

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		204,983,849.87	230,908,970.22	25,925,120.35	12.6%	1,640,475,104.43	1,741,014,408.48	100,539,304.05	6.1%
Corporate Income Tax		21,673,999.13	19,260,272.26	-2,413,726.87	-11.1%	617,823,714.12	602,181,778.52	-15,641,935.60	-2.5%
Sales Tax		217,078,259.36	228,876,583.02	11,798,323.66	5.4%	2,111,340,172.99	2,183,350,652.82	72,010,479.83	3.4%
Cigarette Tax		2,087,803.87	1,732,544.92	-355,258.95	-17.0%	18,195,049.57	16,280,807.96	-1,914,241.61	-10.5%
Tobacco Tax		833,796.18	1,032,019.87	198,223.69	23.8%	8,108,894.32	8,532,049.41	423,155.09	5.2%
Beer Tax		293,802.63	286,451.69	-7,350.94	-2.5%	3,179,577.08	3,103,212.28	-76,364.80	-2.4%
Wine Tax		450,530.84	440,998.20	-9,532.64	-2.1%	4,591,732.78	4,537,482.70	-54,250.08	-1.2%
Kilowatt Hour Tax		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
Mine License Tax		0.00	1,867.85	1,867.85	0.0%	471,658.94	22,987.61	-448,671.33	-95.1%
Oil & Gas		77,182.04	0.00	-77,182.04	-100.0%	193,957.45	46,918.79	-147,038.66	-75.8%
E911		109,240.44	95,449.83	-13,790.61	-12.6%	906,132.60	806,608.70	-99,523.90	-11.0%
Motor Fuels Tax		29,371,956.27	30,166,989.02	795,032.75	2.7%	286,110,745.31	294,087,767.42	7,977,022.11	2.8%
Boise Auditorium District		631,354.48	693,104.50	61,750.02	9.8%	7,617,848.75	8,130,523.52	512,674.77	6.7%
Idaho Falls Auditorium District		137,410.06	167,325.82	29,915.76	21.8%	2,121,462.95	2,185,260.57	63,797.62	3.0%
Pocatello-Chubbuck Auditorium District		87,089.56	84,610.63	-2,478.93	-2.8%	1,069,142.47	1,094,754.35	25,611.88	2.4%
Idaho Travel & Convention		1,214,532.23	1,311,336.83	96,804.60	8.0%	15,811,435.08	16,415,191.45	603,756.37	3.8%
Miscellaneous Revenues	A1	195,679.25	419,360.07	223,680.82	114.3%	-312,794.37	6,113,074.28	6,425,868.65	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		2,700.00	1,337.50	-1,362.50	-50.5%	11,500.00	10,662.50	-837.50	-7.3%
Total Gross Receipts		479,380,757.48	515,614,191.11	36,233,433.63	7.6%	4,719,083,375.81	4,889,249,939.22	170,166,563.41	3.6%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		335,656,792.38	361,039,052.26	25,382,259.88	7.6%	3,033,232,771.81	3,034,173,118.80	940,346.99	0.0%
129 - Secondary Aquifer Fund		762,158.97	708,378.25	-53,780.72	-7.1%	5,000,000.00	3,387,436.62	-1,612,563.38	-32.3%
130 - Petroleum Storage Trust		210,109.86	203,237.57	-6,872.29	-3.3%	1,954,043.21	1,996,953.92	42,910.71	2.2%
161 - Fish and Game Donation		8,445.39	8,893.00	447.61	5.3%	10,518.71	11,455.76	937.05	8.9%
166 - Abandoned Mine & Oil & Gas Conserv		8,644.39	635.07	-8,009.32	-92.7%	217,107.88	35,967.00	-181,140.88	-83.4%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	200,000.00	200,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	240,000.00	240,000.00	0.00	0.0%
182 - Substance Abuse Treatment		112,433.62	63,817.81	-48,615.81	-43.2%	1,185,608.93	1,111,159.22	-74,449.71	-6.3%
188 - County Juvenile Probation Svcs		327,708.48	340,654.23	12,945.75	4.0%	2,711,673.53	2,742,729.15	31,055.62	1.1%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	3,200,000.00	3,200,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,205,195.59	1,307,535.57	102,339.98	8.5%	15,715,636.70	16,307,322.04	591,685.34	3.8%
213 - Veterans Support Donation		13,247.69	11,484.18	-1,763.51	-13.3%	17,868.23	16,127.61	-1,740.62	-9.7%
220 - Cooperative Welfare Fund		222,528.99	214,517.61	-8,011.38	-3.6%	326,591.68	366,496.18	39,904.50	12.2%
221 - State Aeronautics Fund		214,137.55	163,817.68	-50,319.87	-23.5%	2,055,798.41	2,354,077.82	298,279.41	14.5%
247 - Parks & Rec Motor Fuels		421,961.40	444,395.30	22,433.90	5.3%	4,148,288.77	4,215,950.20	67,661.43	1.6%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		2,346,522.86	2,405,108.06	58,585.20	2.5%	22,759,649.36	23,208,821.40	449,172.04	2.0%
