

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from December 1, 2016 to December 31, 2016

Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RECEIPTS BY TAX TYPE								
Individual Income Tax	148,926,499.27	174,695,776.65	25,769,277.38	17.30	756,072,502.88	826,253,228.50	70,180,725.62	9.28
Corporate Income Tax	30,573,005.36	34,254,666.60	3,681,661.24	12.04	100,165,723.22	108,156,075.73	7,990,352.51	7.98
Sales Tax	119,596,189.90	129,570,563.35	9,974,373.45	8.34	787,754,481.15	842,482,487.42	54,728,006.27	6.95
Cigarette Tax	3,033,325.94	3,144,213.99	110,888.05	3.66	19,447,630.72	19,419,438.54	-28,192.18	-0.14
Tobacco Tax	1,235,743.88	1,379,663.15	143,919.27	11.65	6,866,804.69	7,773,777.10	906,972.41	13.21
Beer Tax	276,573.82	317,555.50	40,981.68	14.82	2,221,551.91	2,244,531.32	22,979.41	1.03
Wine Tax	426,099.96	481,042.10	54,942.14	12.89	2,776,695.87	2,930,876.59	154,180.72	5.55
Kilowatt Hour Tax	112,906.34	133,664.11	20,757.77	18.38	900,915.47	959,600.92	58,685.45	6.51
Mine License Tax	1,351.44	32,151.00	30,799.56	2,279.02	12,275.44	36,579.50	24,304.06	197.99
Estate Tax								
Oil & Gas					15,096.55	156,430.93	141,334.38	936.20
E911	125,476.78	144,253.95	18,777.17	14.96	867,084.82	913,451.50	46,366.68	5.35
Motor Fuels Tax	32,555,734.99	29,972,707.98	-2,583,027.01	-7.93	168,568,511.53	183,738,896.28	15,170,384.75	9.00
Boise Auditorium District	365,259.42	464,728.92	99,469.50	27.23	3,262,794.50	3,714,058.87	451,264.37	13.83
Idaho Travel & Convention	520,491.47	573,367.38	52,875.91	10.16	6,131,227.05	6,820,374.19	689,147.14	11.24
Illegal Drug Tax						154.00	154.00	
Suspense Fund	1,231.92	-15,929.08	-17,161.00	-1,393.03	395,552.44	-20,317.45	-415,869.89	-105.14
Miscellaneous Revenues	6,568.15	18,135.55	11,567.40	176.11	94,752.84	110,131.65	15,378.81	16.23
RR Car Company's Ad Valorem Tax	30,270.50	43,195.00	12,924.50	42.70	30,270.50	47,448.00	17,177.50	56.75
Local Option Tax					40.00		-40.00	-100.00
Wine Direct Shipper Fee	1,037.50	1,100.00	62.50	6.02	7,900.00	6,562.50	-1,337.50	-16.93
Total Gross Receipts	337,787,766.64	375,210,856.15	37,423,089.51	11.08	1,855,591,811.58	2,005,743,786.09	150,151,974.51	8.09

