

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>RECEIPTS BY TAX TYPE</b>								
Individual Income Tax	160,935,386.61	167,098,500.27	6,163,113.66	3.83	1,480,049,952.20	1,530,744,637.91	50,694,685.71	3.43
Corporate Income Tax	13,418,246.85	19,264,972.66	5,846,725.81	43.57	577,378,649.69	698,911,185.78	121,532,536.09	21.05
Sales Tax	202,066,902.66	212,828,486.92	10,761,584.26	5.33	1,924,351,525.02	2,094,796,204.02	170,444,679.00	8.86
Cigarette Tax	2,265,725.27	2,219,385.00	-46,340.27	-2.05	21,876,985.07	19,860,275.90	-2,016,709.17	-9.22
Tobacco Tax	1,054,346.63	914,144.00	-140,202.63	-13.30	9,457,650.33	8,801,593.18	-656,057.15	-6.94
Beer Tax	137,850.53	367,562.30	229,711.77	166.64	3,149,684.68	3,361,658.13	211,973.45	6.73
Wine Tax	321,416.31	529,856.97	208,440.66	64.85	4,432,160.89	4,696,822.68	264,661.79	5.97
Kilowatt Hour Tax	69,728.44	125,521.90	55,793.46	80.02	1,053,063.59	1,060,453.62	7,390.03	0.70
Mine License Tax	747.00	1,861.31	1,114.31	149.17	22,286.00	30,026.05	7,740.05	34.73
Estate Tax								
Oil & Gas		272,823.95	272,823.95		35,952.07	612,046.11	576,094.04	1,602.39
E911	118,467.77	115,934.61	-2,533.16	-2.14	1,032,972.90	1,000,915.49	-32,057.41	-3.10
Motor Fuels Tax	30,268,362.53	26,005,021.15	-4,263,341.38	-14.09	278,516,046.82	266,711,625.60	-11,804,421.22	-4.24
Boise Auditorium District	509,098.73	591,286.67	82,187.94	16.14	6,454,181.73	7,191,243.51	737,061.78	11.42
Idaho Falls Auditorium District	136,395.51	157,916.99	21,521.48	15.78	2,155,090.20	2,178,013.36	22,923.16	1.06
Pocatello-Chubbuck Auditorium District	75,830.13	93,058.58	17,228.45	22.72	1,028,746.62	1,039,827.64	11,081.02	1.08
Idaho Travel & Convention	1,186,169.41	1,275,847.74	89,678.33	7.56	14,748,449.24	15,529,505.71	781,056.47	5.30
Illegal Drug Tax	0.23		-0.23	-100.00	926.91	0.79	-926.12	-99.91
Suspense Fund	-50,662.38	337,048.44	387,710.82	-765.28	-5,385,478.42	1,149,615.85	6,535,094.27	-121.35
Miscellaneous Revenues	58,550.84	32,531.16	-26,019.68	-44.44	260,268.11	254,037.70	-6,230.41	-2.39
RR Car Company's Ad Valorem Tax					375.00	168.00	-207.00	-55.20
Wine Direct Shipper Fee	400.00	100.00	-300.00	-75.00	10,212.50	6,812.50	-3,400.00	-33.29
<b>Total Gross Receipts</b>	<b>412,572,963.07</b>	<b>432,231,860.62</b>	<b>19,658,897.55</b>	<b>4.76</b>	<b>4,320,629,701.15</b>	<b>4,657,936,669.53</b>	<b>337,306,968.38</b>	<b>7.81</b>

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**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>DISTRIBUTIONS BY FUND</b>								
<b>Fund Description</b>								
0001 General Fund	292,889,195.50	305,261,326.14	12,372,130.64	4.22	3,121,248,071.31	3,367,274,814.49	246,026,743.18	7.88
0051 Fish and Game Donation	19.01	7,481.98	7,462.97	39,258.13	2,786.57	42,526.32	39,739.75	1,426.12
0075 Abandoned Mine & Oil & Gas Conserv	-3,506.76	164,327.22	167,833.98	-4,786.01	25,387.06	377,434.48	352,047.42	1,386.72
0129 Secondary Aquifer Fund	467,841.27		-467,841.27	-100.00	2,792,583.60	5,000,000.00	2,207,416.40	79.05
0130 Petroleum Storage Trust	196,631.84	181,822.59	-14,809.25	-7.53	1,852,753.50	1,813,490.63	-39,262.87	-2.12
0176 Cancer Control	25,000.00	25,000.00			200,000.00	200,000.00		
0181 Central Tumor Registry	10,000.00	10,000.00			80,000.00	80,000.00		
0182 Substance Abuse Treatment	56,279.86	129,994.67	73,714.81	130.98	1,134,833.04	1,232,486.20	97,653.16	8.61
0188 County Juvenile Probation Svcs	342,141.60	329,345.47	-12,796.13	-3.74	2,796,557.91	2,751,217.14	-45,340.77	-1.62
0200 Water Polution Control	400,000.00	400,000.00			3,200,000.00	3,200,000.00		
0212 Idaho Travel and Convention	1,172,614.63	1,259,409.80	86,795.17	7.40	14,643,696.41	15,404,522.51	760,826.10	5.20
0213 Veterans Support Donation	271.11	11,097.27	10,826.16	3,993.27	5,732.03	20,121.67	14,389.64	251.04
0220 Cooperative Welfare Fund	1,561.25	179,908.59	178,347.34	11,423.37	39,329.34	316,720.93	277,391.59	705.30
0221 State Aeronautics Fund	135,999.66	143,235.77	7,236.11	5.32	2,003,291.43	2,339,017.56	335,726.13	16.76
0247 Parks & Rec Motor Fuels	428,167.73	366,873.85	-61,293.88	-14.32	3,960,164.90	3,829,490.26	-130,674.64	-3.30
0259 Bridges & RR Xings			425,000.00		425,000.00	425,000.00		
0259 Local Highway Distribution	2,375,089.14	2,078,646.65	-296,442.49	-12.48	21,962,988.86	21,091,583.74	-871,405.12	-3.97
0260 State Highway Account	5,047,450.19	4,418,208.59	-629,241.60	-12.47	46,673,387.09	44,819,559.19	-1,853,827.90	-3.97
0261 Highway Distribution Fund	20,082,500.15	17,631,926.04	-2,450,574.11	-12.20	185,888,045.29	178,587,391.62	-7,300,653.67	-3.93
0266 Search and Rescue Fund	3,685.14	11,097.59	-7,412.45	-14.32	32,084.25	39,959.47	-7,875.22	-3.30
0267 Motor Fuel Distribution Fund	1,070,651.17	-113,575.97	-1,184,227.14	-110.61	1,765,766.75	-1,123,912.59	-2,889,679.34	-163.65
0269 Transportation Congestion Mitigation	7,493,555.83	8,923,531.64	1,429,975.81	19.08	71,219,773.53	79,057,268.99	7,837,495.46	11.00
0275 E911 Wireless	115,974.89	113,469.40	-2,505.49	-2.16	1,010,723.42	979,899.15	-30,824.27	-3.05
0276 Multi-State Tax Compact	344,703.51	368,958.91	24,255.40	7.04	1,834,902.55	2,383,301.68	548,399.13	29.89
0307 Oil & Gas Local Economic Development								
0338 Tax Commission Admin Fees	2,566.82	2,365.69	-201.13	-7.84	2,624,789.50	2,707,835.44	83,045.94	3.16
0349 Wine Direct Shipper Fee to ISP	200.00	50.00	-150.00	-75.00	1,850.00	1,525.00	-325.00	-17.57
