

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		242,860,284.23	244,099,283.87	1,238,999.64	0.5%	1,363,646,137.64	1,435,491,254.56	71,845,116.92	5.3%
Corporate Income Tax		191,958,012.00	163,713,535.41	-28,244,476.59	-14.7%	679,646,213.12	596,149,714.99	-83,496,498.13	-12.3%
Sales Tax		280,977,058.89	290,144,252.33	9,167,193.44	3.3%	1,881,967,717.10	1,894,261,913.63	12,294,196.53	0.7%
Cigarette Tax		2,098,296.72	1,943,966.94	-154,329.78	-7.4%	17,640,890.90	16,107,245.70	-1,533,645.20	-8.7%
Tobacco Tax		739,388.93	1,111,118.32	371,729.39	50.3%	7,887,449.18	7,275,098.14	-612,351.04	-7.8%
Beer Tax		354,119.15	345,557.19	-8,561.96	-2.4%	2,994,095.83	2,885,774.45	-108,321.38	-3.6%
Wine Tax		610,506.21	618,482.63	7,976.42	1.3%	4,166,965.71	4,141,201.94	-25,763.77	-0.6%
Kilowatt Hour Tax		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Mine License Tax		0.00	0.00	0.00	0.0%	28,164.74	471,658.94	443,494.20	N/A
Oil & Gas		0.00	0.00	0.00	0.0%	339,222.16	116,775.41	-222,446.75	-65.6%
E911		137,872.38	110,912.75	-26,959.63	-19.6%	884,980.88	796,892.16	-88,088.72	-10.0%
Motor Fuels Tax		31,582,788.26	32,412,046.37	829,258.11	2.6%	240,706,604.45	256,738,789.04	16,032,184.59	6.7%
Boise Auditorium District		579,122.18	634,049.48	54,927.30	9.5%	6,599,956.84	6,986,494.27	386,537.43	5.9%
Idaho Falls Auditorium District		173,080.62	140,758.17	-32,322.45	-18.7%	2,020,096.37	1,984,052.89	-36,043.48	-1.8%
Pocatello-Chubbuck Auditorium District		75,881.47	107,107.61	31,226.14	41.2%	946,769.06	982,052.91	35,283.85	3.7%
Idaho Travel & Convention		1,256,183.35	1,344,637.28	88,453.93	7.0%	14,253,657.97	14,596,902.85	343,244.88	2.4%
Suspense	A1	168,835.10	8,500.00	-160,335.10	-95.0%	812,567.41	-1,308.46	-813,875.87	-100.2%
Miscellaneous Revenues	A2	14,215.02	-5,349.39	-19,564.41	-137.6%	221,507.33	-507,165.16	-728,672.49	-329.0%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%
Wine Direct Shipper Fee		250.00	325.00	75.00	30.0%	6,712.50	8,800.00	2,087.50	31.1%
Total Gross Receipts		753,701,080.10	736,921,472.05	-16,779,608.05	-2.2%	4,225,704,808.91	4,239,702,618.33	13,997,809.42	0.3%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		556,811,049.32	432,309,027.69	-124,502,021.63	-22.4%	3,062,013,488.35	2,697,575,979.43	-364,437,508.92	-11.9%
129 - Secondary Aquifer Fund		826,667.86	919,730.27	93,062.41	11.3%	5,000,000.00	4,237,841.03	-762,158.97	-15.2%
130 - Petroleum Storage Trust		220,761.81	214,466.90	-6,294.91	-2.9%	1,631,668.04	1,743,933.35	112,265.31	6.9%
161 - Fish and Game Donation		1,543.01	1,402.36	-140.65	-9.1%	35,044.34	2,073.32	-32,971.02	-94.1%
166 - Abandoned Mine & Oil & Gas Conserv		0.00	0.00	0.00	0.0%	213,107.26	208,463.49	-4,643.77	-2.2%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	70,000.00	210,000.00	140,000.00	200.0%
182 - Substance Abuse Treatment		146,383.08	151,537.86	5,154.78	3.5%	1,102,491.53	1,073,175.31	-29,316.22	-2.7%
188 - County Juvenile Probation Svcs		320,827.89	345,691.66	24,863.77	7.7%	2,421,871.67	2,383,965.05	-37,906.62	-1.6%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	2,800,000.00	2,800,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,252,062.00	1,341,546.07	89,484.07	7.1%	14,145,112.71	14,510,441.11	365,328.40	2.6%
213 - Veterans Support Donation		2,452.00	3,004.99	552.99	22.6%	9,024.40	4,620.54	-4,403.86	-48.8%
220 - Cooperative Welfare Fund		73,180.87	79,532.16	6,351.29	8.7%	136,812.34	104,062.69	-32,749.65	-23.9%
221 - State Aeronautics Fund		305,672.82	233,433.09	-72,239.73	-23.6%	2,195,781.79	1,841,660.86	-354,120.93	-16.1%
247 - Parks & Rec Motor Fuels		454,415.22	483,641.42	29,226.20	6.4%	3,462,616.41	3,726,327.37	263,710.96	7.6%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		2,545,104.18	2,590,416.43	45,312.25	1.8%	19,012,937.09	20,413,126.50	1,400,189.41	7.4%
260 - State Highway Account		5,410,219.77	5,504,634.91	94,415.14	1.7%	40,401,350.60	43,383,379.36	2,982,028.76	7.4%
261 - Highway Distribution Fund		21,591,928.02	21,886,548.22	294,620.20	1.4%	160,955,465.58	172,822,811.47	11,867,345.89	7.4%
266 - Search and Rescue Fund		3,911.04	4,162.60	251.56	6.4%	29,801.88	32,071.67	2,269.79	7.6%
267 - Motor Fuel Distribution Fund		-219,905.02	928,218.09	1,148,123.11	-522.1%	-1,010,336.62	328,931.13	1,339,267.75	-132.6%
269 - Transportation Congestion Mitigation		10,387,199.71	10,559,015.51	171,815.80	1.7%	70,133,737.35	69,992,257.57	-141,479.78	-0.2%
275 - E911 Wireless		135,028.69	102,373.18	-32,655.51	-24.2%	866,429.75	768,941.75	-97,488.00	-11.3%
276 - Multi-State Tax Compact		181,909.71	152,294.77	-29,614.94	-16.3%	2,014,342.77	1,517,606.23	-496,736.54	-24.7%
323 - In Demand Careers Fund	B1	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	60,000,000.00	60,000,000.00	0.0%