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	12/31/15	12/31/16	Dollars	%			Dollars	%	
DISTRIBUTIONS BY FUND									
Fund Description									
0001 General Fund	246,238,948.98	279,056,205.17	32,817,256.19	13.33	1,358,760,988.55	1,472,454,108.79	113,693,120.24	8.37	
0051 Fish and Game Donation	-815.00	-704.01	110.99	-13.62	2,403.32	1,524.32	-879.00	-36.57	
0075 Abandoned Mine & Oil & Gas Conserv	-137,474.77	10,931.34	148,406.11	-107.95	-124,705.05	106,294.90	230,999.95	-185.24	
0129 Secondary Aquifer Fund	1,370,797.94	1,308,763.33	-62,034.61	-4.53	4,772,452.72	3,706,678.54	-1,065,774.18	-22.33	
0130 Petroleum Storage Trust	206,052.05	196,031.23	-10,020.82	-4.86	1,238,507.32	1,239,418.48	911.16	0.07	
0176 Cancer Control	25,000.00	25,000.00			150,000.00	150,000.00			
0181 Central Tumor Registry	10,000.00	10,000.00			60,000.00	60,000.00			
0182 Substance Abuse Treatment	106,413.55	121,222.74	14,809.19	13.92	776,802.70	799,504.46	22,701.76	2.92	
0188 County Juvenile Probation Svcs	353,458.26	362,478.94	9,020.68	2.55	2,084,479.18	2,143,279.30	58,800.12	2.82	
0200 Water Polution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00			
0212 Idaho Travel and Convention	494,664.31	549,725.10	55,060.79	11.13	6,032,017.60	6,753,998.63	721,981.03	11.97	
0213 Veterans Support Donation	-659.40	-709.01	-49.61	7.52	4,568.13	329.19	-4,238.94	-92.79	
0220 Cooperative Welfare Fund	-110.00	752.00	862.00	-783.64	42,036.30	13,514.00	-28,522.30	-67.85	
0221 State Aeronautics Fund	164,336.43	165,189.57	853.14	0.52	1,239,269.49	1,245,242.48	5,972.99	0.48	
0247 Parks & Rec Motor Fuels	436,629.85	420,753.99	-15,875.86	-3.64	2,703,493.88	2,721,828.95	18,335.07	0.68	
0259 Bridges & RR Xings			350,000.00		350,000.00	350,000.00			
0259 Local Highway Distribution	1,643,818.41	2,315,675.93	671,857.52	40.87	6,881,064.62	14,582,340.33	7,701,275.71	111.92	
0260 State Highway Account	4,086,470.02	4,923,654.84	837,184.82	20.49	19,862,105.04	30,993,135.73	11,131,030.69	56.04	
0261 Highway Distribution Fund	21,931,886.53	19,639,194.59	-2,292,691.94	-10.45	129,047,418.04	123,414,255.48	-5,633,162.56	-4.37	
0266 Search and Rescue Fund	3,757.96	3,621.33	-136.63	-3.64	23,268.96	23,268.19	157.23	0.68	
0267 Motor Fuel Distribution Fund	2,155,714.63	85,854.49	-2,069,860.14	-96.02	-347,780.10	208,078.13	555,858.23	-159.83	
0275 E911 Wireless	122,859.23	140,800.91	17,941.68	14.60	848,779.32	892,527.11	43,747.79	5.15	
0276 Multi-State Tax Compact	153,489.99	193,048.95	39,558.96	25.77	1,248,635.09	1,308,518.99	59,883.90	4.80	
0307 Oil & Gas Local Economic Development			966.18		966.18	10,011.58	9,045.40	936.20	
0338 Tax Commission Admin Fees	1,068,409.84	1,150,156.19	81,746.35	7.65	2,122,606.17	2,316,633.02	194,026.85	9.14	
0349 Wine Direct Shipper Fee to ISP	225.00	150.00	-75.00	-33.33	1,500.00	850.00	-650.00	-43.33	
0365 Permanent Building Fund	983,774.37	1,000,066.36	16,291.99	1.66	6,818,403.15	6,445,057.80	-373,345.35	-5.48	
0375 Garvee State Match			4,700,000.00		4,700,000.00	4,700,000.00			
0401 Miscellaneous Income	8,005.15	13,697.55	5,692.40	71.11	92,965.13	101,405.65	8,440.52	9.08	
0403 Opportunity Scholarship	-745.00	-26.69	718.31	-96.42	293.99	623.71	329.72	112.15	
0481 Public School Endowment	398,548.58	442,723.67	44,175.09	11.08	2,316,435.93	2,389,677.27	73,241.34	3.16	
0483 Childrens Trust Donation	-625.00	-759.01	-134.01	21.44	2,199.86	1,145.59	-1,054.27	-47.92	
0502 Sales Tax - Cities & Counties	13,675,868.85	14,819,013.16	1,143,144.31	8.36	90,125,243.20	96,427,610.16	6,302,366.96	6.99	
0502 Sales Tax - Circuit Breaker	363,870.42	588,737.78	224,867.36	61.80	8,286,329.23	8,501,047.86	214,718.63	2.59	
0502 Sales Tax - Personal Property	1,570,131.93	1,541,970.72	-28,161.21	-1.79	9,454,215.83	9,426,054.62	-28,161.21	-0.30	
0502 Sales Tax - Ag Property Relief	707,258.59	707,258.59			4,243,551.50	4,243,551.50			
0502 Sales Tax - Demonstration Pilot Project	766,342.42	862,981.15	96,638.73	12.61	4,009,228.35	4,752,772.62	743,544.27	18.55	
0502 Sales Tax - Election Consolidation	374,018.36	377,141.79	3,123.43	0.84	2,244,110.16	2,262,850.74	18,740.58	0.84	
0502 Sales Tax - Held in Reserve						3,083.49	3,083.49		
0507 Estate Tax- To Counties									
0516 Refund Fund	37,707,727.11	43,273,271.70	5,565,544.59	14.76	179,090,942.31	194,537,133.22	15,446,190.91	8.62	
0516 Refund Fund - County Juvenile Prob Sv	14,819.83	37,049.73	22,229.90	150.00	199,995.50	181,429.72	-18,565.78	-9.28	
0630 Suspense Accounts	1,231.92	-15,929.08	-17,161.00	-1,393.03	395,552.44	-20,317.45	-415,869.89	-105.14	
0630 Custodial Accounts	383,665.30	485,861.11	102,195.81	26.64	3,398,190.05	3,860,120.46	461,930.41	13.59	
0630 Local Option Tax					29,895.87		-29,895.87	-100.00	
0630 Oil & Gas-Cities & Counties					3,381.62	35,040.53	31,658.91	936.21	
Total Distributions	337,787,766.64	375,210,856.15	37,423,089.51	11.08	1,855,591,811.58	2,005,743,786.09	150,151,974.51	8.09	

