

2020 Annual Report



Great people
Helping you | Serving Idaho

Our vision

Great people. Helping you. Serving Idaho.

Our values

Fairness, Accountability, Integrity, Respect

Our mission

Voluntary tax compliance through innovative customer service, courteous and professional conduct, effective education, and fair administration.

Our goals

- Be a team of great people
- Effectively serve our customers
- Increase agency efficiency

IDAHO TAXPAYER RIGHTS

You have the right to...

Quality Service

Be Informed

Confidentiality

Representation

Appeal

Payment Options

Pay Only The Tax You Owe

Learn more at tax.idaho.gov/rights

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Administration

Chairman	Jeff McCray
Commissioner	Tom Katsilometes
Commissioner	Elliot Werk
Commissioner	Janet Moyle

Managers

Chief Operating Officer	John Bernasconi
Appeals	Michael Chakarun
Audit	Kimberly D. Wind
Collection	Debbie Coulson
Human Resources	Rhamona Grabenstein
Legal	Phil Skinner
Management Services	Nick Landry
Property Tax	George Brown
Revenue Operations	Rick Mascall
Taxpayer Resources	Mark Warbis

The Idaho State Tax Commission's focus expanded beyond administering Idaho tax laws in 2020 to protecting taxpayers and our employees from COVID-19, supporting Governor Little's economic relief initiatives, and helping a sister agency tackle a staggering administrative task.

We worked hard to safeguard staff and customers at our Boise headquarters and field offices throughout Idaho. Our 400-plus employees embraced the need to carefully and consistently follow antiviral hygiene and social distancing standards.

Our world-class data processing capabilities enabled us to administer the Governor's Rebound Idaho grants for small businesses and the self-employed last spring. Our auditors also helped the Idaho Department of Labor process a logjam of unemployment benefits claims last summer.

Many of our employees who'd been working from home for months began returning to the office last summer. Others continued to work remotely to help maintain social distancing in our offices. In the meantime, we updated our strategic plan by prioritizing employee engagement, recruiting and retaining talent, and enhancing customer service.

July marked the official separation of our professional operations staff from the tax appeals process to help ensure impartial appellate reviews, improve public transparency, and enhance taxpayer confidence.

We also administered the Governor's Return to Work bonuses, providing a financial incentive for employees idled by COVID-19 to go back to work.

In September, we facilitated the Governor's effort to enable Idaho cities and counties to provide one-time local property tax relief by covering the salary costs for their public safety personnel. (See page 3 of this report for more details about our work supporting the Governor's initiatives.)

Then in October, Governor Little appointed Jeff McCray chairman of the Tax Commission. Chairman McCray's experience directing a large, complex manufacturing operation with a strong strategic focus makes the former McCain Foods executive a great choice to lead us with a continuing commitment to our vision: **Great people. Helping you. Serving Idaho.**



Chairman
Jeff McCray



Commissioner
Tom Katsilometes



Commissioner
Elliot S. Werk



Commissioner
Janet Moyle

Idaho grants and bonuses programs overseen

We coordinated two COVID-19 relief programs created by Governor Little to help Idahoans through the pandemic. We issued:

- More than 27,000 Idaho Return to Work bonuses to employees idled as a result of the pandemic who then returned to work.
- More than 9,100 Rebound Idaho cash grants to small businesses and self-employed people.

We created an online application, reviewed the submissions, and updated our computer system to process the grants and bonuses. We also answered over 36,500 taxpayer phone calls and emails about the programs.

Property tax relief program facilitated

We managed Governor Little's public safety initiative, which provided one-time property tax relief to taxpayers in participating cities and counties. We devised a way for local governments to report and calculate property tax budgets and the amount of tax relief provided through the initiative. We also created new forms and reprogrammed software systems.

Help provided to Dept. of Labor

Our audit staff stepped up to help the Idaho Department of Labor process thousands of Pandemic Unemployment Assistance claims. These were claims from low-wage earners and self-employed individuals who don't qualify for regular unemployment insurance. Our staff checked for eligibility, determined benefit amounts, and even identified some fraudulent claims.