260 - State Highway Account		4,986,361.08	5,113,424.01	127,062.93	2.5%	48,369,740.44	49,336,883.21	967,142.77	2.0%
261 - Highway Distribution Fund		19,900,274.50	20,382,195.80	481,921.30	2.4%	192,723,085.97	196,731,046.70	4,007,960.73	2.1%
266 - Search and Rescue Fund		3,631.72	3,824.79	193.07	5.3%	35,703.39	36,285.71	582.32	1.6%
267 - Motor Fuel Distribution Fund		-199,390.03	-101,351.51	98,038.52	-49.2%	129,541.10	2,424,865.56	2,295,324.46	N/A
269 - Transportation Congestion Mitigation		8,294,120.49	8,403,721.50	109,601.01	1.3%	78,286,378.06	79,822,208.36	1,535,830.30	2.0%
275 - E911 Wireless		106,946.44	93,540.83	-13,405.61	-12.5%	875,888.19	789,559.95	-86,328.24	-9.9%
276 - Multi-State Tax Compact		504,906.12	317,535.75	-187,370.37	-37.1%	2,022,512.35	1,962,998.51	-59,513.84	-2.9%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	93,750,000.00	93,750,000.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		4,882.57	3,171.50	-1,711.07	-35.0%	2,801,212.76	2,851,136.07	49,923.31	1.8%
349 - Wine Direct Shipper Fee to ISP		0.00	75.00	75.00	0.0%	1,412.50	1,200.00	-212.50	-15.0%
365 - Permanent Building Fund		3,001,957.19	2,947,422.39	-54,534.80	-1.8%	12,004,623.61	11,816,856.45	-187,767.16	-1.6%
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		37,275.38	40,614.76	3,339.38	9.0%	234,032.72	273,730.42	39,697.70	17.0%
403 - Opportunity Scholarship		3,463.00	3,025.00	-438.00	-12.6%	4,904.53	2,858.89	-2,045.64	-41.7%
481 - Public School Endowment		440,357.61	380,171.83	-60,185.78	-13.7%	250,800,605.99	250,688,312.86	-112,293.13	0.0%
483 - Childrens Trust Donation		11,052.18	9,247.00	-1,805.18	-16.3%	16,189.99	12,130.40	-4,059.59	-25.1%

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502 - Sales Tax - Cities & Counties		22,195,527.10	24,319,767.01	2,124,239.91	9.6%	223,766,035.53	229,068,823.04	5,302,787.51	2.4%
502 - Sales Tax - Circuit Breaker		2,020,740.30	2,031,417.73	10,677.43	0.5%	16,140,528.22	16,291,918.36	151,390.14	0.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	15,292,979.84	15,292,979.84	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	5,658,068.66	5,658,068.67	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		971,608.92	407,689.12	-563,919.80	-58.0%	8,385,298.67	2,250,201.23	-6,135,097.44	-73.2%
502 - Sales Tax - Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	3,868,219.08	3,943,574.70	75,355.62	1.9%
502 - Sales Tax - Tax Relief Fund	B4	14,929,144.34	13,643,436.12	-1,285,708.22	-8.6%	140,912,524.10	135,571,853.49	-5,340,670.61	-3.8%
502 - Sales Tax - Held in Reserve		884,420.65	-52,900.06	-937,320.71	-106.0%	1,425,892.69	1,428,451.22	2,558.53	0.2%
502 - Sales Tax - Homeowner Property Tax Relief		3,816,507.77	4,012,777.15	196,269.38	5.1%	37,237,811.66	38,115,105.46	877,293.80	2.4%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	3,816,507.77	9,151,456.37	5,334,948.60	139.8%	37,237,811.66	88,747,689.99	51,509,878.33	138.3%
516 - Refund Fund		47,399,407.54	51,215,368.57	3,815,961.03	8.1%	467,778,081.21	486,309,075.00	18,530,993.79	4.0%
516 - Refund Fund - County Juvenile Prob Services		66,339.92	39,517.61	-26,822.31	-40.4%	507,456.27	437,095.72	-70,360.55	-13.9%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		-4,089.99	0.00	4,089.99	-100.0%	3,295.71	1,001.71	-2,294.00	-69.6%
630 - Grape Growers and Wine Producers		29,302.48	2,457.55	-26,844.93	-91.6%	255,916.39	178,292.79	-77,623.60	-30.3%
630 - Hop Growers		8,138.60	1,921.91	-6,216.69	-76.4%	84,758.19	106,879.17	22,120.98	26.1%
630 - Custodial Accounts		931,511.77	995,804.10	64,292.33	6.9%	10,886,843.93	11,460,597.81	573,753.88	5.3%
630 - Oil & Gas-Cities & Counties		22,228.44	0.00	-22,228.44	-100.0%	55,859.76	13,512.66	-42,347.10	-75.8%
601 - Tax Suspense & Adjustments		134,776.69	1,770,504.79	1,635,728.10	N/A	3,179,605.43	5,181,874.33	2,002,268.90	63.0%