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	12/31/15	12/31/16	Dollars	%			Dollars	%
Individual Income Tax Receipts								
IIT Payments by Filing	45,954,827.34	61,680,529.12	15,725,701.78	34.22	118,081,373.32	143,059,852.29	24,978,478.97	21.15
Permanent Building Fund	20,870.00	26,410.00	5,540.00	26.55	832,980.00	552,460.00	-280,520.00	-33.68
Donations on returns	70.01	963.93	893.92	1,276.85	78,666.93	28,258.45	-50,408.48	-64.08
Individual Tax reclassified as Multi State	8,681.89	618.60	-8,063.29	-92.87	63,328.30	60,400.39	-2,927.91	-4.62
Total Filing Payments	45,984,449.24	61,708,521.65	15,724,072.41	34.19	119,056,348.55	143,700,971.13	24,644,622.58	20.70
Withholding Payments (See Below)	102,942,050.03	112,987,255.00	10,045,204.97	9.76	637,016,154.33	682,552,257.37	45,536,103.04	7.15
Gross Collections	148,926,499.27	174,695,776.65	25,769,277.38	17.30	756,072,502.88	826,253,228.50	70,180,725.62	9.28
Less Refunds Paid (See Below)	-6,833,753.71	-8,399,995.00	-1,566,241.29	22.92	-46,505,261.82	-40,710,823.31	5,794,438.51	-12.46
Net Collections	142,092,745.56	166,295,781.65	24,203,036.09	17.03	709,567,241.06	785,542,405.19	75,975,164.13	10.71
Distribution of Individual Income Tax								
General Fund	119,098,624.51	139,675,307.02	20,576,682.51	17.28	603,799,739.97	660,242,494.53	56,442,754.56	9.35
Refund Fund	29,773,447.50	34,918,736.94	5,145,289.44	17.28	150,943,293.27	165,049,850.09	14,106,556.82	9.35
Refund Fund - County Juvenile Prob Svc	14,819.83	37,049.73	22,229.90	150.00	199,995.50	181,429.72	-18,565.78	-9.28
Multi-State Tax Compact	3,847.60	259.30	-3,588.30	-93.26	17,831.77	17,306.01	-525.76	-2.95
Permanent Building Fund	20,870.00	26,410.00	5,540.00	26.55	832,980.00	552,460.00	-280,520.00	-33.68
Public School Income Substance Abuse	14,819.82	37,049.73	22,229.91	150.00	199,995.44	181,429.70	-18,565.74	-9.28
Donations: Fish & Game	-815.00	-704.01	110.99	-13.62	2,403.32	1,524.32	-879.00	-36.57
Fish & Game Admin Fee	750.00	750.00			1,500.00	1,500.00		
Children's Trust	-625.00	-759.01	-134.01	21.44	2,199.86	1,145.59	-1,054.27	-47.92
Children's Trust Admin Fee	750.00	750.00			1,500.00	1,500.00		
Guard & Reserve Support	-5.00		5.00	-100.00	3,147.88	1,266.33	-1,881.55	-59.77
Guard & Reserve Sup Admin Fee								
Red Cross	5.00	0.99	-4.01	-80.20	2,999.84	697.72	-2,302.12	-76.74
Red Cross Admin Fee								
Special Olympics	-45.00	40.99	85.99	-191.09	3,295.55	1,367.93	-1,927.62	-58.49
Special Olympics Admin Fee								
Veterans Support	-659.40	-709.01	-49.61	7.52	4,568.13	329.19	-4,238.94	-92.79
Veterans Support Admin Fee	750.00	750.00			1,500.00	1,500.00		
Cooperative Welfare Fund	-110.00	752.00	862.00	-783.64	42,036.30	13,514.00	-28,522.30	-67.85
Idaho Food Bank	69.41	60.99	-8.42	-12.13	11,722.06	3,133.98	-8,588.08	-73.26
Idaho Food Bank Admin Fee								
Opportunity Scholarship	-745.00	-26.69	718.31	-96.42	293.99	623.71	329.72	112.15
Opportunity Scholar Admin Fee	750.00	57.68	-692.32	-92.31	1,500.00	155.68	-1,344.32	-89.62
Election Campaign Fund								
Total Distribution of Gross Collections	148,926,499.27	174,695,776.65	25,769,277.38	17.30	756,072,502.88	826,253,228.50	70,180,725.62	9.28
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-6,622,844.49	-8,272,028.95	-1,649,184.46	24.90	-45,180,369.91	-39,358,678.40	5,821,691.51	-12.89
Withholding Refunds	-210,909.22	-127,966.05	82,943.17	-39.33	-1,324,891.91	-1,352,144.91	-27,253.00	2.06
Total IIT Refunds Paid	-6,833,753.71	-8,399,995.00	-1,566,241.29	22.92	-46,505,261.82	-40,710,823.31	5,794,438.51	-12.46
Withholding Receipts								
Lottery Winnings Withholdings	29,639.65	74,099.46	44,459.81	150.00	399,990.94	362,859.42	-37,131.52	-9.28
Other Withholdings	102,912,410.38	112,913,155.54	10,000,745.16	9.72	636,616,163.39	682,189,397.95	45,573,234.56	7.16
Total IIT Withholding Payments	102,942,050.03	112,987,255.00	10,045,204.97	9.76	637,016,154.33	682,552,257.37	45,536,103.04	7.15

