.86	13.73	1,630,532,929.94	1,744,214,152.73	113,681,222.79	6.97

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	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%	
DISTRIBUTIONS BY FUND									
Fund Description									
0001 General Fund	208,839,414.13	235,943,699.96	27,104,285.83	12.98	1,193,397,903.62	1,273,540,163.21	80,142,259.59	6.72	
0051 Fish and Game Donation	649.00	281.00	-368.00	-56.70	2,228.33	1,019.31	-1,209.02	-54.26	
0075 Abandoned Mine & Oil & Gas Conserv		10,590.45	10,590.45		95,363.56	54,033.36	-41,330.20	-43.34	
0129 Secondary Aquifer Fund	1,174,480.40	1,447,831.10	273,350.70	23.27	2,397,915.21	3,460,427.40	1,062,512.19	44.31	
0130 Petroleum Storage Trust	194,576.50	209,454.37	14,877.87	7.65	1,043,387.25	1,101,731.92	58,344.67	5.59	
0176 Cancer Control	25,000.00	25,000.00			125,000.00	125,000.00			
0181 Central Tumor Registry	10,000.00	10,000.00			50,000.00	50,000.00			
0182 Substance Abuse Treatment	112,523.67	117,729.93	5,206.26	4.63	678,281.72	696,219.23	17,937.51	2.64	
0188 County Juvenile Probation Svcs	351,923.61	350,868.49	-1,055.12	-0.30	1,780,800.36	1,788,689.90	7,889.54	0.44	
0200 Water Polution Control	400,000.00	400,000.00			2,000,000.00	2,000,000.00			
0212 Idaho Travel and Convention	809,721.13	876,255.45	66,534.32	8.22	6,204,273.53	6,968,341.25	764,067.72	12.32	
0213 Veterans Support Donation	421.00	649.00	228.00	54.16	1,038.20	3,082.00	2,043.80	196.86	
0220 Cooperative Welfare Fund	3,593.00	1,685.00	-1,908.00	-53.10	12,762.00	6,807.00	-5,955.00	-46.66	
0221 State Aeronautics Fund	182,269.70	153,591.98	-28,677.72	-15.73	1,080,052.91	1,090,204.99	10,152.08	0.94	
0247 Parks & Rec Motor Fuels	433,850.66	458,792.95	24,942.29	5.75	2,301,074.96	2,412,455.05	111,380.09	4.84	
0259 Bridges & RR Xings					350,000.00	350,000.00			
0259 Local Highway Distribution	2,290,745.08	2,489,625.14	198,880.06	8.68	12,266,664.40	12,881,641.71	614,977.31	5.01	
0260 State Highway Account	4,867,352.53	5,279,905.54	412,553.01	8.48	26,069,480.89	27,347,693.33	1,278,212.44	4.90	
0261 Highway Distribution Fund	19,361,133.88	20,919,618.41	1,558,484.53	8.05	103,775,060.89	108,625,208.86	4,850,147.97	4.67	
0266 Search and Rescue Fund	3,734.06	3,948.72	214.66	5.75	19,804.86	20,763.46	958.60	4.84	
0267 Motor Fuel Distribution Fund	-1,481,597.98	984,639.75	2,466,237.73	-166.46	122,223.64	237,228.16	115,004.52	94.09	
0269 Transportation Congestion Mitigation		1,257,092.11	1,257,092.11			6,788,737.11	6,788,737.11		
0275 E911 Wireless	146,671.14	133,571.42	-13,099.72	-8.93	751,726.20	725,793.55	-25,932.65	-3.45	
0276 Multi-State Tax Compact	141,835.45	252,014.62	110,179.17	77.68	1,115,470.04	1,169,106.22	53,636.18	4.81	
0307 Oil & Gas Local Economic Development					10,011.58	-9,959.67	-19,971.25	-199.48	
0338 Tax Commission Admin Fees	4,118.27	4,138.45	20.18	0.49	1,166,476.83	1,174,612.11	8,135.28	0.70	
0349 Wine Direct Shipper Fee to ISP		225.00	225.00		700.00	1,250.00	550.00	78.57	
0365 Permanent Building Fund	1,026,454.58	1,102,513.36	76,058.78	7.41	5,444,991.44	5,674,800.40	229,808.96	4.22	
0375 Garvee State Match					4,700,000.00	4,700,000.00			
0401 Miscellaneous Income	5,762.10	8,452.19	2,690.09	46.69	87,708.10	95,873.33	8,165.23	9.31	
0403 Opportunity Scholarship	59.40	180.00	120.60	203.03	650.40	50.99	-599.41	-92.16	
0481 Public School Endowment	368,548.59	375,003.07	6,454.48	1.75	1,946,953.60	2,061,893.92	114,940.32	5.90	
0483 Childrens Trust Donation	1,069.52	864.99	-204.53	-19.12	1,904.60	1,195.99	-708.61	-37.21	
0502 Sales Tax - Cities & Counties	14,771,238.13	16,335,095.15	1,563,857.02	10.59	81,608,597.00	88,196,796.88	6,588,199.88	8.07	
0502 Sales Tax - Circuit Breaker	1,581,252.46	1,582,790.21	1,537.75	0.10	7,912,310.08	7,936,824.28	24,514.20	0.31	
0502 Sales Tax - Personal Property	1,576,816.78	1,576,816.78			7,884,083.90	7,884,083.90			
0502 Sales Tax - Ag Property Relief	707,258.58	707,258.58			3,536,292.91	3,536,292.91			
0502 Sales Tax - Demonstration Pilot Project	731,386.52	727,573.36	-3,813.16	-0.52	3,889,791.47	4,250,783.37	360,991.90	9.28	
0502 Sales Tax - Election Consolidation	377,141.79	383,893.28	6,751.49	1.79	1,885,708.95	1,919,466.39	33,757.44	1.79	
