

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		244,099,283.87	241,533,329.69	-2,565,954.18	-1.1%	1,435,491,254.56	1,510,105,438.26	74,614,183.70	5.2%
Corporate Income Tax		163,713,535.41	135,167,642.58	-28,545,892.83	-17.4%	596,149,714.99	582,921,506.26	-13,228,208.73	-2.2%
Sales Tax		290,144,252.33	302,037,101.43	11,892,849.10	4.1%	1,894,261,913.63	1,954,474,069.80	60,212,156.17	3.2%
Cigarette Tax		1,943,966.94	1,899,892.59	-44,074.35	-2.3%	16,107,245.70	14,548,263.04	-1,558,982.66	-9.7%
Tobacco Tax		1,111,118.32	1,009,982.48	-101,135.84	-9.1%	7,275,098.14	7,500,029.54	224,931.40	3.1%
Beer Tax		345,557.19	358,723.22	13,166.03	3.8%	2,885,774.45	2,816,760.59	-69,013.86	-2.4%
Wine Tax		618,482.63	658,501.32	40,018.69	6.5%	4,141,201.94	4,096,484.50	-44,717.44	-1.1%
Kilowatt Hour Tax		192,288.09	114,497.04	-77,791.05	-40.5%	1,216,418.07	1,198,809.98	-17,608.09	-1.4%
Mine License Tax		0.00	0.00	0.00	0.0%	471,658.94	21,119.76	-450,539.18	-95.5%
Oil & Gas		0.00	11,182.76	11,182.76	0.0%	116,775.41	46,918.79	-69,856.62	-59.8%
E911		110,912.75	107,650.28	-3,262.47	-2.9%	796,892.16	711,158.87	-85,733.29	-10.8%
Motor Fuels Tax		32,412,046.37	34,837,748.13	2,425,701.76	7.5%	256,738,789.04	263,920,778.40	7,181,989.36	2.8%
Boise Auditorium District		634,049.48	664,679.37	30,629.89	4.8%	6,986,494.27	7,437,419.02	450,924.75	6.5%
Idaho Falls Auditorium District		140,758.17	157,110.27	16,352.10	11.6%	1,984,052.89	2,017,934.75	33,881.86	1.7%
Pocatello-Chubbuck Auditorium District		107,107.61	95,356.67	-11,750.94	-11.0%	982,052.91	1,010,143.72	28,090.81	2.9%
Idaho Travel & Convention		1,344,637.28	1,384,841.72	40,204.44	3.0%	14,596,902.85	15,103,854.62	506,951.77	3.5%
Miscellaneous Revenues	A1	3,150.61	3,553,715.95	3,550,565.34	N/A	-508,473.62	5,693,714.21	6,202,187.83	N/A
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Wine Direct Shipper Fee		325.00	3,012.50	2,687.50	826.9%	8,800.00	9,325.00	525.00	6.0%
<b>Total Gross Receipts</b>		<b>736,921,472.05</b>	<b>723,594,968.00</b>	<b>-13,326,504.05</b>	<b>-1.8%</b>	<b>4,239,702,618.33</b>	<b>4,373,635,748.11</b>	<b>133,933,129.78</b>	<b>3.2%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		432,309,027.69	382,301,124.33	-50,007,903.36	-11.6%	2,697,575,979.43	2,673,134,066.54	-24,441,912.89	-0.9%
129 - Secondary Aquifer Fund		919,730.27	875,725.92	-44,004.35	-4.8%	4,237,841.03	2,679,058.37	-1,558,782.66	-36.8%
130 - Petroleum Storage Trust		214,466.90	243,429.34	28,962.44	13.5%	1,743,933.35	1,793,716.35	49,783.00	2.9%
161 - Fish and Game Donation		1,402.36	1,841.95	439.59	31.3%	2,073.32	2,562.76	489.44	23.6%
166 - Abandoned Mine & Oil & Gas Conserv		0.00	6,709.65	6,709.65	0.0%	208,463.49	35,331.93	-173,131.56	-83.1%
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		30,000.00	30,000.00	0.00	0.0%	210,000.00	210,000.00	0.00	0.0%
182 - Substance Abuse Treatment		151,537.86	154,158.04	2,620.18	1.7%	1,073,175.31	1,047,341.41	-25,833.90	-2.4%
188 - County Juvenile Probation Svcs		345,691.66	339,271.91	-6,419.75	-1.9%	2,383,965.05	2,402,074.92	18,109.87	0.8%
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		1,341,546.07	1,378,388.65	36,842.58	2.7%	14,510,441.11	14,999,786.47	489,345.36	3.4%
213 - Veterans Support Donation		3,004.99	2,538.46	-466.53	-15.5%	4,620.54	4,643.43	22.89	0.5%
220 - Cooperative Welfare Fund		79,532.16	106,422.23	26,890.07	33.8%	104,062.69	151,978.57	47,915.88	46.0%
221 - State Aeronautics Fund		233,433.09	330,773.03	97,339.94	41.7%	1,841,660.86	2,190,260.14	348,599.28	18.9%
247 - Parks & Rec Motor Fuels		483,641.42	497,805.63	14,164.21	2.9%	3,726,327.37	3,771,554.90	45,227.53	1.2%
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		2,590,416.43	2,830,694.57	240,278.14	9.3%	20,413,126.50	20,803,713.34	390,586.84	1.9%
260 - State Highway Account		5,504,634.91	6,018,066.39	513,431.48	9.3%	43,383,379.36	44,223,459.20	840,079.84	1.9%
261 - Highway Distribution Fund		21,886,548.22	24,015,796.19	2,129,247.97	9.7%	172,822,811.47	176,348,850.90	3,526,039.43	2.0%
266 - Search and Rescue Fund		4,162.60	4,284.50	121.90	2.9%	32,071.67	32,460.92	389.25	1.2%
267 - Motor Fuel Distribution Fund		928,218.09	-203,889.28	-1,132,107.37	-122.0%	328,931.13	2,526,217.07	2,197,285.94	668.0%
269 - Transportation Congestion Mitigation		10,559,015.51	10,968,171.87	409,156.36	3.9%	69,992,257.57	71,418,486.86	1,426,229.29	2.0%
275 - E911 Wireless		102,373.18	105,280.67	2,907.49	2.8%	768,941.75	696,019.12	-72,922.63	-9.5%
276 - Multi-State Tax Compact		152,294.77	173,838.88	21,544.11	14.1%	1,517,606.23	1,645,462.76	127,856.53	8.4%
310 - School Modernization Facilities Fund	B1	0.00	31,250,000.00	31,250,000.00	0.0%	0.00	93,750,000.00	93,750,000.00	0.0%
323 - In Demand Careers Fund		20,000,000.00	20,000,000.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		2,251.73	5,036.09	2,784.36	123.7%	2,796,330.19	2,847,964.57	51,634.38	1.8%
349 - Wine Direct Shipper Fee to ISP		162.50	125.00	-37.50	-23.1%	1,412.50	1,125.00	-287.50	-20.4%