0365 Permanent Building Fund	2,656,874.69	2,960,224.92	303,350.23	11.42	11,169,083.24	12,115,865.24	946,782.00	8.48
0375 Garvee State Match					4,700,000.00	4,700,000.00		
0401 Miscellaneous Income	57,551.38	29,743.96	-27,807.42	-48.32	203,979.07	195,186.59	-8,792.48	-4.31
0403 Opportunity Scholarship	31.76	2,563.01	2,531.25	7,969.93	2,677.90	7,244.94	4,567.04	170.55
0481 Public School Endowment	404,435.65	424,387.83	19,952.18	4.93	3,236,731.66	3,242,380.04	5,648.38	0.17
0483 Childrens Trust Donation	176.36	9,672.58	9,496.22	5,384.57	3,873.74	14,085.87	10,212.13	263.62
0502 Sales Tax - Tax Relief Fund	11,851,186.21	14,129,334.31	2,278,148.10	19.22	123,474,437.34	124,442,519.90	968,082.56	0.78
0502 Sales Tax - Cities & Counties	21,489,692.43	22,547,878.81	1,058,186.38	4.92	206,772,851.26	224,356,877.68	17,584,026.42	8.50
0502 Sales Tax - Circuit Breaker	2,001,325.26	2,003,113.00	1,787.74	0.09	16,005,333.09	15,817,388.39	-187,944.70	-1.17
0502 Sales Tax - Personal Property	1,557,224.77	1,557,224.77			12,430,690.80	14,719,811.03	2,289,120.23	18.42
0502 Sales Tax - Ag Property Relief	707,258.58	707,258.58			5,658,068.66	5,658,068.66		
0502 Sales Tax - Demonstration Pilot Project	769,879.55	864,849.39	94,969.84	12.34	10,925,831.31	8,187,817.23	-2,738,014.08	-25.06
0502 Sales Tax - Election Consolidation	428,733.99	464,323.51	35,589.52	8.30	3,429,871.91	3,714,588.08	284,716.17	8.30
0502 Sales Tax - Held in Reserve	303,607.63	20,959.80	-282,647.83	-93.10	736,177.90	275,247.43	-460,930.47	-62.61
0502 Sales Tax - Indigent Defense		2,833,333.33	2,833,333.33			31,166,666.67	31,166,666.67	
0516 Refund Fund	36,816,806.74	40,358,222.01	3,541,415.27	9.62	429,004,853.62	464,074,007.74	35,069,154.12	8.17
0516 Refund Fund - County Juvenile Prob Sv	62,294.05	64,486.09	2,192.04	3.52	435,774.14	422,449.81	-13,324.33	-3.06
0630 Suspense Accounts	-50,662.38	337,048.44	387,710.82	-765.28	-5,385,478.42	1,149,615.85	6,535,094.27	-121.35
0630 Grape Growers and Wine Producers	47,232.96	17,725.72	-29,507.24	-62.47	522,262.00	188,542.89	-333,719.11	-63.90
0630 Hop Growers	825.67	9,454.47	8,628.80	1,045.07	28,642.06	88,393.69	59,751.63	208.61
0630 Unidentified Wine & Strong Beer	76,592.06	57,637.17	-18,954.89	-24.75	192,797.22	-4,885.33	-197,682.55	-102.53
0630 Custodial Accounts	731,796.90	857,283.73	125,486.83	17.15	9,640,632.94	10,385,311.11	744,678.17	7.72
0630 Oil & Gas-Cities & Counties		78,573.30	78,573.30		10,354.20	176,269.29	165,915.09	1,602.39
<b>Total Distributions</b>	<b>412,572,963.07</b>	<b>432,231,860.62</b>	<b>19,658,897.55</b>	<b>4.76</b>	<b>4,320,629,701.15</b>	<b>4,657,936,669.53</b>	<b>337,306,968.38</b>	<b>7.81</b>

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	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Individual Income Tax Receipts</b>								
IIT Payments by Filing	26,972,294.09	17,094,658.48	-9,877,635.61	-36.62	268,632,010.21	266,950,629.43	-1,681,380.78	-0.63
Permanent Building Fund	1,741,940.00	1,808,650.00	66,710.00	3.83	2,574,816.00	3,500,960.00	926,144.00	35.97
Donations on returns	12,914.77	257,189.94	244,275.17	1,891.44	97,951.75	466,969.22	369,017.47	376.73
Individual Tax reclassified as Multi State		30,992.78	30,992.78		1,347.00	40,913.12	39,566.12	2,937.35
Total Filing Payments	28,727,148.86	19,191,491.20	-9,535,657.66	-33.19	271,306,124.96	270,959,471.77	-346,653.19	-0.13
Withholding Payments (See Below)	132,208,237.75	147,907,009.07	15,698,771.32	11.87	1,208,743,827.24	1,259,785,166.14	51,041,338.90	4.22
<b>Gross Collections</b>	<b>160,935,386.61</b>	<b>167,098,500.27</b>	<b>6,163,113.66</b>	<b>3.83</b>	<b>1,480,049,952.20</b>	<b>1,530,744,637.91</b>	<b>50,694,685.71</b>	<b>3.43</b>
Less Refunds Paid (See Below)	-40,224,227.58	-72,381,139.78	-32,156,912.20	79.94	-111,309,046.75	-269,944,471.72	-158,635,424.97	142.52
<b>Net Collections</b>	<b>120,711,159.03</b>	<b>94,717,360.49</b>	<b>-25,993,798.54</b>	<b>-21.53</b>	<b>1,368,740,905.45</b>	<b>1,260,800,166.19</b>	<b>-107,940,739.26</b>	<b>-7.89</b>
<b>Distribution of Individual Income Tax</b>								
General Fund	127,244,755.05	131,898,156.31	4,653,401.26	3.66	1,181,204,169.74	1,220,721,745.94	39,517,576.20	3.35
Refund Fund	31,811,188.69	32,974,539.07	1,163,350.38	3.66	295,300,857.75	305,178,179.05	9,877,321.30	3.34
Refund Fund - County Juvenile Prob Svc	62,294.05	64,486.09	2,192.04	3.52	435,774.14	422,449.81	-13,324.33	-3.06
Multi-State Tax Compact		30,992.78	30,992.78		608.70	31,884.15	31,275.45	5,138.07
Permanent Building Fund	1,741,940.00	1,808,650.00	66,710.00	3.83	2,574,816.00	3,500,960.00	926,144.00	35.97
Public School Income Substance Abuse	62,294.05	64,486.08	2,192.03	3.52	435,774.12	422,449.74	-13,324.38	-3.06
Donations: Fish & Game	19.01	7,481.98	7,462.97	39,258.13	2,786.57	42,526.32	39,739.75	1,426.12
Fish & Game Admin Fee					1,500.00	1,500.00		
Children's Trust	176.36	9,672.58	9,496.22	5,384.57	3,873.74	14,085.87	10,212.13	263.62
Children's Trust Admin Fee					1,500.00	1,500.00		
Guard & Reserve Support	25.51	2,911.99	2,886.48	11,315.09	3,596.75	6,664.03	3,067.28	85.28
Guard & Reserve Sup Admin Fee								
Red Cross	10,082.62	5,026.65	-5,055.97	-50.15	12,375.39	8,919.54	-3,455.85	-27.93
Red Cross Admin Fee								
Special Olympics	45.48	4,800.62	4,755.14	10,455.45	4,195.42	4,677.89	482.47	11.50