0502 Sales Tax - Held in Reserve	3,083.49		-3,083.49	-100.00	3,083.49	18,429.11	15,345.62	497.67	
0507 Estate Tax- To Counties									
0516 Refund Fund	25,279,671.27	29,911,790.70	4,632,119.43	18.32	151,263,861.52	161,272,061.68	10,008,200.16	6.62	
0516 Refund Fund - County Juvenile Prob Sv	16,624.99	22,157.69	5,532.70	33.28	144,379.99	262,368.79	117,988.80	81.72	
0630 Suspense Accounts	-4,603.44	-650,213.81	-645,610.37	14,024.52	-4,388.37	71,251.87	75,640.24	-1,723.65	
0630 Custodial Accounts	654,743.86	668,902.90	14,159.04	2.16	3,374,259.35	3,684,600.75	310,341.40	9.20	
0630 Oil & Gas-Cities & Counties		5,083.42	5,083.42		35,040.53	37,128.71	2,088.18	5.96	
Total Distributions	284,968,923.85	324,089,370.71	39,120,446.86	13.73	1,630,532,929.94	1,744,214,152.73	113,681,222.79	6.97	

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	11/30/16	11/30/17	Dollars	%			Dollars	%
Individual Income Tax Receipts								
IIT Payments by Filing	9,087,543.21	10,053,325.88	965,782.67	10.63	81,379,323.17	80,442,226.00	-937,097.17	-1.15
Permanent Building Fund	67,700.00	72,680.00	4,980.00	7.36	526,050.00	493,550.00	-32,500.00	-6.18
Donations on returns	7,603.12	5,893.84	-1,709.28	-22.48	27,294.52	21,968.97	-5,325.55	-19.51
Individual Tax reclassified as Multi State	16,376.70	7,233.95	-9,142.75	-55.83	59,781.79	45,287.96	-14,493.83	-24.24
Total Filing Payments	9,179,223.03	10,139,133.67	959,910.64	10.46	81,992,449.48	81,003,032.93	-989,416.55	-1.21
Withholding Payments (See Below)	108,725,513.03	129,303,015.51	20,577,502.48	18.93	569,565,002.37	623,189,767.94	53,624,765.57	9.42
Gross Collections	117,904,736.06	139,442,149.18	21,537,413.12	18.27	651,557,451.85	704,192,800.87	52,635,349.02	8.08
Less Refunds Paid (See Below)	-10,468,657.82	-10,206,631.42	262,026.40	-2.50	-32,310,828.31	-38,468,554.91	-6,157,726.60	19.06
Net Collections	107,436,078.24	129,235,517.76	21,799,439.52	20.29	619,246,623.54	665,724,245.96	46,477,622.42	7.51
Distribution of Individual Income Tax								
General Fund	94,239,755.33	111,449,644.90	17,209,889.57	18.26	520,567,187.51	562,501,880.33	41,934,692.82	8.06
Refund Fund	23,555,961.28	27,862,405.18	4,306,443.90	18.28	130,131,113.15	140,621,451.15	10,490,338.00	8.06
Refund Fund - County Juvenile Prob Svc	16,624.99	22,157.69	5,532.70	33.28	144,379.99	262,368.79	117,988.80	81.72
Multi-State Tax Compact	466.36	7,209.88	6,743.52	1,445.99	17,046.71	29,212.85	12,166.14	71.37
Permanent Building Fund	67,700.00	72,680.00	4,980.00	7.36	526,050.00	493,550.00	-32,500.00	-6.18
Public School Income Substance Abuse	16,624.98	22,157.69	5,532.71	33.28	144,379.97	262,368.78	117,988.81	81.72
Donations: Fish & Game	649.00	281.00	-368.00	-56.70	2,228.33	1,019.31	-1,209.02	-54.26
Fish & Game Admin Fee					750.00	750.00		
Children's Trust	1,069.52	864.99	-204.53	-19.12	1,904.60	1,195.99	-708.61	-37.21
Children's Trust Admin Fee					750.00	750.00		
Guard & Reserve Support	317.00	317.00			1,266.33	1,697.99	431.66	34.09
Guard & Reserve Sup Admin Fee								
Red Cross	229.40	430.00	200.60	87.45	696.73	1,047.08	350.35	50.28
Red Cross Admin Fee								
Special Olympics	587.40	343.00	-244.40	-41.61	1,326.94	949.08	-377.86	-28.48
Special Olympics Admin Fee								
Veterans Support	421.00	649.00	228.00	54.16	1,038.20	3,082.00	2,043.80	196.86
Veterans Support Admin Fee					750.00	750.00		
Cooperative Welfare Fund	3,593.00	1,685.00	-1,908.00	-53.10	12,762.00	6,807.00	-5,955.00	-46.66
Idaho Food Bank	677.40	1,143.85	466.45	68.86	3,072.99	3,119.53	46.54	1.51
Idaho Food Bank Admin Fee								
Opportunity Scholarship	59.40	180.00	120.60	203.03	650.40	50.99	-599.41	-92.16
Opportunity Scholar Admin Fee					98.00	750.00	652.00	665.31
Election Campaign Fund								
Total Distribution of Gross Collections	117,904,736.06	139,442,149.18	21,537,413.12	18.27	651,557,451.85	704,192,800.87	52,635,349.02	8.08
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-10,383,364.24	-10,050,540.35	332,823.89	-3.21	-31,086,649.45	-37,608,147.08	-6,521,497.63	20.98
Withholding Refunds	-85,293.58	-156,091.07	-70,797.49	83.00	-1,224,178.86	-860,407.83	363,771.03	-29.72
