

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		241,533,329.69	258,990,429.65	17,457,099.96	7.2%	1,510,105,438.26	1,545,619,756.17	35,514,317.91	2.4%
Corporate Income Tax		135,167,642.58	154,348,009.84	19,180,367.26	14.2%	582,921,506.26	554,850,468.76	-28,071,037.50	-4.8%
Sales Tax		302,037,101.43	315,679,791.57	13,642,690.14	4.5%	1,954,474,069.80	2,043,644,438.36	89,170,368.56	4.6%
Cigarette Tax		1,899,892.59	1,807,123.95	-92,768.64	-4.9%	14,548,263.04	13,467,826.59	-1,080,436.45	-7.4%
Tobacco Tax		1,009,982.48	878,234.21	-131,748.27	-13.0%	7,500,029.54	6,763,431.56	-736,597.98	-9.8%
Beer Tax		358,723.22	358,752.92	29.70	0.0%	2,816,760.59	2,740,621.11	-76,139.48	-2.7%
Wine Tax		658,501.32	646,108.06	-12,393.26	-1.9%	4,096,484.50	4,191,214.78	94,730.28	2.3%
Kilowatt Hour Tax		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
Mine License Tax		0.00	1,698.13	1,698.13	0.0%	21,119.76	294,200.84	273,081.08	N/A
Oil & Gas		11,182.76	22,347.22	11,164.46	99.8%	46,918.79	98,610.73	51,691.94	110.2%
E911	A2	107,650.28	57,654.37	-49,995.91	-46.4%	711,158.87	554,970.45	-156,188.42	-22.0%
Motor Fuels Tax		34,837,748.13	27,642,323.04	-7,195,425.09	-20.7%	263,920,778.40	267,212,887.58	3,292,109.18	1.2%
Boise Auditorium District		664,679.37	689,401.67	24,722.30	3.7%	7,437,419.02	7,413,970.40	-23,448.62	-0.3%
Idaho Falls Auditorium District		157,110.27	153,186.95	-3,923.32	-2.5%	2,017,934.75	2,118,797.68	100,862.93	5.0%
Pocatello-Chubbuck Auditorium District		95,356.67	102,968.41	7,611.74	8.0%	1,010,143.72	979,692.69	-30,451.03	-3.0%
Idaho Travel & Convention		1,384,841.72	1,444,922.52	60,080.80	4.3%	15,103,854.62	15,652,731.30	548,876.68	3.6%
Miscellaneous Revenues	A1	3,553,715.95	116,371.22	-3,437,344.73	-96.7%	5,693,745.11	-339,557.74	-6,033,302.85	-106.0%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Wine Direct Shipper Fee		3,012.50	150.00	-2,862.50	-95.0%	9,325.00	5,537.50	-3,787.50	-40.6%
Total Gross Receipts		723,594,968.00	763,099,657.87	39,504,689.87	5.5%	4,373,635,779.01	4,466,413,849.99	92,778,070.98	2.1%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		382,301,124.33	493,973,707.86	111,672,583.53	29.2%	2,673,134,066.54	2,960,302,214.80	287,168,148.26	10.7%
129 - Secondary Aquifer Fund		875,725.92	782,957.28	-92,768.64	-10.6%	2,679,058.37	1,594,914.91	-1,084,143.46	-40.5%
130 - Petroleum Storage Trust		243,429.34	200,555.80	-42,873.54	-17.6%	1,793,716.35	1,831,461.32	37,744.97	2.1%
161 - Fish and Game Donation		1,841.95	1,802.34	-39.61	-2.2%	2,562.76	3,133.87	571.11	22.3%
166 - Abandoned Mine & Oil & Gas Conserv		6,709.65	14,257.39	7,547.74	112.5%	35,331.93	206,266.82	170,934.89	483.8%
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		154,158.04	148,826.63	-5,331.41	-3.5%	1,047,341.41	1,064,701.13	17,359.72	1.7%
188 - County Juvenile Probation Svcs		339,271.91	331,096.40	-8,175.51	-2.4%	2,402,074.92	2,356,080.67	-45,994.25	-1.9%
200 - 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%
212 - Idaho Travel and Convention		1,378,388.65	1,442,227.29	63,838.64	4.6%	14,999,786.47	15,574,063.85	574,277.38	3.8%
213 - Veterans Support Donation		2,538.46	2,699.00	160.54	6.3%	4,643.43	4,737.00	93.57	2.0%
220 - Cooperative Welfare Fund		106,422.23	153,027.21	46,604.98	43.8%	151,978.57	200,212.86	48,234.29	31.7%
221 - State Aeronautics Fund		330,773.03	238,933.11	-91,839.92	-27.8%	2,190,260.14	1,777,626.46	-412,633.68	-18.8%
247 - Parks & Rec Motor Fuels		497,805.63	417,082.74	-80,722.89	-16.2%	3,771,554.90	3,753,338.82	-18,216.08	-0.5%
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		2,830,694.57	2,452,378.24	-378,316.33	-13.4%	20,803,713.34	21,081,228.77	277,515.43	1.3%
260 - State Highway Account		6,018,066.39	5,214,379.92	-803,686.47	-13.4%	44,223,459.20	44,816,443.13	592,983.93	1.3%
261 - Highway Distribution Fund		24,015,796.19	20,787,461.07	-3,228,335.12	-13.4%	176,348,850.90	178,877,878.03	2,529,027.13	1.4%
266 - Search and Rescue Fund		4,284.50	3,589.73	-694.77	-16.2%	32,460.92	32,304.10	-156.82	-0.5%
267 - Motor Fuel Distribution Fund		-203,889.28	-3,875,936.07	-3,672,046.79	N/A	2,526,217.07	603,778.62	-1,922,438.45	-76.1%
269 - Transportation Congestion Mitigation		10,968,171.87	12,083,333.33	1,115,161.46	10.2%	71,418,486.86	84,583,333.31	13,164,846.45	18.4%
275 - E911 Wireless		105,280.67	56,494.74	-48,785.93	-46.3%	696,019.12	543,829.44	-152,189.68	-21.9%
276 - Multi-State Tax Compact		173,838.88	405,402.43	231,563.55	133.2%	1,645,462.76	2,283,112.35	637,649.59	38.8%