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Corp. Income Tax Receipts								
Corporate Income Tax	505,646.97	956,079.74	450,432.77	89.08	10,573,805.74	4,446,001.38	-6,127,804.36	-57.95
Corporate Estimates	29,829,454.06	33,102,939.86	3,273,485.80	10.97	85,579,701.68	95,092,943.31	9,513,241.63	11.12
Corporate Tax reclassified as Multi-State	237,904.33	195,647.00	-42,257.33	-17.76	4,012,215.80	8,617,131.04	4,604,915.24	114.77
Gross Collections	30,573,005.36	34,254,666.60	3,681,661.24	12.04	100,165,723.22	108,156,075.73	7,990,352.51	7.98
Less Refunds Paid	-3,933,075.27	-3,030,310.38	902,764.89	-22.95	-12,931,236.34	-11,564,159.04	1,367,077.30	-10.57
Net Collections	26,639,930.09	31,224,356.22	4,584,426.13	17.21	87,234,486.88	96,591,916.69	9,357,429.81	10.73
Distribution of Corporate Tax								
General Fund	24,369,909.36	27,332,427.88	2,962,518.52	12.16	79,794,563.80	87,080,306.89	7,285,743.09	9.13
Refund Fund	6,059,359.64	6,804,697.31	745,337.67	12.30	19,180,234.91	19,877,384.34	697,149.43	3.63
Multi-State Tax Compact	105,433.36	82,008.41	-23,424.95	-22.22	938,591.51	1,046,361.50	107,769.99	11.48
Permanent Building Fund	38,303.00	35,533.00	-2,770.00	-7.23	252,333.00	152,023.00	-100,310.00	-39.75
Total Distribution of Gross Collections	30,573,005.36	34,254,666.60	3,681,661.24	12.04	100,165,723.22	108,156,075.73	7,990,352.51	7.98
Total Income Tax Gross Collections	179,499,504.63	208,950,443.25	29,450,938.62	16.41	856,238,226.10	934,409,304.23	78,171,078.13	9.13
Sales Tax Receipts								
Sales Tax	119,496,266.75	129,306,147.16	9,809,880.41	8.21	786,611,782.39	841,316,040.56	54,704,258.17	6.95
Sales Tax reclassified as Multi-State	99,755.15	264,290.19	164,535.04	164.94	1,085,521.88	1,136,233.86	50,711.98	4.67
Amusement Device Tax	168.00	126.00	-42.00	-25.00	57,176.88	30,213.00	-26,963.88	-47.16
Gross Collections	119,596,189.90	129,570,563.35	9,974,373.45	8.34	787,754,481.15	842,482,487.42	54,728,006.27	6.95
Less Refunds Paid	-574,690.56	-443,751.38	130,939.18	-22.78	-2,947,587.86	-2,804,635.50	142,952.36	-4.85
Net Collections	119,021,499.34	129,126,811.97	10,105,312.63	8.49	784,806,893.29	839,677,851.92	54,870,958.63	6.99
Distribution of Sales Tax								
General Fund	100,703,133.07	109,302,260.87	8,599,127.80	8.54	661,252,003.19	708,916,029.43	47,664,026.24	7.21
Tax Commission Refunds	574,690.56	443,751.38	-130,939.18	-22.78	2,947,587.86	2,804,635.50	-142,952.36	-4.85
Multi-State Tax Compact	44,209.03	110,781.24	66,572.21	150.59	292,211.81	244,851.48	-47,360.33	-16.21
Revenue Share	13,675,868.85	14,819,013.16	1,143,144.31	8.36	90,125,243.20	96,430,693.65	6,305,450.45	7.00
Permanent Building Fund	416,666.67	416,666.67			2,500,000.02	2,500,000.02		
Water Pollution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00		
County Circuit Breaker	363,870.42	588,737.78	224,867.36	61.80	8,286,329.23	8,501,047.86	214,718.63	2.59
Personal Property	1,570,131.93	1,541,970.72	-28,161.21	-1.79	9,454,215.83	9,426,054.62	-28,161.21	-0.30
Ag Prop Relief to Counties & Schools	707,258.59	707,258.59			4,243,551.50	4,243,551.50		
Demonstration Pilot Project	766,342.42	862,981.15	96,638.73	12.61	4,009,228.35	4,752,772.62	743,544.27	18.55
Election Consolidation	374,018.36	377,141.79	3,123.43	0.84	2,244,110.16	2,262,850.74	18,740.58	0.84
Total Distribution of Gross Collections	119,596,189.90	129,570,563.35	9,974,373.45	8.34	787,754,481.15	842,482,487.42	54,728,006.27	6.95

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Cigarette Taxes								
Receipts								
Gross Collections	3,033,325.94	3,144,213.99	110,888.05	3.66	19,447,630.72	19,419,438.54	-28,192.18	-0.14
Less Refunds Paid	-28.00	-34.00	-6.00	21.43	-178.00	-260.00	-82.00	46.07
Net Collections	3,033,297.94	3,144,179.99	110,882.05	3.66	19,447,452.72	19,419,178.54	-28,274.18	-0.15
Distribution of Cigarette Tax								
General Fund	658,333.34	831,250.00	172,916.66	26.27	3,950,000.00	4,987,500.00	1,037,500.00	26.27
Tax Commission Refunds	28.00	34.00	6.00	21.43	178.00	260.00	82.00	46.07
Permanent Building Fund	416,666.66	416,666.66			2,500,000.00	2,500,000.00		
Cancer Control Fund	25,000.00	25,000.00			150,000.00	150,000.00		
Central Tumor Registry	10,000.00	10,000.00			60,000.00	60,000.00		
Public School Endowment	276,250.00	276,250.00			1,657,500.00	1,657,500.00		
County Juvenile Probation Svcs	276,250.00	276,250.00			1,657,500.00	1,657,500.00		
Garvee State Match					4,700,000.00	4,700,000.00		
Secondary Aquifer Fund	1,370,797.94	1,308,763.33	-62,034.61	-4.53	4,772,452.72	3,706,678.54	-1,065,774.18	-22.33
State Highway Account								
Total Distribution of Gross Collections	3,033,325.94	3,144,213.99	110,888.05	3.66	19,447,630.72	19,419,438.54	-28,192.18	-0.14
Tobacco Tax								
Receipts								
Gross Collections	1,235,743.88	1,379,663.15	143,919.27	11.65	6,866,804.69	7,773,777.10	906,972.41	13.21
Less Refunds Paid	-412.00	-141.65	270.35	-65.62	-35,139.11	-1,451.15	33,687.96	-95.87
Net Collections	1,235,331.88	1,379,521.50	144,189.62	11.67	6,831,665.58	7,772,325.95	940,660.37	13.77
Distribution of Tobacco Tax								
General Fund	1,080,915.36	1,207,205.27	126,289.91	11.68	5,977,707.22	6,800,909.00	823,201.78	13.77
Tax Commission Refunds	412.00		-412.00	-100.00	35,139.11	1,309.50	-33,829.61	-96.27
Public School Endowment	77,208.26	86,228.94	9,020.68	11.68	426,979.18	485,779.30	58,800.12	13.77
County Juvenile Probation Svcs	77,208.26	86,228.94	9,020.68	11.68	426,979.18	485,779.30	58,800.12	13.77
Total Distribution of Gross Collections	1,235,743.88	1,379,663.15	143,919.27	11.65	6,866,804.69	7,773,777.10	906,972.41	13.21
Beer Tax								
Receipts								
Gross Collections	276,573.82	317,555.50	40,981.68	14.82	2,221,551.91	2,244,531.32	22,979.41	1.03
Less Refunds Paid	-4.00	-10.00	-6.00	150.00	-66.63	-365.44	-298.81	448.46
Net Collections	276,569.82	317,545.50	40,975.68	14.82	2,221,485.28	2,244,165.88	22,680.60	1.02
Distribution of Beer Tax								
General Fund	129,987.81	149,246.38	19,258.57	14.82	1,044,098.08	1,054,757.95	10,659.87	1.02
Tax Commission Refunds	4.00	10.00	6.00	150.00	66.63	365.44	298.81	448.46
Substance Abuse Treatment	55,313.97	63,509.09	8,195.12	14.82	444,297.07	448,833.15	4,536.08	1.02
Permanent Building Fund	91,268.04	104,790.03	13,521.99	14.82	733,090.13	740,574.78	7,484.65	1.02
Total Distribution of Gross Collections	276,573.82	317,555.50	40,981.68	14.82	2,221,551.91	2,244,531.32	22,979.41	1.03