Total IIT Refunds Paid	-10,468,657.82	-10,206,631.42	262,026.40	-2.50	-32,310,828.31	-38,468,554.91	-6,157,726.60	19.06
Withholding Receipts								
Lottery Winnings Withholdings	33,249.97	44,315.38	11,065.41	33.28	288,759.96	524,737.57	235,977.61	81.72
Other Withholdings	108,692,263.06	129,258,700.13	20,566,437.07	18.92	569,276,242.41	622,665,030.37	53,388,787.96	9.38
Total IIT Withholding Payments	108,725,513.03	129,303,015.51	20,577,502.48	18.93	569,565,002.37	623,189,767.94	53,624,765.57	9.42

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	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Corp. Income Tax Receipts								
Corporate Income Tax	-3,282,164.57	1,212,551.70	4,494,716.27	-136.94	3,489,921.64	27,928,164.29	24,438,242.65	700.25
Corporate Estimates	2,457,850.93	3,399,754.49	941,903.56	38.32	61,990,003.45	39,436,665.22	-22,553,338.23	-36.38
Corporate Tax reclassified as Multi-State	4,580,455.61	147,594.78	-4,432,860.83	-96.78	8,421,484.04	871,455.36	-7,550,028.68	-89.65
Gross Collections	3,756,141.97	4,759,900.97	1,003,759.00	26.72	73,901,409.13	68,236,284.87	-5,665,124.26	-7.67
Less Refunds Paid	-1,590,721.49	-3,607,789.27	-2,017,067.78	126.80	-8,533,848.66	-10,913,192.54	-2,379,343.88	27.88
Net Collections	2,165,420.48	1,152,111.70	-1,013,308.78	-46.80	65,367,560.47	57,323,092.33	-8,044,468.14	-12.31
Distribution of Corporate Tax								
General Fund	3,770,319.46	3,616,018.10	-154,301.36	-4.09	59,747,879.01	54,075,555.09	-5,672,323.92	-9.49
Refund Fund	-169,924.72	903,789.29	1,073,714.01	-631.88	13,072,687.03	13,399,184.85	326,497.82	2.50
Multi-State Tax Compact	130,437.23	147,103.58	16,666.35	12.78	964,353.09	393,009.93	-571,343.16	-59.25
Permanent Building Fund	25,310.00	92,990.00	67,680.00	267.40	116,490.00	368,535.00	252,045.00	216.37
Total Distribution of Gross Collections	3,756,141.97	4,759,900.97	1,003,759.00	26.72	73,901,409.13	68,236,284.87	-5,665,124.26	-7.67
Total Income Tax Gross Collections	121,660,878.03	144,202,050.15	22,541,172.12	18.53	725,458,860.98	772,429,085.74	46,970,224.76	6.47
Sales Tax Receipts								
Sales Tax	128,755,126.60	142,351,156.76	13,596,030.16	10.56	712,009,893.40	769,009,921.81	57,000,028.41	8.01
Sales Tax reclassified as Multi-State	383,885.10	98,027.39	-285,857.71	-74.46	871,943.67	2,466,830.69	1,594,887.02	182.91
Amusement Device Tax	5,415.02	2,688.00	-2,727.02	-50.36	30,087.00	23,558.77	-6,528.23	-21.70
Gross Collections	129,144,426.72	142,451,872.15	13,307,445.43	10.30	712,911,924.07	771,500,311.27	58,588,387.20	8.22
Less Refunds Paid	-286,927.51	-309,538.90	-22,611.39	7.88	-2,360,884.12	-1,919,861.12	441,023.00	-18.68
Net Collections	128,857,499.21	142,142,333.25	13,284,834.04	10.31	710,551,039.95	769,580,450.15	59,029,410.20	8.31
Distribution of Sales Tax								
General Fund	108,281,722.93	118,660,236.16	10,378,513.23	9.58	599,613,768.56	644,230,947.03	44,617,178.47	7.44
Tax Commission Refunds	286,927.51	309,538.90	22,611.39	7.88	2,360,884.12	1,919,861.12	-441,023.00	-18.68
Multi-State Tax Compact	10,931.86	97,701.16	86,769.30	793.73	134,070.24	746,883.44	612,813.20	457.08
Revenue Share	14,771,238.13	16,335,095.15	1,563,857.02	10.59	81,608,597.00	88,196,796.88	6,588,199.88	8.07
Revenue Share Held for Non-Compliance	3,083.49		-3,083.49	-100.00	3,083.49	18,429.11	15,345.62	497.67
Permanent Building Fund	416,666.67	416,666.67			2,083,333.35	2,083,333.35		
Water Pollution Control	400,000.00	400,000.00			2,000,000.00	2,000,000.00		
County Circuit Breaker	1,581,252.46	1,580,000.00	-1,252.46	-0.08	7,912,310.08	7,924,696.66	12,386.58	0.16
Personal Property	1,576,816.78	1,576,816.78			7,884,083.90	7,884,083.90		
Ag Prop Relief to Counties & Schools	707,258.58	707,258.58			3,536,292.91	3,536,292.91		
Demonstration Pilot Project	731,386.52	727,573.36	-3,813.16	-0.52	3,889,791.47	4,250,783.37	360,991.90	9.28
Election Consolidation	377,141.79	383,893.28	6,751.49	1.79	1,885,708.95	1,919,466.39	33,757.44	1.79
Transportation Congestion Mitigation		1,257,092.11	1,257,092.11			6,788,737.11	6,788,737.11	