310 - School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	93,750,000.00	93,750,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	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		5,036.09	1,227.94	-3,808.15	-75.6%	2,847,964.57	2,950,586.06	102,621.49	3.6%
349 - Wine Direct Shipper Fee to ISP		125.00	75.00	-50.00	-40.0%	1,125.00	1,250.00	125.00	11.1%
365 - Permanent Building Fund		1,719,074.77	1,616,860.82	-102,213.95	-5.9%	8,869,434.06	9,110,197.57	240,763.51	2.7%
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		31,330.21	28,375.33	-2,954.88	-9.4%	233,146.56	208,299.81	-24,846.75	-10.7%
403 - Opportunity Scholarship		294.93	580.00	285.07	96.7%	-166.11	1,898.33	2,064.44	N/A
481 - Public School Endowment	B1	82,978,832.36	446,367.95	-82,532,464.41	-99.5%	250,308,141.03	2,755,756.24	-247,552,384.79	-98.9%
483 - Childrens Trust Donation		1,907.70	2,428.00	520.30	27.3%	2,883.40	4,234.15	1,350.75	46.8%

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FY2025-FY2026

Source	Note	Month Of	Month Of	Change		Fiscal 2025	Fiscal 2026	Change	
		1/31/2025	1/31/2026	Dollars	%	Year to Date	Year to Date	Dollars	%
502 - Sales Tax - Cities & Counties		29,887,030.28	29,445,090.67	-441,939.61	-1.5%	204,749,056.03	211,943,132.80	7,194,076.77	3.5%
502 - Sales Tax - Circuit Breaker		2,035,126.98	2,049,042.01	13,915.03	0.7%	14,260,500.63	14,329,120.48	68,619.85	0.5%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	13,381,357.36	13,069,011.90	-312,345.46	-2.3%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	4,950,810.09	4,950,810.08	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		300,503.73	315,420.97	14,917.24	5.0%	1,842,512.11	5,537,620.03	3,695,107.92	200.5%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.58	13,333.74	2.7%	3,450,627.86	3,543,963.99	93,336.13	2.7%
502 - Sales Tax - Tax Relief Fund		20,735,896.64	29,965,993.42	9,230,096.78	44.5%	121,928,417.37	166,697,904.65	44,769,487.28	36.7%
502 - Sales Tax - Held in Reserve		1,785,028.85	2,772,620.24	987,591.39	55.3%	1,481,351.28	1,823,922.83	342,571.55	23.1%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		5,237,302.16	5,578,566.66	341,264.50	6.5%	34,102,328.31	37,014,230.46	2,911,902.15	8.5%
502 - Sales Tax - School District Facility Holding Fund	B2	12,677,781.86	7,853,067.02	-4,824,714.84	-38.1%	79,596,233.62	52,105,719.83	-27,490,513.79	-34.5%
516 - Refund Fund		76,952,519.29	89,472,175.16	12,519,655.87	16.3%	435,093,706.43	444,643,316.04	9,549,609.61	2.2%
516 - Refund Fund - County Juvenile Prob Services		138,307.98	112,768.67	-25,539.31	-18.5%	397,578.11	388,631.23	-8,946.88	-2.3%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		17,736.66	15,590.47	-2,146.19	-12.1%	104,957.26	108,647.91	3,690.65	3.5%
630 - Custodial Accounts		928,380.84	953,356.87	24,976.03	2.7%	10,464,793.71	10,527,450.38	62,656.67	0.6%
630 - Oil & Gas-Cities & Counties		3,220.64	6,436.00	3,215.36	99.8%	13,512.66	28,399.92	14,887.26	110.2%
630 - Grape Growers and Wine Producers		34,987.33	42,814.29	7,826.96	22.4%	175,835.24	231,344.66	55,509.42	31.6%
601 - Unidentified Wine & Strong Beer		-30,956.12	3,051.90	34,008.02	-109.9%	46,237.07	-122,549.17	-168,786.24	-365.0%
601 - Tax Suspense & Adjustments		3,188,238.98	2,779,998.45	-408,240.53	-12.8%	3,365,132.47	1,002,439.47	-2,362,693.00	-70.2%
Total Distribution		723,594,968.00	763,099,657.87	39,504,689.87	5.5%	4,373,635,779.01	4,466,413,849.99	92,778,070.98	2.1%

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Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		192,397,707.86	204,303,577.75	11,905,869.89	6.2%	1,206,064,852.80	1,233,282,738.58	27,217,885.78	2.3%
Corporate Income Tax		108,045,878.30	123,152,342.14	15,106,463.84	14.0%	465,844,563.28	442,701,607.29	-23,142,955.99	-5.0%
Sales Tax		80,139,565.63	164,913,472.03	84,773,906.40	105.8%	988,853,933.52	1,272,377,773.22	283,523,839.70	28.7%
Tobacco Tax		882,306.66	767,849.23	-114,457.43	-13.0%	6,556,547.40	5,912,627.85	-643,919.55	-9.8%
Beer Tax		168,162.32	168,613.86	451.54	0.3%	1,319,759.51	1,288,000.99	-31,758.52	-2.4%
Wine Tax		553,006.52	506,819.64	-46,186.88	-8.4%	3,281,186.47	3,447,418.05	166,231.58	5.1%
Kilowatt Hour Tax		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
Mine License Tax		0.00	849.07	849.07	0.0%	13,939.05	147,100.43	133,161.38	955.3%
Miscellaneous Revenues		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Total Distributed Direct to General Fund		382,301,124.33	493,973,707.86	111,672,583.53	29.2%	2,673,134,066.54	2,960,302,214.80	287,168,148.26	10.7%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		42,134,986.52	45,202,909.84	3,067,923.32	7.3%	169,085,213.92	175,523,144.48	6,437,930.56	3.8%
