

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2018 to November 30, 2018

Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RECEIPTS BY TAX TYPE								
Individual Income Tax	139,442,149.18	110,817,570.17	-28,624,579.01	-20.53	704,192,800.87	598,945,593.88	-105,247,206.99	-14.95
Corporate Income Tax	4,759,900.97	5,694,043.21	934,142.24	19.63	68,236,284.87	96,962,037.16	28,725,752.29	42.10
Sales Tax	142,451,872.15	155,671,030.87	13,219,158.72	9.28	771,500,311.27	826,046,912.27	54,546,601.00	7.07
Cigarette Tax	3,060,846.44	2,778,939.84	-281,906.60	-9.21	16,225,508.10	15,754,345.27	-471,162.83	-2.90
Tobacco Tax	1,201,913.67	1,436,543.34	234,629.67	19.52	6,529,002.70	7,057,087.49	528,084.79	8.09
Beer Tax	313,684.79	340,520.36	26,835.57	8.55	1,957,826.88	1,986,176.78	28,349.90	1.45
Wine Tax	457,157.76	492,852.44	35,694.68	7.81	2,544,468.96	2,649,896.17	105,427.21	4.14
Kilowatt Hour Tax	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Mine License Tax					8,175.67	5,462.00	-2,713.67	-33.19
Estate Tax								
Oil & Gas	17,650.76	14,475.10	-3,175.66	-17.99	94,336.95	96,603.98	2,267.03	2.40
E911	137,899.31	130,624.62	-7,274.69	-5.28	744,519.04	678,757.52	-65,761.52	-8.83
Motor Fuels Tax	31,322,774.25	30,629,768.68	-693,005.57	-2.21	160,448,663.13	167,774,072.02	7,325,408.89	4.57
Boise Auditorium District	643,927.98	717,614.91	73,686.93	11.44	3,573,056.84	3,824,676.93	251,620.09	7.04
Idaho Travel & Convention	879,199.08	971,164.64	91,965.56	10.46	7,010,691.83	7,688,445.73	677,753.90	9.67
Illegal Drug Tax	154.00		-154.00	-100.00	154.00	0.44	-153.56	-99.71
Suspense Fund	-650,213.81	5,020.50	655,234.31	-100.77	71,251.87	28,554.71	-42,697.16	-59.92
Miscellaneous Revenues	11,242.40	8,872.25	-2,370.15	-21.08	156,010.92	113,988.87	-42,022.05	-26.94
RR Car Company's Ad Valorem Tax					269.50	1,911.50	1,642.00	609.28
Local Option Tax								
Wine Direct Shipper Fee	1,637.50	500.00	-1,137.50	-69.47	6,700.00	5,737.50	-962.50	-14.37
Total Gross Receipts	324,089,370.71	309,753,626.41	-14,335,744.30	-4.42	1,744,214,152.73	1,730,608,015.09	-13,606,137.64	-0.78