Total Distribution		479,380,757.48	515,614,191.11	36,233,433.63	7.6%	4,719,083,375.81	4,889,249,939.22	170,166,563.41	3.6%

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Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		161,990,260.37	181,874,221.97	19,883,961.60	12.3%	1,305,456,234.22	1,387,939,074.77	82,482,840.55	6.3%
Corporate Income Taxes		17,215,232.00	15,292,043.09	-1,923,188.91	-11.2%	493,401,021.98	481,136,606.37	-12,264,415.61	-2.5%
Sales Tax		155,085,330.09	162,656,801.86	7,571,471.77	4.9%	1,220,486,424.76	1,151,510,735.38	-68,975,689.38	-5.7%
Tobacco Tax		720,418.54	901,659.61	181,241.07	25.2%	7,023,427.58	7,458,207.01	434,779.43	6.2%
Beer Tax		138,213.88	134,632.31	-3,581.57	-2.6%	1,493,709.46	1,454,391.82	-39,317.64	-2.6%
Wine Tax		355,766.23	43,488.76	-312,277.47	-87.8%	3,692,567.89	3,324,675.23	-367,892.66	-10.0%
Kilowatt Hour Tax		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
Mine License		0.00	1,232.78	1,232.78	0.0%	311,293.58	15,171.83	-296,121.75	-95.1%
Misc Revenue		0.00	3.00	3.00	0.0%	103.00	477.53	374.53	363.6%
Total Distributed Direct to General Fund		335,656,792.38	361,039,052.26	25,382,259.88	7.6%	3,033,232,771.81	3,034,173,118.80	940,346.99	0.0%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-67,106,716.99	-71,985,004.99	-4,878,288.00	7.3%	57,704,676.49	97,100,208.93	39,395,532.44	68.3%
Corporate Income Tax Net Refund Fund		-3,055,056.01	-6,932,801.86	-3,877,745.85	126.9%	17,149,573.82	65,162,954.74	48,013,380.92	280.0%
Total Distributed and Accrued to G. Fund		265,495,019.38	282,121,245.41	16,626,226.03	6.3%	3,108,087,022.12	3,196,436,282.47	88,349,260.35	2.8%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		40,497,822.22	45,440,073.64	4,942,251.42	12.2%	326,224,289.12	346,595,184.53	20,370,895.41	6.2%
Less Total Refunds		-107,604,539.21	-117,425,078.63	-9,820,539.42	9.1%	-268,519,612.63	-249,494,975.60	19,024,637.03	-7.1%
Net Refund Fund (To Above)		-67,106,716.99	-71,985,004.99	-4,878,288.00	7.3%	57,704,676.49	97,100,208.93	39,395,532.44	68.3%
Add Distributed Direct to General Fund		161,990,260.37	181,874,221.97	19,883,961.60	12.3%	1,305,456,234.22	1,387,939,074.77	82,482,840.55	6.3%
IIT Distributed and Accrued to G. Fund		94,883,543.38	109,889,216.98	15,005,673.60	15.8%	1,363,160,910.71	1,485,039,283.70	121,878,372.99	8.9%
Corporate Income Tax									
Distributed to Refund Fund		4,303,808.02	3,765,503.42	-538,304.60	-12.5%	122,821,735.34	119,833,610.86	-2,988,124.48	-2.4%
Less Total Refunds		-7,358,864.03	-10,698,305.28	-3,339,441.25	45.4%	-105,672,161.52	-54,670,656.12	51,001,505.40	-48.3%
Net Refund Fund (To Above)		-3,055,056.01	-6,932,801.86	-3,877,745.85	126.9%	17,149,573.82	65,162,954.74	48,013,380.92	280.0%
Add Distributed Direct to General Fund		17,215,232.00	15,292,043.09	-1,923,188.91	-11.2%	493,401,021.98	481,136,606.37	-12,264,415.61	-2.5%
CIT Distributed and Accrued to G. Fund		14,160,175.99	8,359,241.23	-5,800,934.76	-41.0%	510,550,595.80	546,299,561.11	35,748,965.31	7.0%

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Individual Income Tax Receipts									
IIT Payments by Filing		25,311,282.73	15,595,613.65	-9,715,669.08	-38.4%	227,752,470.25	210,654,655.21	-17,097,815.04	-7.5%
Permanent Building Fund		1,990,120.00	1,904,780.00	-85,340.00	-4.3%	3,338,430.00	3,436,770.00	98,340.00	2.9%
Donations on returns		311,122.62	295,929.94	-15,192.68	-4.9%	454,639.96	497,314.72	42,674.76	9.4%
Individual Tax reclassified as Multi State		62,102.00	157,484.74	95,382.74	153.6%	840,418.52	1,969,867.09	1,129,448.57	134.4%
Total Filing Payments		27,674,627.35	17,953,808.33	-9,720,819.02	-35.1%	232,385,958.73	216,558,607.02	-15,827,351.71	-6.8%
Lottery Winnings Withholdings		66,339.92	39,517.61	-26,822.31	-40.4%	507,456.27	437,095.71	-70,360.56	-13.9%