Corporate Income Tax Net Refund Fund		20,059,030.42	20,469,460.32	410,429.90	2.0%	72,095,756.60	29,726,107.73	-42,369,648.87	-58.8%
Total Distributed and Accrued to G. Fund		444,495,141.27	559,646,078.02	115,150,936.75	25.9%	2,914,315,037.06	3,165,551,467.01	251,236,429.95	8.6%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		48,070,399.06	51,075,499.22	3,005,100.16	6.3%	301,155,110.89	308,261,893.77	7,106,782.88	2.4%
Less Total Refunds		-5,935,412.54	-5,872,589.38	62,823.16	-1.1%	-132,069,896.97	-132,738,749.29	-668,852.32	0.5%
Net Refund Fund (To Above)		42,134,986.52	45,202,909.84	3,067,923.32	7.3%	169,085,213.92	175,523,144.48	6,437,930.56	3.8%
Add Distributed Direct to General Fund		192,397,707.86	204,303,577.75	11,905,869.89	6.2%	1,206,064,852.80	1,233,282,738.58	27,217,885.78	2.3%
IIT Distributed and Accrued to G. Fund		234,532,694.38	249,506,487.59	14,973,793.21	6.4%	1,375,150,066.72	1,408,805,883.06	33,655,816.34	2.4%
Corporate Income Tax									
Distributed to Refund Fund		26,883,751.06	30,774,414.71	3,890,663.65	14.5%	116,068,107.44	109,681,086.54	-6,387,020.90	-5.5%
Less Total Refunds		-6,824,720.64	-10,304,954.39	-3,480,233.75	51.0%	-43,972,350.84	-79,954,978.81	-35,982,627.97	81.8%
Net Refund Fund (To Above)		20,059,030.42	20,469,460.32	410,429.90	2.0%	72,095,756.60	29,726,107.73	-42,369,648.87	-58.8%
Add Distributed Direct to General Fund		108,045,878.30	123,152,342.14	15,106,463.84	14.0%	465,844,563.28	442,701,607.29	-23,142,955.99	-5.0%
CIT Distributed and Accrued to G. Fund		128,104,908.72	143,621,802.46	15,516,893.74	12.1%	537,940,319.88	472,427,715.02	-65,512,604.86	-12.2%

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Individual Income Tax Receipts									
IIT Payments by Filing		38,662,530.12	43,617,599.77	4,955,069.65	12.8%	195,059,041.56	205,160,180.41	10,101,138.85	5.2%
Permanent Building Fund		639,420.00	523,640.00	-115,780.00	-18.1%	1,531,990.00	1,515,880.00	-16,110.00	-1.1%
Donations on returns		124,239.80	168,336.39	44,096.59	35.5%	201,384.78	247,273.48	45,888.70	22.8%
Individual Tax reclassified as Multi State		141,058.58	45,700.74	-95,357.84	-67.6%	1,812,382.35	391,008.31	-1,421,374.04	-78.4%
Total Filing Payments		39,567,248.50	44,355,276.90	4,788,028.40	12.1%	198,604,798.69	207,314,342.20	8,709,543.51	4.4%
Lottery Winnings Withholdings		276,615.96	225,537.33	-51,078.63	-18.5%	276,615.96	225,537.33	-51,078.63	-18.5%
Employer Withholdings		201,689,465.23	214,409,615.42	12,720,150.19	6.3%	1,311,224,023.61	1,338,079,876.64	26,855,853.03	2.0%
Withholding Payments Total		201,966,081.19	214,635,152.75	12,669,071.56	6.3%	1,311,500,639.57	1,338,305,413.97	26,804,774.40	2.0%
Gross Collections		241,533,329.69	258,990,429.65	17,457,099.96	7.2%	1,510,105,438.26	1,545,619,756.17	35,514,317.91	2.4%
Individual Income Tax Filing Refunds		-5,609,983.94	-5,688,355.11	-78,371.17	1.4%	-129,651,132.08	-130,342,214.64	-691,082.56	0.5%
Employer Withholding Refunds		-325,428.60	-184,234.27	141,194.33	-43.4%	-2,418,764.89	-2,396,534.65	22,230.24	-0.9%
Less Total Refunds Paid		-5,935,412.54	-5,872,589.38	62,823.16	-1.1%	-132,069,896.97	-132,738,749.29	-668,852.32	0.5%
Net Collections		235,597,917.15	253,117,840.27	17,519,923.12	7.4%	1,378,035,541.29	1,412,881,006.88	34,845,465.59	2.5%
Distribution of Individual Income Tax									
General Fund		192,397,707.86	204,303,577.75	11,905,869.89	6.2%	1,206,064,852.80	1,233,282,738.58	27,217,885.78	2.3%
Refund Fund		48,070,399.06	51,075,499.22	3,005,100.16	6.3%	301,155,110.89	308,261,893.77	7,106,782.88	2.4%
Refund Fund - County Juvenile Prob Svc		138,307.98	112,768.67	-25,539.31	-18.5%	397,578.11	388,631.23	-8,946.88	-2.3%
Multi-State Tax Compact		24,947.01	38,228.28	13,281.27	53.2%	367,973.73	149,953.83	-218,019.90	-59.2%
Permanent Building Fund		639,420.00	523,640.00	-115,780.00	-18.1%	1,531,990.00	1,515,880.00	-16,110.00	-1.1%
Public School Income Substance Abuse		138,307.98	112,768.66	-25,539.32	-18.5%	397,578.07	388,631.17	-8,946.90	-2.3%
Donations:									
Fish & Game		1,841.95	1,802.34	-39.61	-2.2%	2,562.76	3,133.87	571.11	22.3%
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		1,907.70	2,428.00	520.30	27.3%	2,883.40	4,234.15	1,350.75	46.8%
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		560.00	640.00	80.00	14.3%	2,549.98	1,618.00	-931.98	-36.5%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		1,646.99	294.00	-1,352.99	-82.1%	2,779.98	4,106.32	1,326.34	47.7%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		947.00	1,556.33	609.33	64.3%	4,278.00	4,149.00	-129.00	-3.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		2,538.46	2,699.00	160.54	6.3%	4,643.43	4,737.00	93.57	2.0%
