

# 2017 Annual Report



Costs associated with this publication are available from the Tax Commission in accordance with Idaho Code § 60-202.

## Creating a Culture of Clarity

## **Our mission**

To administer the state's tax laws in a fair, timely, and cost-effective manner to benefit all Idaho citizens.

## **Our goals**

These goals are the guiding principles by which we have chosen to do business:

- Implement methods of providing customer service and education to enhance voluntary compliance with Idaho laws.
- Administer tax law and develop rules and policies that promote fairness, consistency, compliance, security, and public confidence.
- Seek and implement efficient operations within the agency to support our mission.

**tax.idaho.gov**

# IDAHO TAXPAYER RIGHTS

THE RIGHT TO QUALITY SERVICE

THE RIGHT TO BE INFORMED

THE RIGHT TO CONFIDENTIALITY

THE RIGHT TO REPRESENTATION

THE RIGHT TO APPEAL

THE RIGHT TO PAYMENT OPTIONS

THE RIGHT TO PAY ONLY  
THE TAX YOU OWE

Learn about your rights in more detail.

Ask for Publication 647

or download it from our website, [tax.idaho.gov](http://tax.idaho.gov).

# CONTENTS

1	Executive leadership
2	Commissioners' message
3	Highlights of the year
5	Employees at work
6	Idaho taxes
7	Idaho revenues
8	Taxes collected
9	Identity theft & tax fraud
10	Distribution of revenues
12	Property taxing districts
13	Property tax reduction
14	Average property tax rates
16	Ratio study
17	Tax burden study
18	Our offices

**ADMINISTRATION**

Chairman	Ken A. Roberts
Commissioner	Tom Katsilometes
Commissioner	Elliot Werk
Commissioner	Janet Trujillo
Executive Assistant	Kelly Martinez

**MANAGERS**

Appeals	Michael Chakarun
Audit	Randy Tilley
Collection	Debbie Coulson
Human Resources	Roxanne Lopez
Information Technology	Mark Poppler (acting)
Legal	Phil Skinner
Management Services	Mark Poppler
Property Tax	Steve Fiscus
Revenue Operations	John Bernasconi
Taxpayer Resources	Doreen Warren

The Tax Commission is dedicated to helping taxpayers understand and follow the tax laws. We want to make it easy for them to voluntarily file and pay their taxes.

This past year we launched our Plain Talk program to use simple and clear language in our communication with taxpayers. Taxes can be complex and confusing to people – even to those familiar with the topic. We believe it's important for taxpayers to understand our messages the first time they read or hear them.

Our vision is to create a Tax Commission culture that embraces simple and clear communication with taxpayers and with each other. We've started training our employees in the Plain Talk method to help create this culture of clarity over the next few years.

As part of our efforts to protect taxpayers, we upgraded our tax processing system to a

newer version that makes us more efficient and helps keep taxpayer information as secure as possible. The upgrade included updating our Taxpayer Access Point, our online filing and payment portal, to make it easier for taxpayers to use.

We launched a campaign that focused on income tax refunds. We let taxpayers know the fastest way to get their refund and the fastest way to check their refund status. We also reached out to tax return preparers and employers to tell them about the latest scams criminals use to steal tax information from them.

In 2018 we'll focus on developing plans to move our main office in Boise. We don't have many details yet, but we intend to have no interruption to our service when we move. We'll also continue our quest to make it easy for taxpayers to file and pay their taxes.



Chairman Ken Roberts, Elliot Werk, Tom Katsilometes, Janet Trujillo

## Important communications made simple

We embraced the Plain Talk method to use clear and concise language in our communications. We changed our income tax instructions, most popular income tax letters, and certain appeals decisions to make them easier to understand. We're also in the process of simplifying more of our publications.



## TAP upgrade enhances online filing and paying

We upgraded Taxpayer Access Point (TAP) — our online filing and payment portal — to make it easier to use, enhance the security, and make TAP more efficient. Currently, TAP has more than 135,000 active accounts.

## Refund messaging refined

We received a record number of phone calls from taxpayers in 2016 asking for the status of their refund. To help drive taxpayers to our website and explain how to get a quick refund, we:

- Updated our phone and website messages,
- Created a refund flyer, and
- Launched an online graphic to track refund progress.

These efforts reduced refund telephone calls by 25%.