Special Olympics Admin Fee								
Veterans Support	271.11	11,097.27	10,826.16	3,993.27	5,732.03	20,121.67	14,389.64	251.04
Veterans Support Admin Fee					1,500.00	1,500.00		
Cooperative Welfare Fund	1,561.25	179,908.59	178,347.34	11,423.37	39,329.34	316,720.93	277,391.59	705.30
Idaho Food Bank	701.67	33,727.25	33,025.58	4,706.71	17,384.61	40,008.03	22,623.42	130.13
Idaho Food Bank Admin Fee								
Opportunity Scholarship	31.76	2,563.01	2,531.25	7,969.93	2,677.90	7,244.94	4,567.04	170.55
Opportunity Scholar Admin Fee					1,500.00	1,500.00		
Election Campaign Fund								
<b>Total Distribution of Gross Collections</b>	<b>160,935,386.61</b>	<b>167,098,500.27</b>	<b>6,163,113.66</b>	<b>3.83</b>	<b>1,480,049,952.20</b>	<b>1,530,744,637.91</b>	<b>50,694,685.71</b>	<b>3.43</b>
<b>Additional Detail - Individual Income Tax Refunds and Withholding Receipts</b>								
<b>Refunds from Refund Account</b>								
Filing Refunds	-39,892,371.19	-71,574,680.91	-31,682,309.72	79.42	-107,861,318.06	-263,183,930.70	-155,322,612.64	144.00
Withholding Refunds	-331,856.39	-806,458.87	-474,602.48	143.01	-3,447,728.69	-6,760,541.02	-3,312,812.33	96.09
<b>Total IIT Refunds Paid</b>	<b>-40,224,227.58</b>	<b>-72,381,139.78</b>	<b>-32,156,912.20</b>	<b>79.94</b>	<b>-111,309,046.75</b>	<b>-269,944,471.72</b>	<b>-158,635,424.97</b>	<b>142.52</b>
<b>Withholding Receipts</b>								
Lottery Winnings Withholdings	124,588.10	128,972.17	4,384.07	3.52	871,548.26	844,899.55	-26,648.71	-3.06
Withholding	132,083,649.65	147,778,036.90	15,694,387.25	11.88	1,207,872,278.98	1,258,940,266.59	51,067,987.61	4.23
<b>Total IIT Withholding Payments</b>	<b>132,208,237.75</b>	<b>147,907,009.07</b>	<b>15,698,771.32</b>	<b>11.87</b>	<b>1,208,743,827.24</b>	<b>1,259,785,166.14</b>	<b>51,041,338.90</b>	<b>4.22</b>

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	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Corp. Income Tax Receipts</b>								
Corporate Income Tax	6,351,862.64	5,819,050.74	-532,811.90	-8.39	38,625,548.92	79,097,573.20	40,472,024.28	104.78
Corporate Estimates	6,357,418.81	13,382,372.28	7,024,953.47	110.50	534,093,079.99	613,669,869.31	79,576,789.32	14.90
Corporate Tax reclassified as Multi-State	708,965.40	63,549.64	-645,415.76	-91.04	4,660,020.78	6,143,743.27	1,483,722.49	31.84
<b>Gross Collections</b>	<b>13,418,246.85</b>	<b>19,264,972.66</b>	<b>5,846,725.81</b>	<b>43.57</b>	<b>577,378,649.69</b>	<b>698,911,185.78</b>	<b>121,532,536.09</b>	<b>21.05</b>
Less Refunds Paid	-694,233.71	-17,861,903.31	-17,167,669.60	2,472.89	-13,322,883.00	-66,454,406.78	-53,131,523.78	398.80
<b>Net Collections</b>	<b>12,724,013.14</b>	<b>1,403,069.35</b>	<b>-11,320,943.79</b>	<b>-88.97</b>	<b>564,055,766.69</b>	<b>632,456,779.00</b>	<b>68,401,012.31</b>	<b>12.13</b>
<b>Distribution of Corporate Tax</b>								
General Fund	10,617,027.79	15,203,538.42	4,586,510.63	43.20	461,835,756.98	558,528,275.71	96,692,518.73	20.94
Refund Fund	2,534,576.27	3,800,884.60	1,266,308.33	49.96	114,365,400.20	138,385,573.81	24,020,173.61	21.00
Multi-State Tax Compact	230,242.79	63,549.64	-166,693.15	-72.40	285,864.51	1,157,763.26	871,898.75	305.00
Permanent Building Fund	36,400.00	197,000.00	160,600.00	441.21	891,628.00	839,573.00	-52,055.00	-5.84
<b>Total Distribution of Gross Collections</b>	<b>13,418,246.85</b>	<b>19,264,972.66</b>	<b>5,846,725.81</b>	<b>43.57</b>	<b>577,378,649.69</b>	<b>698,911,185.78</b>	<b>121,532,536.09</b>	<b>21.05</b>
<b>Total Income Tax Gross Collections</b>	<b>174,353,633.46</b>	<b>186,363,472.93</b>	<b>12,009,839.47</b>	<b>6.89</b>	<b>2,057,428,601.89</b>	<b>2,229,655,823.69</b>	<b>172,227,221.80</b>	<b>8.37</b>
<b>Sales Tax Receipts</b>								
Sales Tax	201,713,824.31	212,553,944.43	10,840,120.12	5.37	1,921,435,857.16	2,086,143,346.70	164,707,489.54	8.57
Sales Tax reclassified as Multi-State	352,448.35	274,416.49	-78,031.86	-22.14	2,879,945.35	8,595,613.32	5,715,667.97	198.46
Amusement Device Tax	630.00	126.00	-504.00	-80.00	35,722.51	57,244.00	21,521.49	60.25
<b>Gross Collections</b>	<b>202,066,902.66</b>	<b>212,828,486.92</b>	<b>10,761,584.26</b>	<b>5.33</b>	<b>1,924,351,525.02</b>	<b>2,094,796,204.02</b>	<b>170,444,679.00</b>	<b>8.86</b>
Less Refunds Paid	-1,512,620.80	-2,173,965.67	-661,344.87	43.72	-7,718,422.87	-7,903,888.87	-185,466.00	2.40
<b>Net Collections</b>	<b>200,554,281.86</b>	<b>210,654,521.25</b>	<b>10,100,239.39</b>	<b>5.04</b>	<b>1,916,633,102.15</b>	<b>2,086,892,315.15</b>	<b>170,259,213.00</b>	<b>8.88</b>
<b>Distribution of Sales Tax</b>								
General Fund	153,020,184.41	156,622,262.81	3,602,078.40	2.35	1,457,937,587.57	1,573,093,132.83	115,155,545.26	7.90
Tax Commission Refunds	1,512,620.80	2,173,965.67	661,344.87	43.72	7,718,422.87	7,903,888.87	185,466.00	2.40
Multi-State Tax Compact	114,460.72	274,416.49	159,955.77	139.75	1,548,429.34	1,193,654.27	-354,775.07	-22.91
Tax Relief Fund	11,851,186.21	14,129,334.31	2,278,148.10	19.22	123,474,437.34	124,442,519.90	968,082.56	0.78
Revenue Share	21,489,692.43	22,547,878.81	1,058,186.38	4.92	206,772,851.26	224,356,877.68	17,584,026.42	8.50
Revenue Share Held for Non-Compliance	303,607.63	20,959.80	-282,647.83	-93.10	736,177.90	275,247.43	-460,930.47	-62.61
Permanent Building Fund	416,666.67	416,666.67			3,333,333.36	3,333,333.36		