Education and outreach expanded

Before Governor Little's Stay-at-Home order, we were expanding our education and outreach to taxpayers:

- For the first time, we participated in the *Smart Women, Smart Money* conference in Boise and the *Western Idaho Ag Expo* in Caldwell. We also took part in *Buy Idaho Day at the Capitol*, *Financial Literacy Day at the Capitol*, and Governor Little's *Capital for a Day* in Cascade.
- We offered a new in-person class with the federal Taxpayer Advocate Service on income tax filing tips.
- We held six workshops at BYU-Idaho in Rexburg for more than 500 foreign students to help them complete their state and federal income tax returns.

Education and outreach go online

During the pandemic, we adjusted our outreach efforts to keep everyone safe:

- We changed our in-person classes to webinars for small businesses and self-employed individuals, reaching more taxpayers in and outside Idaho.
- As part of the Idaho Scam Jam Alliance, we participated in the first-ever virtual Scam Jam to teach seniors and others how to fight fraud. The alliance usually holds an in-person session in one to two Idaho cities each year. Offering it online helped us reach Idahoans statewide.

Taxpayers kept informed during the pandemic

We used our social media channels, newsletter emails, and website to update taxpayers on important tax information related to the pandemic, such as extended due dates and office openings and closures. We created a new *Coronavirus and Idaho Taxes* webpage to answer frequently asked questions about tax issues.

More auditorium district taxes to administer

In January we began administering auditorium district taxes for the Pocatello/Chubbuck and Idaho Falls auditorium districts. That included producing new tax return forms and instructions for each district and developing an electronic filing option through our Taxpayer Access Point (TAP). We also created interactive maps so lodging providers can see if they're in a district's boundaries and required to collect the tax.

TAP gets new facelift

We upgraded our Taxpayer Access Point with a streamlined look and improved navigation for filing and paying taxes. The new layout is simpler and more intuitive to use. It includes a tab that highlights items that need attention, such as tax returns that are due or messages from the Tax Commission. Tax professionals have a new homepage that provides information about all their clients in a user-friendly format.

Appeals resolution process improved

We improved how we resolve appeals by having three of the four tax commissioners decide the outcome of protests at monthly public meetings. Excluding the oversight commissioner for the type of tax involved in each appeals case ensures more openness and transparency in our appeals process.

New payment option for income tax e-filers

We partnered with e-file providers to offer a direct debit payment option for taxpayers filing their income taxes online. With direct debit, filers choose the date they want to pay their taxes.

Website enhanced with new resources

We added new resources to our website to help taxpayers. They include:

- A new webpage that provides searchable one-stop access to the agency's guidance documents for complying with Idaho tax laws. Check it out at tax.idaho.gov/agency-guidance.
- Income tax web guides for corporations, S corporations, partnerships, and fiduciaries. You can find these guides through our income tax hub at tax.idaho.gov/incomehub.

Most of Idaho’s tax revenues come from income tax, sales/use tax, and property tax. Here’s a list of the taxes the state collects.