## Identity verification efforts combat tax fraud

Before we issued some refunds, we sent identity verification letters to more than 39,000 taxpayers who filed individual income tax returns. And we stopped more than \$523,000 in fraudulent refunds. This is part of our ongoing effort to keep money from going to criminals. See our Identity Theft & Tax Fraud page in this report for more information.



## Tax fraud criminals held accountable

We stepped up our efforts to hold taxpayers accountable when they commit tax fraud and tax refund fraud from identity theft. We're working with county prosecutors across the state to go after those who commit tax fraud and bring them to justice. So far, three taxpayers have pleaded guilty to filing false income tax returns, and we have three more cases in the works.

## Appeals process streamlined, explained

Our Appeals Unit reduced the average number of appealed cases in review by 10%. We also created an Appeals webpage to help taxpayers understand their appeal rights and the process: [tax.idaho.gov/nodd](http://tax.idaho.gov/nodd).



## Solar eclipse brings education about sales, lodging rentals

As the state prepared for the August solar eclipse, we launched a campaign to remind Idahoans of their tax responsibilities when selling or renting out to visitors coming to watch the eclipse.

We focused on educating people who planned to:

- Sell food or souvenirs
- Rent out rooms or homes for temporary lodging
- Rent out space for overnight camping

Our Collection Division contacted more than 500 potential sellers and landlords, and we created a webpage and flyer to spread the word. We also updated our online temporary permit application to include permits for the travel & convention tax and Greater Boise Auditorium District tax.

## New, updated resources added to our website

We added or updated the following resources on our website, [tax.idaho.gov](http://tax.idaho.gov), to help taxpayers.

### New:

- *Federal Filing Changes and Your Idaho Income Tax Return* brochure. Explains when you need to change your Idaho income tax return because of changes to your federal return.
- *Urban Renewal Registry*. Maintains the plans of Idaho's urban renewal agencies as required by law.
- *Short-term lodging*. Outlines the tax responsibilities when you rent out your home, cabin, vacation home, or a room in your home for 30 days or less.
- *Quick Security Tips for Tax Professionals*. Provides tips for tax return preparers to keep their clients' tax information secure.

### Updated:

- *IDEal Idaho College Savings Program*. Outlines the tax benefits when you open an Idaho college savings account. Also includes a link to a new document that outlines the federal and Idaho tax effects when you withdraw money from the account.
- *Personal Property Valuation*. Explains how the personal property tax applies to businesses.
- *Amusement Devices*. Explains how sales tax applies to amusement devices.
- *Vending Machines*. Explains how sales tax applies to vending machines.



### EMPLOYEE FOCUS

Auston Holmes  
Tax Automated System Specialist  
Revenue Operations Division  
3.5 Years with the Tax Commission

"Plain Talk is a positive change for the agency with any communication, internal or external."



## Employees at Work



(top left) Dori Ritchie, Collection Division.

(top right) Kristin Thornton, Revenue Operations Division.

(bottom left) Renee Poe, Revenue Operations Division.

(bottom right) McLean Russell, Audit Division.

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
Beer	\$0.15/gallon	Beer over 4% alcohol content is taxed as wine.
Boise Auditorium District	5%	On hotel/motel occupants in the Boise metropolitan area, except for long-term (more than 30 consecutive days) residents.
Cigarette	\$0.57 for a package of 20	Wholesalers pay this tax to the Tax Commission.
Corporate net income	7.4% (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	 \$0.07/gallon \$0.32/gallon \$0.32/gallon \$0.06/gallon \$0.32/GGE \$0.349/DGE \$0.232/gallon \$0.01/gallon	Users get refunds of tax depending on use and type of fuel. Refer to Publication FT-3 for more information.  <i>Transfer fee:</i> Generally charged on all liquid petroleum products. Not charged on propane and natural gas.
Individual income	1.6% to 7.4%	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	Tobacco products tax 35%. Additional tax 5%. Cigarettes aren't included.
Travel & convention	2%	On hotel/motel occupants and campground users, except for long-term (more than 30 days) residents.
Wine	\$0.45/gallon	Beer over 4% alcohol content 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	FY2016	FY2017	Change
Beer tax	\$4,115,922	\$4,118,115	+0.1%
Boise Auditorium District tax	5,974,116	6,771,539	+13.3%
Cigarette tax	37,015,993	36,303,354	-1.9%
Corporate income tax	222,753,059	242,764,997	+8.9%
E911 fee	1,784,808	1,832,199	+2.7%
Electricity (kilowatt hour tax)	1,876,627	2,152,273	+14.7%
Estate tax	0	0	0.0%
Illegal drug tax	0	154	N/A
Individual income tax	1,889,855,010	2,035,920,644	+7.7%
Local option tax	29,896	0	-100.0%
Mine license tax	30,847	75,833	+145.8%
Miscellaneous revenues	171,806	189,530	+10.3%
Motor fuels taxes	329,185,169	346,638,068	+5.3%
Oil and gas production tax	70,559	392,139	+455.8%
Railroad Car Co. property tax	63,881	52,262	-18.2%
Sales/Use tax	1,553,033,874	1,643,649,282	+5.8%
Suspense (source not identified)	402,429	8,254	-97.9%
Tobacco tax	13,397,256	14,519,235	+8.4%
Travel & convention tax	10,052,629	11,254,262	+11.9%
Wine direct shipper fee	14,663	13,763	-6.1%
Wine tax	5,407,643	5,616,814	+3.9%
<b>Total Gross Receipts</b>	<b>\$4,075,236,185</b>	<b>\$4,352,272,718</b>	<b>+6.8%</b>
<b>Cost to collect tax revenues</b>			
	FY2016	FY2017	
	\$35,132,900	\$38,618,000	