Water Pollution Control	400,000.00	400,000.00			3,200,000.00	3,200,000.00		
County Circuit Breaker	2,000,325.80	2,000,325.80			15,962,292.00	15,761,262.20	-201,029.80	-1.26
Personal Property	1,557,224.77	1,557,224.77			12,430,690.80	14,719,811.03	2,289,120.23	18.42
Ag Prop Relief to Counties & Schools	707,258.58	707,258.58			5,658,068.66	5,658,068.66		
Demonstration Pilot Project	769,879.55	864,849.39	94,969.84	12.34	10,925,831.31	8,187,817.23	-2,738,014.08	-25.06
Election Consolidation	428,733.99	464,323.51	35,589.52	8.30	3,429,871.91	3,714,588.08	284,716.17	8.30
Transportation Congestion Mitigation	7,493,555.83	7,815,686.98	322,131.15	4.30	71,219,773.53	77,790,372.96	6,570,599.43	9.23
Sales Tax to ITD Holding Fund	1,505.27		-1,505.27	-100.00	3,757.17	-1,037.15	-4,794.32	-127.60
Indigent Defense Distribution		2,833,333.33	2,833,333.33			31,166,666.67	31,166,666.67	
<b>Total Distribution of Gross Collections</b>	<b>202,066,902.66</b>	<b>212,828,486.92</b>	<b>10,761,584.26</b>	<b>5.33</b>	<b>1,924,351,525.02</b>	<b>2,094,796,204.02</b>	<b>170,444,679.00</b>	<b>8.86</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Cigarette Taxes</b>								
<b>Receipts</b>								
Gross Collections	2,265,725.27	2,219,385.00	-46,340.27	-2.05	21,876,985.07	19,860,275.90	-2,016,709.17	-9.22
Less Refunds Paid	-34.00	-32.00	2.00	-5.88	-1,601.47	-276.00	1,325.47	-82.77
<b>Net Collections</b>	<b>2,265,691.27</b>	<b>2,219,353.00</b>	<b>-46,338.27</b>	<b>-2.05</b>	<b>21,875,383.60</b>	<b>19,859,999.90</b>	<b>-2,015,383.70</b>	<b>-9.21</b>
<b>Distribution of Cigarette Tax</b>								
General Fund	793,683.33	107,341.67	-686,341.66	-86.48	6,349,466.64	858,733.36	-5,490,733.28	-86.48
Tax Commission Refunds	34.00	32.00	-2.00	-5.88	1,601.47	276.00	-1,325.47	-82.77
Permanent Building Fund	416,666.67	416,666.67			3,333,333.36	3,333,333.36		
Cancer Control Fund	25,000.00	25,000.00			200,000.00	200,000.00		
Central Tumor Registry	10,000.00	10,000.00			80,000.00	80,000.00		
Public School Endowment	276,250.00	276,250.00			2,210,000.00	2,210,000.00		
County Juvenile Probation Svcs	276,250.00	276,250.00			2,210,000.00	2,210,000.00		
Garvee State Match					4,700,000.00	4,700,000.00		
Secondary Aquifer Fund	467,841.27		-467,841.27	-100.00	2,792,583.60	5,000,000.00	2,207,416.40	79.05
State Highway Account								
Transportation Congestion Mitigation		1,107,844.66	1,107,844.66			1,267,933.18	1,267,933.18	
<b>Total Distribution of Gross Collections</b>	<b>2,265,725.27</b>	<b>2,219,385.00</b>	<b>-46,340.27</b>	<b>-2.05</b>	<b>21,876,985.07</b>	<b>19,860,275.90</b>	<b>-2,016,709.17</b>	<b>-9.22</b>
<b>Tobacco Tax</b>								
<b>Receipts</b>								
Gross Collections	1,054,346.63	914,144.00	-140,202.63	-13.30	9,457,650.33	8,801,593.18	-656,057.15	-6.94
Less Refunds Paid	-81.18	-64,616.43	-64,535.25	79,496.49	-72,724.15	-142,120.01	-69,395.86	95.42
<b>Net Collections</b>	<b>1,054,265.45</b>	<b>849,527.57</b>	<b>-204,737.88</b>	<b>-19.42</b>	<b>9,384,926.18</b>	<b>8,659,473.17</b>	<b>-725,453.01</b>	<b>-7.73</b>
<b>Distribution of Tobacco Tax</b>								
General Fund	922,482.25	743,336.63	-179,145.62	-19.42	8,211,810.36	7,577,038.89	-634,771.47	-7.73
Tax Commission Refunds	81.18	64,616.43	64,535.25	79,496.49	72,724.15	142,120.01	69,395.86	95.42
Public School Endowment	65,891.60	53,095.47	-12,796.13	-19.42	586,557.91	541,217.14	-45,340.77	-7.73
County Juvenile Probation Svcs	65,891.60	53,095.47	-12,796.13	-19.42	586,557.91	541,217.14	-45,340.77	-7.73
<b>Total Distribution of Gross Collections</b>	<b>1,054,346.63</b>	<b>914,144.00</b>	<b>-140,202.63</b>	<b>-13.30</b>	<b>9,457,650.33</b>	<b>8,801,593.18</b>	<b>-656,057.15</b>	<b>-6.94</b>
<b>Beer Tax</b>								
<b>Receipts</b>								
Gross Collections	137,850.53	367,562.30	229,711.77	166.64	3,149,684.68	3,361,658.13	211,973.45	6.73
Less Refunds Paid	-876.76	-163.55	713.21	-81.35	-10,373.98	-2,065.82	8,308.16	-80.09
<b>Net Collections</b>	<b>136,973.77</b>	<b>367,398.75</b>	<b>230,424.98</b>	<b>168.23</b>	<b>3,139,310.70</b>	<b>3,359,592.31</b>	<b>220,281.61</b>	<b>7.02</b>
<b>Distribution of Beer Tax</b>								
General Fund	64,377.67	172,677.42	108,299.75	168.23	1,475,476.04	1,579,008.34	103,532.30	7.02
Tax Commission Refunds	876.76	163.55	-713.21	-81.35	10,373.98	2,065.82	-8,308.16	-80.09
Substance Abuse Treatment	27,394.75	73,479.75	46,085.00	168.23	627,862.14	671,918.45	44,056.31	7.02
Permanent Building Fund	45,201.35	121,241.58	76,040.23	168.23	1,035,972.52	1,108,665.52	72,693.00	7.02
<b>Total Distribution of Gross Collections</b>	<b>137,850.53</b>	<b>367,562.30</b>	<b>229,711.77</b>	<b>166.64</b>	<b>3,149,684.68</b>	<b>3,361,658.13</b>	<b>211,973.45</b>	<b>6.73</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Wine Tax Receipts</b>								
Gross Collections	321,416.31	529,856.97	208,440.66	64.85	4,432,160.89	4,696,822.68	264,661.79	5.97
Less Refunds Paid	-4,116.94	-1,262.17	2,854.77	-69.34	-22,330.36	-30,316.82	-7,986.46	35.77
<b>Net Collections</b>	<b>317,299.37</b>	<b>528,594.80</b>	<b>211,295.43</b>	<b>66.59</b>	<b>4,409,830.53</b>	<b>4,666,505.86</b>	<b>256,675.33</b>	<b>5.82</b>
<b>Distribution of Wine Tax</b>								
General Fund	163,763.80	387,262.52	223,498.72	136.48	3,160,085.26	3,833,887.65	673,802.39	21.32
Tax Commission Refunds	4,116.94	1,262.17	-2,854.77	-69.34	22,330.36	30,316.82	7,986.46	35.77