Total Distribution of Gross Collections	129,144,426.72	142,451,872.15	13,307,445.43	10.30	712,911,924.07	771,500,311.27	58,588,387.20	8.22

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Cigarette Taxes								
Receipts								
Gross Collections	3,009,943.07	3,060,846.44	50,903.37	1.69	16,275,224.55	16,225,508.10	-49,716.45	-0.31
Less Refunds Paid	-46.00	-32.00	14.00	-30.43	-226.00	-164.00	62.00	-27.43
Net Collections	3,009,897.07	3,060,814.44	50,917.37	1.69	16,274,998.55	16,225,344.10	-49,654.45	-0.31
Distribution of Cigarette Tax								
General Fund	831,250.00	608,816.67	-222,433.33	-26.76	4,156,250.00	3,044,083.35	-1,112,166.65	-26.76
Tax Commission Refunds	46.00	32.00	-14.00	-30.43	226.00	164.00	-62.00	-27.43
Permanent Building Fund	416,666.67	416,666.67			2,083,333.34	2,083,333.35	0.01	0.00
Cancer Control Fund	25,000.00	25,000.00			125,000.00	125,000.00		
Central Tumor Registry	10,000.00	10,000.00			50,000.00	50,000.00		
Public School Endowment	276,250.00	276,250.00			1,381,250.00	1,381,250.00		
County Juvenile Probation Svcs	276,250.00	276,250.00			1,381,250.00	1,381,250.00		
Garvee State Match					4,700,000.00	4,700,000.00		
Secondary Aquifer Fund	1,174,480.40	1,447,831.10	273,350.70	23.27	2,397,915.21	3,460,427.40	1,062,512.19	44.31
State Highway Account								
Transportation Congestion Mitigation								
Total Distribution of Gross Collections	3,009,943.07	3,060,846.44	50,903.37	1.69	16,275,224.55	16,225,508.10	-49,716.45	-0.31
Tobacco Tax								
Receipts								
Gross Collections	1,210,827.90	1,201,913.67	-8,914.23	-0.74	6,394,113.95	6,529,002.70	134,888.75	2.11
Less Refunds Paid	-50.00	-8,018.00	-7,968.00	15,936.00	-1,309.50	-9,965.04	-8,655.54	660.98
Net Collections	1,210,777.90	1,193,895.67	-16,882.23	-1.39	6,392,804.45	6,519,037.66	126,233.21	1.97
Distribution of Tobacco Tax								
General Fund	1,059,430.68	1,044,658.69	-14,771.99	-1.39	5,593,703.73	5,704,157.86	110,454.13	1.97
Tax Commission Refunds	50.00	8,018.00	7,968.00	15,936.00	1,309.50	9,965.04	8,655.54	660.98
Public School Endowment	75,673.61	74,618.49	-1,055.12	-1.39	399,550.36	407,439.90	7,889.54	1.97
County Juvenile Probation Svcs	75,673.61	74,618.49	-1,055.12	-1.39	399,550.36	407,439.90	7,889.54	1.97
Total Distribution of Gross Collections	1,210,827.90	1,201,913.67	-8,914.23	-0.74	6,394,113.95	6,529,002.70	134,888.75	2.11
Beer Tax								
Receipts								
Gross Collections	303,385.42	313,684.79	10,299.37	3.39	1,926,975.82	1,957,826.88	30,851.06	1.60
Less Refunds Paid	-18.00	-18.00			-355.44	-103.46	251.98	-70.89
Net Collections	303,367.42	313,666.79	10,299.37	3.40	1,926,620.38	1,957,723.42	31,103.04	1.61
Distribution of Beer Tax								
General Fund	142,582.69	147,423.41	4,840.72	3.40	905,511.57	920,130.03	14,618.46	1.61
Tax Commission Refunds	18.00	18.00			355.44	103.46	-251.98	-70.89
Substance Abuse Treatment	60,673.49	62,733.36	2,059.87	3.40	385,324.06	391,544.69	6,220.63	1.61
Permanent Building Fund	100,111.24	103,510.02	3,398.78	3.40	635,784.75	646,048.70	10,263.95	1.61
Total Distribution of Gross Collections	303,385.42	313,684.79	10,299.37	3.39	1,926,975.82	1,957,826.88	30,851.06	1.60

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2017 to November 30, 2017

Source	Month Of	Month Of	Change		Fiscal 2017	Fiscal 2018	Change	
	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Wine Tax Receipts								
Gross Collections	432,353.61	457,157.76	24,804.15	5.74	2,449,834.49	2,544,468.96	94,634.47	3.86
Less Refunds Paid	-268.64	-136.37	132.27	-49.24	-9,804.12	-6,798.06	3,006.06	-30.66
Net Collections	432,084.97	457,021.39	24,936.42	5.77	2,440,030.37	2,537,670.90	97,640.53	4.00
Distribution of Wine Tax								
General Fund	358,630.56	379,327.75	20,697.19	5.77	2,025,225.11	2,106,266.74	81,041.63	4.00
Tax Commission Refunds	268.64	136.37	-132.27	-49.24	9,804.12	6,798.06	-3,006.06	-30.66
Substance Abuse Treatment	51,850.18	54,842.57	2,992.39	5.77	292,803.66	304,520.54	11,716.88	4.00
Grape Growers & Wine Prod	21,604.23	22,851.07	1,246.84	5.77	122,001.60	126,883.62	4,882.02	4.00
Total Distribution of Gross Collections	432,353.61	457,157.76	24,804.15	5.74	2,449,834.49	2,544,468.96	94,634.47	3.86