Employer Withholdings		177,242,882.60	212,915,644.28	35,672,761.68	20.1%	1,407,581,689.43	1,524,018,705.75	116,437,016.32	8.3%
Withholding Payments Total		177,309,222.52	212,955,161.89	35,645,939.37	20.1%	1,408,089,145.70	1,524,455,801.46	116,366,655.76	8.3%
Gross Collections									
Individual Income Tax Filing Refunds		204,983,849.87	230,908,970.22	25,925,120.35	12.6%	1,640,475,104.43	1,741,014,408.48	100,539,304.05	6.1%
Employer Withholding Refunds		-106,685,367.82	-116,543,644.71	-9,858,276.89	9.2%	-259,786,779.54	-246,194,776.79	13,592,002.75	-5.2%
Employer Withholding Refunds		-919,171.39	-881,433.92	37,737.47	-4.1%	-8,732,833.09	-3,300,198.81	5,432,634.28	-62.2%
Less Total Refunds Paid		-107,604,539.21	-117,425,078.63	-9,820,539.42	9.1%	-268,519,612.63	-249,494,975.60	19,024,637.03	-7.1%
Net Collections		97,379,310.66	113,483,891.59	16,104,580.93	16.5%	1,371,955,491.80	1,491,519,432.88	119,563,941.08	8.7%
Distribution of Individual Income Tax									
General Fund		161,990,260.37	181,874,221.97	19,883,961.60	12.3%	1,305,456,234.22	1,387,939,074.77	82,482,840.55	6.3%
Refund Fund		40,497,822.22	45,440,073.64	4,942,251.42	12.2%	326,224,289.12	346,595,184.53	20,370,895.41	6.2%
Refund Fund - County Juvenile Prob Svc		66,339.92	39,517.61	-26,822.31	-40.4%	507,456.27	437,095.72	-70,360.55	-13.9%
Multi-State Tax Compact		62,102.00	43,557.22	-18,544.78	-29.9%	265,376.78	411,530.95	146,154.17	55.1%
Permanent Building Fund		1,990,120.00	1,904,780.00	-85,340.00	-4.3%	3,338,430.00	3,436,770.00	98,340.00	2.9%
Public School Income Substance Abuse		66,339.92	39,517.60	-26,822.32	-40.4%	507,456.24	437,095.67	-70,360.57	-13.9%
Donations:									
Fish & Game		8,445.39	8,893.00	447.61	5.3%	10,518.71	11,455.76	937.05	8.9%
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		11,052.18	9,247.00	-1,805.18	-16.3%	16,189.99	12,130.40	-4,059.59	-25.1%
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		7,180.02	6,903.00	-277.02	-3.9%	9,461.03	9,452.98	-8.05	-0.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		5,392.59	6,358.00	965.41	17.9%	8,415.71	9,137.98	722.27	8.6%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		4,062.54	4,464.00	401.46	9.9%	6,879.05	8,742.00	1,862.95	27.1%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		13,247.69	11,484.18	-1,763.51	-13.3%	17,868.23	16,127.61	-1,740.62	-9.7%
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		222,528.99	214,517.61	-8,011.38	-3.6%	326,591.68	366,496.18	39,904.50	12.2%
Idaho Food Bank		35,750.22	31,038.15	-4,712.07	-13.2%	47,811.03	54,912.92	7,101.89	14.9%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		3,463.00	3,025.00	-438.00	-12.6%	4,904.53	2,858.89	-2,045.64	-41.7%
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		-257.18	1,271,372.24	1,271,629.42	N/A	0.00	1,260,342.12	1,260,342.12	0.0%
Total Distribution of Gross Collections		204,983,849.87	230,908,970.22	25,925,120.35	12.6%	1,640,475,104.43	1,741,014,408.48	100,539,304.05	6.1%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		11,467,001.50	10,620,991.62	-846,009.88	-7.4%	91,932,079.42	120,280,082.20	28,348,002.78	30.8%
Corporate Estimates		10,133,498.52	8,321,305.52	-1,812,193.00	-17.9%	523,119,831.44	479,580,222.93	-43,539,608.51	-8.3%
Corporate Tax reclassified as Multi-State		73,499.11	317,975.12	244,476.01	332.6%	2,771,803.26	2,321,473.39	-450,329.87	-16.2%
Gross Collections		21,673,999.13	19,260,272.26	-2,413,726.87	-11.1%	617,823,714.12	602,181,778.52	-15,641,935.60	-2.5%
Less Refunds Paid		-7,358,864.03	-10,698,305.28	-3,339,441.25	45.4%	-105,672,161.52	-54,670,656.12	51,001,505.40	-48.3%
Net Collections		14,315,135.10	8,561,966.98	-5,753,168.12	-40.2%	512,151,552.60	547,511,122.40	35,359,569.80	6.9%
Distribution of Corporate Tax									
General Fund		17,215,232.00	15,292,043.09	-1,923,188.91	-11.2%	493,401,021.98	481,136,606.37	-12,264,415.61	-2.5%