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	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%	
DISTRIBUTIONS BY FUND									
Fund	Description								
0001	General Fund	235,943,699.96	226,656,544.86	-9,287,155.10	-3.94	1,273,540,163.21	1,264,471,268.27	-9,068,894.94	-0.71
0051	Fish and Game Donation	281.00	189.00	-92.00	-32.74	1,019.31	2,741.99	1,722.68	169.00
0075	Abandoned Mine & Oil & Gas Conserv	10,590.45	8,685.06	-1,905.39	-17.99	54,033.36	59,818.79	5,785.43	10.71
0129	Secondary Aquifer Fund	1,447,831.10	909,091.17	-538,739.93	-37.21	3,460,427.40	1,705,103.92	-1,755,323.48	-50.73
0130	Petroleum Storage Trust	209,454.37	226,504.59	17,050.22	8.14	1,101,731.92	1,125,708.84	23,976.92	2.18
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	117,729.93	127,222.84	9,492.91	8.06	696,219.23	715,010.71	18,791.48	2.70
0188	County Juvenile Probation Svcs	350,868.49	365,637.06	14,768.57	4.21	1,788,689.90	1,821,618.13	32,928.23	1.84
0200	Water Polution Control	400,000.00	400,000.00			2,000,000.00	2,000,000.00		
0212	Idaho Travel and Convention	876,255.45	958,852.81	82,597.36	9.43	6,968,341.25	7,634,218.07	665,876.82	9.56
0213	Veterans Support Donation	649.00	310.00	-339.00	-52.23	3,082.00	2,164.98	-1,434.02	-46.53
0220	Cooperative Welfare Fund	1,685.00	841.00	-844.00	-50.09	6,807.00	15,858.42	9,051.42	132.97
0221	State Aeronautics Fund	153,591.98	237,225.32	83,633.34	54.45	1,090,204.99	1,375,344.97	285,139.98	26.15
0247	Parks & Rec Motor Fuels	458,792.95	483,870.15	25,077.20	5.47	2,412,455.05	2,463,764.83	51,309.78	2.13
0259	Bridges & RR Xings					350,000.00	350,000.00		
0259	Local Highway Distribution	2,489,625.14	2,588,999.15	99,374.01	3.99	12,881,641.71	13,163,910.81	282,269.10	2.19
0260	State Highway Account	5,279,905.54	5,502,987.19	223,081.65	4.23	27,347,693.33	27,981,218.18	633,524.85	2.32
0261	Highway Distribution Fund	20,919,618.41	21,948,404.48	1,028,786.07	4.92	108,625,208.86	111,457,493.29	2,832,284.43	2.61
0266	Search and Rescue Fund	3,948.72	4,164.58	215.86	5.47	20,763.46	21,205.12	441.66	2.13
0267	Motor Fuel Distribution Fund	984,639.75	-1,284,073.61	-2,268,713.36	-230.41	237,228.16	2,369,433.23	2,132,205.07	898.80
0269	Transportation Congestion Mitigation	1,257,092.11	1,374,220.58	117,128.47	9.32	6,788,737.11	7,276,671.48	487,934.37	7.19
0275	E911 Wireless	133,571.42	127,871.03	-5,700.39	-4.27	725,793.55	664,572.84	-61,220.71	-8.44
0276	Multi-State Tax Compact	252,014.62	180,240.33	-71,774.29	-28.48	1,169,106.22	1,242,614.77	73,508.55	6.29
0307	Oil & Gas Local Economic Development					-9,959.67		9,959.67	-100.00
0338	Tax Commission Admin Fees	4,138.45	2,859.59	-1,278.86	-30.90	1,174,612.11	1,170,150.18	-4,461.93	-0.38
0349	Wine Direct Shipper Fee to ISP	225.00	250.00	25.00	11.11	1,250.00	1,075.00	-175.00	-14.00
0365	Permanent Building Fund	1,102,513.36	1,069,355.82	-33,157.54	-3.01	5,674,800.40	5,842,400.43	167,600.03	2.95
0375	Garvee State Match					4,700,000.00	4,700,000.00		
0401	Miscellaneous Income	8,452.19	8,145.83	-306.36	-3.62	95,873.33	99,907.17	4,033.84	4.21
0403	Opportunity Scholarship	180.00	214.00	34.00	18.89	50.99	753.00	702.01	1,376.76
0481	Public School Endowment	375,003.07	428,156.24	53,153.17	14.17	2,061,893.92	2,015,334.10	-46,559.82	-2.26
0483	Childrens Trust Donation	864.99	447.00	-417.99	-48.32	1,195.99	1,290.00	94.01	7.86
0502	Sales Tax - Cities & Counties	16,335,095.15	17,857,103.13	1,522,007.98	9.32	88,196,796.88	94,528,454.79	6,331,657.91	7.18
0502	Sales Tax - Circuit Breaker	1,582,790.21	1,580,726.42	-2,063.79	-0.13	7,936,824.28	7,912,682.90	-24,141.38	-0.30
0502	Sales Tax - Personal Property	1,576,816.78	1,576,816.78			7,884,083.90	7,973,934.12	89,850.22	1.14
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	727,573.36	240,002.55	-487,570.81	-67.01	4,250,783.37	1,297,254.00	-2,953,529.37	-69.48
0502	Sales Tax - Election Consolidation	383,893.28	394,943.60	11,050.32	2.88	1,919,466.39	1,974,718.01	55,251.62	2.88
0502	Sales Tax - Held in Reserve					18,429.11	27,162.05	8,732.94	47.39
0507	Estate Tax- To Counties								
0516	Refund Fund	29,911,790.70	24,221,250.23	-5,690,540.47	-19.02	161,272,061.68	147,231,247.92	-14,040,813.76	-8.71
0516	Refund Fund - County Juvenile Prob Sv	22,157.69	60,897.97	38,740.28	174.84	262,368.79	180,984.84	-81,383.95	-31.02
0630	Suspense Accounts	-650,213.81	5,020.50	655,234.31	-100.77	71,251.87	28,554.71	-42,697.16	-59.92
0630	Custodial Accounts	668,902.90	743,221.75	74,318.85	11.11	3,684,600.75	3,963,772.38	279,171.63	7.58
0630	Oil & Gas-Cities & Counties	5,083.42	4,168.83	-914.59	-17.99	37,128.71	27,821.94	-9,306.77	-25.07
Total Distributions		324,089,370.71	309,753,626.41	-14,335,744.30	-4.42	1,744,214,152.73	1,730,608,015.09	-13,606,137.64	-0.78