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		106,422.23	153,027.21	46,604.98	43.8%	151,978.57	200,212.86	48,234.29	31.7%
Idaho Food Bank		8,080.54	5,309.51	-2,771.03	-34.3%	23,874.77	17,183.95	-6,690.82	-28.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		294.93	580.00	285.07	96.7%	-166.11	1,898.33	2,064.44	N/A
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	2,655,610.68	2,655,610.68	0.0%	-11,030.12	1,384,754.11	1,395,784.23	N/A
Total Distribution of Gross Collections		241,533,329.69	258,990,429.65	17,457,099.96	7.2%	1,510,105,438.26	1,545,619,756.17	35,514,317.91	2.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		60,950,994.13	89,535,986.52	28,584,992.39	46.9%	109,659,090.58	117,095,791.27	7,436,700.69	6.8%
Corporate Estimates		73,596,011.17	64,477,585.94	-9,118,425.23	-12.4%	471,258,917.41	432,166,283.87	-39,092,633.54	-8.3%
Corporate Tax reclassified as Multi-State		620,637.28	334,437.38	-286,199.90	-46.1%	2,003,498.27	5,588,393.62	3,584,895.35	178.9%
Gross Collections		135,167,642.58	154,348,009.84	19,180,367.26	14.2%	582,921,506.26	554,850,468.76	-28,071,037.50	-4.8%
Less Refunds Paid		-6,824,720.64	-10,304,954.39	-3,480,233.75	51.0%	-43,972,350.84	-79,954,978.81	-35,982,627.97	81.8%
Net Collections		128,342,921.94	144,043,055.45	15,700,133.51	12.2%	538,949,155.42	474,895,489.95	-64,053,665.47	-11.9%
Distribution of Corporate Tax									
General Fund		108,045,878.30	123,152,342.14	15,106,463.84	14.0%	465,844,563.28	442,701,607.29	-23,142,955.99	-5.0%
Refund Fund		26,883,751.06	30,774,414.71	3,890,663.65	14.5%	116,068,107.44	109,681,086.54	-6,387,020.90	-5.5%
Multi-State Tax Compact		109,763.22	279,753.99	169,990.77	154.9%	431,364.54	1,611,131.93	1,179,767.39	273.5%
Permanent Building Fund		128,250.00	141,499.00	13,249.00	10.3%	577,471.00	856,643.00	279,172.00	48.3%
Rebate 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	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		135,167,642.58	154,348,009.84	19,180,367.26	14.2%	582,921,506.26	554,850,468.76	-28,071,037.50	-4.8%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		301,815,519.20	315,573,351.43	13,757,832.23	4.6%	1,952,216,139.47	2,041,265,076.53	89,048,937.06	4.6%
Sales Tax reclassified as Multi-State		221,246.23	104,508.14	-116,738.09	-52.8%	2,205,531.33	2,352,085.83	146,554.50	6.6%
Amusement Device Tax		336.00	1,932.00	1,596.00	475.0%	52,399.00	27,276.00	-25,123.00	-47.9%
Gross Collections		302,037,101.43	315,679,791.57	13,642,690.14	4.5%	1,954,474,069.80	2,043,644,438.36	89,170,368.56	4.6%
Less Refunds Paid		-842,681.32	-5,367,625.36	-4,524,944.04	537.0%	-8,461,237.36	-15,213,325.62	-6,752,088.26	79.8%
Net Collections		301,194,420.11	310,312,166.21	9,117,746.10	3.0%	1,946,012,832.44	2,028,431,112.74	82,418,280.30	4.2%
Distribution of Sales Tax									
General Fund	F1	80,139,565.63	164,913,472.03	84,773,906.40	105.8%	988,853,933.52	1,272,377,773.22	283,523,839.70	28.7%
Tax Commission Refunds		842,681.32	5,367,625.36	4,524,944.04	537.0%	8,461,237.36	15,213,325.62	6,752,088.26	79.8%
Multi-State Tax Compact		39,128.65	87,420.16	48,291.51	123.4%	846,124.49	522,026.59	-324,097.90	-38.3%
Tax Relief Fund		20,451,170.99	30,053,650.82	9,602,479.83	47.0%	120,161,653.87	167,235,064.57	47,073,410.70	39.2%
Revenue Share		29,887,030.28	29,445,090.67	-441,939.61	-1.5%	204,749,056.03	211,943,132.80	7,194,076.77	3.5%
Revenue Share Held for Non-Compliance		1,785,028.85	2,772,620.24	987,591.39	55.3%	1,481,351.28	1,823,922.83	342,571.55	23.1%
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%
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		2,030,241.51	2,044,384.05	14,142.54	0.7%	14,211,690.57	14,257,836.46	46,145.89	0.3%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	13,381,357.36	13,069,011.90	-312,345.46	-2.3%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	4,950,810.09	4,950,810.08	-0.01	0.0%
Demonstration Pilot Project		300,503.73	315,420.97	14,917.24	5.0%	1,842,512.11	5,537,620.03	3,695,107.92	200.5%
Election Consolidation		492,946.84	506,280.58	13,333.74	2.7%	3,450,627.86	3,543,963.99	93,336.13	2.7%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,968,171.87	12,083,333.33	1,115,161.46	10.2%	71,418,486.86	84,583,333.31	13,164,846.45	18.4%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		5,237,302.16	5,578,566.66	341,264.50	6.5%	34,102,328.31	37,014,230.46	2,911,902.15	8.5%
School District Facility Fund Holding Account	B2	12,677,781.86	7,853,067.02	-4,824,714.84	-38.1%	79,596,233.62	52,105,719.83	-27,490,513.79	-34.5%