338 - Tax Commission Admin Fees		2,880.69	2,251.73	-628.96	-21.8%	2,705,469.75	2,796,330.19	90,860.44	3.4%
349 - Wine Direct Shipper Fee to ISP		125.00	162.50	37.50	30.0%	1,475.00	1,412.50	-62.50	-4.2%
365 - Permanent Building Fund		1,823,987.20	1,546,148.75	-277,838.45	-15.2%	9,155,640.32	9,002,666.42	-152,973.90	-1.7%
375 - Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		12,386.54	13,125.03	738.49	6.0%	165,442.63	196,757.34	31,314.71	18.9%
403 - Opportunity Scholarship		1,192.00	1,151.60	-40.40	-3.4%	4,681.93	1,441.53	-3,240.40	-69.2%
481 - Public School Endowment	B2	466,803.72	82,964,673.15	82,497,869.43	N/A	2,817,992.21	250,360,248.38	247,542,256.17	N/A
483 - Childrens Trust Donation		2,575.01	2,597.84	22.83	0.9%	4,413.29	5,137.81	724.52	16.4%

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502 - Sales Tax - Cities & Counties		29,320,962.14	30,490,565.89	1,169,603.75	4.0%	201,808,998.87	201,570,508.43	-238,490.44	-0.1%
502 - Sales Tax - Circuit Breaker		2,002,149.28	2,022,397.02	20,247.74	1.0%	13,814,275.39	14,119,787.92	305,512.53	2.2%
502 - Sales Tax - Personal Property		1,558,950.63	1,911,622.48	352,671.85	22.6%	13,162,586.26	13,381,357.36	218,771.10	1.7%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.59	0.01	0.0%	4,950,810.08	4,950,810.08	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,080,885.56	1,190,488.16	109,602.60	10.1%	7,322,967.84	7,413,689.75	90,721.91	1.2%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	3,250,264.57	3,389,140.38	138,875.81	4.3%
502 - Sales Tax - Tax Relief Fund		22,518,497.39	23,400,641.62	882,144.23	3.9%	110,313,185.59	125,983,379.76	15,670,194.17	14.2%
502 - Sales Tax - Held in Reserve		211,185.61	0.00	-211,185.61	-100.0%	254,287.63	541,472.04	287,184.41	112.9%
502 - Sales Tax - Indigent Defense	B6	2,833,333.34	0.00	-2,833,333.34	-100.0%	28,333,333.34	0.00	-28,333,333.34	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	5,041,930.08	5,041,930.08	0.0%	0.00	33,421,303.89	33,421,303.89	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	5,041,930.08	5,041,930.08	0.0%	0.00	33,421,303.89	33,421,303.89	0.0%
516 - Refund Fund		88,642,380.02	82,662,345.29	-5,980,034.73	-6.7%	423,715,785.73	420,378,673.67	-3,337,112.06	-0.8%
516 - Refund Fund - County Juvenile Prob Services		145,975.83	118,981.49	-26,994.34	-18.5%	357,963.72	441,116.35	83,152.63	23.2%
535 - Tax Rebate Fund		0.00	523.09	523.09	0.0%	0.00	7,385.70	7,385.70	0.0%
630 - Grape Growers and Wine Producers		21,014.74	42,616.56	21,601.82	102.8%	170,817.17	226,613.91	55,796.74	32.7%
630 - Hop Growers		11,351.04	12,451.55	1,100.51	9.7%	78,939.22	76,619.59	-2,319.63	-2.9%
630 - Unidentified Wine & Strong Beer		-19,403.94	0.00	19,403.94	-100.0%	-62,522.50	0.00	62,522.50	-100.0%
630 - Custodial Accounts		838,019.13	898,127.72	60,108.59	7.2%	9,528,027.38	9,955,332.16	427,304.78	4.5%
630 - Oil & Gas-Cities & Counties		0.00	0.00	0.00	0.0%	97,695.99	33,631.32	-64,064.67	-65.6%
601 - Tax Suspense & Adjustments	B7	168,835.10	104,724.95	-64,110.15	-38.0%	812,567.41	3,044,828.74	2,232,261.33	274.7%
Total Distribution		753,701,080.10	736,921,472.05	-16,779,608.05	-2.2%	4,225,704,808.91	4,239,702,618.33	13,997,809.42	0.3%

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Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		193,536,823.21	194,600,911.72	1,064,088.51	0.5%	1,088,823,589.63	1,143,465,973.85	54,642,384.22	5.0%
Corporate Income Taxes		153,619,564.84	130,972,449.32	-22,647,115.52	-14.7%	543,324,737.29	476,185,789.98	-67,138,947.31	-12.4%
Sales Tax		208,119,811.73	104,859,337.05	-103,260,474.68	-49.6%	1,416,470,870.02	1,065,401,094.67	-351,069,775.35	-24.8%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	751,391.69	0.00	-751,391.69	-100.0%
Tobacco Tax		624,090.15	972,183.00	348,092.85	55.8%	6,833,702.26	6,303,009.04	-530,693.22	-7.8%
Beer Tax		166,409.66	162,385.53	-4,024.13	-2.4%	1,406,330.92	1,355,495.58	-50,835.34	-3.6%
Wine Tax		521,817.47	549,472.98	27,655.51	5.3%	3,446,625.13	3,336,801.66	-109,823.47	-3.2%
Kilowatt Hour Tax		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Mine License		0.00	0.00	0.00	0.0%	18,584.77	311,293.58	292,708.81	N/A
Misc Revenue		5.00	0.00	-5.00	-100.0%	2,724.92	103.00	-2,621.92	-96.2%
Total Distributed Direct to General Fund		556,811,049.32	432,309,027.69	-124,502,021.63	-22.4%	3,062,013,488.35	2,697,575,979.43	-364,437,508.92	-11.9%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		39,939,965.54	46,397,004.14	6,457,038.60	16.2%	74,637,548.05	124,811,393.48	50,173,845.43	67.2%
Corporate Income Tax Net Refund Fund		21,630,948.56	32,684,840.28	11,053,891.72	51.1%	85,992,185.74	20,204,629.83	-65,787,555.91	-76.5%
Total Distributed and Accrued to G. Fund		618,381,963.42	511,390,872.11	-106,991,091.31	-17.3%	3,222,643,222.14	2,842,592,002.74	-380,051,219.40	-11.8%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		48,382,016.75	48,628,249.64	246,232.89	0.5%	272,203,639.98	285,726,466.90	13,522,826.92	5.0%