Tax rates

Tax	Rate	Notes
Auditorium district: Boise Idaho Falls Pocatello/Chubbuck	5% 5% 5%	On hotel/motel occupants in the district areas, except for long-term (more than 30 consecutive days) residents.
Beer	15 cents/gallon	Beer over 4% alcohol content (strong beer) is taxed as wine.
Cigarette	57 cents (package of 20)	Wholesalers pay this tax to the Tax Commission.
Corporate net income	6.925% (minimum \$20)	On Idaho taxable income. Multistate businesses must apportion their income using a three-factor formula made up of property, payroll, and sales (with the sales factor double-weighted).
Electricity	.5 mill per kilowatt hour	On water-generated electricity, except there is no tax on the sale of electricity used for irrigation, manufacturing, mining, milling, smelting, refining, or processing.
Fuels: Aviation gasoline Diesel Gasoline Jet fuel Compressed natural gas Liquefied natural gas Propane Transfer fee	7 cents/gallon 32 cents/gallon 32 cents/gallon 6 cents/gallon 32 cents/GGE 34.9 cents/DGE 23.2 cents/gallon 1 cent/gallon	Users get refunds of tax depending on use and type of fuel. See the Fuels Consumers guide at tax.idaho.gov/fuelshub . <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1.125% to 6.925%	On Idaho taxable income. The rate depends on income.
Mine license	1%	On value of ores mined or extracted.
Oil and gas production	2.5%	On market value of oil and gas produced or sold in Idaho.
Prepaid wireless E911 fee	2.5% of service price	On sale of prepaid wireless telecommunication sources.
Sales/Use	6%	On retail sales and rentals of tangible personal property; admission fees and fees for recreation or hotel/motel rooms (except for stays of more than 30 days). Use tax applies if sales tax wasn't paid at the point of purchase. Exceptions include sales of water, gas, or electricity by utilities; motor fuels (which are taxed separately); prescription drugs; certain tangible personal property used in manufacturing, farming, processing, mining, and fabricating.
Tobacco products	40% of wholesale price	Cigarettes aren't included.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	45 cents/gallon	Beer over 4% alcohol content (strong beer) is taxed as wine.

Property tax is collected by the counties and taxing districts to provide local services and isn't listed above.

This is a two-year comparison of revenues by category. These figures represent gross collections before refunds.

Revenues

Source	FY2019	FY2020	Change
Beer tax	\$4,240,977	\$4,457,412	5.1%
Boise Auditorium District tax	7,976,815	7,173,894	-10.1%
Cigarette tax	34,606,636	33,579,541	-3.0%
Corporate income tax	308,600,941	275,045,206	-10.9%
E911 fee	1,626,415	1,609,315	-1.1%
Electricity (kilowatt hour tax)	2,370,998	2,066,202	-12.9%
Estate tax	0	0	0.0%
Idaho Falls Auditorium District tax (New)	N/A	435,426	N/A
Illegal drug tax	334	327	-2.1%
Individual income tax	2,003,811,593	2,171,356,767	8.4%
Mine license tax	34,556	116,862	238.2%
Miscellaneous revenues	281,439	374,945	33.2%
Motor fuels taxes	369,491,190	367,037,178	-0.7%
Oil and gas production tax	190,765	46,091	-75.8%
Pocatello-Chubbuck Auditorium District tax (New)	N/A	268,583	N/A
Railroad car co. property tax	10,220	4,539	-55.6%
Sales/Use tax	1,901,712,280	2,092,204,366	10.0%
Suspense (source not identified)	-9,806	89,171	-1,009.3%
Tobacco tax	15,661,381	15,392,866	-1.7%
Travel & convention tax	13,728,386	13,160,880	-4.1%
Wine direct shipper fee	15,388	16,313	6.0%
Wine tax	6,011,632	6,116,880	1.8%
Total Gross Receipts	\$4,670,362,137	\$4,990,552,761	6.9%
Cost to collect tax revenues			
	FY2019	FY2020	
	\$40,471,400	\$40,574,600	

It costs less than a penny to collect one tax dollar.

EMPLOYEES AT WORK



Bob Hoy, technical records specialist, scans mail through an x-ray machine.



Debbie Coulson, division administrator, collects income tax returns at our curbside service.



Derick Thompson, technical records specialist, gets ready to print some documents in the Print Center.



Kathlynn Ireland, tax research specialist, provides outreach at *Capital for a Day* in Cascade.

The Tax Commission is responsible for conducting audits of tax returns filed by individuals and businesses and for collecting taxes owed that haven't been paid.