School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	93,750,000.00	93,750,000.00	0.00	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	B1	82,500,000.00	0.00	-82,500,000.00	-100.0%	247,500,000.00	0.00	-247,500,000.00	-100.0%
Unallocated Sales Tax		0.00	0.00	0.00	0.0%	-0.20	0.00	0.20	-100.0%
Total Distribution of Gross Collections		302,037,101.43	315,679,791.57	13,642,690.14	4.5%	1,954,474,069.80	2,043,644,438.36	89,170,368.56	4.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,899,892.59	1,807,123.95	-92,768.64	-4.9%	14,548,263.04	13,467,826.59	-1,080,436.45	-7.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		1,899,892.59	1,807,123.95	-92,768.64	-4.9%	14,548,225.04	13,464,081.58	-1,084,143.46	-7.5%
Distribution of Cigarette Tax									
General Fund		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%	38.00	3,745.01	3,707.01	N/A
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		875,725.92	782,957.28	-92,768.64	-10.6%	2,679,058.37	1,594,914.91	-1,084,143.46	-40.5%
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		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,899,892.59	1,807,123.95	-92,768.64	-4.9%	14,548,263.04	13,467,826.59	-1,080,436.45	-7.4%
Tobacco Tax Receipts									
Gross Collections		1,009,982.48	878,234.21	-131,748.27	-13.0%	7,500,029.54	6,763,431.56	-736,597.98	-9.8%
Less Refunds Paid		-1,632.00	-692.18	939.82	-57.6%	-6,832.30	-6,142.37	689.93	-10.1%
Net Collections		1,008,350.48	877,542.03	-130,808.45	-13.0%	7,493,197.24	6,757,289.19	-735,908.05	-9.8%
Distribution of Tobacco Tax									
General Fund		882,306.66	767,849.23	-114,457.43	-13.0%	6,556,547.40	5,912,627.85	-643,919.55	-9.8%
Tax Commission Refunds		1,632.00	692.18	-939.82	-57.6%	6,832.30	6,142.37	-689.93	-10.1%
Public School Endowment		63,021.91	54,846.40	-8,175.51	-13.0%	468,324.92	422,330.67	-45,994.25	-9.8%
County Juvenile Probation Svcs		63,021.91	54,846.40	-8,175.51	-13.0%	468,324.92	422,330.67	-45,994.25	-9.8%
Total Distribution of Gross Collections		1,009,982.48	878,234.21	-131,748.27	-13.0%	7,500,029.54	6,763,431.56	-736,597.98	-9.8%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		358,723.22	358,752.92	29.70	0.0%	2,816,760.59	2,740,621.11	-76,139.48	-2.7%
Less Refunds Paid		-931.05	0.00	931.05	-100.0%	-8,761.55	-193.34	8,568.21	-97.8%
Net Collections		357,792.17	358,752.92	960.75	0.3%	2,807,999.04	2,740,427.77	-67,571.27	-2.4%
Distribution of Beer Tax									
General Fund		168,162.32	168,613.86	451.54	0.3%	1,319,759.51	1,288,000.99	-31,758.52	-2.4%
Tax Commission Refunds		931.05	0.00	-931.05	-100.0%	8,761.55	193.34	-8,568.21	-97.8%
Substance Abuse Treatment		71,558.42	71,750.58	192.16	0.3%	561,599.81	548,085.55	-13,514.26	-2.4%
Permanent Building Fund		118,071.43	118,388.48	317.05	0.3%	926,639.72	904,341.23	-22,298.49	-2.4%
Total Distribution of Gross Collections		358,723.22	358,752.92	29.70	0.0%	2,816,760.59	2,740,621.11	-76,139.48	-2.7%
Wine Tax Receipts									
Gross Collections		658,501.32	646,108.06	-12,393.26	-1.9%	4,096,484.50	4,191,214.78	94,730.28	2.3%
Less Refunds Paid		-1,127.31	-755.71	371.60	-33.0%	-2,526.86	-9,888.25	-7,361.39	291.3%
Net Collections		657,374.01	645,352.35	-12,021.66	-1.8%	4,093,957.64	4,181,326.53	87,368.89	2.1%
Distribution of Wine & Strong Beer Tax									
General Fund		553,006.52	506,819.64	-46,186.88	-8.4%	3,281,186.47	3,447,418.05	166,231.58	5.1%
Tax Commission Refunds		1,127.31	755.71	-371.60	-33.0%	2,526.86	9,888.25	7,361.39	291.3%
Substance Abuse Treatment		82,599.62	77,076.05	-5,523.57	-6.7%	485,741.60	516,465.08	30,723.48	6.3%
Grape Growers & Wine Producers		34,987.33	42,814.29	7,826.96	22.4%	175,835.24	231,344.66	55,509.42	31.6%
Hop Growers		17,736.66	15,590.47	-2,146.19	-12.1%	104,957.26	108,647.91	3,690.65	3.5%
Unallocated Wine & Strong Beer		-30,956.12	3,051.90	34,008.02	-109.9%	46,237.07	-122,549.17	-168,786.24	-365.0%
Total Distribution of Gross Collections		658,501.32	646,108.06	-12,393.26	-1.9%	4,096,484.50	4,191,214.78	94,730.28	2.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		2,887.50	75.00	-2,812.50	-97.4%	8,200.00	4,287.50	-3,912.50	-47.7%
Wine Direct Shipper Fee to ISP		125.00	75.00	-50.00	-40.0%	1,125.00	1,250.00	125.00	11.1%
Total Distributions		3,012.50	150.00	-2,862.50	-95.0%	9,325.00	5,537.50	-3,787.50	-40.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
Distribution of Kilowatt Hour Tax									
General Fund		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
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		114,497.04	160,184.14	45,687.10	39.9%	1,198,809.98	1,144,251.23	-54,558.75	-4.6%