Wine Direct Shipper Fee Receipts								
Wine Direct Shipper Fee to Tax	1,125.00	1,412.50	287.50	25.56	4,762.50	5,450.00	687.50	14.44
Wine Dlrct Shipper Fee to ISP					-700.00		700.00	100.00
Wine Dlrct Shipper Fee to ISP		225.00	225.00			1,250.00	1,250.00	
Total Distributions	1,125.00	1,637.50	512.50	45.56	5,462.50	6,700.00	1,237.50	22.65
Kilowatt Hour Tax Receipts								
Gross Collections	155,722.48	37,574.28	-118,148.20	-75.87	825,936.81	914,119.33	88,182.52	10.68
Less Refunds Paid					-44,768.17		44,768.17	-100.00
Net Collections	155,722.48	37,574.28	-118,148.20	-75.87	781,168.64	914,119.33	132,950.69	17.02
Distribution of Kilowatt Hour Tax								
General Fund	155,722.48	37,574.28	-118,148.20	-75.87	781,168.64	914,119.33	132,950.69	17.02
Tax Commission Refunds					44,768.17		-44,768.17	-100.00
Total Distribution of Gross Collections	155,722.48	37,574.28	-118,148.20	-75.87	825,936.81	914,119.33	88,182.52	10.68
Mine License Tax Receipts								
Gross Collections					4,428.50	8,175.67	3,747.17	84.61
Less Refunds Paid					-2.00	-15,731.00	-15,729.00	786,450.00
Net Collections					4,426.50	-7,555.33	-11,981.83	-270.68
Distribution of Mine Tax								
General Fund					2,921.49	-4,986.52	-7,908.01	-270.68
Abandoned Mine Reclamation					1,505.01	-2,568.81	-4,073.82	-270.68
Tax Commission Refunds					2.00	15,731.00	15,729.00	786,450.00
Total Distribution of Gross Collections					4,428.50	8,175.67	3,747.17	84.61

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2017	Fiscal 2018	Change	
	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Estate Taxes								
Receipts								
Gross Collections								
Less Refunds Paid								
Net Collections								
Distribution of Estate Tax								
General Fund								
Tax Commission Refunds								
Counties - Estate								
Total Distribution of Gross Collections								
E911 Wireless Fee Receipts								
Gross Collections	150,605.17	137,899.31	-12,705.86	-8.44	769,197.55	744,519.04	-24,678.51	-3.21
Less Refunds Paid	-940.76	-1,601.94	-661.18	70.28	-2,130.02	-3,913.38	-1,783.36	83.73
Net Collections	149,664.41	136,297.37	-13,367.04	-8.93	767,067.53	740,605.66	-26,461.87	-3.45
Distribution of E911 Wireless Fee								
Idaho Emergency Communications	146,671.14	133,571.42	-13,099.72	-8.93	751,726.20	725,793.55	-25,932.65	-3.45
E911 Wireless Admin	2,993.27	2,725.95	-267.32	-8.93	15,341.33	14,812.11	-529.22	-3.45
Tax Commission Refunds	940.76	1,601.94	661.18	70.28	2,130.02	3,913.38	1,783.36	83.73
Total Distribution of Gross Collections	150,605.17	137,899.31	-12,705.86	-8.44	769,197.55	744,519.04	-24,678.51	-3.21
Oil & Gas Tax								
Receipts								
Gross Collections		17,650.76	17,650.76		156,430.93	94,336.95	-62,093.98	-39.69
Less Refunds Paid								
Net Collections		17,650.76	17,650.76		156,430.93	94,336.95	-62,093.98	-39.69
Distribution of Oil & Gas Tax								
Conservation Fund		10,590.45	10,590.45		93,858.55	56,602.17	-37,256.38	-39.69
Tax Commission Refunds								
Cities & Counties share		5,083.42	5,083.42		35,040.53	37,128.71	2,088.18	5.96
Public Schools Fund		1,976.89	1,976.89		17,520.27	10,565.74	-6,954.53	-39.69
Local Economic Development					10,011.58	-9,959.67	-19,971.25	-199.48
Total Distribution of Gross Collections		17,650.76	17,650.76		156,430.93	94,336.95	-62,093.98	-39.69
Miscellaneous Gross Collections								
	5,762.10	11,242.40	5,480.30	95.11	91,996.10	156,010.92	64,014.82	69.58
Net Collections	5,762.10	11,242.40	5,480.30	95.11	91,996.10	156,010.92	64,014.82	69.58
Distribution of Miscellaneous								
Miscellaneous Receipts	5,762.10	8,452.19	2,690.09	46.69	87,708.10	95,873.33	8,165.23	9.31
Miscellaneous Refunds - General Fund					4,288.00	48,009.97	43,721.97	1,019.64
Circuit Breaker		2,790.21	2,790.21			12,127.62	12,127.62	
Total Distribution of Gross Collections	5,762.10	11,242.40	5,480.30	95.11	91,996.10	156,010.92	64,014.82	69.58

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
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Source	Month Of	Month Of	Change		Fiscal 2017 Year-To-Date	Fiscal 2018 Year-To-Date	Change	
	11/30/16	11/30/17	Dollars	%			Dollars	%
Motor Fuels Receipts								