365 - Permanent Building Fund		1,546,148.75	1,719,074.77	172,926.02	11.2%	9,002,666.42	8,869,434.06	-133,232.36	-1.5%
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		13,125.03	31,330.21	18,205.18	138.7%	196,757.34	233,115.66	36,358.32	18.5%
403 - Opportunity Scholarship		1,151.60	294.93	-856.67	-74.4%	1,441.53	-166.11	-1,607.64	-111.5%
481 - Public School Endowment		82,964,673.15	82,978,832.36	14,159.21	0.0%	250,360,248.38	250,308,141.03	-52,107.35	0.0%
483 - Childrens Trust Donation		2,597.84	1,907.70	-690.14	-26.6%	5,137.81	2,883.40	-2,254.41	-43.9%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		30,490,565.89	29,887,030.28	-603,535.61	-2.0%	201,570,508.43	204,749,056.03	3,178,547.60	1.6%
502 - Sales Tax - Circuit Breaker		2,022,397.02	2,035,126.98	12,729.96	0.6%	14,119,787.92	14,260,500.63	140,712.71	1.0%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	13,381,357.36	13,381,357.36	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	4,950,810.08	4,950,810.09	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,190,488.16	300,503.73	-889,984.43	-74.8%	7,413,689.75	1,842,512.11	-5,571,177.64	-75.1%
502 - Sales Tax - Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	3,389,140.38	3,450,627.86	61,487.48	1.8%
502 - Sales Tax - Tax Relief Fund	B4	23,400,641.62	20,735,896.64	-2,664,744.98	-11.4%	125,983,379.76	121,928,417.37	-4,054,962.39	-3.2%
502 - Sales Tax - Held in Reserve		0.00	1,785,028.85	1,785,028.85	0.0%	541,472.04	1,481,351.28	939,879.24	173.6%
502 - Sales Tax - Homeowner Property Tax Relief		5,041,930.08	5,237,302.16	195,372.08	3.9%	33,421,303.89	34,102,328.31	681,024.42	2.0%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	5,041,930.08	12,677,781.86	7,635,851.78	151.4%	33,421,303.89	79,596,233.62	46,174,929.73	138.2%
516 - Refund Fund		82,662,345.29	76,952,519.29	-5,709,826.00	-6.9%	420,378,673.67	435,093,706.43	14,715,032.76	3.5%
516 - Refund Fund - County Juvenile Prob Services		118,981.49	138,307.98	19,326.49	16.2%	441,116.35	397,578.11	-43,538.24	-9.9%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		523.09	0.00	-523.09	-100.0%	7,385.70	1,001.71	-6,383.99	-86.4%
630 - Grape Growers and Wine Producers		42,616.56	34,987.33	-7,629.23	-17.9%	226,613.91	175,835.24	-50,778.67	-22.4%
630 - Hop Growers		12,451.55	17,736.66	5,285.11	42.4%	76,619.59	104,957.26	28,337.67	37.0%
630 - Custodial Accounts		898,127.72	928,380.84	30,253.12	3.4%	9,955,332.16	10,464,793.71	509,461.55	5.1%
630 - Oil & Gas-Cities & Counties		0.00	3,220.64	3,220.64	0.0%	33,631.32	13,512.66	-20,118.66	-59.8%
601 - Tax Suspense & Adjustments		104,724.95	3,157,282.86	3,052,557.91	N/A	3,044,828.74	3,411,369.54	366,540.80	12.0%
<b>Total Distribution</b>		<b>736,921,472.05</b>	<b>723,594,968.00</b>	<b>-13,326,504.05</b>	<b>-1.8%</b>	<b>4,239,702,618.33</b>	<b>4,373,635,748.11</b>	<b>133,933,129.78</b>	<b>3.2%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
Individual Income Taxes		194,600,911.72	192,397,707.86	-2,203,203.86	-1.1%	1,143,465,973.85	1,206,064,852.80	62,598,878.95	5.5%
Corporate Income Taxes		130,972,449.32	108,045,878.30	-22,926,571.02	-17.5%	476,185,789.98	465,844,563.28	-10,341,226.70	-2.2%
Sales Tax		104,859,337.05	80,139,565.63	-24,719,771.42	-23.6%	1,065,401,094.67	988,853,933.52	-76,547,161.15	-7.2%
Tobacco Tax		972,183.00	882,306.66	-89,876.34	-9.2%	6,303,009.04	6,556,547.40	253,538.36	4.0%
Beer Tax		162,385.53	168,162.32	5,776.79	3.6%	1,355,495.58	1,319,759.51	-35,736.07	-2.6%
Wine Tax		549,472.98	553,006.52	3,533.54	0.6%	3,336,801.66	3,281,186.47	-55,615.19	-1.7%
Kilowatt Hour Tax		192,288.09	114,497.04	-77,791.05	-40.5%	1,216,418.07	1,198,809.98	-17,608.09	-1.4%
Mine License		0.00	0.00	0.00	0.0%	311,293.58	13,939.05	-297,354.53	-95.5%
Misc Revenue		0.00	0.00	0.00	0.0%	103.00	474.53	371.53	360.7%
<b>Total Distributed Direct to General Fund</b>		<b>432,309,027.69</b>	<b>382,301,124.33</b>	<b>-50,007,903.36</b>	<b>-11.6%</b>	<b>2,697,575,979.43</b>	<b>2,673,134,066.54</b>	<b>-24,441,912.89</b>	<b>-0.9%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		46,397,004.14	42,134,986.52	-4,262,017.62	-9.2%	124,811,393.48	169,085,213.92	44,273,820.44	35.5%
Corporate Income Tax Net Refund Fund		32,684,840.28	20,059,030.42	-12,625,809.86	-38.6%	20,204,629.83	72,095,756.60	51,891,126.77	256.8%
<b>Total Distributed and Accrued to G. Fund</b>		<b>511,390,872.11</b>	<b>444,495,141.27</b>	<b>-66,895,730.84</b>	<b>-13.1%</b>	<b>2,842,592,002.74</b>	<b>2,914,315,037.06</b>	<b>71,723,034.32</b>	<b>2.5%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		48,628,249.64	48,070,399.06	-557,850.58	-1.1%	285,726,466.90	301,155,110.89	15,428,643.99	5.4%
Less Total Refunds		-2,231,245.50	-5,935,412.54	-3,704,167.04	166.0%	-160,915,073.42	-132,069,896.97	28,845,176.45	-17.9%
<b>Net Refund Fund (To Above)</b>		<b>46,397,004.14</b>	<b>42,134,986.52</b>	<b>-4,262,017.62</b>	<b>-9.2%</b>	<b>124,811,393.48</b>	<b>169,085,213.92</b>	<b>44,273,820.44</b>	<b>35.5%</b>