Substance Abuse Treatment	28,884.88	56,514.92	27,630.04	95.66	506,043.99	560,566.96	54,522.97	10.77
Grape Growers & Wine Prod	47,232.96	17,725.72	-29,507.24	-62.47	522,262.00	188,542.89	-333,719.11	-63.90
Hop Growers	825.67	9,454.47	8,628.80	1,045.07	28,642.06	88,393.69	59,751.63	208.61
Unallocated Wine & Strong Beer	76,592.06	57,637.17	-18,954.89	-24.75	192,797.22	-4,885.33	-197,682.55	-102.53
<b>Total Distribution of Gross Collections</b>	<b>321,416.31</b>	<b>529,856.97</b>	<b>208,440.66</b>	<b>64.85</b>	<b>4,432,160.89</b>	<b>4,696,822.68</b>	<b>264,661.79</b>	<b>5.97</b>
<b>Wine Direct Shipper Fee Receipts</b>								
Wine Direct Shipper Fee to Tax	200.00	50.00	-150.00	-75.00	8,362.50	5,287.50	-3,075.00	-36.77
Wine Direct Shipper Fee to ISP	200.00	50.00	-150.00	-75.00	1,850.00	1,525.00	-325.00	-17.57
<b>Total Distributions</b>	<b>400.00</b>	<b>100.00</b>	<b>-300.00</b>	<b>-75.00</b>	<b>10,212.50</b>	<b>6,812.50</b>	<b>-3,400.00</b>	<b>-33.29</b>
<b>Kilowatt Hour Tax Receipts</b>								
Gross Collections	69,728.44	125,521.90	55,793.46	80.02	1,053,063.59	1,060,453.62	7,390.03	0.70
Less Refunds Paid								
<b>Net Collections</b>	<b>69,728.44</b>	<b>125,521.90</b>	<b>55,793.46</b>	<b>80.02</b>	<b>1,053,063.59</b>	<b>1,060,453.62</b>	<b>7,390.03</b>	<b>0.70</b>
<b>Distribution of Kilowatt Hour Tax</b>								
General Fund	69,728.44	125,521.90	55,793.46	80.02	1,053,063.59	1,060,453.62	7,390.03	0.70
Tax Commission Refunds								
<b>Total Distribution of Gross Collections</b>	<b>69,728.44</b>	<b>125,521.90</b>	<b>55,793.46</b>	<b>80.02</b>	<b>1,053,063.59</b>	<b>1,060,453.62</b>	<b>7,390.03</b>	<b>0.70</b>
<b>Mine License Tax Receipts</b>								
Gross Collections	747.00	1,861.31	1,114.31	149.17	22,286.00	30,026.05	7,740.05	34.73
Less Refunds Paid	-11,061.00		11,061.00	-100.00	-11,063.00	-4.00	11,059.00	-99.96
<b>Net Collections</b>	<b>-10,314.00</b>	<b>1,861.31</b>	<b>12,175.31</b>	<b>-118.05</b>	<b>11,223.00</b>	<b>30,022.05</b>	<b>18,799.05</b>	<b>167.50</b>
<b>Distribution of Mine Tax</b>								
General Fund	-6,807.24	1,228.46	8,035.70	-118.05	7,407.18	19,813.23	12,406.05	167.49
Abandoned Mine Reclamation	-3,506.76	632.85	4,139.61	-118.05	3,815.82	10,206.82	6,391.00	167.49
Tax Commission Refunds	11,061.00		-11,061.00	-100.00	11,063.00	6.00	-11,057.00	-99.95
<b>Total Distribution of Gross Collections</b>	<b>747.00</b>	<b>1,861.31</b>	<b>1,114.31</b>	<b>149.17</b>	<b>22,286.00</b>	<b>30,026.05</b>	<b>7,740.05</b>	<b>34.73</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Estate Taxes</b>								
<b>Receipts</b>								
Gross Collections								
Less Refunds Paid								
Less Credit Card/E-Check Fees								
Less Refunds Paid								
<b>Net Collections</b>								
<b>Distribution of Estate Tax</b>								
General Fund								
Tax Commission Refunds								
Counties - Estate								
<b>Total Distribution of Gross Collections</b>								
<b>E911 Wireless Fee Receipts</b>								
Gross Collections	118,467.77	115,934.61	-2,533.16	-2.14	1,032,972.90	1,000,915.49	-32,057.41	-3.10
Less Refunds Paid	-126.06	-149.52	-23.46	18.61	-1,622.48	-1,018.40	604.08	-37.23
<b>Net Collections</b>	<b>118,341.71</b>	<b>115,785.09</b>	<b>-2,556.62</b>	<b>-2.16</b>	<b>1,031,350.42</b>	<b>999,897.09</b>	<b>-31,453.33</b>	<b>-3.05</b>
<b>Distribution of E911 Wireless Fee</b>								
Idaho Emergency Communications	115,974.89	113,469.40	-2,505.49	-2.16	1,010,723.42	979,899.15	-30,824.27	-3.05
E911 Wireless Admin	2,366.82	2,315.69	-51.13	-2.16	20,627.00	19,997.94	-629.06	-3.05
Tax Commission Refunds	126.06	149.52	23.46	18.61	1,622.48	1,018.40	-604.08	-37.23
<b>Total Distribution of Gross Collections</b>	<b>118,467.77</b>	<b>115,934.61</b>	<b>-2,533.16</b>	<b>-2.14</b>	<b>1,032,972.90</b>	<b>1,000,915.49</b>	<b>-32,057.41</b>	<b>-3.10</b>
<b>Oil &amp; Gas Tax</b>								
<b>Receipts</b>								
Gross Collections		272,823.95	272,823.95		35,952.07	612,046.11	576,094.04	1,602.39
Less Refunds Paid								
<b>Net Collections</b>		<b>272,823.95</b>	<b>272,823.95</b>		<b>35,952.07</b>	<b>612,046.11</b>	<b>576,094.04</b>	<b>1,602.39</b>
<b>Distribution of Oil &amp; Gas Tax</b>								
Conservation Fund		163,694.37	163,694.37		21,571.24	367,227.66	345,656.42	1,602.39
Tax Commission Refunds								
Cities & Counties share		78,573.30	78,573.30		10,354.20	176,269.29	165,915.09	1,602.39
Public Schools Fund		30,556.28	30,556.28		4,026.63	68,549.16	64,522.53	1,602.40
Local Economic Development								
<b>Total Distribution of Gross Collections</b>		<b>272,823.95</b>	<b>272,823.95</b>		<b>35,952.07</b>	<b>612,046.11</b>	<b>576,094.04</b>	<b>1,602.39</b>
<b>Miscellaneous Gross Collections</b>								
	<b>58,550.84</b>	<b>32,531.16</b>	<b>-26,019.68</b>	<b>-44.44</b>	<b>260,268.11</b>	<b>254,037.70</b>	<b>-6,230.41</b>	<b>-2.39</b>
<b>Net Collections</b>	<b>58,550.84</b>	<b>32,531.16</b>	<b>-26,019.68</b>	<b>-44.44</b>	<b>260,268.11</b>	<b>254,037.70</b>	<b>-6,230.41</b>	<b>-2.39</b>
<b>Distribution of Miscellaneous</b>								
Miscellaneous Receipts	57,551.38	29,743.96	-27,807.42	-48.32	203,979.07	195,186.59	-8,792.48	-4.31
Miscellaneous Refunds - General Fund					13,247.95	2,724.92	-10,523.03	-79.43
Circuit Breaker	999.46	2,787.20	1,787.74	178.87	43,041.09	56,126.19	13,085.10	30.40