Special Fuel	7,815,618.17	8,712,618.92	897,000.75	11.48	42,103,428.39	43,848,737.12	1,745,308.73	4.15
Gasoline Tax	19,960,650.06	20,413,205.84	452,555.78	2.27	105,216,637.46	109,735,225.07	4,518,587.61	4.29
Aviation Fuel	182,269.70	153,591.98	-28,677.72	-15.73	1,080,052.91	1,090,204.99	10,152.08	0.94
Transfer Fee	972,603.46	1,046,821.75	74,218.29	7.63	5,216,037.95	5,506,698.28	290,660.33	5.57
Fuels Distribution Fund	-1,481,597.98	984,639.75	2,466,237.73	-166.46	122,223.64	237,228.16	115,004.52	94.09
Motor Fuel Registration	5,432.73	11,896.01	6,463.28	118.97	27,807.95	30,569.51	2,761.56	9.93
Gross Collections	27,454,976.14	31,322,774.25	3,867,798.11	14.09	153,766,188.30	160,448,663.13	6,682,474.83	4.35
IFTA Taxpayer Refunds	-225,436.09	-199,471.60	25,964.49	-11.52	-602,729.95	-605,506.87	-2,776.92	0.46
Fuel Distributor Refunds (Gas & Special Fuel)	-1,220,934.02	-623,307.53	597,626.49	-48.95	-4,785,470.01	-4,528,939.03	256,530.98	-5.36
Payments to Other IFTA Jurisdictions	-156,541.60	-418.26	156,123.34	-99.73	-231,663.54	-121,389.75	110,273.79	-47.60
Net Collections	25,852,064.43	30,499,576.86	4,647,512.43	17.98	148,146,324.80	155,192,827.48	7,046,502.68	4.76
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	1,602,911.71	823,197.39	-779,714.32	-48.64	5,619,863.50	5,255,835.65	-364,027.85	-6.48
Special Fuels Admin Fund					335,460.00	326,402.25	-9,057.75	-2.70
Gasoline Admin Fund					782,740.00	799,122.75	16,382.75	2.09
State Highway Account	4,867,352.53	5,279,905.54	412,553.01	8.48	26,069,480.89	27,347,693.33	1,278,212.44	4.90
Petroleum Storage Trust Admin					375.00	375.00		
Highway Distribution Fund	19,361,133.88	20,919,618.41	1,558,484.53	8.05	103,775,060.89	108,625,208.86	4,850,147.97	4.67
State Aeronautics Fund	182,269.70	153,591.98	-28,677.72	-15.73	1,080,052.91	1,090,204.99	10,152.08	0.94
Local Highway Distribution Fund	2,290,745.08	2,489,625.14	198,880.06	8.68	12,266,664.40	12,881,641.71	614,977.31	5.01
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	123,223.72	130,307.93	7,084.21	5.75	653,559.05	685,193.62	31,634.57	4.84
Off-Highway Improvements	123,223.72	130,307.93	7,084.21	5.75	653,559.05	685,193.62	31,634.57	4.84
Capital Improvements	123,223.74	130,307.90	7,084.16	5.75	653,559.06	685,193.57	31,634.51	4.84
Road and Bridge	64,179.48	67,869.19	3,689.71	5.75	340,397.80	356,874.24	16,476.44	4.84
Search and Rescue Fund	3,734.06	3,948.72	214.66	5.75	19,804.86	20,763.46	958.60	4.84
Petroleum Storage Trust Fund	194,576.50	209,454.37	14,877.87	7.65	1,043,387.25	1,101,731.92	58,344.67	5.59
Motor Fuels Distribution Fund	-1,481,597.98	984,639.75	2,466,237.73	-166.46	122,223.64	237,228.16	115,004.52	94.09
Total Distribution of Gross Collections	27,454,976.14	31,322,774.25	3,867,798.11	14.09	153,766,188.30	160,448,663.13	6,682,474.83	4.35
Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type								
Highway Distribution Fund								
Special Fuels	5,442,214.17	6,120,987.20	678,773.03	12.47	29,260,496.47	30,273,143.20	1,012,646.73	3.46
Special Fuels - IFTA	-42,489.37	31,005.14	73,494.51	-172.97	479,343.55	732,542.41	253,198.86	52.82
Gasoline	13,200,255.39	13,938,603.68	738,348.29	5.59	69,960,234.19	73,291,587.50	3,331,353.31	4.76
Transfer Fee	748,850.98	805,966.13	57,115.15	7.63	4,015,815.42	4,239,419.15	223,603.73	5.57
Interest	6,869.98	11,160.25	4,290.27	62.45	31,363.31	57,947.09	26,583.78	84.76
Motor Fuel Registration	5,432.73	11,896.01	6,463.28	118.97	27,807.95	30,569.51	2,761.56	9.93
Total Highway Distribution Fund	19,361,133.88	20,919,618.41	1,558,484.53	8.05	103,775,060.89	108,625,208.86	4,850,147.97	4.67
State Highway Account								
Special Fuels	1,393,517.76	1,593,728.63	200,210.87	14.37	7,493,056.68	7,826,002.66	332,945.98	4.44
Special Fuels - IFTA	-10,596.00	7,934.68	18,530.68	-174.88	118,577.27	181,353.45	62,776.18	52.94
Gasoline	3,483,923.35	3,677,417.53	193,494.18	5.55	18,455,530.11	19,336,054.70	880,524.59	4.77
Interest	507.42	824.70	317.28	62.53	2,316.83	4,282.52	1,965.69	84.84
Total State Highway Account	4,867,352.53	5,279,905.54	412,553.01	8.48	26,069,480.89	27,347,693.33	1,278,212.44	4.90