Audit

Source	FY2017	FY2018	FY2019	FY2020
Sales/Use	\$11,053,521	\$12,143,179	\$12,801,330	\$16,795,227
Withholding	479,597	659,646	981,130	718,159
Motor fuels	710,938	850,555	945,515	774,703
Miscellaneous*	25,256	16,133	21,927	730,742
Individual income	18,081,641	20,595,241	20,537,309	22,912,744
Corporate income	36,397,930	16,233,876	6,999,175	15,913,265
Estate	0	0	0	0
Hotel/Motel**	26,649	23,898	16,528	30,007
Total	\$66,805,532	\$50,522,528	\$42,302,914	\$57,874,845

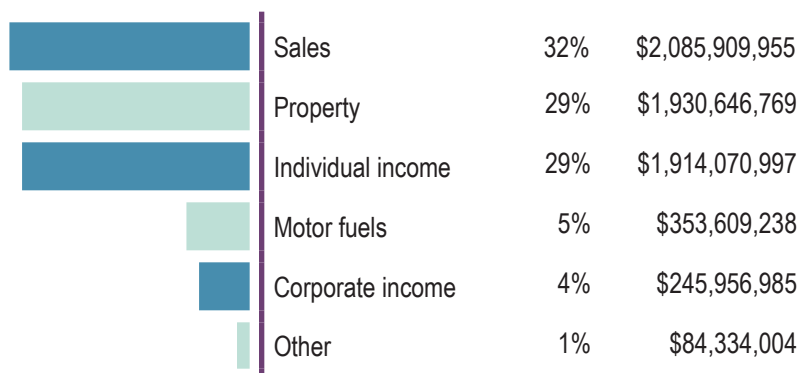
* FY2018, FY2019, and FY2020 include beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity.

** Boise Auditorium District, travel & convention

Collection

	FY2017	FY2018	FY2019	FY2020
Total	\$112,912,218	\$126,877,156	\$138,692,886	\$145,161,925

State & local taxes collected



FY2020 for income tax, motor fuels tax, sales tax, other. Net collections after refunds. Calendar year 2020 for property tax. Amounts budgeted by taxing districts.

These figures indicate how the tax revenues collected in Idaho were distributed.

Fund	FY2019	FY2020	Change
General Fund	\$3,473,030,971	\$3,668,784,694	\$195,753,723
Fish & Game Donation	37,646	29,520	-8,126
Abandoned Mine & Oil & Gas Conserv.	126,207	67,387	-58,820
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,536,021	2,521,634	-14,387
Cancer Control	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,569,313	1,624,728	55,415
County Juvenile Probation Svcs.	4,291,878	4,246,610	-45,268
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	13,562,240	13,028,104	-534,135
Veterans Support Donation	45,026	36,516	-8,510
Cooperative Welfare Fund	496,483	550,952	54,469
State Aeronautics Fund	2,607,451	2,359,535	-247,915
Parks & Recreation Motor Fuels	5,520,955	5,375,779	-145,176
Bridges & Railroad Crossings	350,000	350,000	0
Local Highway Distribution	29,609,345	29,305,385	-303,960
State Highway Account	62,933,815	62,286,818	-646,998
Highway Distribution Fund	250,694,597	248,261,384	-2,433,213
Search & Rescue Fund	47,518	46,268	-1,250
Motor Fuel Distribution Fund	-2,062,995	-1,063,267	999,728
Transportation Congestion Mitigation	19,193,609	21,571,674	2,378,065
E911 Wireless	1,592,175	1,573,059	-19,117
Multistate Tax Compact	2,420,890	2,570,150	149,260
Oil & Gas Local Economic Devel.	0	0	0
Administrative & Accounting Fund	167,987	197,281	29,294
Motor Fuels Administrative Fund	4,492,400	4,164,202	-328,198
Wine Direct Shipper Fee to ISP	3,225	3,000	-225
Permanent Building Fund	19,457,973	19,335,356	-122,618
GARVEE State Match	4,700,000	4,700,000	0
Miscellaneous Income	219,838	218,262	-1,575
Opportunity Scholarship	14,660	13,523	-1,137
Public School Endowment	4,737,897	4,651,593	-86,304
Children's Trust Donation	39,078	34,766	-4,312