<b>Total Distribution of Gross Collections</b>	<b>58,550.84</b>	<b>32,531.16</b>	<b>-26,019.68</b>	<b>-44.44</b>	<b>260,268.11</b>	<b>254,037.70</b>	<b>-6,230.41</b>	<b>-2.39</b>

Idaho State Tax Commission

Comparative Statement of Receipts and Distributions  
For the Period from February 1, 2023 to February 28, 2023

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Motor Fuels Receipts</b>								
Special Fuel	8,810,619.32	8,210,489.30	-600,130.02	-6.81	83,236,679.58	78,334,924.41	-4,901,755.17	-5.89
Gasoline Tax	19,267,025.76	16,856,296.45	-2,410,729.31	-12.51	182,173,584.94	178,057,843.93	-4,115,741.01	-2.26
Aviation Fuel	135,999.66	143,235.77	7,236.11	5.32	2,003,291.43	2,339,017.56	335,726.13	16.76
Transfer Fee	983,089.22	908,515.99	-74,573.23	-7.59	9,263,742.73	9,063,311.83	-200,430.90	-2.16
Fuels Distribution Fund	1,070,651.17	-113,575.97	-1,184,227.14	-110.61	1,765,766.75	-1,123,912.59	-2,889,679.34	-163.65
Motor Fuel Registration	977.40	59.61	-917.79	-93.90	72,981.39	40,440.46	-32,540.93	-44.59
<b>Gross Collections</b>	<b>30,268,362.53</b>	<b>26,005,021.15</b>	<b>-4,263,341.38</b>	<b>-14.09</b>	<b>278,516,046.82</b>	<b>266,711,625.60</b>	<b>-11,804,421.22</b>	<b>-4.24</b>
IFTA Taxpayer Refunds	-120,669.57	-166,050.22	-45,380.65	37.61	-896,717.56	-980,599.46	-83,881.90	9.35
Fuel Distributor Refunds (Gas & Special Fuel)	-807,517.94	-1,128,675.82	-321,157.88	39.77	-9,501,323.59	-11,081,143.59	-1,579,820.00	16.63
Payments to Other IFTA Jurisdictions					-1,021,573.60	-218,639.82	802,933.78	-78.60
<b>Net Collections</b>	<b>29,340,175.02</b>	<b>24,710,295.11</b>	<b>-4,629,879.91</b>	<b>-15.78</b>	<b>267,096,432.07</b>	<b>254,431,242.73</b>	<b>-12,665,189.34</b>	<b>-4.74</b>
<b>Distribution of Motor Fuels Taxes</b>								
Tax Commission Refunds	928,187.51	1,294,726.04	366,538.53	39.49	11,419,614.75	12,280,382.87	860,768.12	7.54
Special Fuels Admin Fund					784,362.00	837,424.00	53,062.00	6.76
Gasoline Admin Fund					1,745,838.00	1,779,526.00	33,688.00	1.93
State Highway Account	5,047,450.19	4,418,208.59	-629,241.60	-12.47	46,673,387.09	44,819,559.19	-1,853,827.90	-3.97
Petroleum Storage Trust Admin					750.00	750.00		
Highway Distribution Fund	20,082,500.15	17,631,926.04	-2,450,574.11	-12.20	185,888,045.29	178,587,391.62	-7,300,653.67	-3.93
State Aeronautics Fund	135,999.66	143,235.77	7,236.11	5.32	2,003,291.43	2,339,017.56	335,726.13	16.76
Local Highway Distribution Fund	2,375,089.14	2,078,646.65	-296,442.49	-12.48	21,962,988.86	21,090,546.59	-872,442.27	-3.97
Local Bridge Inspection Fund					175,000.00	175,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	121,609.64	104,200.75	-17,408.89	-14.32	1,124,779.35	1,087,664.70	-37,114.65	-3.30
Off-Highway Improvements	121,609.64	104,200.75	-17,408.89	-14.32	1,124,779.35	1,087,664.70	-37,114.65	-3.30
Capital Improvements	121,609.64	104,200.74	-17,408.90	-14.32	1,124,779.38	1,087,664.72	-37,114.66	-3.30
Road and Bridge	63,338.81	54,271.61	-9,067.20	-14.32	585,826.82	566,496.14	-19,330.68	-3.30
Search and Rescue Fund	3,685.14	3,157.59	-527.55	-14.32	34,084.25	32,959.47	-1,124.78	-3.30
Petroleum Storage Trust Fund	196,631.84	181,822.59	-14,809.25	-7.53	1,852,753.50	1,813,490.63	-39,262.87	-2.12
Motor Fuels Distribution Fund	1,070,651.17	-113,575.97	-1,184,227.14	-110.61	1,765,766.75	-1,123,912.59	-2,889,679.34	-163.65
<b>Total Distribution of Gross Collections</b>	<b>30,268,362.53</b>	<b>26,005,021.15</b>	<b>-4,263,341.38</b>	<b>-14.09</b>	<b>278,516,046.82</b>	<b>266,711,625.60</b>	<b>-11,804,421.22</b>	<b>-4.24</b>
<b>Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type</b>								
<b>Highway Distribution Fund</b>								
Special Fuels	6,164,168.22	5,619,000.84	-545,167.38	-8.84	56,798,024.46	53,227,628.28	-3,570,396.18	-6.29
Special Fuels - IFTA	150,220.26	225,786.93	75,566.67	50.30	1,716,588.37	2,209,697.97	493,109.60	28.73
Gasoline	13,008,419.60	11,072,940.58	-1,935,479.02	-14.88	120,148,726.62	116,012,001.37	-4,136,725.25	-3.44
Transfer Fee	756,965.22	699,442.41	-57,522.81	-7.60	7,132,355.22	6,977,231.11	-155,124.11	-2.17
Interest	1,749.45	14,695.67	12,946.22	740.02	19,369.23	120,392.43	101,023.20	521.57
Motor Fuel Registration	977.40	59.61	-917.79	-93.90	72,981.39	40,440.46	-32,540.93	-44.59
<b>Total Highway Distribution Fund</b>	<b>20,082,500.15</b>	<b>17,631,926.04</b>	<b>-2,450,574.11</b>	<b>-12.20</b>	<b>185,888,045.29</b>	<b>178,587,391.62</b>	<b>-7,300,653.67</b>	<b>-3.93</b>
<b>State Highway Account</b>								
Special Fuels	1,577,003.91	1,437,980.86	-139,023.05	-8.82	14,534,079.49	13,620,149.11	-913,930.38	-6.29
Special Fuels - IFTA	38,443.47	57,782.02	19,338.55	50.30	439,298.97	565,492.59	126,193.62	28.73
Gasoline	3,431,873.56	2,921,361.21	-510,512.35	-14.88	31,698,577.86	30,625,030.95	-1,073,546.91	-3.39
Interest	129.25	1,084.50	955.25	739.07	1,430.77	8,886.54	7,455.77	521.10
<b>Total State Highway Account</b>	<b>5,047,450.19</b>	<b>4,418,208.59</b>	<b>-629,241.60</b>	<b>-12.47</b>	<b>46,673,387.09</b>	<b>44,819,559.19</b>	<b>-1,853,827.90</b>	<b>-3.97</b>



**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022 Year-To-Date	Fiscal 2023 Year-To-Date	Change	
	02/28/22	02/28/23	Dollars	%			Dollars	%
<b>Boise Auditorium Receipts</b>								
Gross Collections	509,098.73	591,286.67	82,187.94	16.14	6,454,181.73	7,191,243.51	737,061.78	11.42