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2017 to November 30, 2017

Source	Month Of	Month Of	Change		Fiscal 2017	Fiscal 2018	Change	
	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Boise Auditorium Receipts								
Gross Collections	631,436.43	643,927.98	12,491.55	1.98	3,249,329.95	3,573,056.84	323,726.89	9.96
Less Refunds Paid	-108.00	-110.00	-2.00	1.85	-735.19	-19,453.39	-18,718.20	2,546.04
Net Collections	631,328.43	643,817.98	12,489.55	1.98	3,248,594.76	3,553,603.45	305,008.69	9.39
Distribution of Boise Auditorium Tax								
Boise Auditorium	631,328.43	643,817.98	12,489.55	1.98	3,245,894.76	3,550,903.45	305,008.69	9.40
Boise Auditorium Administration					2,700.00	2,700.00		
Tax Commission Refunds	108.00	110.00	2.00	1.85	735.19	19,453.39	18,718.20	2,546.04
Total Distribution of Gross Collections	631,436.43	643,927.98	12,491.55	1.98	3,249,329.95	3,573,056.84	323,726.89	9.96
Idaho Travel and Convention Receipts								
Gross Collections	812,085.22	879,199.08	67,113.86	8.26	6,247,006.81	7,010,691.83	763,685.02	12.22
Less Refunds Paid	-2,364.09	-2,943.63	-579.54	24.51	-19,983.28	-19,600.58	382.70	-1.92
Net Collections	809,721.13	876,255.45	66,534.32	8.22	6,227,023.53	6,991,091.25	764,067.72	12.27
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	809,721.13	876,255.45	66,534.32	8.22	6,204,273.53	6,968,341.25	764,067.72	12.32
Travel and Convention Admin					22,750.00	22,750.00		
Tax Commission Refunds	2,364.09	2,943.63	579.54	24.51	19,983.28	19,600.58	-382.70	-1.92
Total Distribution of Gross Collections	812,085.22	879,199.08	67,113.86	8.26	6,247,006.81	7,010,691.83	763,685.02	12.22
Illegal Drug Tax Receipts								
Gross Collections		154.00	154.00		154.00	154.00		
Less Refunds Paid								
Net Collections		154.00	154.00		154.00	154.00		
Distribution of Illegal Drug Tax								
Substance Abuse Treatment		154.00	154.00		154.00	154.00		
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections		154.00	154.00		154.00	154.00		
Suspense Fund Receipts								
Gross Collections	-4,603.44	-650,213.81	-645,610.37	14,024.52	-4,388.37	71,251.87	75,640.24	-1,723.65
Less Refunds Paid	-300.90	-450.00	-149.10	49.55	-29,183.12	-6,226.57	22,956.55	-78.66
Net Collections	-4,904.34	-650,663.81	-645,759.47	13,167.10	-33,571.49	65,025.30	98,596.79	-293.69
Distribution of Suspense Fund								
Suspense Fund	300.90	-690,134.42	-690,435.32	-229,456.7	2,364.26	49,781.80	47,417.54	2,005.60
Clearing Accounts	-4,904.34	37,920.61	42,824.95	-873.21	-14,692.06	18,470.07	33,162.13	-225.71
Special Fuels IFTA								
Bonds		2,000.00	2,000.00		7,939.43	3,000.00	-4,939.43	-62.21
Total Distribution of Gross Collections	-4,603.44	-650,213.81	-645,610.37	14,024.52	-4,388.37	71,251.87	75,640.24	-1,723.65

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2017	Fiscal 2018	Change	
	11/30/16	11/30/17	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RR Car Company's Ad Valorem Tax								
Gross Collections					4,253.00	269.50	-3,983.50	-93.66
Net Collections					4,253.00	269.50	-3,983.50	-93.66
Distribution of RR Car Tax								
Public School Endowment					4,253.00	269.50	-3,983.50	-93.66
Total Distribution of Gross Collections					4,253.00	269.50	-3,983.50	-93.66
Nez Perce County Local Option Tax								
Gross Collections								
Less Nez Perce Refunds Paid								
Net Collections								
Distribution of Local Option Tax								
Nez Perce Cty Local Option Tax								
Nez Perce Cty Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections								
City of Ketchum Local Option Tax								
Gross Collections								
Less Ketchum Refunds Paid								
Net Collections								
Distribution of Local Option Tax								
Ketchum City Local Option Tax								
Ketchum City Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections								
Grand Total Local Option Gross Collections								
Additional Detail - Multi-State Tax Compact Receipts and Distributions								
Receipts to MTC Fund								
Individual Income to MTC	466.36	7,209.88	6,743.52	1,445.99	17,046.71	29,212.85	12,166.14	71.37
Corporate Income to MTC	130,437.23	147,103.58	16,666.35	12.78	964,353.09	393,009.93	-571,343.16	-59.25