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from December 1, 2016 to December 31, 2016

Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Wine Tax Receipts								
Gross Collections	426,099.96	481,042.10	54,942.14	12.89	2,776,695.87	2,930,876.59	154,180.72	5.55
Less Refunds Paid	-269.89	-95.12	174.77	-64.76	-5,815.52	-9,899.24	-4,083.72	70.22
Net Collections	425,830.07	480,946.98	55,116.91	12.94	2,770,880.35	2,920,977.35	150,097.00	5.42
Distribution of Wine Tax								
General Fund	353,438.98	399,185.98	45,747.00	12.94	2,299,830.68	2,424,411.09	124,580.41	5.42
Tax Commission Refunds	269.89	95.12	-174.77	-64.76	5,815.52	9,899.24	4,083.72	70.22
Substance Abuse Treatment	51,099.58	57,713.65	6,614.07	12.94	332,505.63	350,517.31	18,011.68	5.42
Grape Growers & Wine Prod	21,291.51	24,047.35	2,755.84	12.94	138,544.04	146,048.95	7,504.91	5.42
Total Distribution of Gross Collections	426,099.96	481,042.10	54,942.14	12.89	2,776,695.87	2,930,876.59	154,180.72	5.55
Wine Direct Shipper Fee Receipts								
Wine Direct Shipper Fee to Tax	812.50	950.00	137.50	16.92	6,400.00	5,712.50	-687.50	-10.74
Wine Direct Shipper Fee to ISP	225.00	150.00	-75.00	-33.33	1,500.00	850.00	-650.00	-43.33
Total Distributions	1,037.50	1,100.00	62.50	6.02	7,900.00	6,562.50	-1,337.50	-16.93
Kilowatt Hour Tax Receipts								
Gross Collections	112,906.34	133,664.11	20,757.77	18.38	900,915.47	959,600.92	58,685.45	6.51
Less Refunds Paid						-44,768.17	-44,768.17	
Net Collections	112,906.34	133,664.11	20,757.77	18.38	900,915.47	914,832.75	13,917.28	1.54
Distribution of Kilowatt Hour Tax								
General Fund	112,906.34	133,664.11	20,757.77	18.38	900,915.47	914,832.75	13,917.28	1.54
Tax Commission Refunds						44,768.17	44,768.17	
Total Distribution of Gross Collections	112,906.34	133,664.11	20,757.77	18.38	900,915.47	959,600.92	58,685.45	6.51
Mine License Tax Receipts								
Gross Collections	1,351.44	32,151.00	30,799.56	2,279.02	12,275.44	36,579.50	24,304.06	197.99
Less Refunds Paid	-405,689.00		405,689.00	-100.00	-405,696.00	-2.00	405,694.00	-100.00
Net Collections	-404,337.56	32,151.00	436,488.56	-107.95	-393,420.56	36,577.50	429,998.06	-109.30
Distribution of Mine Tax								
General Fund	-266,862.79	21,219.66	288,082.45	-107.95	-259,657.57	24,141.15	283,798.72	-109.30
Abandoned Mine Reclamation	-137,474.77	10,931.34	148,406.11	-107.95	-133,762.99	12,436.35	146,199.34	-109.30
Tax Commission Refunds	405,689.00		-405,689.00	-100.00	405,696.00	2.00	-405,694.00	-100.00
Total Distribution of Gross Collections	1,351.44	32,151.00	30,799.56	2,279.02	12,275.44	36,579.50	24,304.06	197.99

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	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	125,476.78	144,253.95	18,777.17	14.96	867,084.82	913,451.50	46,366.68	5.35
Less Refunds Paid	-110.21	-579.53	-469.32	425.84	-983.46	-2,709.55	-1,726.09	175.51
Net Collections	125,366.57	143,674.42	18,307.85	14.60	866,101.36	910,741.95	44,640.59	5.15
Distribution of E911 Wireless Fee								
Idaho Emergency Communications	122,859.23	140,800.91	17,941.68	14.60	848,779.32	892,527.11	43,747.79	5.15
E911 Wireless Admin	2,507.34	2,873.51	366.17	14.60	17,322.04	18,214.84	892.80	5.15
Tax Commission Refunds	110.21	579.53	469.32	425.84	983.46	2,709.55	1,726.09	175.51
Total Distribution of Gross Collections	125,476.78	144,253.95	18,777.17	14.96	867,084.82	913,451.50	46,366.68	5.35
Oil & Gas Tax								
Receipts								
Gross Collections					15,096.55	156,430.93	141,334.38	936.20
Less Refunds Paid								
Net Collections					15,096.55	156,430.93	141,334.38	936.20
Distribution of Oil & Gas Tax								
Conservation Fund					9,057.94	93,858.55	84,800.61	936.20
Tax Commission Refunds								
Cities & Counties share					3,381.62	35,040.53	31,658.91	936.21
Public Schools Fund					1,690.81	17,520.27	15,829.46	936.21
Local Economic Development					966.18	10,011.58	9,045.40	936.20
Total Distribution of Gross Collections					15,096.55	156,430.93	141,334.38	936.20
Miscellaneous Gross Collections	6,568.15	18,135.55	11,567.40	176.11	94,752.84	110,131.65	15,378.81	16.23
Net Collections	6,568.15	18,135.55	11,567.40	176.11	94,752.84	110,131.65	15,378.81	16.23
Distribution of Miscellaneous								
Miscellaneous Receipts	8,005.15	13,697.55	5,692.40	71.11	92,965.13	101,405.65	8,440.52	9.08
Miscellaneous Refunds - General Fund	-1,437.00	4,438.00	5,875.00	-408.84	1,787.71	8,726.00	6,938.29	388.11
Total Distribution of Gross Collections	6,568.15	18,135.55	11,567.40	176.11	94,752.84	110,131.65	15,378.81	16.23