Less Refunds Paid	-286.75	-31,347.02	-31,060.27	10,831.83	-3,476.72	-69,832.62	-66,355.90	1,908.58
<b>Net Collections</b>	<b>508,811.98</b>	<b>559,939.65</b>	<b>51,127.67</b>	<b>10.05</b>	<b>6,450,705.01</b>	<b>7,121,410.89</b>	<b>670,705.88</b>	<b>10.40</b>
<b>Distribution of Boise Auditorium Tax</b>								
Boise Auditorium	508,811.98	559,939.65	51,127.67	10.05	6,442,355.01	7,113,060.89	670,705.88	10.41
Boise Auditorium Administration					8,350.00	8,350.00		
Tax Commission Refunds	286.75	31,347.02	31,060.27	10,831.83	3,476.72	69,832.62	66,355.90	1,908.58
<b>Total Distribution of Gross Collections</b>	<b>509,098.73</b>	<b>591,286.67</b>	<b>82,187.94</b>	<b>16.14</b>	<b>6,454,181.73</b>	<b>7,191,243.51</b>	<b>737,061.78</b>	<b>11.42</b>
<b>Idaho Falls Auditorium Receipts</b>								
Gross Collections	136,395.51	157,916.99	21,521.48	15.78	2,155,090.20	2,178,013.36	22,923.16	1.06
Less Refunds Paid	-52.00	-58.00	-6.00	11.54	-696.12	-550.27	145.85	-20.95
<b>Net Collections</b>	<b>136,343.51</b>	<b>157,858.99</b>	<b>21,515.48</b>	<b>15.78</b>	<b>2,154,394.08</b>	<b>2,177,463.09</b>	<b>23,069.01</b>	<b>1.07</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>								
Idaho Falls Auditorium	136,343.51	157,858.99	21,515.48	15.78	2,151,894.08	2,174,963.09	23,069.01	1.07
Idaho Falls Auditorium Administration					2,500.00	2,500.00		
Tax Commission Refunds	52.00	58.00	6.00	11.54	696.12	550.27	-145.85	-20.95
<b>Total Distribution of Gross Collections</b>	<b>136,395.51</b>	<b>157,916.99</b>	<b>21,521.48</b>	<b>15.78</b>	<b>2,155,090.20</b>	<b>2,178,013.36</b>	<b>22,923.16</b>	<b>1.06</b>
<b>Pocatello-Chubbuck Auditorium Receipts</b>								
Gross Collections	75,830.13	93,058.58	17,228.45	22.72	1,028,746.62	1,039,827.64	11,081.02	1.08
Less Refunds Paid	-44.00	-40.00	4.00	-9.09	-17,414.94	-310.00	17,104.94	-98.22
<b>Net Collections</b>	<b>75,786.13</b>	<b>93,018.58</b>	<b>17,232.45</b>	<b>22.74</b>	<b>1,011,331.68</b>	<b>1,039,517.64</b>	<b>28,185.96</b>	<b>2.79</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>								
Pocatello-Chubbuck Auditorium	75,786.13	93,018.58	17,232.45	22.74	1,008,831.68	1,037,017.64	28,185.96	2.79
Pocatello-Chubbuck Auditorium Administration					2,500.00	2,500.00		
Tax Commission Refunds	44.00	40.00	-4.00	-9.09	17,414.94	310.00	-17,104.94	-98.22
<b>Total Distribution of Gross Collections</b>	<b>75,830.13</b>	<b>93,058.58</b>	<b>17,228.45</b>	<b>22.72</b>	<b>1,028,746.62</b>	<b>1,039,827.64</b>	<b>11,081.02</b>	<b>1.08</b>
<b>Idaho Travel and Convention Receipts</b>								
Gross Collections	1,186,169.41	1,275,847.74	89,678.33	7.56	14,748,449.24	15,529,505.71	781,056.47	5.30
Less Refunds Paid	-13,554.78	-16,437.94	-2,883.16	21.27	-59,252.83	-79,483.20	-20,230.37	34.14
<b>Net Collections</b>	<b>1,172,614.63</b>	<b>1,259,409.80</b>	<b>86,795.17</b>	<b>7.40</b>	<b>14,689,196.41</b>	<b>15,450,022.51</b>	<b>760,826.10</b>	<b>5.18</b>
<b>Distribution of Idaho Travel &amp; Convention</b>								
Idaho Travel and Convention	1,172,614.63	1,259,409.80	86,795.17	7.40	14,643,696.41	15,404,522.51	760,826.10	5.20
Travel and Convention Admin					45,500.00	45,500.00		
Tax Commission Refunds	13,554.78	16,437.94	2,883.16	21.27	59,252.83	79,483.20	20,230.37	34.14
<b>Total Distribution of Gross Collections</b>	<b>1,186,169.41</b>	<b>1,275,847.74</b>	<b>89,678.33</b>	<b>7.56</b>	<b>14,748,449.24</b>	<b>15,529,505.71</b>	<b>781,056.47</b>	<b>5.30</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022	Fiscal 2023	Change	
	02/28/22	02/28/23	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Illegal Drug Tax Receipts</b>								
Gross Collections	0.23		-0.23	-100.00	926.91	0.79	-926.12	-99.91
<b>Net Collections</b>	<b>0.23</b>		<b>-0.23</b>	<b>-100.00</b>	<b>926.91</b>	<b>0.79</b>	<b>-926.12</b>	<b>-99.91</b>
<b>Distribution of Illegal Drug Tax</b>								
Substance Abuse Treatment Illegal Drug Tax Administration	0.23		-0.23	-100.00	926.91	0.79	-926.12	-99.91
<b>Total Distribution of Gross Collections</b>	<b>0.23</b>		<b>-0.23</b>	<b>-100.00</b>	<b>926.91</b>	<b>0.79</b>	<b>-926.12</b>	<b>-99.91</b>
<b>Suspense Fund Receipts</b>								
Gross Collections	-50,662.38	337,048.44	387,710.82	-765.28	-5,385,478.42	1,149,615.85	6,535,094.27	-121.35
Less Non-Tax Refunds Paid		-8,334.10	-8,334.10		-1,471.05	-23,554.68	-22,083.63	1,501.22
<b>Net Collections</b>	<b>-50,662.38</b>	<b>328,714.34</b>	<b>379,376.72</b>	<b>-748.83</b>	<b>-5,386,949.47</b>	<b>1,126,061.17</b>	<b>6,513,010.64</b>	<b>-120.90</b>
<b>Distribution of Suspense Fund</b>								
Suspense Fund	26,849.98	355,441.46	328,591.48	1,223.81	-6,634,513.86	1,055,173.43	7,689,687.29	-115.90
Clearing Accounts	-77,512.36	-21,393.02	56,119.34	-72.40	1,249,035.44	88,442.42	-1,160,593.02	-92.92
Special Fuels IFTA								
Bonds - Net Activity		3,000.00	3,000.00		-1,000.00	4,000.00	5,000.00	-500.00
Less Bond Refunds					1,000.00	2,000.00	1,000.00	-100.00
<b>Total Distribution of Gross Collections</b>	<b>-50,662.38</b>	<b>337,048.44</b>	<b>387,710.82</b>	<b>-765.28</b>	<b>-5,385,478.42</b>	<b>1,149,615.85</b>	<b>6,535,094.27</b>	<b>-121.35</b>
<b>RR Car Company's Ad Valorem Tax</b>								
Gross Collections					375.00	168.00	-207.00	-55.20
<b>Net Collections</b>					<b>373.00</b>	<b>162.00</b>	<b>-211.00</b>	<b>-56.57</b>
<b>Distribution of RR Car Tax</b>								
Public School Endowment					373.00	164.00	-209.00	-56.03