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

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	FY2014	FY2015	FY2016	FY2017
Sales/Use	\$17,602,347	\$12,534,002	\$11,884,602	\$11,083,521
Withholding	308,210	361,099	381,072	479,597
Motor fuels	433,338	643,322	521,776	710,938
Miscellaneous*	137,408	41,824	301,139	25,256
Individual income	7,217,552	13,657,365	15,867,049	18,081,641
Corporate income	12,256,589	17,900,340	11,242,740	36,397,930
Estate	0	0	0	0
Hotel/motel**	24,777	34,959	26,544	26,649
<b>Total</b>	<b>\$37,980,221</b>	<b>\$45,172,911</b>	<b>\$40,224,922</b>	<b>\$66,805,532</b>

\* FY2017 includes beer, cigarette, tobacco, wine, mine license, amusement device, E911, and electricity

\*\* Boise Auditorium District, travel & convention

## Collection

	FY2014	FY2015	FY2016	FY2017
<b>Total</b>	<b>\$107,183,361</b>	<b>\$112,397,933</b>	<b>\$117,754,192</b>	<b>\$112,912,218</b>

## State & local taxes collected

Corporate income	\$216,600,000
Individual income	\$1,659,800,000
Motor fuels	\$334,600,000
Property	\$1,795,700,000
Sales	\$1,638,300,000
Other	\$83,000,000

FY2017 for income tax, motor fuels tax, sales tax, other.  
Net collections after refunds.

Calendar year 2017 for property tax. Amounts budgeted by taxing districts.

"Other" accounts for 1.4%

corporate income 3.8%

motor fuels 5.8%

**sales 28.6%**

**individual 29.0%**  
income

**property 31.3%**

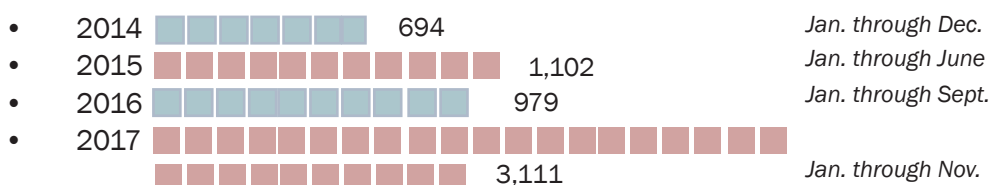
## Identity theft

Identity theft occurs when a person knowingly and wrongfully obtains and uses someone else's personal data (Social Security number, name, address, etc.) in a way that involves fraud or deception for economic gain or benefits. The economic gain or benefit may be from filing fraudulent tax returns, obtaining credit, or receiving social benefits such as welfare or Medicaid.

Once we learn of an identity theft case, the Tax Commission helps the victim:

- Understand the impact of having one's identity stolen,
- Compile a list of actions to take,
- Resolve any tax issues with the state, and
- Find a safe way to file taxes in the future.