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	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Individual Income Tax								
Receipts								
IIT Payments by Filing	10,053,325.88	10,122,367.35	69,041.47	0.69	80,442,226.00	91,736,155.65	11,293,929.65	14.04
Permanent Building Fund	72,680.00	75,040.00	2,360.00	3.25	493,550.00	648,610.00	155,060.00	31.42
Donations on returns	5,893.84	3,209.92	-2,683.92	-45.54	21,968.97	36,125.73	14,156.76	64.44
Individual Tax reclassified as Multi State	7,233.95	8,200.80	966.85	13.37	45,287.96	47,815.93	2,527.97	5.58
Total Filing Payments	10,139,133.67	10,208,818.07	69,684.40	0.69	81,003,032.93	92,468,707.31	11,465,674.38	14.15
Withholding Payments (See Below)	129,303,015.51	100,608,752.10	-28,694,263.41	-22.19	623,189,767.94	506,476,886.57	-116,712,881.37	-18.73
Gross Collections	139,442,149.18	110,817,570.17	-28,624,579.01	-20.53	704,192,800.87	598,945,593.88	-105,247,206.99	-14.95
Less Refunds Paid (See Below)	-10,206,631.42	-9,469,970.03	736,661.39	-7.22	-38,468,554.91	-44,928,727.92	-6,460,173.01	16.79
Net Collections	129,235,517.76	101,347,600.14	-27,887,917.62	-21.58	665,724,245.96	554,016,865.96	-111,707,380.00	-16.78
Distribution of Individual Income Tax								
General Fund	111,449,644.90	88,494,697.40	-22,954,947.50	-20.60	562,501,880.33	478,303,580.97	-84,198,299.36	-14.97
Refund Fund	27,862,405.18	22,121,864.70	-5,740,540.48	-20.60	140,621,451.15	119,570,214.47	-21,051,236.68	-14.97
Refund Fund - County Juvenile Prob Svc	22,157.69	60,897.97	38,740.28	174.84	262,368.79	180,984.84	-81,383.95	-31.02
Multi-State Tax Compact	7,209.88	962.21	-6,247.67	-86.65	29,212.85	25,093.05	-4,119.80	-14.10
Permanent Building Fund	72,680.00	75,040.00	2,360.00	3.25	493,550.00	648,610.00	155,060.00	31.42
Public School Income Substance Abuse	22,157.69	60,897.97	38,740.28	174.84	262,368.78	180,984.82	-81,383.96	-31.02
Donations: Fish & Game	281.00	189.00	-92.00	-32.74	1,019.31	2,741.99	1,722.68	169.00
Fish & Game Admin Fee					750.00	750.00		
Children's Trust	864.99	447.00	-417.99	-48.32	1,195.99	1,290.00	94.01	7.86
Children's Trust Admin Fee					750.00	750.00		
Guard & Reserve Support	317.00	371.00	54.00	17.03	1,697.99	1,795.76	97.77	5.76
Guard & Reserve Sup Admin Fee								
Red Cross	430.00	97.00	-333.00	-77.44	1,047.08	1,183.01	135.93	12.98
Red Cross Admin Fee								
Special Olympics	343.00	336.00	-7.00	-2.04	949.08	1,422.00	472.92	49.83
Special Olympics Admin Fee								
Veterans Support	649.00	310.00	-339.00	-52.23	3,082.00	1,647.98	-1,434.02	-46.53
Veterans Support Admin Fee					750.00	750.00		
Cooperative Welfare Fund	1,685.00	841.00	-844.00	-50.09	6,807.00	15,858.42	9,051.42	132.97
Idaho Food Bank	1,143.85	404.92	-738.93	-64.60	3,119.53	6,433.57	3,314.04	106.24
Idaho Food Bank Admin Fee								
Opportunity Scholarship	180.00	214.00	34.00	18.89	50.99	753.00	702.01	1,376.76
Opportunity Scholar Admin Fee					750.00	750.00		
Election Campaign Fund								
Total Distribution of Gross Collections	139,442,149.18	110,817,570.17	-28,624,579.01	-20.53	704,192,800.87	598,945,593.88	-105,247,206.99	-14.95
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-10,050,540.35	-9,343,351.04	707,189.31	-7.04	-37,608,147.08	-43,694,932.81	-6,086,785.73	16.18
Withholding Refunds	-156,091.07	-126,618.99	29,472.08	-18.88	-860,407.83	-1,233,795.11	-373,387.28	43.40
Total IIT Refunds Paid	-10,206,631.42	-9,469,970.03	736,661.39	-7.22	-38,468,554.91	-44,928,727.92	-6,460,173.01	16.79
Withholding Receipts								
Lottery Winnings Withholdings	44,315.38	121,795.94	77,480.56	174.84	524,737.57	361,969.66	-162,767.91	-31.02
Other Withholdings	129,258,700.13	100,486,956.16	-28,771,743.97	-22.26	622,665,030.37	506,114,916.91	-116,550,113.46	-18.72
Total IIT Withholding Payments	129,303,015.51	100,608,752.10	-28,694,263.41	-22.19	623,189,767.94	506,476,886.57	-116,712,881.37	-18.73