<b>Total Distribution of Gross Collections</b>					<b>375.00</b>	<b>168.00</b>	<b>-207.00</b>	<b>-55.20</b>
<b>Additional Detail - Multi-State Tax Compact Receipts and Distributions</b>								
<b>Receipts to MTC Fund</b>								
Individual Income to MTC		30,992.78	30,992.78		608.70	31,884.15	31,275.45	5,138.07
Corporate Income to MTC	230,242.79	63,549.64	-166,693.15	-72.40	285,864.51	1,157,763.26	871,898.75	305.00
Sales Tax to MTC	114,460.72	274,416.49	159,955.77	139.75	1,548,429.34	1,193,654.27	-354,775.07	-22.91
<b>Total MTC Fund</b>	<b>344,703.51</b>	<b>368,958.91</b>	<b>24,255.40</b>	<b>7.04</b>	<b>1,834,902.55</b>	<b>2,383,301.68</b>	<b>548,399.13</b>	<b>29.89</b>
<b>MTC Fund Transfers to General Fund</b>								
Individual MTC to General Fund					738.30	9,028.97	8,290.67	1,122.94
Corporate MTC to General Fund	478,722.61		-478,722.61	-100.00	4,374,156.27	4,985,980.01	611,823.74	13.99
Sales Tax MTC to General Fund	237,987.63		-237,987.63	-100.00	1,331,516.01	7,401,959.05	6,070,443.04	455.90
<b>Total MTC Receipts to General Fund</b>	<b>716,710.24</b>		<b>-716,710.24</b>	<b>-100.00</b>	<b>5,706,410.58</b>	<b>12,396,968.03</b>	<b>6,690,557.45</b>	<b>117.25</b>
<b>Total MTC Receipts</b>	<b>1,061,413.75</b>	<b>368,958.91</b>	<b>-692,454.84</b>	<b>-65.24</b>	<b>7,541,313.13</b>	<b>14,780,269.71</b>	<b>7,238,956.58</b>	<b>95.99</b>
<b>Total Gross Receipts</b>	<b>412,572,963.07</b>	<b>432,231,860.62</b>	<b>19,658,897.55</b>	<b>4.76</b>	<b>4,320,629,701.15</b>	<b>4,657,936,669.53</b>	<b>337,306,968.38</b>	<b>7.81</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from February 1, 2023 to February 28, 2023**

Source	Month Of	Month Of	Change		Fiscal 2022 Year-To-Date	Fiscal 2023 Year-To-Date	Change	
	02/28/22	02/28/23	Dollars	%			Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>								
<b>Distributed Direct to General Fund by Tax</b>								
Individual Income Taxes	127,244,755.05	131,898,156.31	4,653,401.26	3.66	1,181,204,169.74	1,220,721,745.94	39,517,576.20	3.35
Corporate Income Taxes	10,617,027.79	15,203,538.42	4,586,510.63	43.20	461,835,756.98	558,528,275.71	96,692,518.73	20.94
Sales Tax	153,020,184.41	156,622,262.81	3,602,078.40	2.35	1,457,937,587.57	1,573,093,132.83	115,155,545.26	7.90
Cigarette Taxes	793,683.33	107,341.67	-686,341.66	-86.48	6,349,466.64	858,733.36	-5,490,733.28	-86.48
Tobacco Tax	922,482.25	743,336.63	-179,145.62	-19.42	8,211,810.36	7,577,038.89	-634,771.47	-7.73
Beer Tax	64,377.67	172,677.42	108,299.75	168.23	1,475,476.04	1,579,008.34	103,532.30	7.02
Wine Tax	163,763.80	387,262.52	223,498.72	136.48	3,160,085.26	3,833,887.65	673,802.39	21.32
Kilowatt Hour Tax	69,728.44	125,521.90	55,793.46	80.02	1,053,063.59	1,060,453.62	7,390.03	0.70
Mine License	-6,807.24	1,228.46	8,035.70	-118.05	7,407.18	19,813.23	12,406.05	167.49
Misc Revenue					13,247.95	2,724.92	-10,523.03	-79.43
<b>Total Distributed Direct to General Fund</b>	<b>292,889,195.50</b>	<b>305,261,326.14</b>	<b>12,372,130.64</b>	<b>4.22</b>	<b>3,121,248,071.31</b>	<b>3,367,274,814.49</b>	<b>246,026,743.18</b>	<b>7.88</b>
<b>Accrued to General Fund</b>								
Individual Income Tax Refund Fund	-8,413,038.89	-39,406,600.71	-30,993,561.82	368.40	183,991,811.00	35,233,707.33	-148,758,103.67	-80.85
Corporate Income Tax Net Refund Fund	1,840,342.56	-14,061,018.71	-15,901,361.27	-864.04	101,042,517.20	71,931,167.03	-29,111,350.17	-28.81
<b>Total Distributed and Accrued to G. Fund</b>	<b>286,316,499.17</b>	<b>251,793,706.72</b>	<b>-34,522,792.45</b>	<b>-12.06</b>	<b>3,406,282,399.51</b>	<b>3,474,439,688.85</b>	<b>68,157,289.34</b>	<b>2.00</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>								
<b>Individual Income Tax</b>								
Distributed to Refund Fund	31,811,188.69	32,974,539.07	1,163,350.38	3.66	295,300,857.75	305,178,179.05	9,877,321.30	3.34
Less Total Refunds	-40,224,227.58	-72,381,139.78	-32,156,912.20	79.94	-111,309,046.75	-269,944,471.72	-158,635,424.97	142.52
<b>Net Refund Fund (To Above)</b>	<b>-8,413,038.89</b>	<b>-39,406,600.71</b>	<b>-30,993,561.82</b>	<b>368.40</b>	<b>183,991,811.00</b>	<b>35,233,707.33</b>	<b>-148,758,103.67</b>	<b>-80.85</b>
Add Distributed Direct to General Fund	127,244,755.05	131,898,156.31	4,653,401.26	3.66	1,181,204,169.74	1,220,721,745.94	39,517,576.20	3.35
<b>IIT Distributed and Accrued to G. Fund</b>	<b>118,831,716.16</b>	<b>92,491,555.60</b>	<b>-26,340,160.56</b>	<b>-22.17</b>	<b>1,365,195,980.74</b>	<b>1,255,955,453.27</b>	<b>-109,240,527.47</b>	<b>-8.00</b>
<b>Corporate Income Tax</b>								
Distributed to Refund Fund	2,534,576.27	3,800,884.60	1,266,308.33	49.96	114,365,400.20	138,385,573.81	24,020,173.61	21.00
Less Total Refunds	-694,233.71	-17,861,903.31	-17,167,669.60	2,472.89	-13,322,883.00	-66,454,406.78	-53,131,523.78	398.80
<b>Net Refund Fund (To Above)</b>	<b>1,840,342.56</b>	<b>-14,061,018.71</b>	<b>-15,901,361.27</b>	<b>-864.04</b>	<b>101,042,517.20</b>	<b>71,931,167.03</b>	<b>-29,111,350.17</b>	<b>-28.81</b>
Add Distributed Direct to General Fund	10,617,027.79	15,203,538.42	4,586,510.63	43.20	461,835,756.98	558,528,275.71	96,692,518.73	20.94
<b>CIT Distributed and Accrued to G. Fund</b>	<b>12,457,370.35</b>	<b>1,142,519.71</b>	<b>-11,314,850.64</b>	<b>-90.83</b>	<b>562,878,274.18</b>	<b>630,459,442.74</b>	<b>67,581,168.56</b>	<b>12.01</b>