Idaho State Tax Commission

Comparative Statement of Receipts and Distributions
For the Period from December 1, 2016 to December 31, 2016

Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Motor Fuels Receipts								
Special Fuel	8,882,584.65	8,745,730.69	-136,853.96	-1.54	46,638,587.22	50,849,159.08	4,210,571.86	9.03
Gasoline Tax	20,307,249.07	19,982,462.14	-324,786.93	-1.60	114,778,318.11	125,199,099.60	10,420,781.49	9.08
Aviation Fuel	164,336.43	165,189.57	853.14	0.52	1,239,269.49	1,245,242.48	5,972.99	0.48
Transfer Fee	1,030,505.37	980,185.90	-50,319.47	-4.88	6,192,444.73	6,196,223.85	3,779.12	0.06
Fuels Distribution Fund	2,155,714.63	85,854.49	-2,069,860.14	-96.02	-347,780.10	208,078.13	555,858.23	-159.83
Motor Fuel Registration	15,344.84	13,285.19	-2,059.65	-13.42	67,672.08	41,093.14	-26,578.94	-39.28
Gross Collections	32,555,734.99	29,972,707.98	-2,583,027.01	-7.93	168,568,511.53	183,738,896.28	15,170,384.75	9.00
IFTA Taxpayer Refunds	-84,924.52	-25,239.54	59,684.98	-70.28	-629,070.04	-627,969.49	1,100.55	-0.17
Fuel Distributor Refunds (Gas & Special Fuel)	-783,739.33	-1,078,873.40	-295,134.07	37.66	-4,672,820.56	-5,864,343.41	-1,191,522.85	25.50
Payments to Other IFTA Jurisdictions	-21,765.26	-44.07	21,721.19	-99.80	-197,433.68	-231,707.61	-34,273.93	17.36
Net Collections	31,665,305.88	28,868,550.97	-2,796,754.91	-8.83	163,069,187.25	177,014,875.77	13,945,688.52	8.55
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	890,429.11	1,104,157.01	213,727.90	24.00	5,499,324.28	6,724,020.51	1,224,696.23	22.27
Special Fuels Admin Fund	300,099.25	335,460.00	35,360.75	11.78	600,198.50	670,920.00	70,721.50	11.78
Gasoline Admin Fund	736,165.75	782,740.00	46,574.25	6.33	1,470,891.50	1,565,480.00	94,588.50	6.43
State Highway Account	4,086,470.02	4,923,654.84	837,184.82	20.49	19,862,105.04	30,993,135.73	11,131,030.69	56.04
Petroleum Storage Trust Admin	375.00	375.00			750.00	750.00		
Highway Distribution Fund	21,931,886.53	19,639,194.59	-2,292,691.94	-10.45	129,047,418.04	123,414,255.48	-5,633,162.56	-4.37
State Aeronautics Fund	164,336.43	165,189.57	853.14	0.52	1,239,269.49	1,245,242.48	5,972.99	0.48
Local Highway Distribution Fund	1,643,818.41	2,315,675.93	671,857.52	40.87	6,881,064.62	14,582,340.33	7,701,275.71	111.92
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	124,013.08	119,503.96	-4,509.12	-3.64	767,854.66	773,063.01	5,208.35	0.68
Off-Highway Improvements	124,013.08	119,503.96	-4,509.12	-3.64	767,854.66	773,063.01	5,208.35	0.68
Capital Improvements	124,013.07	119,503.97	-4,509.10	-3.64	767,854.68	773,063.03	5,208.35	0.68
Road and Bridge	64,590.62	62,242.10	-2,348.52	-3.64	399,929.88	402,639.90	2,710.02	0.68
Search and Rescue Fund	3,757.96	3,621.33	-136.63	-3.64	23,268.96	23,426.19	157.23	0.68
Petroleum Storage Trust Fund	206,052.05	196,031.23	-10,020.82	-4.86	1,238,507.32	1,239,418.48	911.16	0.07
Motor Fuels Distribution Fund	2,155,714.63	85,854.49	-2,069,860.14	-96.02	-347,780.10	208,078.13	555,858.23	-159.83
Total Distribution of Gross Collections	32,555,734.99	29,972,707.98	-2,583,027.01	-7.93	168,568,511.53	183,738,896.28	15,170,384.75	9.00
Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type								
Highway Distribution Fund								
Special Fuels	7,566,224.94	5,605,082.24	-1,961,142.70	-25.92	41,284,271.90	34,865,578.71	-6,418,693.19	-15.55
Special Fuels - IFTA	316,264.98	492,936.72	176,671.74	55.86	762,781.16	972,280.27	209,499.11	27.47
Gasoline	13,237,699.80	12,764,995.66	-472,704.14	-3.57	82,144,666.21	82,725,229.85	580,563.64	0.71
Transfer Fee	793,175.38	754,387.92	-38,787.46	-4.89	4,767,442.93	4,770,203.34	2,760.41	0.06
Interest	3,176.59	8,506.86	5,330.27	167.80	20,583.76	39,870.17	19,286.41	93.70
Motor Fuel Registration	15,344.84	13,285.19	-2,059.65	-13.42	67,672.08	41,093.14	-26,578.94	-39.28
Total Highway Distribution Fund	21,931,886.53	19,639,194.59	-2,292,691.94	-10.45	129,047,418.04	123,414,255.48	-5,633,162.56	-4.37
State Highway Account								
Special Fuels	569,500.80	1,435,338.66	865,837.86	152.03	3,107,418.30	8,928,395.34	5,820,977.04	187.33
Special Fuels - IFTA	23,804.90	120,438.49	96,633.59	405.94	57,413.64	239,015.76	181,602.12	316.30
Gasoline	3,492,929.69	3,367,249.26	-125,680.43	-3.60	16,695,753.59	21,822,779.37	5,127,025.78	30.71
Interest	234.63	628.43	393.80	167.84	1,519.51	2,945.26	1,425.75	93.83
Total State Highway Account	4,086,470.02	4,923,654.84	837,184.82	20.49	19,862,105.04	30,993,135.73	11,131,030.69	56.04