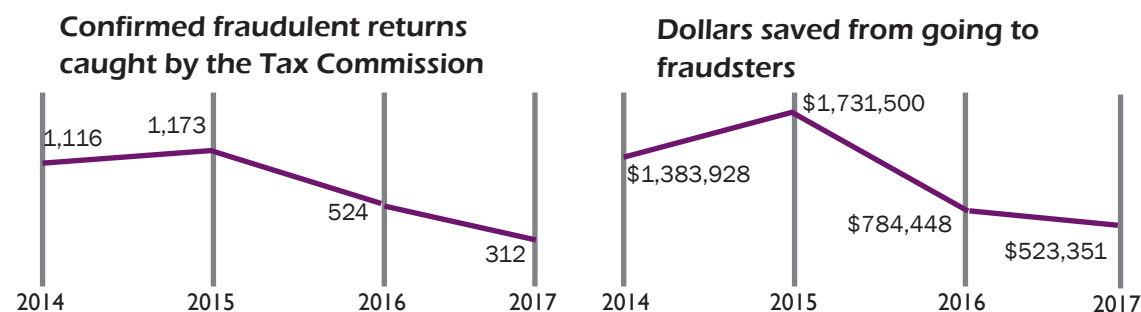
### Idaho identity theft cases reported to the Tax Commission



## Tax fraud

Tax fraud occurs when someone files a tax return to receive a refund they're not entitled to. Identity theft-related tax fraud occurs when someone purposely files a return using another individual's information. The Tax Commission uses a variety of ways to check for fraud and is constantly looking for ways to improve its effectiveness. Some of our checks include:

- Manual review of returns
- Automated reviews
- Verification from other sources



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

Fund	FY2016	FY2017	Change
General Fund	\$3,012,935,950	\$3,232,268,684	+\$219,332,734
Fish & Game Donation	35,356	42,467	+7,111
Abandoned Mine & Oil & Gas Conserv	-85,113	261,066	+346,179
Secondary Aquifer Fund	5,000,000	5,000,000	0
Petroleum Storage Trust	2,347,510	2,352,494	+4,984
Cancer Control Fund	300,000	300,000	0
Central Tumor Registry	120,000	120,000	0
Substance Abuse Treatment	1,471,038	1,496,163	+25,126
County Juvenile Probation Svcs	4,143,259	4,218,709	+75,450
Water Pollution Control	4,800,000	4,800,000	0
Idaho Travel & Convention	9,885,722	11,124,852	+1,239,130
Veterans Support Donation	45,910	48,152	+2,241
Cooperative Welfare Fund	405,871	450,027	+44,157
State Aeronautics Fund	2,114,001	2,116,848	+2,847
Parks & Recreation Motor Fuels	5,092,424	5,155,955	+63,532
Local Bridges & Railroad Crossings	350,000	350,000	0
Local Highway Distribution	22,743,505	27,542,960	+4,799,455
State Highway Account	58,554,678	63,116,088	+4,561,410
Highway Distribution Fund	231,421,947	233,130,694	+1,708,747
Search & Rescue Fund	43,830	44,376	+546
Motor Fuel Distribution Fund	-1,911,487	934,101	+2,845,587
E911 Wireless	1,746,515	1,791,761	+45,247
Multistate Tax Compact	2,089,463	2,402,199	+312,737
Oil & Gas Local Economic Development	4,516	25,097	+20,581
Administrative & Accounting Fund	174,410	175,054	+644
Motor Fuels Administrative Fund	4,140,740	4,472,800	+332,060
Wine Direct Shipper Fee to ISP	3,100	2,575	-525
Permanent Building Fund	19,188,789	18,938,952	-249,837
Garvee State Match	4,700,000	4,700,000	0
Miscellaneous Income	169,722	179,901	+10,180
Opportunity Scholarship	11,616	14,559	+2,943
Public School Endowment	4,670,941	4,707,183	+36,242
Children's Trust Donation	37,565	40,144	+2,578



(continued from previous page)