Mine License Tax Receipts									
Gross Collections		0.00	1,698.13	1,698.13	0.0%	21,119.76	294,200.84	273,081.08	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	1,698.13	1,698.13	0.0%	21,119.76	294,200.84	273,081.08	N/A
Distribution of Mine Tax									
General Fund		0.00	849.07	849.07	0.0%	13,939.05	147,100.43	133,161.38	955.3%
Abandoned Mine Reclamation		0.00	849.06	849.06	0.0%	7,180.71	147,100.41	139,919.70	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	1,698.13	1,698.13	0.0%	21,119.76	294,200.84	273,081.08	N/A

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		107,650.28	57,654.37	-49,995.91	-46.4%	711,158.87	554,970.45	-156,188.42	-22.0%
Less Refunds Paid		-221.02	-6.69	214.33	-97.0%	-935.20	-42.45	892.75	-95.5%
Net Collections		107,429.26	57,647.68	-49,781.58	-46.3%	710,223.67	554,928.00	-155,295.67	-21.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		105,280.67	56,494.74	-48,785.93	-46.3%	696,019.12	543,829.44	-152,189.68	-21.9%
E911 Wireless Admin		2,148.59	1,152.94	-995.65	-46.3%	14,204.55	11,098.56	-3,105.99	-21.9%
Tax Commission Refunds		221.02	6.69	-214.33	-97.0%	935.20	42.45	-892.75	-95.5%
Total Distribution of Gross Collections		107,650.28	57,654.37	-49,995.91	-46.4%	711,158.87	554,970.45	-156,188.42	-22.0%
Oil & Gas Tax Receipts									
Gross Collections		11,182.76	22,347.22	11,164.46	99.8%	46,918.79	98,610.73	51,691.94	110.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		11,182.76	22,347.22	11,164.46	99.8%	46,918.79	98,610.73	51,691.94	110.2%
Distribution of Oil & Gas Tax									
Conservation Fund		6,709.65	13,408.33	6,698.68	99.8%	28,151.22	59,166.41	31,015.19	110.2%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		3,220.64	6,436.00	3,215.36	99.8%	13,512.66	28,399.92	14,887.26	110.2%
Public Schools Fund		1,252.47	2,502.89	1,250.42	99.8%	5,254.91	11,044.40	5,789.49	110.2%
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		11,182.76	22,347.22	11,164.46	99.8%	46,918.79	98,610.73	51,691.94	110.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,149,140.05	10,480,671.85	-668,468.20	-6.0%	78,386,266.16	83,927,735.22	5,541,469.06	7.1%
Gasoline Tax		22,345,478.32	19,796,993.97	-2,548,484.35	-11.4%	171,836,129.39	171,723,996.81	-112,132.58	-0.1%
Aviation Fuel		330,285.76	238,405.40	-91,880.36	-27.8%	2,187,589.44	1,774,395.88	-413,193.56	-18.9%
Transfer Fee		1,215,176.22	1,000,644.93	-214,531.29	-17.7%	8,958,531.63	9,144,992.03	186,460.40	2.1%
Fuels Distribution Fund		-203,889.28	-3,875,936.07	-3,672,046.79	N/A	2,526,217.07	603,778.62	-1,922,438.45	-76.1%
Motor Fuel Registration		1,557.06	1,598.88	41.82	2.7%	21,901.56	34,739.02	12,837.46	58.6%
Dyed Diesel - Penalty		0.00	-55.92	-55.92	0.0%	4,143.15	3,250.00	-893.15	-21.6%
Gross Collections		34,837,748.13	27,642,323.04	-7,195,425.09	-20.7%	263,920,778.40	267,212,887.58	3,292,109.18	1.2%
IFTA Taxpayer Refunds		-122,433.09	-160,665.93	-38,232.84	31.2%	-684,915.79	-684,547.42	368.37	-0.1%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,021,390.31	-1,916,107.29	-894,716.98	87.6%	-7,552,559.41	-8,509,479.60	-956,920.19	12.7%
Payments to Other IFTA Jurisdictions		0.00	-173,712.84	-173,712.84	0.0%	-1,043,236.61	-2,234,776.62	-1,191,540.01	114.2%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,143,823.40	-2,250,486.06	-1,106,662.66	96.8%	-9,280,711.81	-11,428,803.64	-2,148,091.83	23.1%
Net Collections		33,693,924.73	25,391,836.98	-8,302,087.75	-24.6%	254,640,066.59	255,784,083.94	1,144,017.35	0.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,143,823.40	2,250,486.06	1,106,662.66	96.8%	9,280,711.81	11,428,803.64	2,148,091.83	23.1%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	883,187.20	918,272.00	35,084.80	4.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	1,876,772.82	1,951,328.00	74,555.18	4.0%
State Highway Account		6,015,225.94	5,211,303.72	-803,922.22	-13.4%	44,207,890.84	44,797,611.04	589,720.20	1.3%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		23,977,318.22	20,745,789.46	-3,231,528.76	-13.5%	176,137,955.05	178,622,770.01	2,484,814.96	1.4%
State Aeronautics Fund		330,285.76	238,405.40	-91,880.36	-27.8%	2,187,589.44	1,774,395.88	-413,193.56	-18.9%
Local Highway Distribution Fund		2,830,694.57	2,452,378.24	-378,316.33	-13.4%	20,803,713.34	21,081,228.77	277,515.43	1.3%
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		141,153.06	118,206.33	-22,946.73	-16.3%	1,069,919.63	1,064,475.38	-5,444.25	-0.5%
Off-Highway Improvements		141,153.06	118,206.33	-22,946.73	-16.3%	1,069,919.63	1,064,475.38	-5,444.25	-0.5%
Capital Improvements		141,153.05	118,206.33	-22,946.72	-16.3%	1,069,919.63	1,064,475.36	-5,444.27	-0.5%