Add Distributed Direct to General Fund		194,600,911.72	192,397,707.86	-2,203,203.86	-1.1%	1,143,465,973.85	1,206,064,852.80	62,598,878.95	5.5%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>240,997,915.86</b>	<b>234,532,694.38</b>	<b>-6,465,221.48</b>	<b>-2.7%</b>	<b>1,268,277,367.33</b>	<b>1,375,150,066.72</b>	<b>106,872,699.39</b>	<b>8.4%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		32,588,075.65	26,883,751.06	-5,704,324.59	-17.5%	118,517,927.32	116,068,107.44	-2,449,819.88	-2.1%
Less Total Refunds		96,764.63	-6,824,720.64	-6,921,485.27	N/A	-98,313,297.49	-43,972,350.84	54,340,946.65	-55.3%
<b>Net Refund Fund (To Above)</b>		<b>32,684,840.28</b>	<b>20,059,030.42</b>	<b>-12,625,809.86</b>	<b>-38.6%</b>	<b>20,204,629.83</b>	<b>72,095,756.60</b>	<b>51,891,126.77</b>	<b>256.8%</b>
Add Distributed Direct to General Fund		130,972,449.32	108,045,878.30	-22,926,571.02	-17.5%	476,185,789.98	465,844,563.28	-10,341,226.70	-2.2%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>163,657,289.60</b>	<b>128,104,908.72</b>	<b>-35,552,380.88</b>	<b>-21.7%</b>	<b>496,390,419.81</b>	<b>537,940,319.88</b>	<b>41,549,900.07</b>	<b>8.4%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		44,404,310.76	38,662,530.12	-5,741,780.64	-12.9%	202,441,187.52	195,059,041.56	-7,382,145.96	-3.6%
Permanent Building Fund		525,250.00	639,420.00	114,170.00	21.7%	1,348,310.00	1,531,990.00	183,680.00	13.6%
Donations on returns		95,645.06	124,239.80	28,594.74	29.9%	143,517.34	201,384.78	57,867.44	40.3%
Individual Tax reclassified as Multi State		99,177.71	141,058.58	41,880.87	42.2%	778,316.52	1,812,382.35	1,034,065.83	132.9%
Total Filing Payments		45,124,383.53	39,567,248.50	-5,557,135.03	-12.3%	204,711,331.38	198,604,798.69	-6,106,532.69	-3.0%
Lottery Winnings Withholdings		118,981.49	138,307.98	19,326.49	16.2%	441,116.35	397,578.10	-43,538.25	-9.9%
Employer Withholdings		198,855,918.85	201,827,773.21	2,971,854.36	1.5%	1,230,338,806.83	1,311,103,061.47	80,764,254.64	6.6%
Withholding Payments Total		198,974,900.34	201,966,081.19	2,991,180.85	1.5%	1,230,779,923.18	1,311,500,639.57	80,720,716.39	6.6%
<b>Gross Collections</b>		244,099,283.87	241,533,329.69	-2,565,954.18	-1.1%	1,435,491,254.56	1,510,105,438.26	74,614,183.70	5.2%
Individual Income Tax Filing Refunds		-1,783,800.90	-5,609,983.94	-3,826,183.04	214.5%	-153,101,411.72	-129,651,132.08	23,450,279.64	-15.3%
Employer Withholding Refunds		-447,444.60	-325,428.60	122,016.00	-27.3%	-7,813,661.70	-2,418,764.89	5,394,896.81	-69.0%
Less Total Refunds Paid		-2,231,245.50	-5,935,412.54	-3,704,167.04	166.0%	-160,915,073.42	-132,069,896.97	28,845,176.45	-17.9%
<b>Net Collections</b>		241,868,038.37	235,597,917.15	-6,270,121.22	-2.6%	1,274,576,181.14	1,378,035,541.29	103,459,360.15	8.1%
<b>Distribution of Individual Income Tax</b>									
General Fund		194,600,911.72	192,397,707.86	-2,203,203.86	-1.1%	1,143,465,973.85	1,206,064,852.80	62,598,878.95	5.5%
Refund Fund		48,628,249.64	48,070,399.06	-557,850.58	-1.1%	285,726,466.90	301,155,110.89	15,428,643.99	5.4%
Refund Fund - County Juvenile Prob Svc		118,981.49	138,307.98	19,326.49	16.2%	441,116.35	397,578.11	-43,538.24	-9.9%
Multi-State Tax Compact		11,264.47	24,947.01	13,682.54	121.5%	203,274.78	367,973.73	164,698.95	81.0%
Permanent Building Fund		525,250.00	639,420.00	114,170.00	21.7%	1,348,310.00	1,531,990.00	183,680.00	13.6%
Public School Income Substance Abuse		118,981.49	138,307.98	19,326.49	16.2%	441,116.32	397,578.07	-43,538.25	-9.9%
Donations:									
Fish & Game		1,402.36	1,841.95	439.59	31.3%	2,073.32	2,562.76	489.44	23.6%
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		2,597.84	1,907.70	-690.14	-26.6%	5,137.81	2,883.40	-2,254.41	-43.9%
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		826.81	560.00	-266.81	-32.3%	2,281.01	2,549.98	268.97	11.8%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		1,913.75	1,646.99	-266.76	-13.9%	3,023.12	2,779.98	-243.14	-8.0%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		1,382.83	947.00	-435.83	-31.5%	2,816.51	4,278.00	1,461.49	51.9%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		3,004.99	2,538.46	-466.53	-15.5%	4,620.54	4,643.43	22.89	0.5%
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		79,532.16	106,422.23	26,890.07	33.8%	104,062.69	151,978.57	47,915.88	46.0%
Idaho Food Bank		3,832.72	8,080.54	4,247.82	110.8%	12,060.81	23,874.77	11,813.96	98.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,151.60	294.93	-856.67	-74.4%	1,441.53	-166.11	-1,607.64	-111.5%
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		0.00	0.00	0.00	-100.0%	0.00	-11,030.12	-11,030.12	0.0%
<b>Total Distribution of Gross Collections</b>		244,099,283.87	241,533,329.69	-2,565,954.18	-1.1%	1,435,491,254.56	1,510,105,438.26	74,614,183.70	5.2%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		7,974,758.78	60,950,994.13	52,976,235.35	664.3%	80,465,077.92	109,659,090.58	29,194,012.66	36.3%