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Fund	FY2019	FY2020	Change
Sales Tax – Tax Relief Fund (New)	N/A	\$83,565,965	\$83,565,965
Sales Tax – Cities & Counties	\$235,331,255	249,800,945	14,469,689
Sales Tax – Personal Property	18,730,150	18,604,660	-125,491
Sales Tax – Ag Property Relief	8,487,103	8,487,103	0
Sales Tax – Demonstration Pilot Project	3,057,564	3,174,825	117,261
Sales Tax – Election Consolidation	4,739,323	4,817,464	78,141
Sales Tax – Held in Reserve	56,702	69,057	12,355
Estate Tax – To Counties	0	0	0
Refund Fund	478,423,139	506,168,337	27,745,198
Refund Fund – County Juvenile Prob. Svcs.	414,433	395,282	-19,151
Suspense Accounts	-9,806	89,171	98,978
Custodial Accounts (Donations)	8,421,129	8,301,766	-119,364
Oil & Gas – Cities & Counties	54,940	13,274	-41,666
Total	\$4,670,362,137	\$4,990,552,761	\$320,190,624

Tax revenue to local governments

In FY2020, local governments received 11.5% of Idaho's sales tax revenue.

Cities and counties:

- 3.24% of the revenue went to cities. Half of this amount was according to population, and the other half was based on the market value of property in each city.
- 3.24% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest went according to population.
- 4.54% of the revenue went to counties and cities using a complex formula based on amounts they received in 1999 and current population.

Other taxing districts:

- 88% of the revenue went to non-school taxing districts based on the complex formula mentioned above.
- \$8.5 million of the revenue went to eligible taxing districts to replace property tax on agricultural equipment that was exempted from property tax in a 2001 law.

Taxing districts also received \$4.8 million in election consolidation revenue and \$18.6 million in personal property reimbursements. And small amounts of lottery withholding went to eligible counties.

For 2020, the Tax Commission approved property tax levies of \$1.931 billion based on budgets previously certified by taxing districts. This amount was \$104.5 million, or 5.1% lower than the net amount levied in 2019.

This year’s property tax decrease is the first since 2006 and was largely due to allocations of the Governor’s Public Safety Grant Initiative (GPSGI) funds to cities and counties, and to consolidation of school bonds in certain school districts.

Distribution of property taxes

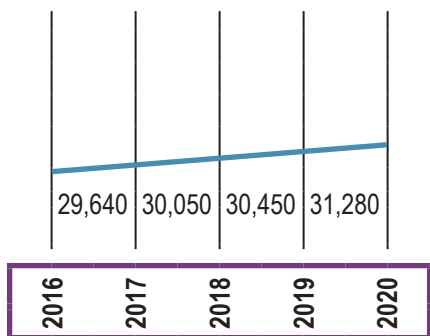
District Category	2019	2020	Change \$	Change %	GPSGI* \$
Ambulance	\$28,899,502	\$30,247,573	\$1,348,071	4.7%	
Auditorium	18,271	19,019	748	4.1%	
Cemetery	6,966,975	7,512,064	545,089	7.8%	
City	538,502,163	473,723,685	-64,778,478	-12.0%	\$81,200,706
Community Infra.	888,407	1,049,983	161,576	18.2%	
County	543,112,316	516,945,821	-26,166,495	-4.8%	\$36,354,009
Extermination	986,773	998,716	11,943	1.2%	
Fire	84,428,749	90,346,744	5,917,995	7.0%	
Flood Control	791,435	843,484	52,049	6.6%	
Hospital	8,976,454	9,702,925	726,471	8.1%	
Junior College	33,040,040	36,106,930	3,066,890	9.3%	
Library	30,510,272	31,902,140	1,391,868	4.6%	
Mosquito Abatement	8,846,445	8,775,488	-70,957	-0.8%	
Port	405,000	405,000	0	0.0%	
Recreation	6,306,899	6,670,153	363,254	5.8%	
Roads & Highways	119,024,008	122,767,633	3,743,625	3.1%	
School	619,787,910	588,717,101	-31,070,809	-5.0%	
Sewer & Water	2,853,640	3,055,809	202,169	7.1%	
Sewer, incl. rec. sewer	507,699	526,993	19,294	3.8%	
Water	192,805	199,508	6,703	3.5%	
Watershed	130,000	130,000	0	0.0%	
Total	\$2,035,175,763	\$1,930,646,769	-\$104,528,994	-5.1%	\$117,554,715

*2020 property tax is net of GPSGI tax relief.