Refund Fund		4,303,808.02	3,765,503.42	-538,304.60	-12.5%	122,821,735.34	119,833,610.86	-2,988,124.48	-2.4%
Multi-State Tax Compact		73,499.11	87,945.75	14,446.64	19.7%	649,818.44	519,310.29	-130,508.15	-20.1%
Permanent Building Fund		81,460.00	114,780.00	33,320.00	40.9%	950,752.00	692,251.00	-258,501.00	-27.2%
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%
Total Distribution of Gross Collections		21,673,999.13	19,260,272.26	-2,413,726.87	-11.1%	617,823,714.12	602,181,778.52	-15,641,935.60	-2.5%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		216,707,764.35	228,203,084.15	11,495,319.80	5.3%	2,106,865,830.73	2,180,419,223.62	73,553,392.89	3.5%
Sales Tax reclassified as Multi-State		369,305.01	672,616.87	303,311.86	82.1%	4,391,953.34	2,878,148.20	-1,513,805.14	-34.5%
Amusement Device Tax		1,190.00	882.00	-308.00	-25.9%	82,388.92	53,281.00	-29,107.92	-35.3%
Gross Collections		217,078,259.36	228,876,583.02	11,798,323.66	5.4%	2,111,340,172.99	2,183,350,652.82	72,010,479.83	3.4%
Less Refunds Paid		-1,085,814.71	-411,580.27	674,234.44	-62.1%	-7,762,711.24	-8,872,817.63	-1,110,106.39	14.3%
Net Collections		215,992,444.65	228,465,002.75	12,472,558.10	5.8%	2,103,577,461.75	2,174,477,835.19	70,900,373.44	3.4%
Distribution of Sales Tax									
General Fund		155,085,330.09	162,656,801.86	7,571,471.77	4.9%	1,220,486,424.76	1,151,510,735.38	-68,975,689.38	-5.7%
Tax Commission Refunds		1,085,814.71	411,580.27	-674,234.44	-62.1%	7,762,711.24	8,872,817.63	1,110,106.39	14.3%
Multi-State Tax Compact		369,305.01	186,032.78	-183,272.23	-49.6%	1,107,317.13	1,032,157.27	-75,159.86	-6.8%
Tax Relief Fund		14,929,144.34	13,420,920.94	-1,508,223.40	-10.1%	140,392,478.78	133,582,574.81	-6,809,903.97	-4.9%
Revenue Share		22,195,527.10	24,319,767.01	2,124,239.91	9.6%	223,766,035.53	229,068,823.04	5,302,787.51	2.4%
Revenue Share Held for Non-Compliance		884,420.65	-52,900.06	-937,320.71	-106.0%	1,425,892.69	1,428,451.22	2,558.53	0.2%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	3,333,333.35	3,333,333.34	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	3,200,000.00	3,200,000.00	0.00	0.0%
County Circuit Breaker		2,017,982.46	2,030,241.51	12,259.05	0.6%	16,123,537.47	16,241,932.08	118,394.61	0.7%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	15,292,979.84	15,292,979.84	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	5,658,068.66	5,658,068.67	0.01	0.0%
Demonstration Pilot Project		971,608.92	407,689.12	-563,919.80	-58.0%	8,385,298.67	2,250,201.23	-6,135,097.44	-73.2%
Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	3,868,219.08	3,943,574.70	75,355.62	1.9%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		7,992,686.26	8,403,721.50	411,035.24	5.1%	77,984,943.83	79,822,208.36	1,837,264.53	2.4%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-292.3%	-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		3,816,507.77	4,012,777.15	196,269.38	5.1%	37,237,811.66	38,115,105.46	877,293.80	2.4%
School District Facility Fund Holding Account		3,816,507.77	9,151,456.37	5,334,948.60	139.8%	37,237,811.66	88,747,689.99	51,509,878.33	138.3%
School Modernization Facilities Fund		0.00	0.00	0.00	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		0.00	0.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	247,500,000.00	247,500,000.00	0.00	0.0%
Unallocated Sales Tax		-1,202.15	0.00	1,202.15	-100.0%	577,308.65	-0.20	-577,308.85	-100.0%
Total Distribution of Gross Collections		217,078,259.36	228,876,583.02	11,798,323.66	5.4%	2,111,340,172.99	2,183,350,652.82	72,010,479.83	3.4%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,087,803.87	1,732,544.92	-355,258.95	-17.0%	18,195,049.57	16,280,807.96	-1,914,241.61	-10.5%
Less Refunds Paid		-44.00	0.00	44.00	-100.0%	-282.00	-38.00	244.00	-86.5%