Corporate Estimates		155,039,169.59	73,596,011.17	-81,443,158.42	-52.5%	512,986,332.92	471,258,917.41	-41,727,415.51	-8.1%
Corporate Tax reclassified as Multi-State		699,607.04	620,637.28	-78,969.76	-11.3%	2,698,304.15	2,003,498.27	-694,805.88	-25.7%
<b>Gross Collections</b>		163,713,535.41	135,167,642.58	-28,545,892.83	-17.4%	596,149,714.99	582,921,506.26	-13,228,208.73	-2.2%
Less Refunds Paid		96,764.63	-6,824,720.64	-6,921,485.27	N/A	-98,313,297.49	-43,972,350.84	54,340,946.65	-55.3%
<b>Net Collections</b>		163,810,300.04	128,342,921.94	-35,467,378.10	-21.7%	497,836,417.50	538,949,155.42	41,112,737.92	8.3%
<b>Distribution of Corporate Tax</b>									
General Fund		130,972,449.32	108,045,878.30	-22,926,571.02	-17.5%	476,185,789.98	465,844,563.28	-10,341,226.70	-2.2%
Refund Fund		32,588,075.65	26,883,751.06	-5,704,324.59	-17.5%	118,517,927.32	116,068,107.44	-2,449,819.88	-2.1%
Multi-State Tax Compact		79,460.44	109,763.22	30,302.78	38.1%	576,319.33	431,364.54	-144,954.79	-25.2%
Permanent Building Fund		73,550.00	128,250.00	54,700.00	74.4%	869,292.00	577,471.00	-291,821.00	-33.6%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		163,713,535.41	135,167,642.58	-28,545,892.83	-17.4%	596,149,714.99	582,921,506.26	-13,228,208.73	-2.2%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		289,599,012.34	301,815,519.20	12,216,506.86	4.2%	1,890,158,066.38	1,952,216,139.47	62,058,073.09	3.3%
Sales Tax reclassified as Multi-State		542,089.99	221,246.23	-320,843.76	-59.2%	4,022,648.33	2,205,531.33	-1,817,117.00	-45.2%
Amusement Device Tax		3,150.00	336.00	-2,814.00	-89.3%	81,198.92	52,399.00	-28,799.92	-35.5%
<b>Gross Collections</b>		290,144,252.33	302,037,101.43	11,892,849.10	4.1%	1,894,261,913.63	1,954,474,069.80	60,212,156.17	3.2%
Less Refunds Paid		-868,835.32	-842,681.32	26,154.00	-3.0%	-6,676,896.53	-8,461,237.36	-1,784,340.83	26.7%
<b>Net Collections</b>		289,275,417.01	301,194,420.11	11,919,003.10	4.1%	1,887,585,017.10	1,946,012,832.44	58,427,815.34	3.1%
<b>Distribution of Sales Tax</b>									
General Fund		104,859,337.05	80,139,565.63	-24,719,771.42	-23.6%	1,065,401,094.67	988,853,933.52	-76,547,161.15	-7.2%
Tax Commission Refunds		868,835.32	842,681.32	-26,154.00	-3.0%	6,676,896.53	8,461,237.36	1,784,340.83	26.7%
Multi-State Tax Compact		61,569.86	39,128.65	-22,441.21	-36.4%	738,012.12	846,124.49	108,112.37	14.6%
Tax Relief Fund		23,400,641.62	20,451,170.99	-2,949,470.63	-12.6%	125,463,334.44	120,161,653.87	-5,301,680.57	-4.2%
Revenue Share		30,490,565.89	29,887,030.28	-603,535.61	-2.0%	201,570,508.43	204,749,056.03	3,178,547.60	1.6%
Revenue Share Held for Non-Compliance		0.00	1,785,028.85	1,785,028.85	0.0%	541,472.04	1,481,351.28	939,879.24	173.6%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,916,666.68	2,916,666.67	-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		2,017,982.46	2,030,241.51	12,259.05	0.6%	14,105,555.01	14,211,690.57	106,135.56	0.8%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	13,381,357.36	13,381,357.36	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	4,950,810.08	4,950,810.09	0.01	0.0%
Demonstration Pilot Project		1,190,488.16	300,503.73	-889,984.43	-74.8%	7,413,689.75	1,842,512.11	-5,571,177.64	-75.1%
Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	3,389,140.38	3,450,627.86	61,487.48	1.8%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,559,015.51	10,968,171.87	409,156.36	3.9%	69,992,257.57	71,418,486.86	1,426,229.29	2.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-88.3%	-0.01	0.00	0.01	-100.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		5,041,930.08	5,237,302.16	195,372.08	3.9%	33,421,303.89	34,102,328.31	681,024.42	2.0%
School District Facility Fund Holding Account		5,041,930.08	12,677,781.86	7,635,851.78	151.4%	33,421,303.89	79,596,233.62	46,174,929.73	138.2%
School Modernization Facilities Fund		0.00	31,250,000.00	31,250,000.00	0.0%	0.00	93,750,000.00	93,750,000.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		20,000,000.00	20,000,000.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
Public School Income Fund		82,500,000.00	82,500,000.00	0.00	0.0%	247,500,000.00	247,500,000.00	0.00	0.0%
Unallocated Sales Tax		197,329.86	0.00	-197,329.86	-100.0%	578,510.80	-0.20	-578,511.00	-100.0%
<b>Total Distribution of Gross Collections</b>		290,144,252.33	302,037,101.43	11,892,849.10	4.1%	1,894,261,913.63	1,954,474,069.80	60,212,156.17	3.2%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		1,943,966.94	1,899,892.59	-44,074.35	-2.3%	16,107,245.70	14,548,263.04	-1,558,982.66	-9.7%
Less Refunds Paid		-36.00	0.00	36.00	-100.0%	-238.00	-38.00	200.00	-84.0%
<b>Net Collections</b>		<b>1,943,930.94</b>	<b>1,899,892.59</b>	<b>-44,038.35</b>	<b>-2.3%</b>	<b>16,107,007.70</b>	<b>14,548,225.04</b>	<b>-1,558,782.66</b>	<b>-9.7%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		36.00	0.00	-36.00	-100.0%	238.00	38.00	-200.00	-84.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,916,666.67	2,916,666.67	0.00	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		30,000.00	30,000.00	0.00	0.0%	210,000.00	210,000.00	0.00	0.0%
