

Idaho's Tax Structure Fiscal Summary \$ Thousands

	CY2015	CY2016	CY2017	CY2018	CY2019
1 Income Tax Expenditures (Calendar Year Basis)					
1.1 Uses of Income Not Taxed					
1.1.01 Investment Tax Credit	\$39,554	\$38,165	\$39,919	\$41,790	\$43,786
1.1.02 Other States Tax Credit	\$82,091	\$84,935	\$88,307	\$92,053	\$96,353
1.1.03 Elderly Dependent Credit	\$834	\$870	\$905	\$943	\$982
1.1.04 Youth and Rehabilitation Credit	\$9,214	\$9,533	\$9,912	\$10,332	\$10,815
1.1.05 Schools, Libraries, and Museums Credit	\$8,830	\$9,136	\$9,523	\$9,927	\$10,391
1.1.06 Grocery Credit	\$144,632	\$146,731	\$148,859	\$151,038	\$153,356
1.1.07 Recycling Equipment Credit	\$5	\$15	\$15	\$15	\$15
1.1.08 Technological Equipment Deduction	\$61	\$67	\$69	\$72	\$76
1.1.09 Long-Term Care Insurance Deduction	\$1,489	\$1,515	\$1,535	\$1,554	\$1,579
1.1.10 Alternative Energy Device Deduction	\$398	\$435	\$452	\$471	\$493
1.1.11 Insulation Deduction	\$1,234	\$1,350	\$1,402	\$1,461	\$1,529
1.1.12 Workers' Compensation Premium Deduction	\$400	\$400	\$400	\$400	\$400
1.1.13 Child Care Deduction	\$4,308	\$4,373	\$4,402	\$4,443	\$4,483
1.1.14 College Savings Deduction	\$2,085	\$2,280	\$2,370	\$3,621	\$3,786
1.1.15 Health Insurance Deduction	\$20,474	\$22,719	\$23,601	\$24,543	\$25,696
1.1.16 Elderly and Developmental Disability Deduction	\$34	\$37	\$38	\$40	\$41
1.1.17 Adoption Expense Deduction	\$33	\$44	\$44	\$44	\$44
1.1.18 Medical Savings Account Deduction	\$1,161	\$1,270	\$1,320	\$1,375	\$1,439
1.1.19 Right Income Adjustment Credit	\$40	\$40	\$40	\$40	\$40
1.1.20 Riparian Land Improvements Credit	Sunset	Sunset	Sunset	Sunset	Sunset
1.1.21 Broadband Investment Credit	\$2,123	\$2,049	\$2,143	\$2,243	\$2,350
1.1.22 County Incentive Investment Tax Credit	Sunset	Sunset	Sunset	Sunset	Sunset
1.1.23 Research Activity Credit	\$7,431	\$7,170	\$7,500	\$7,852	\$8,227
1.1.24 Promoter Sponsored Events Credit	\$2	\$10	\$10	\$10	\$10
1.1.25 Corporate Headquarters Investment Credit	Repealed	Repealed	Repealed	Repealed	Repealed
1.1.26 Corporate Headquarters Real Property Improvement Credit	Repealed	Repealed	Repealed	Repealed	Repealed
1.1.27 Corporate Headquarters New Jobs Credit	Repealed	Repealed	Repealed	Repealed	Repealed
1.1.28 Small Employer Capital Investment Credit	\$627	\$665	\$665	\$665	\$665
1.1.29 Small Employer Real Property Improvement Credit	\$258	\$140	\$140	\$140	\$140
1.1.30 Small Employer New Jobs Credit	\$7	\$54	\$54	\$54	\$54
1.1.31 Live Organ Donation Expenses Credit	\$37	\$34	\$34	\$34	\$34
1.1.32 Biofuel Investment Tax Credit	Sunset	Sunset	Sunset	Sunset	Sunset
1.1.33 Special Job Credit	\$0	\$0	Sunset	Sunset	Sunset
1.1.34 Reimbursement Incentive Credit	\$3,000	\$6,000	\$9,000	\$12,000	\$15,000
1.1.35 Certain Charitable Contributions Deduction	\$25	\$25	\$25	\$25	\$25
1.2 Sources of Income Not Taxed					
1.2.01 Capital Gains Exclusion	\$23,888	\$26,225	\$27,256	\$28,405	\$29,726
1.2.02 Government Interest Exclusion	\$1,442	\$1,582	\$1,629	\$1,684	\$1,768
1.2.03 Social Security Exclusion	\$79,029	\$86,254	\$89,735	\$93,335	\$98,806
1.2.04 Railroad Retirement Exclusion					
1.2.05 Retirement Benefit Exclusion	\$8,469	\$9,254	\$9,622	\$10,007	\$10,591
1.2.06 Idaho Lottery Winnings Exclusion	\$5,159	\$5,248	\$5,432	\$5,339	\$5,432
1.2.07 Indian Earnings on Reservation Exclusion	\$719	\$744	\$773	\$806	\$844
1.2.08 World War II Reparations Exclusion	\$0	\$0	\$0	\$0	\$0
1.2.09 Marriage Penalty Deduction	\$0	\$0	\$0	\$0	\$0
1.2.10 Certain Loss Recoveries Deduction	\$250	\$250	\$250	\$250	\$250
1.2.11 Nonresident Guaranteed Partnership Income Exclusion	\$440	\$440	\$440	\$440	\$440