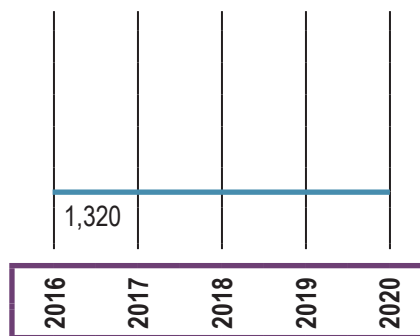
In addition to Idaho’s standard property tax exemption for homeowners, the property tax reduction program offers more property tax relief to low-income elderly, widowed, and disabled homeowners. As income rises, the amount of property tax reduction decreases. In 2019, an additional property tax benefit was added for veterans who are 100% service-connected disabled. There is no income limit.

Tax Year	Claimants	Avg. Benefit/Claimant	Total Paid
2020	28,678	\$719.98	\$20,647,454
2019	27,621	704.66	19,463,396
2018	27,078	665.44	18,018,804
2017	26,950	648.74	17,483,627
2016	27,097	624.34	16,917,668

Maximum income
(in dollars)



Maximum benefit
(in dollars)



AVERAGE PROPERTY TAX RATES

These figures represent recent average property tax rates for urban and rural areas in each county. Rates are expressed as a percentage of the property's taxable value and include the total taxes levied by all taxing districts in the county. The urban tax rate includes all taxes paid within any incorporated city that levies property tax.

County	2019 Urban	2019 Rural	2020 Urban	2020 Rural
Ada	1.213%	1.035%	1.014%	0.931%
Adams	1.216%	0.654%	1.002%	0.513%
Bannock	1.880%	0.981%	1.522%	0.844%
Bear Lake	0.987%	0.603%	0.989%	0.603%
Benewah	1.516%	0.976%	1.515%	0.964%
Bingham	2.095%	1.234%	1.974%	1.121%
Blaine	0.690%	0.569%	0.600%	0.495%
Boise	0.981%	0.734%	0.775%	0.580%
Bonner	1.141%	0.695%	1.033%	0.659%
Bonneville	1.666%	1.034%	1.279%	0.860%
Boundary	1.342%	0.968%	0.986%	0.679%
Butte	1.934%	1.133%	1.799%	1.075%
Camas	1.672%	0.927%	1.653%	0.922%
Canyon	1.646%	1.063%	1.401%	0.942%
Caribou	2.007%	1.045%	1.795%	1.008%
Cassia	1.415%	0.870%	1.398%	0.854%
Clark	1.078%	0.730%	1.014%	0.685%
Clearwater	1.905%	1.106%	1.864%	1.077%
Custer	0.795%	0.516%	0.730%	0.497%
Elmore	1.850%	0.932%	1.604%	0.753%
Franklin	1.169%	0.822%	0.967%	0.717%
Fremont	1.130%	0.793%	1.137%	0.802%

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County	2019 Urban	2019 Rural	2020 Urban	2020 Rural
Gem	1.078%	0.616%	1.058%	0.574%
Gooding	1.615%	0.944%	1.477%	0.857%
Idaho	1.129%	0.570%	0.924%	0.366%
Jefferson	1.665%	0.974%	1.299%	0.712%
Jerome	2.012%	1.188%	1.943%	1.220%
Kootenai	1.102%	0.756%	0.950%	0.683%
Latah	1.827%	1.356%	1.640%	1.284%
Lemhi	1.064%	0.526%	0.972%	0.537%
Lewis	1.674%	1.106%	1.743%	1.178%
Lincoln	1.748%	0.878%	1.518%	0.769%
Madison	1.622%	1.343%	1.348%	1.169%
Minidoka	1.420%	0.858%	1.329%	0.790%
Nez Perce	2.151%	1.203%	1.955%	1.191%
Oneida	1.465%	0.691%	1.461%	0.683%
Owyhee	1.381%	0.937%	1.178%	0.788%
Payette	1.478%	0.790%	1.220%	0.649%
Power	2.410%	1.456%	2.250%	1.392%
Shoshone	1.740%	1.170%	1.678%	1.143%
Teton	0.981%	0.781%	0.992%	0.794%
Twin Falls	1.798%	1.174%	1.552%	1.102%
Valley	0.909%	0.518%	0.828%	0.483%
Washington	1.681%	0.904%	1.529%	0.883%
Statewide	1.327%	0.893%	1.129%	0.798%