Fund	FY2016	FY2017	Change
Sales Tax - Cities & Counties	194,440,089	205,136,010	+10,695,920
Sales Tax - Personal Property	18,889,735	18,852,109	-37,626
Sales Tax - Ag Property Relief	8,487,103	8,487,103	0
Sales Tax - Demonstration Pilot Project	8,437,786	8,779,625	+341,839
Sales Tax - Election Consolidation	4,488,220	4,525,701	+37,481
Sales Tax - Held in Reserve	0	6,792	+6,792
Counties - Estate Tax	0	0	0
Refund Fund	436,439,270	466,452,459	+30,013,189
Refund Fund - County Juvenile Prob Svcs	455,899	392,293	-63,606
Suspense Fund	402,429	8,254	-394,175
Custodial Accounts (Donations)	6,398,179	7,220,673	+822,495
Local Option Tax	29,896	0	-29,896
Oil & Gas - Cities & Counties	15,805	87,839	+72,034
<b>Total</b>	<b>\$4,075,236,185</b>	<b>\$4,352,272,718</b>	<b>+\$277,036,533</b>

## Tax revenue to local governments

In FY2017, local governments received 11.5% of Idaho's sales tax revenue.

### Cities and counties:

- 3.23% 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.
- 3.23% of the revenue went to counties. Each county received a guaranteed annual amount of \$30,000. The rest went according to population.
- 4.11% of the revenue went to counties and cities using a complex formula based on amounts 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.
- \$8,500,000 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 \$4,500,000 in election consolidation revenue and \$18,900,000 in personal property reimbursements. And small amounts of lottery withholding went to eligible counties.

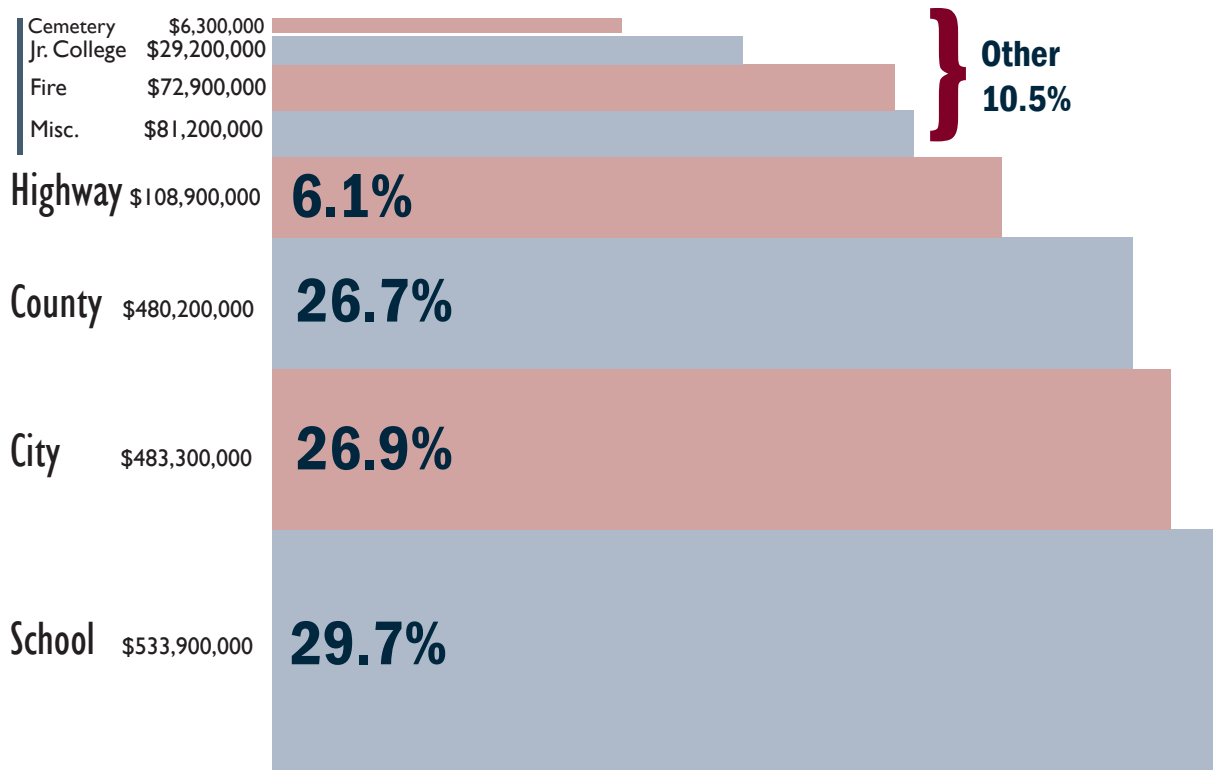


A taxing district is a unit of government that is established to provide public services. Some districts, like cities and counties, provide a variety of services. Most have a limited purpose, such as mosquito abatement, flood control, etc.