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Corp. Income Tax Receipts								
Corporate Income Tax	1,212,551.70	-382,016.36	-1,594,568.06	-131.51	27,928,164.29	13,644,057.83	-14,284,106.46	-51.15
Corporate Estimates	3,399,754.49	4,619,250.57	1,219,496.08	35.87	39,436,665.22	81,234,167.50	41,797,502.28	105.99
Corporate Tax reclassified as Multi-State	147,594.78	1,456,809.00	1,309,214.22	887.03	871,455.36	2,083,811.83	1,212,356.47	139.12
Gross Collections	4,759,900.97	5,694,043.21	934,142.24	19.63	68,236,284.87	96,962,037.16	28,725,752.29	42.10
Less Refunds Paid	-3,607,789.27	-895,046.63	2,712,742.64	-75.19	-10,913,192.54	-8,207,831.83	2,705,360.71	-24.79
Net Collections	1,152,111.70	4,798,996.58	3,646,884.88	316.54	57,323,092.33	88,754,205.33	31,431,113.00	54.83
Distribution of Corporate Tax								
General Fund	3,616,018.10	4,636,770.42	1,020,752.32	28.23	54,075,555.09	77,104,222.78	23,028,667.69	42.59
Refund Fund	903,789.29	837,722.84	-66,066.45	-7.31	13,399,184.85	18,901,300.47	5,502,115.62	41.06
Multi-State Tax Compact	147,103.58	170,929.95	23,826.37	16.20	393,009.93	584,790.91	191,780.98	48.80
Permanent Building Fund	92,990.00	48,620.00	-44,370.00	-47.71	368,535.00	371,723.00	3,188.00	0.87
Total Distribution of Gross Collections	4,759,900.97	5,694,043.21	934,142.24	19.63	68,236,284.87	96,962,037.16	28,725,752.29	42.10
Total Income Tax Gross Collections	144,202,050.15	116,511,613.38	-27,690,436.77	-19.20	772,429,085.74	695,907,631.04	-76,521,454.70	-9.91
Sales Tax Receipts								
Sales Tax	142,351,156.76	155,597,570.69	13,246,413.93	9.31	769,009,921.81	824,556,933.03	55,547,011.22	7.22
Sales Tax reclassified as Multi-State	98,027.39	71,150.18	-26,877.21	-27.42	2,466,830.69	1,453,549.24	-1,013,281.45	-41.08
Amusement Device Tax	2,688.00	2,310.00	-378.00	-14.06	23,558.77	36,430.00	12,871.23	54.63
Gross Collections	142,451,872.15	155,671,030.87	13,219,158.72	9.28	771,500,311.27	826,046,912.27	54,546,601.00	7.07
Less Refunds Paid	-309,538.90	-320,722.92	-11,184.02	3.61	-1,919,861.12	-2,370,607.33	-450,746.21	23.48
Net Collections	142,142,333.25	155,350,307.95	13,207,974.70	9.29	769,580,450.15	823,676,304.94	54,095,854.79	7.03
Distribution of Sales Tax								
General Fund	118,660,236.16	130,794,947.89	12,134,711.73	10.23	644,230,947.03	694,445,753.42	50,214,806.39	7.79
Tax Commission Refunds	309,538.90	320,722.92	11,184.02	3.61	1,919,861.12	2,370,607.33	450,746.21	23.48
Multi-State Tax Compact	97,701.16	8,348.17	-89,352.99	-91.46	746,883.44	632,730.81	-114,152.63	-15.28
Revenue Share	16,335,095.15	17,857,103.13	1,522,007.98	9.32	88,196,796.88	94,528,454.79	6,331,657.91	7.18
Revenue Share Held for Non-Compliance					18,429.11	27,162.05	8,732.94	47.39
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	1,580,000.00	1,580,000.00			7,924,696.66	7,900,000.00	-24,696.66	-0.31
Personal Property	1,576,816.78	1,576,816.78			7,884,083.90	7,973,934.12	89,850.22	1.14
Ag Prop Relief to Counties & Schools	707,258.58	707,258.58			3,536,292.91	3,536,292.91		
Demonstration Pilot Project	727,573.36	240,002.55	-487,570.81	-67.01	4,250,783.37	1,297,254.00	-2,953,529.37	-69.48
Election Consolidation	383,893.28	394,943.60	11,050.32	2.88	1,919,466.39	1,974,718.01	55,251.62	2.88
Transportation Congestion Mitigation	1,257,092.11	1,374,220.58	117,128.47	9.32	6,788,737.11	7,276,671.48	487,934.37	7.19
Total Distribution of Gross Collections	142,451,872.15	155,671,030.87	13,219,158.72	9.28	771,500,311.27	826,046,912.27	54,546,601.00	7.07

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Cigarette Taxes								
Receipts								
Gross Collections	3,060,846.44	2,778,939.84	-281,906.60	-9.21	16,225,508.10	15,754,345.27	-471,162.83	-2.90
Less Refunds Paid	-32.00	-32.00			-164.00	-158.00	6.00	-3.66
Net Collections	3,060,814.44	2,778,907.84	-281,906.60	-9.21	16,225,344.10	15,754,187.27	-471,156.83	-2.90
Distribution of Cigarette Tax								
General Fund	608,816.67	865,650.00	256,833.33	42.19	3,044,083.35	4,328,250.00	1,284,166.65	42.19
Tax Commission Refunds	32.00	32.00			164.00	158.00	-6.00	-3.66
Permanent Building Fund	416,666.67	416,666.67			2,083,333.35	2,083,333.35		
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	1,447,831.10	909,091.17	-538,739.93	-37.21	3,460,427.40	1,705,103.92	-1,755,323.48	-50.73
State Highway Account								
Transportation Congestion Mitigation								
Total Distribution of Gross Collections	3,060,846.44	2,778,939.84	-281,906.60	-9.21	16,225,508.10	15,754,345.27	-471,162.83	-2.90
Tobacco Tax								
Receipts								
Gross Collections	1,201,913.67	1,436,543.34	234,629.67	19.52	6,529,002.70	7,057,087.49	528,084.79	8.09
Less Refunds Paid	-8,018.00	-6,350.55	1,667.45	-20.80	-9,965.04	-11,198.53	-1,233.49	12.38
Net Collections	1,193,895.67	1,430,192.79	236,297.12	19.79	6,519,037.66	7,045,888.96	526,851.30	8.08
Distribution of Tobacco Tax								
General Fund	1,044,658.69	1,251,418.67	206,759.98	19.79	5,704,157.86	6,165,152.70	460,994.84	8.08
Tax Commission Refunds	8,018.00	6,350.55	-1,667.45	-20.80	9,965.04	11,198.53	1,233.49	12.38
Public School Endowment	74,618.49	89,387.06	14,768.57	19.79	407,439.90	440,368.13	32,928.23	8.08
County Juvenile Probation Svcs	74,618.49	89,387.06	14,768.57	19.79	407,439.90	440,368.13	32,928.23	8.08
Total Distribution of Gross Collections	1,201,913.67	1,436,543.34	234,629.67	19.52	6,529,002.70	7,057,087.49	528,084.79	8.09
Beer Tax								
Receipts								
Gross Collections	313,684.79	340,520.36	26,835.57	8.55	1,957,826.88	1,986,176.78	28,349.90	1.45
Less Refunds Paid	-18.00	-28.00	-10.00	55.56	-103.46	-114.05	-10.59	10.24
Net Collections	313,666.79	340,492.36	26,825.57	8.55	1,957,723.42	1,986,062.73	28,339.31	1.45
Distribution of Beer Tax								
General Fund	147,423.41	160,031.41	12,608.00	8.55	920,130.03	933,449.49	13,319.46	1.45
Tax Commission Refunds	18.00	28.00	10.00	55.56	103.46	114.05	10.59	10.24
Substance Abuse Treatment	62,733.36	68,098.47	5,365.11	8.55	391,544.69	397,212.51	5,667.82	1.45
Permanent Building Fund	103,510.02	112,362.48	8,852.46	8.55	646,048.70	655,400.73	9,352.03	1.45
Total Distribution of Gross Collections	313,684.79	340,520.36	26,835.57	8.55	1,957,826.88	1,986,176.78	28,349.90	1.45