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		919,730.27	875,725.92	-44,004.35	-4.8%	4,237,841.03	2,679,058.37	-1,558,782.66	-36.8%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		34.00	0.00	-34.00	-100.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>1,943,966.94</b>	<b>1,899,892.59</b>	<b>-44,074.35</b>	<b>-2.3%</b>	<b>16,107,245.70</b>	<b>14,548,263.04</b>	<b>-1,558,982.66</b>	<b>-9.7%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		1,111,118.32	1,009,982.48	-101,135.84	-9.1%	7,275,098.14	7,500,029.54	224,931.40	3.1%
Less Refunds Paid		-52.00	-1,632.00	-1,580.00	N/A	-71,659.00	-6,832.30	64,826.70	-90.5%
<b>Net Collections</b>		<b>1,111,066.32</b>	<b>1,008,350.48</b>	<b>-102,715.84</b>	<b>-9.2%</b>	<b>7,203,439.14</b>	<b>7,493,197.24</b>	<b>289,758.10</b>	<b>4.0%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		972,183.00	882,306.66	-89,876.34	-9.2%	6,303,009.04	6,556,547.40	253,538.36	4.0%
Tax Commission Refunds		52.00	1,632.00	1,580.00	N/A	71,659.00	6,832.30	-64,826.70	-90.5%
Public School Endowment		69,441.66	63,021.91	-6,419.75	-9.2%	450,215.05	468,324.92	18,109.87	4.0%
County Juvenile Probation Svcs		69,441.66	63,021.91	-6,419.75	-9.2%	450,215.05	468,324.92	18,109.87	4.0%
<b>Total Distribution of Gross Collections</b>		<b>1,111,118.32</b>	<b>1,009,982.48</b>	<b>-101,135.84</b>	<b>-9.1%</b>	<b>7,275,098.14</b>	<b>7,500,029.54</b>	<b>224,931.40</b>	<b>3.1%</b>



**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		345,557.19	358,723.22	13,166.03	3.8%	2,885,774.45	2,816,760.59	-69,013.86	-2.4%
Less Refunds Paid		-56.00	-931.05	-875.05	N/A	-1,741.11	-8,761.55	-7,020.44	403.2%
<b>Net Collections</b>		<b>345,501.19</b>	<b>357,792.17</b>	<b>12,290.98</b>	<b>3.6%</b>	<b>2,884,033.34</b>	<b>2,807,999.04</b>	<b>-76,034.30</b>	<b>-2.6%</b>
<b>Distribution of Beer Tax</b>									
General Fund		162,385.53	168,162.32	5,776.79	3.6%	1,355,495.58	1,319,759.51	-35,736.07	-2.6%
Tax Commission Refunds		56.00	931.05	875.05	N/A	1,741.11	8,761.55	7,020.44	403.2%
Substance Abuse Treatment		69,100.25	71,558.42	2,458.17	3.6%	576,806.69	561,599.81	-15,206.88	-2.6%
Permanent Building Fund		114,015.41	118,071.43	4,056.02	3.6%	951,731.07	926,639.72	-25,091.35	-2.6%
<b>Total Distribution of Gross Collections</b>		<b>345,557.19</b>	<b>358,723.22</b>	<b>13,166.03</b>	<b>3.8%</b>	<b>2,885,774.45</b>	<b>2,816,760.59</b>	<b>-69,013.86</b>	<b>-2.4%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		618,482.63	658,501.32	40,018.69	6.5%	4,141,201.94	4,096,484.50	-44,717.44	-1.1%
Less Refunds Paid		-730.77	-1,127.31	-396.54	54.3%	-4,798.16	-2,526.86	2,271.30	-47.3%
<b>Net Collections</b>		<b>617,751.86</b>	<b>657,374.01</b>	<b>39,622.15</b>	<b>6.4%</b>	<b>4,136,403.78</b>	<b>4,093,957.64</b>	<b>-42,446.14</b>	<b>-1.0%</b>
<b>Distribution of Wine Tax</b>									
General Fund		549,472.98	553,006.52	3,533.54	0.6%	3,336,801.66	3,281,186.47	-55,615.19	-1.7%
Tax Commission Refunds		730.77	1,127.31	396.54	54.3%	4,798.16	2,526.86	-2,271.30	-47.3%
Substance Abuse Treatment		82,437.61	82,599.62	162.01	0.2%	496,368.62	485,741.60	-10,627.02	-2.1%
Grape Growers & Wine Producers		42,616.56	34,987.33	-7,629.23	-17.9%	226,613.91	175,835.24	-50,778.67	-22.4%
Hop Growers		12,451.55	17,736.66	5,285.11	42.4%	76,619.59	104,957.26	28,337.67	37.0%
Unallocated Wine & Strong Beer		-69,226.84	-30,956.12	38,270.72	-55.3%	0.00	46,237.07	46,237.07	N/A
<b>Total Distribution of Gross Collections</b>		<b>618,482.63</b>	<b>658,501.32</b>	<b>40,018.69</b>	<b>6.5%</b>	<b>4,141,201.94</b>	<b>4,096,484.50</b>	<b>-44,717.44</b>	<b>-1.1%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		162.50	2,887.50	2,725.00	N/A	7,387.50	8,200.00	812.50	11.0%
Wine Direct Shipper Fee to ISP		162.50	125.00	-37.50	-23.1%	1,412.50	1,125.00	-287.50	-20.4%
<b>Total Distributions</b>		<b>325.00</b>	<b>3,012.50</b>	<b>2,687.50</b>	<b>826.9%</b>	<b>8,800.00</b>	<b>9,325.00</b>	<b>525.00</b>	<b>6.0%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		192,288.09	114,497.04	-77,791.05	-40.5%	1,216,418.07	1,198,809.98	-17,608.09	-1.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>192,288.09</b>	<b>114,497.04</b>	<b>-77,791.05</b>	<b>-40.5%</b>	<b>1,216,418.07</b>	<b>1,198,809.98</b>	<b>-17,608.09</b>	<b>-1.4%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		192,288.09	114,497.04	-77,791.05	-40.5%	1,216,418.07	1,198,809.98	-17,608.09	-1.4%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>192,288.09</b>	<b>114,497.04</b>	<b>-77,791.05</b>	<b>-40.5%</b>	<b>1,216,418.07</b>	<b>1,198,809.98</b>	<b>-17,608.09</b>	<b>-1.4%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		0.00	0.00	0.00	0.0%	471,658.94	21,119.76	-450,539.18	-95.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
<b>Net Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>471,656.94</b>	<b>21,119.76</b>	<b>-450,537.18</b>	<b>-95.5%</b>