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Boise Auditorium Receipts								
Gross Collections	365,259.42	464,728.92	99,469.50	27.23	3,262,794.50	3,714,058.87	451,264.37	13.83
Less Refunds Paid	-210.04	-318.13	-108.09	51.46	-18,913.82	-1,053.32	17,860.50	-94.43
Net Collections	365,049.38	464,410.79	99,361.41	27.22	3,243,880.68	3,713,005.55	469,124.87	14.46
Distribution of Boise Auditorium Tax								
Boise Auditorium	362,349.38	461,710.79	99,361.41	27.42	3,238,480.68	3,707,605.55	469,124.87	14.49
Boise Auditorium Administration	2,700.00	2,700.00			5,400.00	5,400.00		
Tax Commission Refunds	210.04	318.13	108.09	51.46	18,913.82	1,053.32	-17,860.50	-94.43
Total Distribution of Gross Collections	365,259.42	464,728.92	99,469.50	27.23	3,262,794.50	3,714,058.87	451,264.37	13.83
Idaho Travel and Convention Receipts								
Gross Collections	520,491.47	573,367.38	52,875.91	10.16	6,131,227.05	6,820,374.19	689,147.14	11.24
Less Refunds Paid	-3,077.16	-892.28	2,184.88	-71.00	-53,709.45	-20,875.56	32,833.89	-61.13
Net Collections	517,414.31	572,475.10	55,060.79	10.64	6,077,517.60	6,799,498.63	721,981.03	11.88
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	494,664.31	549,725.10	55,060.79	11.13	6,032,017.60	6,753,998.63	721,981.03	11.97
Travel and Convention Admin	22,750.00	22,750.00			45,500.00	45,500.00		
Tax Commission Refunds	3,077.16	892.28	-2,184.88	-71.00	53,709.45	20,875.56	-32,833.89	-61.13
Total Distribution of Gross Collections	520,491.47	573,367.38	52,875.91	10.16	6,131,227.05	6,820,374.19	689,147.14	11.24
Illegal Drug Tax Receipts								
Gross Collections						154.00	154.00	
Less Refunds Paid								
Net Collections						154.00	154.00	
Distribution of Illegal Drug Tax								
Substance Abuse Treatment						154.00	154.00	
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections						154.00	154.00	
Suspense Fund Receipts								
Gross Collections	1,231.92	-15,929.08	-17,161.00	-1,393.03	395,552.44	-20,317.45	-415,869.89	-105.14
Less Refunds Paid	-58.00	-2,440.00	-2,382.00	4,106.90	-386,798.47	-31,623.12	355,175.35	-91.82
Net Collections	1,173.92	-18,369.08	-19,543.00	-1,664.76	8,753.97	-51,940.57	-60,694.54	-693.34
Distribution of Suspense Fund								
Suspense Fund	-422.30	11,053.13	11,475.43	-2,717.36	389,675.69	13,417.39	-376,258.30	-96.56
Clearing Accounts	654.22	-26,982.21	-27,636.43	-4,224.33	4,876.75	-41,674.27	-46,551.02	-954.55
Special Fuels IFTA								
Bonds	1,000.00		-1,000.00	-100.00	1,000.00	7,939.43	6,939.43	693.94
Total Distribution of Gross Collections	1,231.92	-15,929.08	-17,161.00	-1,393.03	395,552.44	-20,317.45	-415,869.89	-105.14