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2018 to November 30, 2018

Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Wine Tax Receipts								
Gross Collections	457,157.76	492,852.44	35,694.68	7.81	2,544,468.96	2,649,896.17	105,427.21	4.14
Less Refunds Paid	-136.37	-149.32	-12.95	9.50	-6,798.06	-1,580.98	5,217.08	-76.74
Net Collections	457,021.39	492,703.12	35,681.73	7.81	2,537,670.90	2,648,315.19	110,644.29	4.36
Distribution of Wine Tax								
General Fund	379,327.75	408,943.59	29,615.84	7.81	2,106,266.74	2,198,101.64	91,834.90	4.36
Tax Commission Refunds	136.37	149.32	12.95	9.50	6,798.06	1,580.98	-5,217.08	-76.74
Substance Abuse Treatment	54,842.57	59,124.37	4,281.80	7.81	304,520.54	317,797.76	13,277.22	4.36
Grape Growers & Wine Prod	22,851.07	24,635.16	1,784.09	7.81	126,883.62	132,415.79	5,532.17	4.36
Total Distribution of Gross Collections	457,157.76	492,852.44	35,694.68	7.81	2,544,468.96	2,649,896.17	105,427.21	4.14
Wine Direct Shipper Fee Receipts								
Wine Direct Shipper Fee to Tax	1,412.50	250.00	-1,162.50	-82.30	5,450.00	4,662.50	-787.50	-14.45
Wine Direct Shipper Fee to ISP								
Wine Direct Shipper Fee to ISP	225.00	250.00	25.00	11.11	1,250.00	1,075.00	-175.00	-14.00
Total Distributions	1,637.50	500.00	-1,137.50	-69.47	6,700.00	5,737.50	-962.50	-14.37
Kilowatt Hour Tax Receipts								
Gross Collections	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Less Refunds Paid								
Net Collections	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Distribution of Kilowatt Hour Tax								
General Fund	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Tax Commission Refunds								
Total Distribution of Gross Collections	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Mine License Tax Receipts								
Gross Collections					8,175.67	5,462.00	-2,713.67	-33.19
Less Refunds Paid					-15,731.00	-2.00	15,729.00	-99.99
Net Collections					-7,555.33	5,460.00	13,015.33	-172.27
Distribution of Mine Tax								
General Fund					-4,986.52	3,603.60	8,590.12	-172.27
Abandoned Mine Reclamation					-2,568.81	1,856.40	4,425.21	-172.27
Tax Commission Refunds					15,731.00	2.00	-15,729.00	-99.99
Total Distribution of Gross Collections					8,175.67	5,462.00	-2,713.67	-33.19

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	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	137,899.31	130,624.62	-7,274.69	-5.28	744,519.04	678,757.52	-65,761.52	-8.83
Less Refunds Paid	-1,601.94	-144.00	1,457.94	-91.01	-3,913.38	-622.00	3,291.38	-84.11
Net Collections	136,297.37	130,480.62	-5,816.75	-4.27	740,605.66	678,135.52	-62,470.14	-8.44
Distribution of E911 Wireless Fee								
Idaho Emergency Communications	133,571.42	127,871.03	-5,700.39	-4.27	725,793.55	664,572.84	-61,220.71	-8.44
E911 Wireless Admin	2,725.95	2,609.59	-116.36	-4.27	14,812.11	13,562.68	-1,249.43	-8.44
Tax Commission Refunds	1,601.94	144.00	-1,457.94	-91.01	3,913.38	622.00	-3,291.38	-84.11
Total Distribution of Gross Collections	137,899.31	130,624.62	-7,274.69	-5.28	744,519.04	678,757.52	-65,761.52	-8.83
Oil & Gas Tax								
Receipts								
Gross Collections	17,650.76	14,475.10	-3,175.66	-17.99	94,336.95	96,603.98	2,267.03	2.40
Less Refunds Paid								
Net Collections	17,650.76	14,475.10	-3,175.66	-17.99	94,336.95	96,603.98	2,267.03	2.40
Distribution of Oil & Gas Tax								
Conservation Fund	10,590.45	8,685.06	-1,905.39	-17.99	56,602.17	57,962.39	1,360.22	2.40
Tax Commission Refunds								
Cities & Counties share	5,083.42	4,168.83	-914.59	-17.99	37,128.71	27,821.94	-9,306.77	-25.07
Public Schools Fund	1,976.89	1,621.21	-355.68	-17.99	10,565.74	10,819.65	253.91	2.40
Local Economic Development					-9,959.67		9,959.67	-100.00
Total Distribution of Gross Collections	17,650.76	14,475.10	-3,175.66	-17.99	94,336.95	96,603.98	2,267.03	2.40
Miscellaneous Gross Collections								
Net Collections	11,242.40	8,872.25	-2,370.15	-21.08	156,010.92	113,988.87	-42,022.05	-26.94
Distribution of Miscellaneous								
Miscellaneous Receipts	8,452.19	8,145.83	-306.36	-3.62	95,873.33	99,907.17	4,033.84	4.21
Miscellaneous Refunds - General Fund					48,009.97	1,398.80	-46,611.17	-97.09
Circuit Breaker	2,790.21	726.42	-2,063.79	-73.97	12,127.62	12,682.90	555.28	4.58
Total Distribution of Gross Collections	11,242.40	8,872.25	-2,370.15	-21.08	156,010.92	113,988.87	-42,022.05	-26.94