<b>Distribution of Mine Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	311,293.58	13,939.05	-297,354.53	-95.5%
Abandoned Mine Reclamation		0.00	0.00	0.00	0.0%	160,363.36	7,180.71	-153,182.65	-95.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>471,658.94</b>	<b>21,119.76</b>	<b>-450,539.18</b>	<b>-95.5%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		110,912.75	107,650.28	-3,262.47	-2.9%	796,892.16	711,158.87	-85,733.29	-10.8%
Less Refunds Paid		-6,450.34	-221.02	6,229.32	-96.6%	-12,257.72	-935.20	11,322.52	-92.4%
<b>Net Collections</b>		<b>104,462.41</b>	<b>107,429.26</b>	<b>2,966.85</b>	<b>2.8%</b>	<b>784,634.44</b>	<b>710,223.67</b>	<b>-74,410.77</b>	<b>-9.5%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		102,373.18	105,280.67	2,907.49	2.8%	768,941.75	696,019.12	-72,922.63	-9.5%
E911 Wireless Admin		2,089.23	2,148.59	59.36	2.8%	15,692.69	14,204.55	-1,488.14	-9.5%
Tax Commission Refunds		6,450.34	221.02	-6,229.32	-96.6%	12,257.72	935.20	-11,322.52	-92.4%
<b>Total Distribution of Gross Collections</b>		<b>110,912.75</b>	<b>107,650.28</b>	<b>-3,262.47</b>	<b>-2.9%</b>	<b>796,892.16</b>	<b>711,158.87</b>	<b>-85,733.29</b>	<b>-10.8%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		0.00	11,182.76	11,182.76	0.0%	116,775.41	46,918.79	-69,856.62	-59.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>0.00</b>	<b>11,182.76</b>	<b>11,182.76</b>	<b>0.0%</b>	<b>116,775.41</b>	<b>46,918.79</b>	<b>-69,856.62</b>	<b>-59.8%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		0.00	6,709.65	6,709.65	0.0%	48,100.13	28,151.22	-19,948.91	-41.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	3,220.64	3,220.64	0.0%	33,631.32	13,512.66	-20,118.66	-59.8%
Public Schools Fund		0.00	1,252.47	1,252.47	0.0%	35,043.96	5,254.91	-29,789.05	-85.0%
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	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>11,182.76</b>	<b>11,182.76</b>	<b>0.0%</b>	<b>116,775.41</b>	<b>46,918.79</b>	<b>-69,856.62</b>	<b>-59.8%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		8,798,900.57	11,149,140.05	2,350,239.48	26.7%	74,579,743.22	78,386,266.16	3,806,522.94	5.1%
Gasoline Tax		21,372,383.38	22,345,478.32	973,094.94	4.6%	171,158,904.70	171,836,129.39	677,224.69	0.4%
Aviation Fuel		233,433.09	330,285.76	96,852.67	41.5%	1,840,719.83	2,187,589.44	346,869.61	18.8%
Transfer Fee		1,072,334.51	1,215,176.22	142,841.71	13.3%	8,716,611.35	8,958,531.63	241,920.28	2.8%
Fuels Distribution Fund		928,218.09	-203,889.28	-1,132,107.37	-122.0%	412,084.07	2,526,217.07	2,114,133.00	513.0%
Motor Fuel Registration		6,526.73	1,557.06	-4,969.67	-76.1%	27,742.39	21,901.56	-5,840.83	-21.1%
Dyed Diesel - Penalty		250.00	0.00	-250.00	-100.0%	2,983.48	4,143.15	1,159.67	38.9%
<b>Gross Collections</b>		<b>32,412,046.37</b>	<b>34,837,748.13</b>	<b>2,425,701.76</b>	<b>7.5%</b>	<b>256,738,789.04</b>	<b>263,920,778.40</b>	<b>7,181,989.36</b>	<b>2.8%</b>
IFTA Taxpayer Refunds		-97,753.96	-122,433.09	-24,679.13	25.2%	-682,875.23	-684,915.79	-2,040.56	0.3%
Fuel Distributor Refunds (Gas & Special Fuel)		-468,770.75	-1,021,390.31	-552,619.56	117.9%	-8,507,554.08	-7,552,559.41	954,994.67	-11.2%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	-122,694.52	-1,043,236.61	-920,542.09	750.3%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-566,524.71</b>	<b>-1,143,823.40</b>	<b>-577,298.69</b>	<b>101.9%</b>	<b>-9,313,123.83</b>	<b>-9,280,711.81</b>	<b>32,412.02</b>	<b>-0.3%</b>
<b>Net Collections</b>		<b>31,845,521.66</b>	<b>33,693,924.73</b>	<b>1,848,403.07</b>	<b>5.8%</b>	<b>247,425,665.21</b>	<b>254,640,066.59</b>	<b>7,214,401.38</b>	<b>2.9%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		566,524.71	1,143,823.40	577,298.69	101.9%	9,313,123.83	9,280,711.81	-32,412.02	-0.3%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	839,371.50	883,187.20	43,815.70	5.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	1,868,278.50	1,876,772.82	8,494.32	0.5%
State Highway Account		5,504,634.91	6,015,225.94	510,591.03	9.3%	43,383,379.36	44,207,890.84	824,511.48	1.9%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		21,886,548.22	23,977,318.22	2,090,770.00	9.6%	172,822,811.47	176,137,955.05	3,315,143.58	1.9%
State Aeronautics Fund		233,433.09	330,285.76	96,852.67	41.5%	1,841,660.86	2,187,589.44	345,928.58	18.8%
Local Highway Distribution Fund		2,590,416.43	2,830,694.57	240,278.14	9.3%	20,413,126.50	20,803,713.34	390,586.84	1.9%
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		137,365.46	141,153.06	3,787.60	2.8%	1,058,364.01	1,069,919.63	11,555.62	1.1%
Off-Highway Improvements		137,365.46	141,153.06	3,787.60	2.8%	1,058,364.01	1,069,919.63	11,555.62	1.1%
Capital Improvements		137,365.46	141,153.05	3,787.59	2.8%	1,058,364.04	1,069,919.63	11,555.59	1.1%
Road and Bridge		71,545.04	73,517.75	1,972.71	2.8%	551,235.31	557,253.85	6,018.54	1.1%
Search and Rescue Fund		4,162.60	4,277.37	114.77	2.8%	32,071.67	32,421.84	350.17	1.1%
Petroleum Storage Trust Fund		214,466.90	243,035.23	28,568.33	13.3%	1,743,933.35	1,791,556.25	47,622.90	2.7%