Idaho State Tax Commission
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Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RR Car Company's Ad Valorem Tax								
Gross Collections	30,270.50	43,195.00	12,924.50	42.70	30,270.50	47,448.00	17,177.50	56.75
Net Collections	30,270.50	43,195.00	12,924.50	42.70	30,270.50	47,448.00	17,177.50	56.75
Distribution of RR Car Tax								
Public School Endowment	30,270.50	43,195.00	12,924.50	42.70	30,270.50	47,448.00	17,177.50	56.75
Total Distribution of Gross Collections	30,270.50	43,195.00	12,924.50	42.70	30,270.50	47,448.00	17,177.50	56.75
Nez Perce County Local Option Tax								
Gross Collections					40.00		-40.00	-100.00
Less Nez Perce Refunds Paid								
Net Collections					40.00		-40.00	-100.00
Distribution of Local Option Tax								
Nez Perce Cty Local Option Tax					29,895.87		-29,895.87	-100.00
Nez Perce Cty Administration					-29,855.87		29,855.87	-100.00
Tax Commission Refunds								
Total Distribution of Gross Collections					40.00		-40.00	-100.00
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					40.00		-40.00	-100.00
Additional Detail - Multi-State Tax Compact Receipts and Distributions								
Receipts to MTC Fund								
Individual Income to MTC	3,847.60	259.30	-3,588.30	-93.26	17,831.77	17,306.01	-525.76	-2.95
Corporate Income to MTC	105,433.36	82,008.41	-23,424.95	-22.22	938,591.51	1,046,361.50	107,769.99	11.48
Sales Tax to MTC	44,209.03	110,781.24	66,572.21	150.59	292,211.81	244,851.48	-47,360.33	-16.21
Total MTC Fund	153,489.99	193,048.95	39,558.96	25.77	1,248,635.09	1,308,518.99	59,883.90	4.80
MTC Fund Transfers to General Fund								
Individual MTC to General Fund	4,834.29	359.30	-4,474.99	-92.57	45,496.53	43,094.38	-2,402.15	-5.28
Corporate MTC to General Fund	132,470.97	113,638.59	-18,832.38	-14.22	3,073,624.29	7,570,769.54	4,497,145.25	146.31
Sales Tax MTC to General Fund	55,546.12	153,508.95	97,962.83	176.36	793,310.07	891,382.38	98,072.31	12.36
Total MTC Receipts to General Fund	192,851.38	267,506.84	74,655.46	38.71	3,912,430.89	8,505,246.30	4,592,815.41	117.39
Total MTC Receipts	346,341.37	460,555.79	114,214.42	32.98	5,161,065.98	9,813,765.29	4,652,699.31	90.15
Total Gross Receipts	337,787,766.64	375,210,856.15	37,423,089.51	11.08	1,855,591,811.58	2,005,743,786.09	150,151,974.51	8.09

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from December 1, 2016 to December 31, 2016

Source	Month Of	Month Of	Change		Fiscal 2016	Fiscal 2017	Change	
	12/31/15	12/31/16	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	119,098,624.51	139,675,307.02	20,576,682.51	17.28	603,799,739.97	660,242,494.53	56,442,754.56	9.35
Corporate Income Taxes	24,369,909.36	27,332,427.88	2,962,518.52	12.16	79,794,563.80	87,080,306.89	7,285,743.09	9.13
Sales Tax	100,703,133.07	109,302,260.87	8,599,127.80	8.54	661,252,003.19	708,916,029.43	47,664,026.24	7.21
Cigarette Taxes	658,333.34	831,250.00	172,916.66	26.27	3,950,000.00	4,987,500.00	1,037,500.00	26.27
Tobacco Tax	1,080,915.36	1,207,205.27	126,289.91	11.68	5,977,707.22	6,800,909.00	823,201.78	13.77
Beer Tax	129,987.81	149,246.38	19,258.57	14.82	1,044,098.08	1,054,757.95	10,659.87	1.02
Wine Tax	353,438.98	399,185.98	45,747.00	12.94	2,299,830.68	2,424,411.09	124,580.41	5.42
Kilowatt Hour Tax	112,906.34	133,664.11	20,757.77	18.38	900,915.47	914,832.75	13,917.28	1.54
Mine License	-266,862.79	21,219.66	288,082.45	-107.95	-259,657.57	24,141.15	283,798.72	-109.30
Estate Tax								
Misc Revenue	-1,437.00	4,438.00	5,875.00	-408.84	1,787.71	8,726.00	6,938.29	388.11
Total Distributed Direct to General Fund	246,238,948.98	279,056,205.17	32,817,256.19	13.33	1,358,760,988.55	1,472,454,108.79	113,693,120.24	8.37
Accrued to General Fund								
Individual Income Tax Net Refund Fund	22,939,693.79	26,518,741.94	3,579,048.15	15.60	104,438,031.45	124,339,026.78	19,900,995.33	19.06
Corporate Income Tax Net Refund Fund	2,126,284.37	3,774,386.93	1,648,102.56	77.51	6,248,998.57	8,313,225.30	2,064,226.73	33.03
Total Distributed and Accrued to G. Fund	271,304,927.14	309,349,334.04	38,044,406.90	14.02	1,469,448,018.57	1,605,106,360.87	135,658,342.30	9.23
INCOME TAXES ACCRUED TO GENERAL FUND								
Individual Income Tax								
Distributed to Refund Fund	29,773,447.50	34,918,736.94	5,145,289.44	17.28	150,943,293.27	165,049,850.09	14,106,556.82	9.35
Less Total Refunds	-6,833,753.71	-8,399,995.00	-1,566,241.29	22.92	-46,505,261.82	-40,710,823.31	5,794,438.51	-12.46
Net Refund Fund (To Above)	22,939,693.79	26,518,741.94	3,579,048.15	15.60	104,438,031.45	124,339,026.78	19,900,995.33	19.06
Add Distributed Direct to General Fund	119,098,624.51	139,675,307.02	20,576,682.51	17.28	603,799,739.97	660,242,494.53	56,442,754.56	9.35
IIT Distributed and Accrued to G. Fund	142,038,318.30	166,194,048.96	24,155,730.66	17.01	708,237,771.42	784,581,521.31	76,343,749.89	10.78
Corporate Income Tax								
Distributed to Refund Fund	6,059,359.64	6,804,697.31	745,337.67	12.30	19,180,234.91	19,877,384.34	697,149.43	3.63
Less Total Refunds	-3,933,075.27	-3,030,310.38	902,764.89	-22.95	-12,931,236.34	-11,564,159.04	1,367,077.30	-10.57
Net Refund Fund (To Above)	2,126,284.37	3,774,386.93	1,648,102.56	77.51	6,248,998.57	8,313,225.30	2,064,226.73	33.03
Add Distributed Direct to General Fund	24,369,909.36	27,332,427.88	2,962,518.52	12.16	79,794,563.80	87,080,306.89	7,285,743.09	9.13
CIT Distributed and Accrued to G. Fund	26,496,193.73	31,106,814.81	4,610,621.08	17.40	86,043,562.37	95,393,532.19	9,349,969.82	10.87