Less Total Refunds		-8,442,051.21	-2,231,245.50	6,210,805.71	-73.6%	-197,566,091.93	-160,915,073.42	36,651,018.51	-18.6%
Net Refund Fund (To Above)		39,939,965.54	46,397,004.14	6,457,038.60	16.2%	74,637,548.05	124,811,393.48	50,173,845.43	67.2%
Add Distributed Direct to General Fund		193,536,823.21	194,600,911.72	1,064,088.51	0.5%	1,088,823,589.63	1,143,465,973.85	54,642,384.22	5.0%
IIT Distributed and Accrued to G. Fund		233,476,788.75	240,997,915.86	7,521,127.11	3.2%	1,163,461,137.68	1,268,277,367.33	104,816,229.65	9.0%
Corporate Income Tax									
Distributed to Refund Fund		37,877,977.44	32,588,075.65	-5,289,901.79	-14.0%	134,584,689.21	118,517,927.32	-16,066,761.89	-11.9%
Less Total Refunds		-16,247,028.88	96,764.63	16,343,793.51	-100.6%	-48,592,503.47	-98,313,297.49	-49,720,794.02	102.3%
Net Refund Fund (To Above)		21,630,948.56	32,684,840.28	11,053,891.72	51.1%	85,992,185.74	20,204,629.83	-65,787,555.91	-76.5%
Add Distributed Direct to General Fund		153,619,564.84	130,972,449.32	-22,647,115.52	-14.7%	543,324,737.29	476,185,789.98	-67,138,947.31	-12.4%
CIT Distributed and Accrued to G. Fund		175,250,513.40	163,657,289.60	-11,593,223.80	-6.6%	629,316,923.03	496,390,419.81	-132,926,503.22	-21.1%

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Individual Income Tax Receipts									
IIT Payments by Filing		57,374,121.89	44,404,310.76	-12,969,811.13	-22.6%	249,855,970.95	202,441,187.52	-47,414,783.43	-19.0%
Permanent Building Fund		557,700.00	525,250.00	-32,450.00	-5.8%	1,692,310.00	1,348,310.00	-344,000.00	-20.3%
Donations on returns		91,192.89	95,645.06	4,452.17	4.9%	209,779.28	143,517.34	-66,261.94	-31.6%
Individual Tax reclassified as Multi State		9,355.85	99,177.71	89,821.86	960.1%	9,920.34	778,316.52	768,396.18	N/A
Total Filing Payments		58,032,370.63	45,124,383.53	-12,907,987.10	-22.2%	251,767,980.57	204,711,331.38	-47,056,649.19	-18.7%
Lottery Winnings Withholdings		291,951.66	118,981.49	-172,970.17	-59.2%	715,927.38	441,116.32	-274,811.06	-38.4%
Employer Withholdings		184,535,961.94	198,855,918.85	14,319,956.91	7.8%	1,111,162,229.69	1,230,338,806.86	119,176,577.17	10.7%
Withholding Payments Total		184,827,913.60	198,974,900.34	14,146,986.74	7.7%	1,111,878,157.07	1,230,779,923.18	118,901,766.11	10.7%
Gross Collections		242,860,284.23	244,099,283.87	1,238,999.64	0.5%	1,363,646,137.64	1,435,491,254.56	71,845,116.92	5.3%
Individual Income Tax Filing Refunds		-7,834,073.55	-1,783,800.90	6,050,272.65	-77.2%	-191,612,009.78	-153,101,411.72	38,510,598.06	-20.1%
Employer Withholding Refunds		-607,977.66	-447,444.60	160,533.06	-26.4%	-5,954,082.15	-7,813,661.70	-1,859,579.55	31.2%
Less Total Refunds Paid		-8,442,051.21	-2,231,245.50	6,210,805.71	-73.6%	-197,566,091.93	-160,915,073.42	36,651,018.51	-18.6%
Net Collections		234,418,233.02	241,868,038.37	7,449,805.35	3.2%	1,166,080,045.71	1,274,576,181.14	108,496,135.43	9.3%
Distribution of Individual Income Tax									
General Fund		193,536,823.21	194,600,911.72	1,064,088.51	0.5%	1,088,823,589.63	1,143,465,973.85	54,642,384.22	5.0%
Refund Fund		48,382,016.75	48,628,249.64	246,232.89	0.5%	272,203,639.98	285,726,466.90	13,522,826.92	5.0%
Refund Fund - County Juvenile Prob Svc		145,975.83	118,981.49	-26,994.34	-18.5%	357,963.72	441,116.35	83,152.63	23.2%
Multi-State Tax Compact		599.72	11,264.47	10,664.75	N/A	891.37	203,274.78	202,383.41	N/A
Permanent Building Fund		557,700.00	525,250.00	-32,450.00	-5.8%	1,692,310.00	1,348,310.00	-344,000.00	-20.3%
Public School Income Substance Abuse		145,975.83	118,981.49	-26,994.34	-18.5%	357,963.66	441,116.32	83,152.66	23.2%
Donations:									
Fish & Game		1,543.01	1,402.36	-140.65	-9.1%	35,044.34	2,073.32	-32,971.02	-94.1%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Children's Trust		2,575.01	2,597.84	22.83	0.9%	4,413.29	5,137.81	724.52	16.4%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Guard & Reserve Support		1,258.00	826.81	-431.19	-34.3%	3,752.04	2,281.01	-1,471.03	-39.2%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		2,934.00	1,913.75	-1,020.25	-34.8%	3,892.89	3,023.12	-869.77	-22.3%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		973.00	1,382.83	409.83	42.1%	-122.73	2,816.51	2,939.24	N/A
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		2,452.00	3,004.99	552.99	22.6%	9,024.40	4,620.54	-4,403.86	-48.8%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Cooperative Welfare Fund		73,180.87	79,532.16	6,351.29	8.7%	136,812.34	104,062.69	-32,749.65	-23.9%
Idaho Food Bank		5,085.00	3,832.72	-1,252.28	-24.6%	6,280.78	12,060.81	5,780.03	92.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,192.00	1,151.60	-40.40	-3.4%	4,681.93	1,441.53	-3,240.40	-69.2%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Election Campaign Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax	D1	0.00	0.00	0.00	0.0%	0.00	3,721,479.02	3,721,479.02	0.0%