Road and Bridge		73,517.75	61,566.25	-11,951.50	-16.3%	557,253.85	554,418.30	-2,835.55	-0.5%
Search and Rescue Fund		4,277.37	3,582.01	-695.36	-16.3%	32,421.84	32,256.83	-165.01	-0.5%
Petroleum Storage Trust Fund		243,035.23	200,128.98	-42,906.25	-17.7%	1,791,556.25	1,828,848.37	37,292.12	2.1%
Motor Fuels Distribution Funds		-203,889.28	-3,875,936.07	-3,672,046.79	N/A	2,526,217.07	603,778.62	-1,922,438.45	-76.1%
Total Distribution of Gross Collections		34,837,748.13	27,642,323.04	-7,195,425.09	-20.7%	263,920,778.40	267,212,887.58	3,292,109.18	1.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,638,141.39	7,088,711.62	-549,429.77	-7.2%	54,033,041.85	57,892,332.95	3,859,291.10	7.1%
Special Fuels - IFTA		373,450.38	283,204.45	-90,245.93	-24.2%	1,022,178.20	298,158.78	-724,019.42	-70.8%
Gasoline		15,028,483.70	12,601,833.84	-2,426,649.86	-16.1%	114,159,198.43	113,353,222.89	-805,975.54	-0.7%
Dyed Diesel - Penalty		0.00	-55.92	-55.92	0.0%	4,143.15	3,250.00	-893.15	-21.6%
Transfer Fee		935,685.69	770,496.59	-165,189.10	-17.7%	6,897,491.86	7,041,066.37	143,574.51	2.1%
Interest		38,477.97	41,671.61	3,193.64	8.3%	210,895.85	255,108.02	44,212.17	21.0%
Motor Fuel Registration		1,557.06	1,598.88	41.82	2.7%	21,901.56	34,739.02	12,837.46	58.6%
Total Highway Distribution Fund		24,015,796.19	20,787,461.07	-3,228,335.12	-13.4%	176,348,850.90	178,877,878.03	2,529,027.13	1.4%
State Highway Account									
Special Fuels		1,954,707.16	1,814,100.38	-140,606.78	-7.2%	13,827,810.71	14,815,457.23	987,646.52	7.1%
Special Fuels - IFTA		95,571.17	72,475.97	-23,095.20	-24.2%	261,589.72	76,303.01	-185,286.71	-70.8%
Gasoline		3,964,947.61	3,324,727.37	-640,220.24	-16.1%	30,118,490.41	29,905,850.80	-212,639.61	-0.7%
Interest		2,840.45	3,076.20	235.75	8.3%	15,568.36	18,832.09	3,263.73	21.0%
Total State Highway Account		6,018,066.39	5,214,379.92	-803,686.47	-13.4%	44,223,459.20	44,816,443.13	592,983.93	1.3%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		664,679.37	689,401.67	24,722.30	3.7%	7,437,419.02	7,413,970.40	-23,448.62	-0.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-12,562.08	-2,081.04	10,481.04	-83.4%
Net Collections		664,679.37	689,401.67	24,722.30	3.7%	7,424,856.94	7,411,889.36	-12,967.58	-0.2%
Distribution of Boise Auditorium Tax									
Boise Auditorium		664,679.37	689,401.67	24,722.30	3.7%	7,416,506.94	7,403,539.36	-12,967.58	-0.2%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	12,562.08	2,081.04	-10,481.04	-83.4%
Total Distribution of Gross Collections		664,679.37	689,401.67	24,722.30	3.7%	7,437,419.02	7,413,970.40	-23,448.62	-0.3%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		157,110.27	153,186.95	-3,923.32	-2.5%	2,017,934.75	2,118,797.68	100,862.93	5.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		157,110.27	153,186.95	-3,923.32	-2.5%	2,017,836.75	2,118,753.08	100,916.33	5.0%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		157,110.27	153,186.95	-3,923.32	-2.5%	2,015,336.75	2,116,253.08	100,916.33	5.0%
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		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		157,110.27	153,186.95	-3,923.32	-2.5%	2,017,934.75	2,118,797.68	100,862.93	5.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		95,356.67	102,968.41	7,611.74	8.0%	1,010,143.72	979,692.69	-30,451.03	-3.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-10,176.43	-592.02	9,584.41	-94.2%
Net Collections		95,356.67	102,968.41	7,611.74	8.0%	999,967.29	979,100.67	-20,866.62	-2.1%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		95,356.67	102,968.41	7,611.74	8.0%	997,467.29	976,600.67	-20,866.62	-2.1%
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%	10,176.43	592.02	-9,584.41	-94.2%
Total Distribution of Gross Collections		95,356.67	102,968.41	7,611.74	8.0%	1,010,143.72	979,692.69	-30,451.03	-3.0%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,384,841.72	1,444,922.52	60,080.80	4.3%	15,103,854.62	15,652,731.30	548,876.68	3.6%
Less Refunds Paid		-6,453.07	-2,695.23	3,757.84	-58.2%	-58,568.15	-33,167.45	25,400.70	-43.4%
Net Collections		1,378,388.65	1,442,227.29	63,838.64	4.6%	15,045,286.47	15,619,563.85	574,277.38	3.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,378,388.65	1,442,227.29	63,838.64	4.6%	14,999,786.47	15,574,063.85	574,277.38	3.8%
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		6,453.07	2,695.23	-3,757.84	-58.2%	58,568.15	33,167.45	-25,400.70	-43.4%
Total Distribution of Gross Collections		1,384,841.72	1,444,922.52	60,080.80	4.3%	15,103,854.62	15,652,731.30	548,876.68	3.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		6,385.47	4,657.96	-1,727.51	-27.1%	76,850.42	73,593.96	-3,256.46	-4.2%