Idaho State Tax Commission

Comparative Statement of Receipts and Distributions
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Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Motor Fuels Receipts								
Special Fuel	8,712,618.92	8,972,448.10	259,829.18	2.98	43,848,737.12	45,380,220.75	1,531,483.63	3.49
Gasoline Tax	20,413,205.84	21,558,034.74	1,144,828.90	5.61	109,735,225.07	112,996,700.31	3,261,475.24	2.97
Aviation Fuel	153,591.98	237,225.32	83,633.34	54.45	1,090,204.99	1,375,344.97	285,139.98	26.15
Transfer Fee	1,046,821.75	1,131,774.22	84,952.47	8.12	5,506,698.28	5,625,299.77	118,601.49	2.15
Fuels Distribution Fund	984,639.75	-1,284,073.61	-2,268,713.36	-230.41	237,228.16	2,369,433.23	2,132,205.07	898.80
Motor Fuel Registration	11,896.01	14,359.91	2,463.90	20.71	30,569.51	27,072.99	-3,496.52	-11.44
Gross Collections	31,322,774.25	30,629,768.68	-693,005.57	-2.21	160,448,663.13	167,774,072.02	7,325,408.89	4.57
IFTA Taxpayer Refunds	-199,471.60	-197,642.16	1,829.44	-0.92	-605,506.87	-607,541.40	-2,034.53	0.34
Fuel Distributor Refunds (Gas & Special Fuel)	-623,307.53	-724,044.67	-100,737.14	16.16	-4,528,939.03	-5,576,094.65	-1,047,155.62	23.12
Payments to Other IFTA Jurisdictions	-418.26		418.26	-100.00	-121,389.75	-158,881.70	-37,491.95	30.89
Net Collections	30,499,576.86	29,708,081.85	-791,495.01	-2.60	155,192,827.48	161,431,554.27	6,238,726.79	4.02
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	823,197.39	921,686.83	98,489.44	11.96	5,255,835.65	6,342,517.75	1,086,682.10	20.68
Special Fuels Admin Fund					326,402.25	325,699.00	-703.25	-0.22
Gasoline Admin Fund					799,122.75	797,401.00	-1,721.75	-0.22
State Highway Account	5,279,905.54	5,502,987.19	223,081.65	4.23	27,347,693.33	27,981,218.18	633,524.85	2.32
Petroleum Storage Trust Admin					375.00	375.00		
Highway Distribution Fund	20,919,618.41	21,948,404.48	1,028,786.07	4.92	108,625,208.86	111,457,493.29	2,832,284.43	2.61
State Aeronautics Fund	153,591.98	237,225.32	83,633.34	54.45	1,090,204.99	1,375,344.97	285,139.98	26.15
Local Highway Distribution Fund	2,489,625.14	2,588,999.15	99,374.01	3.99	12,881,641.71	13,163,910.81	282,269.10	2.19
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	130,307.93	137,430.43	7,122.50	5.47	685,193.62	699,766.78	14,573.16	2.13
Off-Highway Improvements	130,307.93	137,430.42	7,122.49	5.47	685,193.62	699,766.77	14,573.15	2.13
Capital Improvements	130,307.90	137,430.43	7,122.53	5.47	685,193.57	699,766.77	14,573.20	2.13
Road and Bridge	67,869.19	71,578.87	3,709.68	5.47	356,874.24	364,464.51	7,590.27	2.13
Search and Rescue Fund	3,948.72	4,164.58	215.86	5.47	20,763.46	21,205.12	441.66	2.13
Petroleum Storage Trust Fund	209,454.37	226,504.59	17,050.22	8.14	1,101,731.92	1,125,708.84	23,976.92	2.18
Motor Fuels Distribution Fund	984,639.75	-1,284,073.61	-2,268,713.36	-230.41	237,228.16	2,369,433.23	2,132,205.07	898.80
Total Distribution of Gross Collections	31,322,774.25	30,629,768.68	-693,005.57	-2.21	160,448,663.13	167,774,072.02	7,325,408.89	4.57
Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type								
Highway Distribution Fund								
Special Fuels	6,120,987.20	6,308,656.10	187,668.90	3.07	30,273,143.20	31,068,473.54	795,330.34	2.63
Special Fuels - IFTA	31,005.14	66,788.91	35,783.77	115.41	732,542.41	1,114,584.40	382,041.99	52.15
Gasoline	13,938,603.68	14,668,819.49	730,215.81	5.24	73,291,587.50	74,827,612.56	1,536,025.06	2.10
Transfer Fee	805,966.13	871,322.02	65,355.89	8.11	4,239,419.15	4,330,495.31	91,076.16	2.15
Interest	11,160.25	18,458.05	7,297.80	65.39	57,947.09	89,254.49	31,307.40	54.03
Motor Fuel Registration	11,896.01	14,359.91	2,463.90	20.71	30,569.51	27,072.99	-3,496.52	-11.44
Total Highway Distribution Fund	20,919,618.41	21,948,404.48	1,028,786.07	4.92	108,625,208.86	111,457,493.29	2,832,284.43	2.61
State Highway Account								
Special Fuels	1,593,728.63	1,614,473.27	20,744.64	1.30	7,826,002.66	7,950,626.84	124,624.18	1.59
Special Fuels - IFTA	7,934.68	17,092.16	9,157.48	115.41	181,353.45	281,349.87	99,996.42	55.14
Gasoline	3,677,417.53	3,870,057.83	192,640.30	5.24	19,336,054.70	19,742,647.68	406,592.98	2.10
Interest	824.70	1,363.93	539.23	65.38	4,282.52	6,593.79	2,311.27	53.97
Total State Highway Account	5,279,905.54	5,502,987.19	223,081.65	4.23	27,347,693.33	27,981,218.18	633,524.85	2.32