Total Distribution of Gross Collections		242,860,284.23	244,099,283.87	1,238,999.64	0.5%	1,363,646,137.64	1,435,491,254.56	71,845,116.92	5.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		12,029,159.44	7,974,758.78	-4,054,400.66	-33.7%	73,278,522.46	80,465,077.92	7,186,555.46	9.8%
Corporate Estimates		177,676,840.92	155,039,169.59	-22,637,671.33	-12.7%	600,287,497.03	512,986,332.92	-87,301,164.11	-14.5%
Corporate Tax reclassified as Multi-State		2,252,011.64	699,607.04	-1,552,404.60	-68.9%	6,080,193.63	2,698,304.15	-3,381,889.48	-55.6%
Gross Collections		191,958,012.00	163,713,535.41	-28,244,476.59	-14.7%	679,646,213.12	596,149,714.99	-83,496,498.13	-12.3%
Less Refunds Paid	E1	-16,247,028.88	96,764.63	16,343,793.51	-100.6%	-48,592,503.47	-98,313,297.49	-49,720,794.02	102.3%
Net Collections		175,710,983.12	163,810,300.04	-11,900,683.08	-6.8%	631,053,709.65	497,836,417.50	-133,217,292.15	-21.1%
Distribution of Corporate Tax									
General Fund		153,619,564.84	130,972,449.32	-22,647,115.52	-14.7%	543,324,737.29	476,185,789.98	-67,138,947.31	-12.4%
Refund Fund		37,877,977.44	32,588,075.65	-5,289,901.79	-14.0%	134,584,689.21	118,517,927.32	-16,066,761.89	-11.9%
Multi-State Tax Compact		144,356.72	79,460.44	-64,896.28	-45.0%	1,094,213.62	576,319.33	-517,894.29	-47.3%
Permanent Building Fund		316,113.00	73,550.00	-242,563.00	-76.7%	642,573.00	869,292.00	226,719.00	35.3%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Total Distribution of Gross Collections		191,958,012.00	163,713,535.41	-28,244,476.59	-14.7%	679,646,213.12	596,149,714.99	-83,496,498.13	-12.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		280,399,853.88	289,599,012.34	9,199,158.46	3.3%	1,873,589,402.27	1,890,158,066.38	16,568,664.11	0.9%
Sales Tax reclassified as Multi-State		576,483.01	542,089.99	-34,393.02	-6.0%	8,321,196.83	4,022,648.33	-4,298,548.50	-51.7%
Amusement Device Tax		722.00	3,150.00	2,428.00	336.3%	57,118.00	81,198.92	24,080.92	42.2%
Gross Collections		280,977,058.89	290,144,252.33	9,167,193.44	3.3%	1,881,967,717.10	1,894,261,913.63	12,294,196.53	0.7%
Less Refunds Paid		-1,080,793.47	-868,835.32	211,958.15	-19.6%	-5,729,923.20	-6,676,896.53	-946,973.33	16.5%
Net Collections		279,896,265.42	289,275,417.01	9,379,151.59	3.4%	1,876,237,793.90	1,887,585,017.10	11,347,223.20	0.6%
Distribution of Sales Tax									
General Fund		208,119,811.73	104,859,337.05	-103,260,474.68	-49.6%	1,416,470,870.02	1,065,401,094.67	-351,069,775.35	-24.8%
Tax Commission Refunds		1,080,793.47	868,835.32	-211,958.15	-19.6%	5,729,923.20	6,676,896.53	946,973.33	16.5%
Multi-State Tax Compact		36,953.27	61,569.86	24,616.59	66.6%	919,237.78	738,012.12	-181,225.66	-19.7%
Tax Relief Fund		22,518,497.39	23,400,641.62	882,144.23	3.9%	110,313,185.59	125,463,334.44	15,150,148.85	13.7%
Revenue Share		29,320,962.14	30,490,565.89	1,169,603.75	4.0%	201,808,998.87	201,570,508.43	-238,490.44	-0.1%
Revenue Share Held for Non-Compliance		211,185.61	0.00	-211,185.61	-100.0%	254,287.63	541,472.04	287,184.41	112.9%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,916,666.69	2,916,666.68	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	2,800,000.00	2,800,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	2,017,982.46	17,656.66	0.9%	13,760,936.40	14,105,555.01	344,618.61	2.5%
Personal Property		1,558,950.63	1,911,622.48	352,671.85	22.6%	13,162,586.26	13,381,357.36	218,771.10	1.7%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.59	0.01	0.0%	4,950,810.08	4,950,810.08	0.00	0.0%
Demonstration Pilot Project		1,080,885.56	1,190,488.16	109,602.60	10.1%	7,322,967.84	7,413,689.75	90,721.91	1.2%
Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	3,250,264.57	3,389,140.38	138,875.81	4.3%
Transportation Congestion Mitigation		10,227,111.19	10,559,015.51	331,904.32	3.2%	69,974,685.98	69,992,257.57	17,571.59	0.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	-1,037.15	-0.01	1,037.14	-100.0%
Indigent Defense Distribution	F6	2,833,333.34	0.00	-2,833,333.34	-100.0%	28,333,333.34	0.00	-28,333,333.34	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	5,041,930.08	5,041,930.08	0.0%	0.00	33,421,303.89	33,421,303.89	0.0%
School District Facility Fund Holding Account	F2	0.00	5,041,930.08	5,041,930.08	0.0%	0.00	33,421,303.89	33,421,303.89	0.0%
In Demand Careers	F3	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	60,000,000.00	60,000,000.00	0.0%
Public School Income Fund	F4	0.00	82,500,000.00	82,500,000.00	0.0%	0.00	247,500,000.00	247,500,000.00	0.0%
Unallocated Sales Tax	F5	0.00	197,329.86	197,329.86	0.0%	0.00	578,510.80	578,510.80	0.0%