Not all taxing districts actually levy taxes, even though they're legally authorized to do so. About 12.3 percent of taxing districts didn't levy property taxes in 2017.

Taxing districts overlap, and a property owner pays taxes to more than one district. Each piece of property lies in a unique "tax code area," which is defined by the combination of taxing districts that govern it. In 2017 there were 3,267 tax code areas in Idaho.

## Distribution of 2017 property taxes

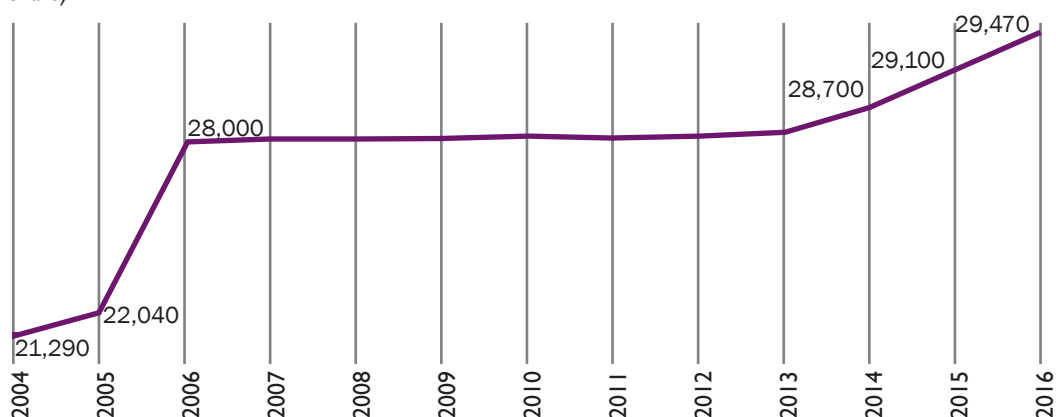


Idaho's property tax reduction (circuit breaker) program offers property tax relief to low-income elderly, widowed, disabled, and other eligible homeowners. Begun in 1974, it grew out of a widow's exemption program and was expanded in 1981. As income rises, the amount of property tax reduction decreases.

Tax year	Claimants	Avg. benefit/claimant	Total paid
2016	27,097	\$624.34	\$16,917,668
2015	27,270	607.40	16,563,865
2014	27,365	565.54	16,276,463
2013	27,734	565.54	15,680,000
2012	28,426	557.20	15,840,000
2011	28,479	562.54	16,020,000
2010	28,399	565.21	16,050,000
2009	27,920	561.40	15,670,000
2008	27,831	554.43	15,430,000
2007	28,202	543.12	15,320,000
2006	28,737	534.09	15,350,000
2005	26,656	579.46	15,460,000
2004	26,493	564.93	14,970,000

## 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	2016 Urban	2016 Rural	2017 Urban	2017 Rural
Ada	1.474%	1.212%	1.431%	1.170%
Adams	1.567%	0.826%	1.488%	0.758%
Bannock	2.140%	1.096%	2.148%	1.090%
Bear Lake	1.025%	0.634%	1.005%	0.612%
Benewah	1.742%	1.108%	1.716%	1.091%
Bingham	2.113%	1.329%	2.156%	1.357%
Blaine	0.752%	0.630%	0.746%	0.626%
Boise	1.280%	0.953%	1.222%	0.922%
Bonner	1.313%	0.782%	1.261%	0.768%
Bonneville	1.759%	1.084%	1.746%	1.077%
Boundary	1.430%	1.054%	1.412%	1.044%
Butte	2.087%	1.370%	1.987%	1.244%
Camas	2.050%	1.180%	1.961%	1.138%
Canyon	2.053%	1.285%	1.971%	1.253%
Caribou	2.007%	1.016%	2.094%	1.083%
Cassia	1.536%	0.915%	1.537%	0.921%
Clark	1.142%	0.787%	1.125%	0.780%
Clearwater	2.018%	1.213%	2.035%	1.207%
Custer	0.786%	0.514%	0.784%	0.504%
Elmore	2.223%	1.103%	2.192%	1.077%
Franklin	1.356%	0.962%	1.268%	0.904%
Fremont	1.227%	0.857%	1.251%	0.873%
Gem	1.506%	0.936%	1.425%	0.873%
Gooding	1.775%	0.962%	1.646%	0.886%
Idaho	1.156%	0.607%	1.199%	0.627%
Jefferson	1.903%	1.108%	1.874%	1.080%
Jerome	2.207%	1.355%	2.266%	1.356%
Kootenai	1.389%	0.930%	1.346%	0.917%
Latah	1.867%	1.405%	1.876%	1.417%
Lemhi	1.211%	0.588%	1.138%	0.557%