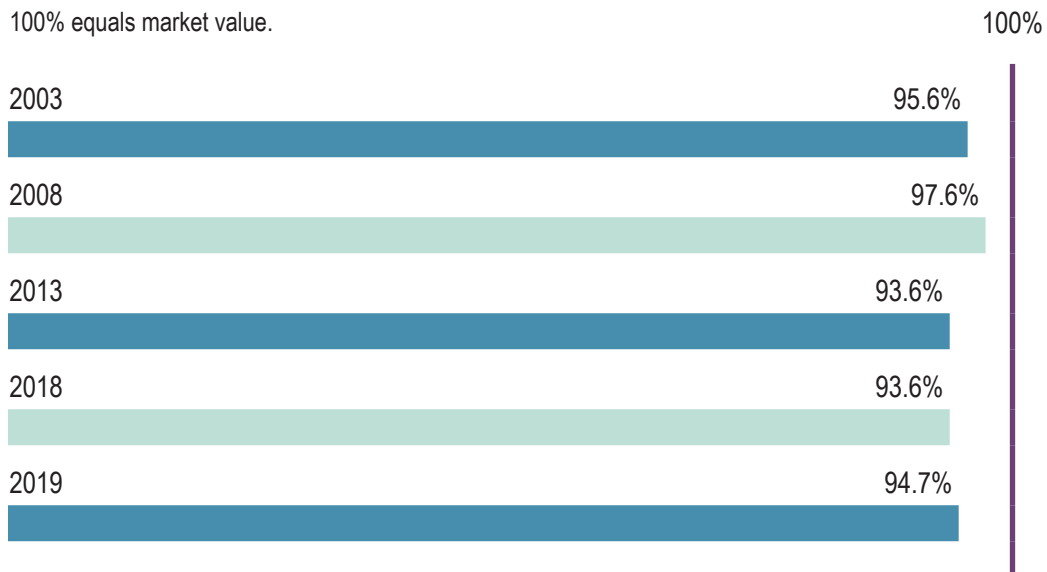
AVERAGE PROPERTY TAX RATES

The Tax Commission is responsible for making sure each county assessor is assessing property at market value as required by Idaho law. To do this, the Tax Commission conducts annual ratio studies in each county. These studies are used to evaluate the assessment process in the counties and to equalize the distribution of state school funds and local school property taxes.

The ratio study is a type of statistical analysis in which assessments are compared to sales prices for residential and commercial property in each county and school district. The ratio study provides measurements of assessment quality by determining the typical level and relative uniformity of the assessments.

The results are reported to the State Board of Equalization (consisting of tax commissioners), which meets annually to review property assessments by category. The Tax Commission has established standards for assessment levels based on nationally recognized practices. Categories that don't meet these standards might be subject to additional testing or adjustments by the Tax Commission.