Net Collections		2,087,759.87	1,732,544.92	-355,214.95	-17.0%	18,194,767.57	16,280,769.96	-1,913,997.61	-10.5%
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		44.00	0.00	-44.00	-100.0%	282.00	38.00	-244.00	-86.5%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	3,333,333.34	3,333,333.34	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	200,000.00	200,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	240,000.00	240,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	2,210,000.00	2,210,000.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	2,210,000.00	2,210,000.00	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		762,158.97	708,378.25	-53,780.72	-7.1%	5,000,000.00	3,387,436.62	-1,612,563.38	-32.3%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		301,434.23	0.00	-301,434.23	-100.0%	301,434.23	0.00	-301,434.23	-100.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,087,803.87	1,732,544.92	-355,258.95	-17.0%	18,195,049.57	16,280,807.96	-1,914,241.61	-10.5%
Tobacco Tax Receipts									
Gross Collections		833,796.18	1,032,019.87	198,223.69	23.8%	8,108,894.32	8,532,049.41	423,155.09	5.2%
Less Refunds Paid		-10,460.68	-1,551.80	8,908.88	-85.2%	-82,119.68	-8,384.10	73,735.58	-89.8%
Net Collections		823,335.50	1,030,468.07	207,132.57	25.2%	8,026,774.64	8,523,665.31	496,890.67	6.2%
Distribution of Tobacco Tax									
General Fund		720,418.54	901,659.61	181,241.07	25.2%	7,023,427.58	7,458,207.01	434,779.43	6.2%
Tax Commission Refunds		10,460.68	1,551.80	-8,908.88	-85.2%	82,119.68	8,384.10	-73,735.58	-89.8%
Public School Endowment		51,458.48	64,404.23	12,945.75	25.2%	501,673.53	532,729.15	31,055.62	6.2%
County Juvenile Probation Svcs		51,458.48	64,404.23	12,945.75	25.2%	501,673.53	532,729.15	31,055.62	6.2%
Total Distribution of Gross Collections		833,796.18	1,032,019.87	198,223.69	23.8%	8,108,894.32	8,532,049.41	423,155.09	5.2%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		293,802.63	286,451.69	-7,350.94	-2.5%	3,179,577.08	3,103,212.28	-76,364.80	-2.4%
Less Refunds Paid		269.55	0.00	-269.55	-100.0%	-1,471.56	-8,761.55	-7,289.99	495.4%
Net Collections		294,072.18	286,451.69	-7,620.49	-2.6%	3,178,105.52	3,094,450.73	-83,654.79	-2.6%
Distribution of Beer Tax									
General Fund		138,213.88	134,632.31	-3,581.57	-2.6%	1,493,709.46	1,454,391.82	-39,317.64	-2.6%
Tax Commission Refunds		-269.55	0.00	269.55	-100.0%	1,471.56	8,761.55	7,289.99	495.4%
Substance Abuse Treatment		58,814.45	57,290.33	-1,524.12	-2.6%	635,621.14	618,890.14	-16,731.00	-2.6%
Permanent Building Fund		97,043.85	94,529.05	-2,514.80	-2.6%	1,048,774.92	1,021,168.77	-27,606.15	-2.6%
Total Distribution of Gross Collections		293,802.63	286,451.69	-7,350.94	-2.5%	3,179,577.08	3,103,212.28	-76,364.80	-2.4%
Wine Tax Receipts									
Gross Collections		450,530.84	440,998.20	-9,532.64	-2.1%	4,591,732.78	4,537,482.70	-54,250.08	-1.2%
Less Refunds Paid		-3,704.36	-135.23	3,569.13	-96.3%	-8,502.52	-2,662.09	5,840.43	-68.7%
Net Collections		446,826.48	440,862.97	-5,963.51	-1.3%	4,583,230.26	4,534,820.61	-48,409.65	-1.1%
Distribution of Wine Tax									
General Fund		355,766.23	43,488.76	-312,277.47	-87.8%	3,692,567.89	3,324,675.23	-367,892.66	-10.0%
Tax Commission Refunds		3,704.36	135.23	-3,569.13	-96.3%	8,502.52	2,662.09	-5,840.43	-68.7%
Substance Abuse Treatment		53,619.17	6,527.48	-47,091.69	-87.8%	549,987.79	492,269.08	-57,718.71	-10.5%
Grape Growers & Wine Producers		29,302.48	2,457.55	-26,844.93	-91.6%	255,916.39	178,292.79	-77,623.60	-30.3%
Hop Growers		8,138.60	1,921.91	-6,216.69	-76.4%	84,758.19	106,879.17	22,120.98	26.1%
Unallocated Wine & Strong Beer		0.00	386,467.27	386,467.27	N/A	0.00	432,704.34	432,704.34	N/A