(continued from previous page)

County	2016 Urban	2016 Rural	2017 Urban	2017 Rural
Lewis	1.735%	1.149%	1.706%	1.133%
Lincoln	1.856%	0.965%	1.800%	0.909%
Madison	1.663%	1.388%	1.710%	1.419%
Minidoka	1.459%	0.901%	1.411%	0.866%
Nez Perce	2.023%	1.101%	2.137%	1.214%
Oneida	1.552%	0.734%	1.509%	0.704%
Owyhee	1.523%	0.980%	1.404%	0.932%
Payette	1.773%	0.994%	1.682%	0.921%
Power	2.418%	1.471%	2.435%	1.467%
Shoshone	2.065%	1.370%	1.988%	1.303%
Teton	1.069%	0.833%	0.997%	0.777%
Twin Falls	2.036%	1.314%	1.912%	1.244%
Valley	1.092%	0.624%	1.062%	0.610%
Washington	1.752%	0.942%	1.804%	0.963%
Statewide	1.542%	1.012%	1.511%	0.994%



## EMPLOYEE FOCUS

Frank Pinkney  
Tax Appeals Specialist  
Tax Appeals  
4.5 Years with the Tax Commission

“What good is it to write something and have your audience struggle to understand the meaning? Since taking the Plain Talk class, I have changed my written communications to be more audience centered.”

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 assessment level standards based on nationally recognized practices. Categories that don't meet these standards may be subject to additional testing or to adjustments by the Tax Commission.

## Median assessment level



Year 2003 reflects improved urban residential property. Years 2008 and 2016 reflect improved residential property.



### EMPLOYEE FOCUS

Sue Foster  
Taxpayer Services Specialist  
Taxpayer Resources Unit  
12 Years with the Tax Commission

“Taxpayer Service representatives have the responsibility to make sure the taxpayer understands answers to their questions. If the taxpayer does not understand the answer you are giving, you have not done your job.”

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 2015 total income was spent on each tax in fiscal year 2015. This comparison includes state and local taxes.

Type of Tax	National Average	Idaho Average	Median/Western States
Property	3.26%	2.61%	2.03%
Sales	2.46%	2.40%	2.51%
Individual Income	2.45%	2.42%	2.37%
Corporate Income	0.38%	0.36%	0.32%
Motor Vehicle	0.47%	0.67%	0.54%
Overall	10.45%	9.30%	10.00%

The chart below compares Idaho 2015 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 2015 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	80.2%	35	63.5%	40	51
Sales	97.6%	25	77.2%	37	47
Individual Income	98.6%	27	78.0%	33	44
Corporate Income	93.1%	22	73.7%	29	47
Motor Vehicle	143.3%	7	113.4%	18	51
Overall	89.0%	37	70.4%	48	51



#### EMPLOYEE FOCUS

Tarra Harris  
Program Specialist  
Collection Division  
18 Years with the Tax Commission

"The meaning of Creating a Culture of Clarity in my job is making sure my area uses Plain Talk in all forms of communication with the taxpayers and co-workers. We need to reduce the acryonyms and our 'in-house' language and use simple words."

## Our offices



### Coeur d'Alene

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, ID 83814-2371



### Lewiston

1118 F St.  
Lewiston, ID 83501-1014



### Boise

800 E. Park Blvd., Plaza IV  
Boise, ID 83712-7742



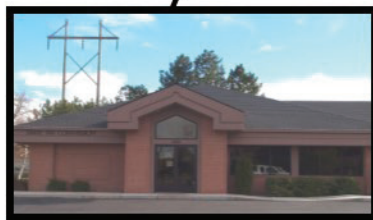
### Idaho Falls

150 Shoup Ave., Suite 16  
Idaho Falls, ID 83402-3657



### Pocatello

611 Wilson Ave., Suite 5  
Pocatello, ID 83201-5046



### Twin Falls

440 Falls Ave.  
Twin Falls, ID 83301-3320