Total Distribution of Gross Collections		280,977,058.89	290,144,252.33	9,167,193.44	3.3%	1,881,967,717.10	1,894,261,913.63	12,294,196.53	0.7%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,098,296.72	1,943,966.94	-154,329.78	-7.4%	17,640,890.90	16,107,245.70	-1,533,645.20	-8.7%
Less Refunds Paid		-32.00	-36.00	-4.00	12.5%	-244.00	-238.00	6.00	-2.5%
Net Collections		2,098,264.72	1,943,930.94	-154,333.78	-7.4%	17,640,646.90	16,107,007.70	-1,533,639.20	-8.7%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	751,391.69	0.00	-751,391.69	-100.0%
Tax Commission Refunds		32.00	36.00	4.00	12.5%	244.00	238.00	-6.00	-2.5%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,916,666.69	2,916,666.67	-0.02	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	70,000.00	210,000.00	140,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	1,933,750.00	1,933,750.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	1,933,750.00	1,933,750.00	0.00	0.0%
Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		826,667.86	919,730.27	93,062.41	11.3%	5,000,000.00	4,237,841.03	-762,158.97	-15.2%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		160,088.52	0.00	-160,088.52	-100.0%	160,088.52	0.00	-160,088.52	-100.0%
Unallocated Cigarette Tax		0.00	34.00	34.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,098,296.72	1,943,932.94	-154,363.78	-7.4%	17,640,890.90	16,107,245.70	-1,533,645.20	-8.7%
Tobacco Tax Receipts									
Gross Collections		739,388.93	1,111,118.32	371,729.39	50.3%	7,887,449.18	7,275,098.14	-612,351.04	-7.8%
Less Refunds Paid		-26,143.00	-52.00	26,091.00	-99.8%	-77,503.58	-71,659.00	5,844.58	-7.5%
Net Collections		713,245.93	1,111,066.32	397,820.39	55.8%	7,809,945.60	7,203,439.14	-606,506.46	-7.8%
Distribution of Tobacco Tax									
General Fund		624,090.15	972,183.00	348,092.85	55.8%	6,833,702.26	6,303,009.04	-530,693.22	-7.8%
Tax Commission Refunds		26,143.00	52.00	-26,091.00	-99.8%	77,503.58	71,659.00	-5,844.58	-7.5%
Public School Endowment		44,577.89	69,441.66	24,863.77	55.8%	488,121.67	450,215.05	-37,906.62	-7.8%
County Juvenile Probation Svcs		44,577.89	69,441.66	24,863.77	55.8%	488,121.67	450,215.05	-37,906.62	-7.8%
Total Distribution of Gross Collections		739,388.93	1,111,118.32	371,729.39	50.3%	7,887,449.18	7,275,098.14	-612,351.04	-7.8%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		354,119.15	345,557.19	-8,561.96	-2.4%	2,994,095.83	2,885,774.45	-108,321.38	-3.6%
Less Refunds Paid		-56.00	-56.00	0.00	0.0%	-1,902.27	-1,741.11	161.16	-8.5%
Net Collections		354,063.15	345,501.19	-8,561.96	-2.4%	2,992,193.56	2,884,033.34	-108,160.22	-3.6%
Distribution of Beer Tax									
General Fund		166,409.66	162,385.53	-4,024.13	-2.4%	1,406,330.92	1,355,495.58	-50,835.34	-3.6%
Tax Commission Refunds		56.00	56.00	0.00	0.0%	1,902.27	1,741.11	-161.16	-8.5%
Substance Abuse Treatment		70,812.63	69,100.25	-1,712.38	-2.4%	598,438.70	576,806.69	-21,632.01	-3.6%
Permanent Building Fund		116,840.86	114,015.41	-2,825.45	-2.4%	987,423.94	951,731.07	-35,692.87	-3.6%
Total Distribution of Gross Collections		354,119.15	345,557.19	-8,561.96	-2.4%	2,994,095.83	2,885,774.45	-108,321.38	-3.6%
Wine Tax Receipts									
Gross Collections		610,506.21	618,482.63	7,976.42	1.3%	4,166,965.71	4,141,201.94	-25,763.77	-0.6%
Less Refunds Paid		-156.45	-730.77	-574.32	367.1%	-29,054.65	-4,798.16	24,256.49	-83.5%
Net Collections		610,349.76	617,751.86	7,402.10	1.2%	4,137,911.06	4,136,403.78	-1,507.28	0.0%
Distribution of Wine Tax									
General Fund		521,817.47	549,472.98	27,655.51	5.3%	3,446,625.13	3,336,801.66	-109,823.47	-3.2%
Tax Commission Refunds		156.45	730.77	574.32	367.1%	29,054.65	4,798.16	-24,256.49	-83.5%
Substance Abuse Treatment		75,570.45	82,437.61	6,867.16	9.1%	504,052.04	496,368.62	-7,683.42	-1.5%
Grape Growers & Wine Producers		21,014.74	42,616.56	21,601.82	102.8%	170,817.17	226,613.91	55,796.74	32.7%
Hop Growers		11,351.04	12,451.55	1,100.51	9.7%	78,939.22	76,619.59	-2,319.63	-2.9%
Unallocated Wine & Strong Beer		-19,403.94	-69,226.84	-49,822.90	256.8%	-62,522.50	0.00	62,522.50	-100.0%
Total Distribution of Gross Collections		610,506.21	618,482.63	7,976.42	1.3%	4,166,965.71	4,141,201.94	-25,763.77	-0.6%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		125.00	162.50	37.50	30.0%	5,237.50	7,387.50	2,150.00	41.1%
Wine Direct Shipper Fee to ISP		125.00	162.50	37.50	30.0%	1,475.00	1,412.50	-62.50	-4.2%
Total Distributions		250.00	325.00	75.00	30.0%	6,712.50	8,800.00	2,087.50	31.1%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Distribution of Kilowatt Hour Tax									
General Fund		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		115,185.59	192,288.09	77,102.50	66.9%	934,931.72	1,216,418.07	281,486.35	30.1%
Mine License Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	28,164.74	471,658.94	443,494.20	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	-4.00	-2.00	2.00	-50.0%