Total Distribution of Gross Collections		450,530.84	440,998.20	-9,532.64	-2.1%	4,591,732.78	4,537,482.70	-54,250.08	-1.2%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		2,700.00	1,262.50	-1,437.50	-53.2%	10,087.50	9,462.50	-625.00	-6.2%
Wine Direct Shipper Fee to ISP		0.00	75.00	75.00	0.0%	1,412.50	1,200.00	-212.50	-15.0%
Total Distributions		2,700.00	1,337.50	-1,362.50	-50.5%	11,500.00	10,662.50	-837.50	-7.3%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
Distribution of Kilowatt Hour Tax									
General Fund		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
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%
Total Distribution of Gross Collections		151,571.27	134,968.88	-16,602.39	-11.0%	1,367,989.34	1,333,778.86	-34,210.48	-2.5%
Mine License Tax Receipts									
Gross Collections		0.00	1,867.85	1,867.85	0.0%	471,658.94	22,987.61	-448,671.33	-95.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		0.00	1,867.85	1,867.85	0.0%	471,656.94	22,987.61	-448,669.33	-95.1%
Distribution of Mine Tax									
General Fund		0.00	1,232.78	1,232.78	0.0%	311,293.58	15,171.83	-296,121.75	-95.1%
Abandoned Mine Reclamation		0.00	635.07	635.07	0.0%	160,363.36	7,815.78	-152,547.58	-95.1%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		0.00	1,867.85	1,867.85	0.0%	471,658.94	22,987.61	-448,671.33	-95.1%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		109,240.44	95,449.83	-13,790.61	-12.6%	906,132.60	806,608.70	-99,523.90	-11.0%
Less Refunds Paid		-111.43	0.00	111.43	-100.0%	-12,369.15	-935.20	11,433.95	-92.4%
Net Collections		109,129.01	95,449.83	-13,679.18	-12.5%	893,763.45	805,673.50	-88,089.95	-9.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		106,946.44	93,540.83	-13,405.61	-12.5%	875,888.19	789,559.95	-86,328.24	-9.9%
E911 Wireless Admin		2,182.57	1,909.00	-273.57	-12.5%	17,875.26	16,113.55	-1,761.71	-9.9%
Tax Commission Refunds		111.43	0.00	-111.43	-100.0%	12,369.15	935.20	-11,433.95	-92.4%
Total Distribution of Gross Collections		109,240.44	95,449.83	-13,790.61	-12.6%	906,132.60	806,608.70	-99,523.90	-11.0%
Oil & Gas Tax Receipts									
Gross Collections		77,182.04	0.00	-77,182.04	-100.0%	193,957.45	46,918.79	-147,038.66	-75.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		77,182.04	0.00	-77,182.04	-100.0%	193,957.45	46,918.79	-147,038.66	-75.8%
Distribution of Oil & Gas Tax									
Conservation Fund		8,644.39	0.00	-8,644.39	-100.0%	56,744.52	28,151.22	-28,593.30	-50.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		22,228.44	0.00	-22,228.44	-100.0%	55,859.76	13,512.66	-42,347.10	-75.8%
Public Schools Fund		46,309.21	0.00	-46,309.21	-100.0%	81,353.17	5,254.91	-76,098.26	-93.5%
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%
Total Distribution of Gross Collections		77,182.04	0.00	-77,182.04	-100.0%	193,957.45	46,918.79	-147,038.66	-75.8%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,021,100.17	8,960,232.98	-60,867.19	-0.7%	83,600,843.39	87,346,499.14	3,745,655.75	4.5%
Gasoline Tax		19,284,651.23	20,117,982.35	833,331.12	4.3%	190,443,555.93	191,954,111.74	1,510,555.81	0.8%
Aviation Fuel		214,137.55	163,376.91	-50,760.64	-23.7%	2,054,857.38	2,350,966.35	296,108.97	14.4%
Transfer Fee		1,050,549.25	1,014,405.41	-36,143.84	-3.4%	9,767,160.60	9,972,937.04	205,776.44	2.1%
Fuels Distribution Fund		-199,390.03	-101,351.51	98,038.52	-49.2%	212,694.04	2,424,865.56	2,212,171.52	N/A
Motor Fuel Registration		908.10	12,092.88	11,184.78	N/A	28,650.49	33,994.44	5,343.95	18.7%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	2,983.48	4,393.15	1,409.67	47.2%
Gross Collections		29,371,956.27	30,166,989.02	795,032.75	2.7%	286,110,745.31	294,087,767.42	7,977,022.11	2.8%
IFTA Taxpayer Refunds		-180,920.06	-138,501.57	42,418.49	-23.4%	-863,795.29	-823,417.36	40,377.93	-4.7%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,205,169.53	-985,361.15	219,808.38	-18.2%	-9,712,723.61	-8,537,920.56	1,174,803.05	-12.1%