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2018 to November 30, 2018

Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Boise Auditorium Receipts								
Gross Collections	643,927.98	717,614.91	73,686.93	11.44	3,573,056.84	3,824,676.93	251,620.09	7.04
Less Refunds Paid	-110.00	-237.24	-127.24	115.67	-19,453.39	-1,454.68	17,998.71	-92.52
Net Collections	643,817.98	717,377.67	73,559.69	11.43	3,553,603.45	3,823,222.25	269,618.80	7.59
Distribution of Boise Auditorium Tax								
Boise Auditorium	643,817.98	717,377.67	73,559.69	11.43	3,550,903.45	3,820,522.25	269,618.80	7.59
Boise Auditorium Administration					2,700.00	2,700.00		
Tax Commission Refunds	110.00	237.24	127.24	115.67	19,453.39	1,454.68	-17,998.71	-92.52
Total Distribution of Gross Collections	643,927.98	717,614.91	73,686.93	11.44	3,573,056.84	3,824,676.93	251,620.09	7.04
Idaho Travel and Convention Receipts								
Gross Collections	879,199.08	971,164.64	91,965.56	10.46	7,010,691.83	7,688,445.73	677,753.90	9.67
Less Refunds Paid	-2,943.63	-12,311.83	-9,368.20	318.25	-19,600.58	-31,477.66	-11,877.08	60.60
Net Collections	876,255.45	958,852.81	82,597.36	9.43	6,991,091.25	7,656,968.07	665,876.82	9.52
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	876,255.45	958,852.81	82,597.36	9.43	6,968,341.25	7,634,218.07	665,876.82	9.56
Travel and Convention Admin					22,750.00	22,750.00		
Tax Commission Refunds	2,943.63	12,311.83	9,368.20	318.25	19,600.58	31,477.66	11,877.08	60.60
Total Distribution of Gross Collections	879,199.08	971,164.64	91,965.56	10.46	7,010,691.83	7,688,445.73	677,753.90	9.67
Illegal Drug Tax Receipts								
Gross Collections	154.00		-154.00	-100.00	154.00	0.44	-153.56	-99.71
Less Refunds Paid								
Net Collections	154.00		-154.00	-100.00	154.00	0.44	-153.56	-99.71
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	154.00		-154.00	-100.00	154.00	0.44	-153.56	-99.71
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	154.00		-154.00	-100.00	154.00	0.44	-153.56	-99.71
Suspense Fund Receipts								
Gross Collections	-650,213.81	5,020.50	655,234.31	-100.77	71,251.87	28,554.71	-42,697.16	-59.92
Less Refunds Paid	-450.00		450.00	-100.00	-6,226.57	-16,042.10	-9,815.53	157.64
Net Collections	-650,663.81	5,020.50	655,684.31	-100.77	65,025.30	12,512.61	-52,512.69	-80.76
Distribution of Suspense Fund								
Suspense Fund	-690,134.42	4,243.36	694,377.78	-100.61	49,781.80	17,967.46	-31,814.34	-63.91
Clearing Accounts	37,920.61	777.14	-37,143.47	-97.95	18,470.07	8,587.25	-9,882.82	-53.51
Special Fuels IFTA								
Bonds - Net Activity	1,900.00		-1,900.00	-100.00	2,900.00	-1,500.00	-4,400.00	-151.72
Less Bond Refunds	100.00		-100.00	100.00	100.00	3,500.00	3,400.00	-3,400.00
Total Distribution of Gross Collections	-650,213.81	5,020.50	655,234.31	-100.77	71,251.87	28,554.71	-42,697.16	-59.92