Net Collections		0.00	0.00	0.00	0.0%	24,533.08	471,656.94	447,123.86	N/A
Distribution of Mine Tax									
General Fund		0.00	0.00	0.00	0.0%	16,190.51	311,293.58	295,103.07	N/A
Abandoned Mine Reclamation		0.00	0.00	0.00	0.0%	8,340.57	160,363.36	152,022.79	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	6.00	2.00	-4.00	-66.7%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	24,537.08	471,658.94	447,121.86	N/A

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		137,872.38	110,912.75	-26,959.63	-19.6%	884,980.88	796,892.16	-88,088.72	-10.0%
Less Refunds Paid		-88.00	-6,450.34	-6,362.34	N/A	-868.88	-12,257.72	-11,388.84	N/A
Net Collections		137,784.38	104,462.41	-33,321.97	-24.2%	884,112.00	784,634.44	-99,477.56	-11.3%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		135,028.69	102,373.18	-32,655.51	-24.2%	866,429.75	768,941.75	-97,488.00	-11.3%
E911 Wireless Admin		2,755.69	2,089.23	-666.46	-24.2%	17,682.25	15,692.69	-1,989.56	-11.3%
Tax Commission Refunds		88.00	6,450.34	6,362.34	N/A	868.88	12,257.72	11,388.84	N/A
Total Distribution of Gross Collections		137,872.38	110,912.75	-26,959.63	-19.6%	884,980.88	796,892.16	-88,088.72	-10.0%
Oil & Gas Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	339,222.16	116,775.41	-222,446.75	-65.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	339,222.16	116,775.41	-222,446.75	-65.6%
Distribution of Oil & Gas Tax									
Conservation Fund		0.00	0.00	0.00	0.0%	203,533.29	48,100.13	-155,433.16	-76.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	0.00	0.00	0.0%	97,695.99	33,631.32	-64,064.67	-65.6%
Public Schools Fund		0.00	0.00	0.00	0.0%	37,992.88	35,043.96	-2,948.92	-7.8%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	339,222.16	116,775.41	-222,446.75	-65.6%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,719,055.97	8,798,900.57	-920,155.40	-9.5%	70,124,435.11	74,579,743.22	4,455,308.11	6.4%
Gasoline Tax		20,666,326.59	21,372,383.38	706,056.79	3.4%	161,201,547.48	171,158,904.70	9,957,357.22	6.2%
Aviation Fuel		305,672.82	233,433.09	-72,239.73	-23.6%	2,195,781.79	1,840,719.83	-355,061.96	-16.2%
Transfer Fee		1,102,777.94	1,072,334.51	-30,443.43	-2.8%	8,154,795.84	8,716,611.35	561,815.51	6.9%
Fuels Distribution Fund		-219,905.02	928,218.09	1,148,123.11	-522.1%	-1,010,336.62	412,084.07	1,422,420.69	-140.8%
Motor Fuel Registration		8,859.96	6,526.73	-2,333.23	-26.3%	40,380.85	27,741.07	-12,639.78	-31.3%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	0.00	2,983.48	2,983.48	0.0%
Gross Collections		31,582,788.26	32,412,046.37	829,258.11	2.6%	240,706,604.45	256,738,787.72	16,032,183.27	6.7%
IFTA Taxpayer Refunds		-116,638.58	-468,770.75	-352,132.17	301.9%	-814,549.24	-8,507,554.08	-7,693,004.84	944.4%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,154,041.84	-97,753.96	1,056,287.88	-91.5%	-9,952,467.77	-682,875.23	9,269,592.54	-93.1%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	-122,694.52	-122,694.52	0.0%
Less Total Refunds		-1,270,680.42	-566,524.71	704,155.71	-55.4%	-10,767,017.01	-9,313,123.83	1,453,893.18	-13.5%
Net Collections		30,312,107.84	31,845,521.66	1,533,413.82	5.1%	229,939,587.44	247,425,663.89	17,486,076.45	7.6%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,270,680.42	566,524.71	-704,155.71	-55.4%	10,985,656.83	9,313,123.83	-1,672,533.00	-15.2%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	837,424.00	839,371.50	1,947.50	0.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	1,779,526.00	1,868,278.50	88,752.50	5.0%
State Highway Account		5,410,219.77	5,504,634.91	94,415.14	1.7%	40,401,350.60	43,383,379.36	2,982,028.76	7.4%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		21,591,928.02	21,886,548.22	294,620.20	1.4%	160,955,465.58	172,822,811.47	11,867,345.89	7.4%
State Aeronautics Fund		305,672.82	233,433.09	-72,239.73	-23.6%	2,195,781.79	1,841,660.86	-354,120.93	-16.1%
Local Highway Distribution Fund		2,545,104.18	2,590,416.43	45,312.25	1.8%	19,011,899.94	20,413,126.50	1,401,226.56	7.4%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		129,064.53	137,365.46	8,300.93	6.4%	983,463.95	1,058,364.01	74,900.06	7.6%
Off-Highway Improvements		129,064.53	137,365.46	8,300.93	6.4%	983,463.95	1,058,364.01	74,900.06	7.6%
Capital Improvements		129,064.56	137,365.46	8,300.90	6.4%	983,463.98	1,058,364.04	74,900.06	7.6%
Road and Bridge		67,221.60	71,545.04	4,323.44	6.4%	512,224.53	551,235.31	39,010.78	7.6%
Search and Rescue Fund		3,911.04	4,162.60	251.56	6.4%	29,801.88	32,071.67	2,269.79	7.6%
Petroleum Storage Trust Fund		220,761.81	214,466.90	-6,294.91	-2.9%	1,631,668.04	1,743,933.35	112,265.31	6.9%
Motor Fuels Distribution Fund		-219,905.02	928,218.09	1,148,123.11	-522.1%	-1,010,336.62	328,953.31	1,339,289.93	-132.6%