Median assessment level



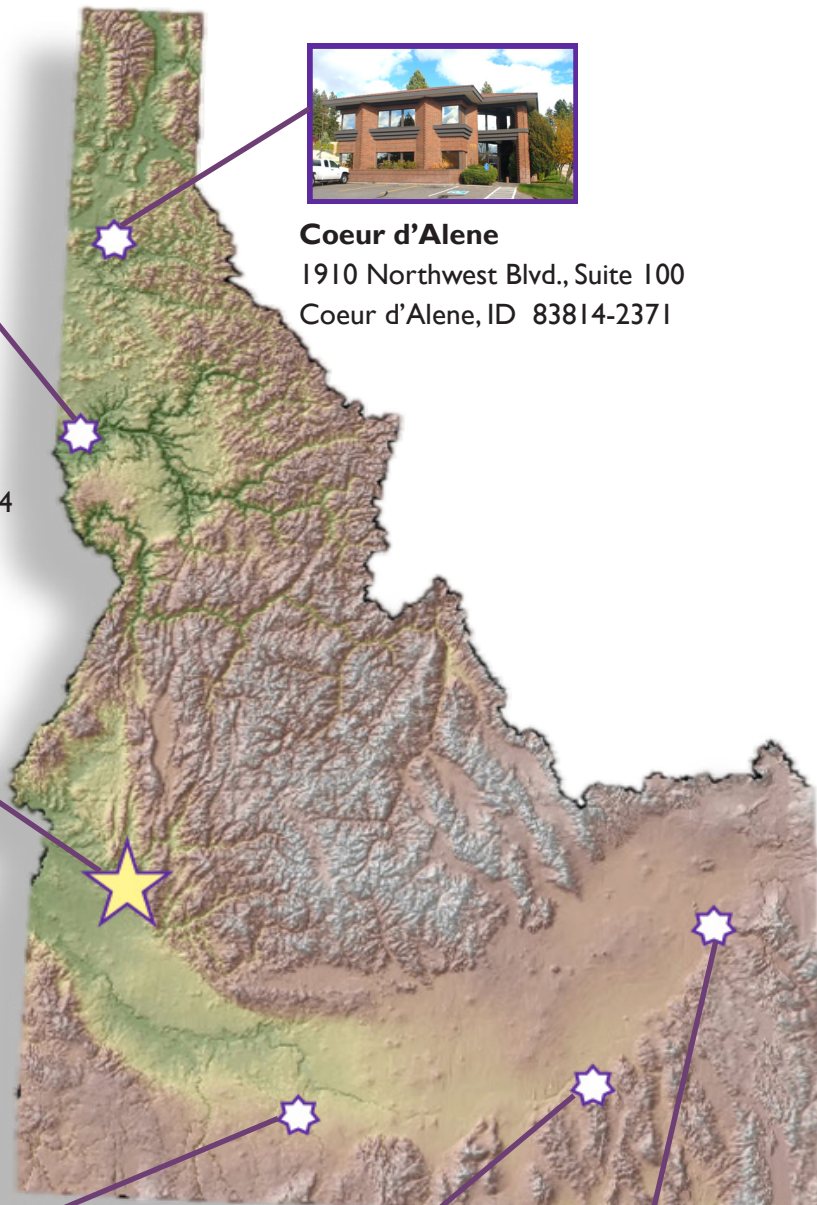
Year 2003 reflects improved urban residential property. Years after 2003 reflect improved residential property.

Comparisons among Idaho, the Western states, and the nation are highlighted below. The Western states used for comparison are Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming. Percentages indicate how much of the average person’s 2018 total income was spent on each tax in fiscal year 2018. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.14%	2.37%	2.71%
Sales	2.36%	2.38%	2.38%
Individual income	2.45%	2.43%	2.32%
Corporate income	0.32%	0.32%	0.20%
Motor vehicle	0.46%	0.75%	0.54%
Overall	10.13%	8.96%	9.21%

The chart below compares Idaho 2018 taxes to the national average of state and local taxes after adjusting for differences in income or population among the states. It also shows the number of states using each tax and includes Washington, D.C. This chart is based on fiscal year 2018 data released by the U.S. Census Bureau.

Type of Tax	Income		Population		# of States With Tax
	% of US Avg.	Rank	% of US Avg.	Rank	
Property	75.4%	37	61.0%	41	51
Sales	100.7%	23	81.5%	33	47
Individual income	99.4%	25	80.4%	32	44
Corporate income	99.0%	18	80.1%	26	47
Motor vehicle	163.4%	5	132.2%	9	51
Overall	88.5%	37	71.6%	45	51



Lewiston
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Lewiston, ID 83501-1014



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Coeur d'Alene, ID 83814-2371



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Twin Falls, ID 83301-3320



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Pocatello, ID 83201-5789



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