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RR Car Company's Ad Valorem Tax								
Gross Collections					269.50	1,911.50	1,642.00	609.28
Net Collections					269.50	1,911.50	1,642.00	609.28
Distribution of RR Car Tax								
Public School Endowment					269.50	1,911.50	1,642.00	609.28
Total Distribution of Gross Collections					269.50	1,911.50	1,642.00	609.28
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	7,209.88	962.21	-6,247.67	-86.65	29,212.85	25,093.05	-4,119.80	-14.10
Corporate Income to MTC	147,103.58	170,929.95	23,826.37	16.20	393,009.93	584,790.91	191,780.98	48.80
Sales Tax to MTC	97,701.16	8,348.17	-89,352.99	-91.46	746,883.44	632,730.81	-114,152.63	-15.28
Total MTC Fund	252,014.62	180,240.33	-71,774.29	-28.48	1,169,106.22	1,242,614.77	73,508.55	6.29
MTC Fund Transfers to General Fund								
Individual MTC to General Fund	24.07	7,238.59	7,214.52	29,973.08	16,075.11	22,722.88	6,647.77	41.35
Corporate MTC to General Fund	491.20	1,285,879.05	1,285,387.85	261,683.19	478,445.43	1,499,020.92	1,020,575.49	213.31
Sales Tax MTC to General Fund	326.23	62,802.01	62,475.78	19,150.84	1,719,947.25	820,818.43	-899,128.82	-52.28
Total MTC Receipts to General Fund	841.50	1,355,919.65	1,355,078.15	161,031.27	2,214,467.79	2,342,562.23	128,094.44	5.78
Total MTC Receipts	252,856.12	1,536,159.98	1,283,303.86	507.52	3,383,574.01	3,585,177.00	201,602.99	5.96
Total Gross Receipts	324,089,370.71	309,753,626.41	-14,335,744.30	-4.42	1,744,214,152.73	1,730,608,015.09	-13,606,137.64	-0.78

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from November 1, 2018 to November 30, 2018

Source	Month Of	Month Of	Change		Fiscal 2018	Fiscal 2019	Change	
	11/30/17	11/30/18	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND								
Distributed Direct to General Fund by Tax								
Individual Income Taxes	111,449,644.90	88,494,697.40	-22,954,947.50	-20.60	562,501,880.33	478,303,580.97	-84,198,299.36	-14.97
Corporate Income Taxes	3,616,018.10	4,636,770.42	1,020,752.32	28.23	54,075,555.09	77,104,222.78	23,028,667.69	42.59
Sales Tax	118,660,236.16	130,794,947.89	12,134,711.73	10.23	644,230,947.03	694,445,753.42	50,214,806.39	7.79
Cigarette Taxes	608,816.67	865,650.00	256,833.33	42.19	3,044,083.35	4,328,250.00	1,284,166.65	42.19
Tobacco Tax	1,044,658.69	1,251,418.67	206,759.98	19.79	5,704,157.86	6,165,152.70	460,994.84	8.08
Beer Tax	147,423.41	160,031.41	12,608.00	8.55	920,130.03	933,449.49	13,319.46	1.45
Wine Tax	379,327.75	408,943.59	29,615.84	7.81	2,106,266.74	2,198,101.64	91,834.90	4.36
Kilowatt Hour Tax	37,574.28	44,085.48	6,511.20	17.33	914,119.33	987,754.87	73,635.54	8.06
Mine License					-4,986.52	3,603.60	8,590.12	-172.27
Estate Tax								
Misc Revenue					48,009.97	1,398.80	-46,611.17	-97.09
Total Distributed Direct to General Fund	235,943,699.96	226,656,544.86	-9,287,155.10	-3.94	1,273,540,163.21	1,264,471,268.27	-9,068,894.94	-0.71
Accrued to General Fund								
Individual Income Tax Net Refund Fund	17,655,773.76	12,651,894.67	-5,003,879.09	-28.34	102,152,896.24	74,641,486.55	-27,511,409.69	-26.93
Corporate Income Tax Net Refund Fund	-2,703,999.98	-57,323.79	2,646,676.19	-97.88	2,485,992.31	10,693,468.64	8,207,476.33	330.15
Total Distributed and Accrued to G. Fund	250,895,473.74	239,251,115.74	-11,644,358.00	-4.64	1,378,179,051.76	1,349,806,223.46	-28,372,828.30	-2.06
INCOME TAXES ACCRUED TO GENERAL FUND								
Individual Income Tax								
Distributed to Refund Fund	27,862,405.18	22,121,864.70	-5,740,540.48	-20.60	140,621,451.15	119,570,214.47	-21,051,236.68	-14.97
Less Total Refunds	-10,206,631.42	-9,469,970.03	736,661.39	-7.22	-38,468,554.91	-44,928,727.92	-6,460,173.01	16.79
Net Refund Fund (To Above)	17,655,773.76	12,651,894.67	-5,003,879.09	-28.34	102,152,896.24	74,641,486.55	-27,511,409.69	-26.93
Add Distributed Direct to General Fund	111,449,644.90	88,494,697.40	-22,954,947.50	-20.60	562,501,880.33	478,303,580.97	-84,198,299.36	-14.97
IIT Distributed and Accrued to G. Fund	129,105,418.66	101,146,592.07	-27,958,826.59	-21.66	664,654,776.57	552,945,067.52	-111,709,709.05	-16.81
Corporate Income Tax								
Distributed to Refund Fund	903,789.29	837,722.84	-66,066.45	-7.31	13,399,184.85	18,901,300.47	5,502,115.62	41.06
Less Total Refunds	-3,607,789.27	-895,046.63	2,712,742.64	-75.19	-10,913,192.54	-8,207,831.83	2,705,360.71	-24.79
Net Refund Fund (To Above)	-2,703,999.98	-57,323.79	2,646,676.19	-97.88	2,485,992.31	10,693,468.64	8,207,476.33	330.15
Add Distributed Direct to General Fund	3,616,018.10	4,636,770.42	1,020,752.32	28.23	54,075,555.09	77,104,222.78	23,028,667.69	42.59
CIT Distributed and Accrued to G. Fund	912,018.12	4,579,446.63	3,667,428.51	402.12	56,561,547.40	87,797,691.42	31,236,144.02	55.23