Sales Tax to MTC	10,931.86	97,701.16	86,769.30	793.73	134,070.24	746,883.44	612,813.20	457.08
Total MTC Fund	141,835.45	252,014.62	110,179.17	77.68	1,115,470.04	1,169,106.22	53,636.18	4.81
MTC Fund Transfers to General Fund								
Individual MTC to General Fund	15,910.34	24.07	-15,886.27	-99.85	42,735.08	16,075.11	-26,659.97	-62.38
Corporate MTC to General Fund	4,450,018.38	491.20	-4,449,527.18	-99.99	7,457,130.95	478,445.43	-6,978,685.52	-93.58
Sales Tax MTC to General Fund	372,953.24	326.23	-372,627.01	-99.91	737,873.43	1,719,947.25	982,073.82	133.10
Total MTC Receipts to General Fund	4,838,881.96	841.50	-4,838,040.46	-99.98	8,237,739.46	2,214,467.79	-6,023,271.67	-73.12
Total MTC Receipts	4,980,717.41	252,856.12	-4,727,861.29	-94.92	9,353,209.50	3,383,574.01	-5,969,635.49	-63.82
Total Gross Receipts	284,968,923.85	324,089,370.71	39,120,446.86	13.73	1,630,532,929.94	1,744,214,152.73	113,681,222.79	6.97

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2017 to November 30, 2017

Source	Month Of	Month Of	Change		Fiscal 2017 Year-To-Date	Fiscal 2018 Year-To-Date	Change	
	11/30/16	11/30/17	Dollars	%			Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND								
Distributed Direct to General Fund by Tax								
Individual Income Taxes	94,239,755.33	111,449,644.90	17,209,889.57	18.26	520,567,187.51	562,501,880.33	41,934,692.82	8.06
Corporate Income Taxes	3,770,319.46	3,616,018.10	-154,301.36	-4.09	59,747,879.01	54,075,555.09	-5,672,323.92	-9.49
Sales Tax	108,281,722.93	118,660,236.16	10,378,513.23	9.58	599,613,768.56	644,230,947.03	44,617,178.47	7.44
Cigarette Taxes	831,250.00	608,816.67	-222,433.33	-26.76	4,156,250.00	3,044,083.35	-1,112,166.65	-26.76
Tobacco Tax	1,059,430.68	1,044,658.69	-14,771.99	-1.39	5,593,703.73	5,704,157.86	110,454.13	1.97
Beer Tax	142,582.69	147,423.41	4,840.72	3.40	905,511.57	920,130.03	14,618.46	1.61
Wine Tax	358,630.56	379,327.75	20,697.19	5.77	2,025,225.11	2,106,266.74	81,041.63	4.00
Kilowatt Hour Tax	155,722.48	37,574.28	-118,148.20	-75.87	781,168.64	914,119.33	132,950.69	17.02
Mine License					2,921.49	-4,986.52	-7,908.01	-270.68
Estate Tax								
Misc Revenue					4,288.00	48,009.97	43,721.97	1,019.64
Total Distributed Direct to General Fund	208,839,414.13	235,943,699.96	27,104,285.83	12.98	1,193,397,903.62	1,273,540,163.21	80,142,259.59	6.72
Accrued to General Fund								
Individual Income Tax Net Refund Fund	13,087,303.46	17,655,773.76	4,568,470.30	34.91	97,820,284.84	102,152,896.24	4,332,611.40	4.43
Corporate Income Tax Net Refund Fund	-1,760,646.21	-2,703,999.98	-943,353.77	53.58	4,538,838.37	2,485,992.31	-2,052,846.06	-45.23
Total Distributed and Accrued to G. Fund	220,166,071.38	250,895,473.74	30,729,402.36	13.96	1,295,757,026.83	1,378,179,051.76	82,422,024.93	6.36
INCOME TAXES ACCRUED TO GENERAL FUND								
Individual Income Tax								
Distributed to Refund Fund	23,555,961.28	27,862,405.18	4,306,443.90	18.28	130,131,113.15	140,621,451.15	10,490,338.00	8.06
Less Total Refunds	-10,468,657.82	-10,206,631.42	262,026.40	-2.50	-32,310,828.31	-38,468,554.91	-6,157,726.60	19.06
Net Refund Fund (To Above)	13,087,303.46	17,655,773.76	4,568,470.30	34.91	97,820,284.84	102,152,896.24	4,332,611.40	4.43
Add Distributed Direct to General Fund	94,239,755.33	111,449,644.90	17,209,889.57	18.26	520,567,187.51	562,501,880.33	41,934,692.82	8.06
IIT Distributed and Accrued to G. Fund	107,327,058.79	129,105,418.66	21,778,359.87	20.29	618,387,472.35	664,654,776.57	46,267,304.22	7.48
Corporate Income Tax								
Distributed to Refund Fund	-169,924.72	903,789.29	1,073,714.01	-631.88	13,072,687.03	13,399,184.85	326,497.82	2.50
Less Total Refunds	-1,590,721.49	-3,607,789.27	-2,017,067.78	126.80	-8,533,848.66	-10,913,192.54	-2,379,343.88	27.88
Net Refund Fund (To Above)	-1,760,646.21	-2,703,999.98	-943,353.77	53.58	4,538,838.37	2,485,992.31	-2,052,846.06	-45.23
Add Distributed Direct to General Fund	3,770,319.46	3,616,018.10	-154,301.36	-4.09	59,747,879.01	54,075,555.09	-5,672,323.92	-9.49
CIT Distributed and Accrued to G. Fund	2,009,673.25	912,018.12	-1,097,655.13	-54.62	64,286,717.38	56,561,547.40	-7,725,169.98	-12.02