Interest Receipts		327,761.29	-41,049.84	-368,811.13	-112.5%	2,003,853.88	-251,834.61	-2,255,688.49	-112.6%
Miscellaneous		31,330.21	28,375.33	-2,954.88	-9.4%	235,621.09	213,147.47	-22,473.62	-9.5%
Suspense		3,188,238.98	124,387.77	-3,063,851.21	-96.1%	3,377,419.72	-374,464.56	-3,751,884.28	-111.1%
Gross Receipts		3,553,715.95	116,371.22	-3,437,344.73	-96.7%	5,693,745.11	-339,557.74	-6,033,302.85	-106.0%
Less Refunds		-1,500.00	0.00	1,500.00	-100.0%	-28,040.36	-2,309.94	25,730.42	-91.8%
Net Receipts		3,552,215.95	116,371.22	-3,435,844.73	-96.7%	5,665,704.75	-341,867.68	-6,007,572.43	-106.0%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		31,330.21	28,375.33	-2,954.88	-9.4%	233,146.56	208,450.31	-24,696.25	-10.6%
General Fund		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Relief Fund		284,725.65	-87,657.40	-372,383.05	-130.8%	1,766,763.50	-537,159.92	-2,303,923.42	-130.4%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	2,000.00	4,000.00	2,000.00	100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		43,035.64	46,607.56	3,571.92	8.3%	237,090.38	285,325.31	48,234.93	20.3%
Other Transfers		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
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		1,500.00	0.00	-1,500.00	-100.0%	28,040.36	2,309.94	-25,730.42	-91.8%
Circuit Breaker Fund		4,885.47	4,657.96	-227.51	-4.7%	48,810.06	71,284.02	22,473.96	46.0%
Tax Commission Holding Fund held in Suspense Account		3,188,238.98	124,387.77	-3,063,851.21	-96.1%	3,377,164.50	-381,441.17	-3,758,605.67	-111.3%
Total Distribution of Gross Collections		3,553,715.95	116,371.22	-3,437,344.73	-96.7%	5,693,745.11	-339,557.74	-6,033,302.85	-106.0%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Less Refunds		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%	2,019.00	0.00	-2,019.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Total Gross Receipts		723,594,968.00	763,099,657.87	39,504,689.87	5.5%	4,373,635,779.01	4,466,413,849.99	92,778,070.98	2.1%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 1/31/2025	Month Of 1/31/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		141,058.58	45,700.74	-95,357.84	-67.6%	1,812,382.35	391,008.31	-1,421,374.04	-78.4%
Corporate Income to MTC		620,637.28	334,437.38	-286,199.90	-46.1%	2,003,498.27	5,588,393.62	3,584,895.35	178.9%
Sales Tax to MTC		221,246.23	104,508.14	-116,738.09	-52.8%	2,205,531.33	2,352,085.83	146,554.50	6.6%
Total Receipts Reclassed to MTC		982,942.09	484,646.26	-498,295.83	-50.7%	6,021,411.95	8,331,487.76	2,310,075.81	38.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		116,111.57	7,472.46	-108,639.11	-93.6%	1,444,408.62	241,054.48	-1,203,354.14	-83.3%
Corporate MTC to General Fund		510,874.06	54,683.39	-456,190.67	-89.3%	1,572,133.73	3,977,261.69	2,405,127.96	153.0%
Sales Tax MTC to General Fund		182,117.58	17,087.98	-165,029.60	-90.6%	1,359,406.84	1,830,059.24	470,652.40	34.6%
Total MTC Receipts to General Fund		809,103.21	79,243.83	-729,859.38	-90.2%	4,375,949.19	6,048,375.41	1,672,426.22	38.2%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		24,947.01	38,228.28	13,281.27	53.2%	367,973.73	149,953.83	-218,019.90	-59.2%
MTC Revenue from Corporate Income Tax		109,763.22	279,753.99	169,990.77	154.9%	431,364.54	1,611,131.93	1,179,767.39	273.5%
MTC Revenue from Sales Tax		39,128.65	87,420.16	48,291.51	123.4%	846,124.49	522,026.59	-324,097.90	-38.3%
Net MTC Revenues		173,838.88	405,402.43	231,563.55	133.2%	1,645,462.76	2,283,112.35	637,649.59	38.8%
Total MTC Receipts		982,942.09	484,646.26	-498,295.83	-50.7%	6,021,411.95	8,331,487.76	2,310,075.81	38.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Note	Area	Description	Month Added	Month Ended
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. Due to negative balances held in the Tax Relief Fund, an idle Interest-bearing fund, interest amounts have been withdrawn.	1/31/2026	
A2	Receipts by Tax Type	Decline in E911 Fees can be attributed to a number of factors including but not limited to decline in purchase of pre-paid wireless services, timing of payments received and returns processed, or unidentified payments at time of receipt.	1/31/2026	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
B2	Distributions by Fund	FY2025 20% of Tax Relief funds were moved to the School District Facility Fund to ensure proper amounts were statutorily distributed at year end.	1/31/2026	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to the general fund.	7/31/2025	