Motor Fuels Distribution Fund		928,218.09	-203,889.28	-1,132,107.37	-122.0%	328,954.63	2,526,217.07	2,197,262.44	668.0%
<b>Total Distribution of Gross Collections</b>		<b>32,412,046.37</b>	<b>34,837,748.13</b>	<b>2,425,701.76</b>	<b>7.5%</b>	<b>256,738,789.04</b>	<b>263,920,778.40</b>	<b>7,181,989.36</b>	<b>2.8%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		5,797,467.27	7,638,141.39	1,840,674.12	31.7%	51,475,683.53	54,033,041.85	2,557,358.32	5.0%
Special Fuels - IFTA		524,459.58	373,450.38	-151,009.20	-28.8%	1,516,008.48	1,022,178.20	-493,830.28	-32.6%
Gasoline		14,732,147.07	15,028,483.70	296,336.63	2.0%	113,014,852.83	114,159,198.43	1,144,345.60	1.0%
Dyed Diesel - Penalty		250.00	0.00	-250.00	-100.0%	3,000.00	4,293.32	1,293.32	43.1%
Transfer Fee		825,697.57	935,685.69	109,988.12	13.3%	6,711,213.25	6,897,491.86	186,278.61	2.8%
Interest		0.00	38,477.97	38,477.97	0.0%	74,310.99	210,895.85	136,584.86	183.8%
Motor Fuel Registration		6,526.73	1,557.06	-4,969.67	-76.1%	27,742.39	21,751.39	-5,991.00	-21.6%
<b>Total Highway Distribution Fund</b>		<b>21,886,548.22</b>	<b>24,015,796.19</b>	<b>2,129,247.97</b>	<b>9.7%</b>	<b>172,822,811.47</b>	<b>176,348,850.90</b>	<b>3,526,039.43</b>	<b>2.0%</b>
<b>State Highway Account</b>									
Special Fuels		1,483,652.91	1,954,707.16	471,054.25	31.7%	13,173,346.99	13,827,810.71	654,463.72	5.0%
Special Fuels - IFTA		134,216.53	95,571.17	-38,645.36	-28.8%	387,967.80	261,589.72	-126,378.08	-32.6%
Gasoline		3,886,765.47	3,964,947.61	78,182.14	2.0%	29,816,579.00	30,118,490.41	301,911.41	1.0%
Interest		0.00	2,840.45	2,840.45	0.0%	5,485.57	15,568.36	10,082.79	183.8%
<b>Total State Highway Account</b>		<b>5,504,634.91</b>	<b>6,018,066.39</b>	<b>513,431.48</b>	<b>9.3%</b>	<b>43,383,379.36</b>	<b>44,223,459.20</b>	<b>840,079.84</b>	<b>1.9%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		634,049.48	664,679.37	30,629.89	4.8%	6,986,494.27	7,437,419.02	450,924.75	6.5%
Less Refunds Paid		-136.00	0.00	136.00	-100.0%	-4,284.24	-12,562.08	-8,277.84	193.2%
<b>Net Collections</b>		<b>633,913.48</b>	<b>664,679.37</b>	<b>30,765.89</b>	<b>4.9%</b>	<b>6,982,210.03</b>	<b>7,424,856.94</b>	<b>442,646.91</b>	<b>6.3%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		633,913.48	664,679.37	30,765.89	4.9%	6,973,860.03	7,416,506.94	442,646.91	6.3%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		136.00	0.00	-136.00	-100.0%	4,284.24	12,562.08	8,277.84	193.2%
<b>Total Distribution of Gross Collections</b>		<b>634,049.48</b>	<b>664,679.37</b>	<b>30,629.89</b>	<b>4.8%</b>	<b>6,986,494.27</b>	<b>7,437,419.02</b>	<b>450,924.75</b>	<b>6.5%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		140,758.17	157,110.27	16,352.10	11.6%	1,984,052.89	2,017,934.75	33,881.86	1.7%
Less Refunds Paid		-107.65	0.00	107.65	-100.0%	-8,315.12	-98.00	8,217.12	-98.8%
<b>Net Collections</b>		<b>140,650.52</b>	<b>157,110.27</b>	<b>16,459.75</b>	<b>11.7%</b>	<b>1,975,737.77</b>	<b>2,017,836.75</b>	<b>42,098.98</b>	<b>2.1%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		140,650.52	157,110.27	16,459.75	11.7%	1,973,237.77	2,015,336.75	42,098.98	2.1%
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		107.65	0.00	-107.65	-100.0%	8,315.12	98.00	-8,217.12	-98.8%
<b>Total Distribution of Gross Collections</b>		<b>140,758.17</b>	<b>157,110.27</b>	<b>16,352.10</b>	<b>11.6%</b>	<b>1,984,052.89</b>	<b>2,017,934.75</b>	<b>33,881.86</b>	<b>1.7%</b>
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		107,107.61	95,356.67	-11,750.94	-11.0%	982,052.91	1,010,143.72	28,090.81	2.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	-10,176.43	-10,176.43	0.0%
<b>Net Collections</b>		<b>107,107.61</b>	<b>95,356.67</b>	<b>-11,750.94</b>	<b>-11.0%</b>	<b>982,052.91</b>	<b>999,967.29</b>	<b>17,914.38</b>	<b>1.8%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		107,107.61	95,356.67	-11,750.94	-11.0%	979,552.91	997,467.29	17,914.38	1.8%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	10,176.43	10,176.43	0.0%
<b>Total Distribution of Gross Collections</b>		<b>107,107.61</b>	<b>95,356.67</b>	<b>-11,750.94</b>	<b>-11.0%</b>	<b>982,052.91</b>	<b>1,010,143.72</b>	<b>28,090.81</b>	<b>2.9%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		1,344,637.28	1,384,841.72	40,204.44	3.0%	14,596,902.85	15,103,854.62	506,951.77	3.5%
Less Refunds Paid		-3,091.21	-6,453.07	-3,361.86	108.8%	-40,961.74	-58,568.15	-17,606.41	43.0%
<b>Net Collections</b>		<b>1,341,546.07</b>	<b>1,378,388.65</b>	<b>36,842.58</b>	<b>2.7%</b>	<b>14,555,941.11</b>	<b>15,045,286.47</b>	<b>489,345.36</b>	<b>3.4%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		1,341,546.07	1,378,388.65	36,842.58	2.7%	14,510,441.11	14,999,786.47	489,345.36	3.4%
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		3,091.21	6,453.07	3,361.86	108.8%	40,961.74	58,568.15	17,606.41	43.0%