Total Distribution of Gross Collections		31,582,788.26	32,412,046.37	829,258.11	2.6%	240,706,604.45	256,738,787.72	16,032,183.27	6.7%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		6,651,767.56	5,797,467.27	-854,300.29	-12.8%	47,608,627.44	51,475,683.53	3,867,056.09	8.1%
Special Fuels - IFTA		324,988.82	524,459.58	199,470.76	61.4%	1,983,911.04	1,516,008.48	-467,902.56	-23.6%
Gasoline		13,731,996.40	14,732,147.07	1,000,150.67	7.3%	104,939,060.79	113,014,852.83	8,075,792.04	7.7%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Transfer Fee		848,940.54	825,697.57	-23,242.97	-2.7%	6,277,788.70	6,711,213.25	433,424.55	6.9%
Interest		25,374.74	0.00	-25,374.74	-100.0%	105,696.76	74,310.99	-31,385.77	-29.7%
Motor Fuel Registration		8,859.96	6,526.73	-2,333.23	-26.3%	40,380.85	27,742.39	-12,638.46	-31.3%
Total Highway Distribution Fund		21,591,928.02	21,886,548.22	294,620.20	1.4%	160,955,465.58	172,822,811.47	11,867,345.89	7.4%
State Highway Account									
Special Fuels		1,702,280.30	1,483,652.91	-218,627.39	-12.8%	12,182,168.25	13,173,346.99	991,178.74	8.1%
Special Fuels - IFTA		83,169.18	134,216.53	51,047.35	61.4%	507,710.57	387,967.80	-119,742.77	-23.6%
Gasoline		3,622,896.86	3,886,765.47	263,868.61	7.3%	27,703,669.74	29,816,579.00	2,112,909.26	7.6%
Interest		1,873.43	0.00	-1,873.43	-100.0%	7,802.04	5,485.57	-2,316.47	-29.7%
Total State Highway Account		5,410,219.77	5,504,634.91	94,415.14	1.7%	40,401,350.60	43,383,379.36	2,982,028.76	7.4%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		579,122.18	634,049.48	54,927.30	9.5%	6,599,956.84	6,986,494.27	386,537.43	5.9%
Less Refunds Paid		-215.14	-136.00	79.14	-36.8%	-38,485.60	-4,284.24	34,201.36	-88.9%
Net Collections		578,907.04	633,913.48	55,006.44	9.5%	6,561,471.24	6,982,210.03	420,738.79	6.4%
Distribution of Boise Auditorium Tax									
Boise Auditorium		578,907.04	633,913.48	55,006.44	9.5%	6,553,121.24	6,973,860.03	420,738.79	6.4%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		215.14	136.00	-79.14	-36.8%	38,485.60	4,284.24	-34,201.36	-88.9%
Total Distribution of Gross Collections		579,122.18	634,049.48	54,927.30	9.5%	6,599,956.84	6,986,494.27	386,537.43	5.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		173,080.62	140,758.17	-32,322.45	-18.7%	2,020,096.37	1,984,052.89	-36,043.48	-1.8%
Less Refunds Paid		-62.00	-107.65	-45.65	73.6%	-492.27	-8,315.12	-7,822.85	N/A
Net Collections		173,018.62	140,650.52	-32,368.10	-18.7%	2,019,604.10	1,975,737.77	-43,866.33	-2.2%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		173,018.62	388,766.33	215,747.71	124.7%	2,017,104.10	1,973,237.77	-43,866.33	-2.2%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		62.00	107.65	45.65	73.6%	492.27	8,315.12	7,822.85	N/A
Total Distribution of Gross Collections		173,080.62	140,758.17	-32,322.45	-18.7%	2,020,096.37	1,984,052.89	-36,043.48	-1.8%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		75,881.47	107,107.61	31,226.14	41.2%	946,769.06	982,052.91	35,283.85	3.7%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-270.00	0.00	270.00	-100.0%
Net Collections		75,843.47	107,107.61	31,264.14	41.2%	946,499.06	982,052.91	35,553.85	3.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		75,843.47	107,107.61	31,264.14	41.2%	945,249.06	979,552.91	34,303.85	3.6%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	2,500.00	1,250.00	-1,250.00	-50.0%
Tax Commission Refunds		38.00	0.00	-38.00	-100.0%	270.00	0.00	-270.00	-100.0%
Total Distribution of Gross Collections		75,881.47	107,107.61	31,226.14	41.2%	946,769.06	980,802.91	34,033.85	3.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,256,183.35	1,344,637.28	88,453.93	7.0%	14,253,657.97	14,596,902.85	343,244.88	2.4%
Less Refunds Paid		-4,121.35	-3,091.21	1,030.14	-25.0%	-63,045.26	-40,961.74	22,083.52	-35.0%
Net Collections		1,252,062.00	1,341,546.07	89,484.07	7.1%	14,190,612.71	14,555,941.11	365,328.40	2.6%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,252,062.00	1,341,546.07	89,484.07	7.1%	14,145,112.71	14,555,941.11	410,828.40	2.9%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	45,500.00	45,500.00	0.00	0.0%
Tax Commission Refunds		4,121.35	3,091.21	-1,030.14	-25.0%	63,045.26	40,961.74	-22,083.52	-35.0%
Total Distribution of Gross Collections		1,256,183.35	1,344,637.28	88,453.93	7.0%	14,253,657.97	14,642,402.85	388,744.88	2.7%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts		T1							
Gross Collections		168,835.10	8,500.00	-160,335.10	-95.0%	812,567.41	-1,308.46	-813,875.87	-100.2%
Less Non-Tax Refunds Paid		-10,540.95	0.00	10,540.95	-100.0%	-15,220.58	0.00	15,220.58	-100.0%
Net Collections		158,294.15	8,500.00	-149,794.15	-94.6%	797,346.83	-1,308.46	-798,655.29	-100.2%
Distribution of Suspense Fund									
Suspense Fund		183,089.79	0.00	-183,089.79	-100.0%	699,731.97	0.00	-699,731.97	-100.0%