<b>Total Distribution of Gross Collections</b>		<b>1,344,637.28</b>	<b>1,384,841.72</b>	<b>40,204.44</b>	<b>3.0%</b>	<b>14,596,902.85</b>	<b>15,103,854.62</b>	<b>506,951.77</b>	<b>3.5%</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts	U1	0.00	76,850.42	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts	U1	0.00	2,003,853.88	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous	U1	0.00	235,590.19	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense	U1	0.00	3,377,419.72	N/A	N/A	N/A	39,189.70	N/A	N/A
<b>Gross Receipts</b>		3,150.61	<b>3,553,715.95</b>	<b>3,550,565.34</b>	<b>N/A</b>	<b>-508,473.62</b>	<b>5,693,714.21</b>	<b>6,202,187.83</b>	<b>N/A</b>
Less Refunds		0.00	-1,500.00	-1,500.00	0.0%	0.00	-28,040.36	-28,040.36	0.0%
<b>Net Receipts</b>		3,150.61	3,552,215.95	3,549,065.34	N/A	-508,473.62	5,665,673.85	6,174,147.47	N/A
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		13,125.03	31,330.21	18,205.18	138.7%	196,757.34	233,115.66	36,358.32	18.5%
General Fund		0.00	0.00	0.00	0.0%	59.00	474.53	415.53	704.3%
Relief Fund		0.00	284,725.65	284,725.65	0.0%	520,045.32	1,766,763.50	1,246,718.18	239.7%
Rebate Fund		523.09	0.00	-523.09	-100.0%	6,999.34	0.00	-6,999.34	-100.0%
Net Bond Activity		8,500.00	0.00	-8,500.00	-100.0%	8,500.00	2,000.00	-6,500.00	-76.5%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	43,035.64	43,035.64	0.0%	33.03	237,090.38	237,057.35	N/A
Other Transfers		0.00	0.00	0.00	0.0%	389.29	255.22	-134.07	-34.4%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	1,500.00	1,500.00	0.0%	0.00	28,040.36	28,040.36	0.0%
Circuit Breaker Fund		4,414.56	4,885.47	470.91	10.7%	14,176.11	48,810.06	34,633.95	244.3%
Tax Commision Holding Fund held in Suspense Account		-23,412.07	3,188,238.98	3,211,651.05	N/A	-1,255,433.05	3,377,164.50	4,632,597.55	-369.0%
<b>Total Distribution of Gross Collections</b>		3,150.61	3,553,715.95	3,550,565.34	N/A	-508,473.62	5,693,714.21	6,202,187.83	N/A
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Less Refunds		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
<b>Net Collections</b>		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
<b>Total Gross Receipts</b>		736,921,472.05	723,594,968.00	-13,326,504.05	-1.8%	4,239,702,618.33	4,373,635,748.11	133,933,129.78	3.2%

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**FY2024-FY2025**

Source	Notes	Month Of 1/31/2024	Month Of 1/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		99,177.71	141,058.58	41,880.87	42.2%	778,316.52	1,812,382.35	1,034,065.83	132.9%
Corporate Income to MTC		699,607.04	620,637.28	-78,969.76	-11.3%	2,698,304.15	2,003,498.27	-694,805.88	-25.7%
Sales Tax to MTC		542,089.99	221,246.23	-320,843.76	-59.2%	4,022,648.33	2,205,531.33	-1,817,117.00	-45.2%
<b>Total Receipts Reclassed to MTC</b>		<b>1,340,874.74</b>	<b>982,942.09</b>	<b>-357,932.65</b>	<b>-26.7%</b>	<b>7,499,269.00</b>	<b>6,021,411.95</b>	<b>-1,477,857.05</b>	<b>-19.7%</b>
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		87,913.24	116,111.57	28,198.33	32.1%	575,041.74	1,444,408.62	869,366.88	151.2%
Corporate MTC to General Fund		620,146.60	510,874.06	-109,272.54	-17.6%	2,121,984.82	1,572,133.73	-549,851.09	-25.9%
Sales Tax MTC to General Fund		480,520.13	182,117.58	-298,402.55	-62.1%	3,284,636.21	1,359,406.84	-1,925,229.37	-58.6%
<b>Total MTC Receipts to General Fund</b>		<b>1,188,579.97</b>	<b>809,103.21</b>	<b>-379,476.76</b>	<b>-31.9%</b>	<b>5,981,662.77</b>	<b>4,375,949.19</b>	<b>-1,605,713.58</b>	<b>-26.8%</b>
<b>Net Revenues to MTC Fund</b>									
MTC Revenue from Individual Income Tax		11,264.47	24,947.01	13,682.54	121.5%	203,274.78	367,973.73	164,698.95	81.0%
MTC Revenue from Corporate Income Tax		79,460.44	109,763.22	30,302.78	38.1%	576,319.33	431,364.54	-144,954.79	-25.2%
MTC Revenue from Sales Tax		61,569.86	39,128.65	-22,441.21	-36.4%	738,012.12	846,124.49	108,112.37	14.6%
<b>Net MTC Revenues</b>		<b>152,294.77</b>	<b>173,838.88</b>	<b>21,544.11</b>	<b>14.1%</b>	<b>1,517,606.23</b>	<b>1,645,462.76</b>	<b>127,856.53</b>	<b>8.4%</b>
<b>Total MTC Receipts</b>		<b>1,340,874.74</b>	<b>982,942.09</b>	<b>-357,932.65</b>	<b>-26.7%</b>	<b>7,499,269.00</b>	<b>6,021,411.95</b>	<b>-1,477,857.05</b>	<b>-19.7%</b>



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

Note	Area	Description	Month Added
A1	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, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.	7/31/2024
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts	7/31/2024
B2	Distributions by Fund	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).	7/31/2024
B3	Distributions by Fund	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).	8/31/2024
B4	Distributions by Fund	Annual distribution of \$39M from Tax Relief Fund to the State Public Defense Fund (IC 57-811 (3)) not reflected in report.	12/31/2024
B5	Distributions by Fund	In FY25, the distribution to School District Facility Holding Fund increased to receive 20% of money from the Tax Relief Fund per IC57-811(2).	12/31/2024
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.	7/31/2024