Clearing Accounts		-14,254.69	0.00	14,254.69	-100.0%	109,835.44	-10,197.75	-120,033.19	-109.3%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Bonds - Net Activity		0.00	8,500.00	8,500.00	0.0%	0.00	8,500.00	8,500.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	389.29	389.29	0.0%
Total Distribution of Gross Collections		168,835.10	8,500.00	-160,335.10	-95.0%	812,567.41	-1,308.46	-813,875.87	-100.2%
Miscellaneous Revenue		U1							
Miscellaneous Receipts		0.00	-5,349.39	-5,349.39	0.0%	0.00	-1,027,243.51	-1,027,243.51	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		14,215.02	-5,349.39	-19,564.41	-137.6%	221,506.54	-507,165.16	-728,671.70	-329.0%
Net Collections		14,215.02	-5,349.39	-19,564.41	-137.6%	221,506.54	-507,165.16	-728,671.70	-329.0%
Distribution of Miscellaneous									
Miscellaneous Income		12,386.54	13,125.03	738.49	6.0%	165,442.63	196,757.34	31,314.71	18.9%
General Fund		5.00	0.00	-5.00	-100.0%	2,724.92	59.00	-2,665.92	-97.8%
Circuit Breaker		1,823.48	4,414.56	2,591.08	142.1%	53,338.99	14,176.11	-39,162.88	-73.4%
Tax Rebate Fund		0.00	523.09	523.09	0.0%	0.00	6,999.34	6,999.34	0.0%
Tax Commision Holding Fund		0.00	-23,412.07	-23,412.07	0.0%	0.00	-1,245,235.30	-1,245,235.30	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		14,215.02	-5,349.39	-19,564.41	-137.6%	221,506.54	-1,027,243.51	-1,248,750.05	-563.8%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-2.00	-2.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	162.00	50.00	-112.00	-69.1%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	164.00	50.00	-114.00	-69.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	2.00	2.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Source	Note	Month Of 1/31/2023	Month Of 1/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		599.72	99,177.71	98,577.99	N/A	891.37	778,316.52	777,425.15	N/A
Corporate Income to MTC		144,356.72	699,607.04	555,250.32	384.6%	1,094,213.62	2,698,304.15	1,604,090.53	146.6%
Sales Tax to MTC		36,953.27	542,089.99	505,136.72	N/A	919,237.78	4,022,648.33	3,103,410.55	337.6%
Total MTC Fund		181,909.71	1,340,874.74	1,158,965.03	637.1%	2,014,342.77	7,499,269.00	5,484,926.23	272.3%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		8,756.13	87,913.24	79,157.11	904.0%	9,028.97	575,041.74	566,012.77	N/A
Corporate MTC to General Fund		2,107,654.92	620,146.60	-1,487,508.32	-70.6%	4,985,980.01	2,121,984.82	-2,863,995.19	-57.4%
Sales Tax MTC to General Fund		539,529.74	480,520.13	-59,009.61	-10.9%	7,401,959.05	3,284,636.21	-4,117,322.84	-55.6%
Total MTC Receipts to General Fund		2,655,940.79	1,188,579.97	-1,467,360.82	-55.2%	12,396,968.03	5,981,662.77	-6,415,305.26	-51.7%
Total MTC Receipts		2,837,850.50	2,529,454.71	-308,395.79	-10.9%	14,411,310.80	13,480,931.77	-930,379.03	-6.5%
Total Gross Receipts		753,701,080.10	736,921,472.05	-16,779,608.05	-2.2%	4,225,704,808.91	4,239,702,618.33	13,997,809.42	0.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2023-FY2024

Note	Area	Description
A1	Receipts by Tax Type	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
A2	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, and Interest accrued to Funds associated with multiple tax types. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).
B2	Distributions by Fund	Public School Endowment was increased in FY24 and receives \$330M annually (\$82.5M quarterly) from sales tax receipts (I.C § 63-3638 (17)) in addition to other statutory distributions.
B3	Distributions by Fund	Homeowners Property Tax Relief is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (15)).
B4	Distributions by Fund	School District Facility Fund is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B6	Distributions by Fund	Indigent Defense distributions for FY24 were appropriated and distributed outside the normal Tax Collection and Distribution process and is not included in this report. HB380 (2023 Legislative Session)
B7	Distributions by Fund	Fund 601 is a Tax Commission processing fund. Receipts have yet to be distributed per Tax Type specific statutes. Predominantly related to Withholding receipts. See note D1
D1	Individual Income Tax	Withholding Receipts received from other State agencies that require additional processing.
E1	Corporate Income Tax	A large refund, exceeding all issued refunds for January, was returned to be applied to 2024 tax liability.
F1	Sales Tax	See note B3
F2	Sales Tax	See note B4
F3	Sales Tax	See note B1
F4	Sales Tax	See note B2
F5	Sales Tax	Unallocated amounts represent timing differences, adjustments and pending distributions or corrections where additional detail from source tax returns is required in order to proceed.
F6	Sales Tax	See note B6
T1	Suspense	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.