Payments to Other IFTA Jurisdictions		-102,257.74	-467,403.44	-365,145.70	357.1%	-224,952.26	-1,510,640.05	-1,285,687.79	571.5%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,488,347.33	-1,591,266.16	-102,918.83	6.9%	-10,801,471.16	-10,871,977.97	-70,506.81	0.7%
Net Collections		27,883,608.94	28,575,722.86	692,113.92	2.5%	275,309,274.15	283,215,789.45	7,906,515.30	2.9%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,488,347.33	1,591,266.16	102,918.83	6.9%	10,801,471.16	10,871,977.97	70,506.81	0.7%
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		4,986,361.08	5,110,854.62	124,493.54	2.5%	48,369,740.44	49,318,745.46	949,005.02	2.0%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		19,900,274.50	20,347,389.70	447,115.20	2.2%	192,723,085.97	196,485,344.75	3,762,258.78	2.0%
State Aeronautics Fund		214,137.55	163,376.91	-50,760.64	-23.7%	2,055,798.41	2,350,966.35	295,167.94	14.4%
Local Highway Distribution Fund		2,346,522.86	2,405,108.06	58,585.20	2.5%	22,759,649.36	23,208,821.40	449,172.04	2.0%
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		119,846.90	126,005.73	6,158.83	5.1%	1,178,210.91	1,195,925.36	17,714.45	1.5%
Off-Highway Improvements		119,846.90	126,005.73	6,158.83	5.1%	1,178,210.91	1,195,925.36	17,714.45	1.5%
Capital Improvements		119,846.90	126,005.74	6,158.84	5.1%	1,178,210.94	1,195,925.37	17,714.43	1.5%
Road and Bridge		62,420.70	65,628.47	3,207.77	5.1%	613,656.01	622,882.32	9,226.31	1.5%
Search and Rescue Fund		3,631.72	3,818.34	186.62	5.1%	35,703.39	36,240.18	536.79	1.5%
Petroleum Storage Trust Fund		210,109.86	202,881.07	-7,228.79	-3.4%	1,954,043.21	1,994,437.32	40,394.11	2.1%
Motor Fuels Distribution Fund		-199,390.03	-101,351.51	98,038.52	-49.2%	129,564.60	2,424,865.56	2,295,300.96	N/A
Total Distribution of Gross Collections		29,371,956.27	30,166,989.02	795,032.75	2.7%	286,110,745.31	294,087,767.42	7,977,022.11	2.8%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		6,297,362.91	6,208,095.23	-89,267.68	-1.4%	57,773,046.44	60,241,137.08	2,468,090.64	4.3%
Special Fuels - IFTA		51,283.81	-138,153.89	-189,437.70	-369.4%	1,567,292.29	884,024.31	-683,267.98	-43.6%
Gasoline		12,741,796.76	13,484,013.24	742,216.48	5.8%	125,756,649.59	127,643,211.67	1,886,562.08	1.5%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	3,000.00	4,543.32	1,543.32	51.4%
Transfer Fee		808,922.92	781,092.17	-27,830.75	-3.4%	7,520,136.17	7,678,584.03	158,447.86	2.1%
Interest		0.00	34,806.10	34,806.10	0.0%	74,310.99	245,701.95	171,390.96	230.6%
Motor Fuel Registration		908.10	12,092.88	11,184.78	N/A	28,650.49	33,844.27	5,193.78	18.1%
Total Highway Distribution Fund		19,900,274.50	20,382,195.73	481,921.23	2.4%	192,723,085.97	196,731,046.63	4,007,960.66	2.1%
State Highway Account									
Special Fuels		1,611,583.20	1,588,738.35	-22,844.85	-1.4%	14,784,930.19	15,416,549.06	631,618.87	4.3%
Special Fuels - IFTA		13,124.24	-35,355.51	-48,479.75	-369.4%	401,092.04	226,234.21	-174,857.83	-43.6%
Gasoline		3,361,653.64	3,557,471.76	195,818.12	5.8%	33,178,232.64	33,675,962.17	497,729.53	1.5%
Interest		0.00	2,569.39	2,569.39	0.0%	5,485.57	18,137.75	12,652.18	230.6%
Total State Highway Account		4,986,361.08	5,113,423.99	127,062.91	2.5%	48,369,740.44	49,336,883.19	967,142.75	2.0%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		631,354.48	693,104.50	61,750.02	9.8%	7,617,848.75	8,130,523.52	512,674.77	6.7%
Less Refunds Paid		-158.00	0.00	158.00	-100.0%	-4,442.24	-12,562.08	-8,119.84	182.8%
Net Collections		631,196.48	693,104.50	61,908.02	9.8%	7,613,406.51	8,117,961.44	504,554.93	6.6%
Distribution of Boise Auditorium Tax									
Boise Auditorium		631,196.48	693,104.50	61,908.02	9.8%	7,605,056.51	8,109,611.44	504,554.93	6.6%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		158.00	0.00	-158.00	-100.0%	4,442.24	12,562.08	8,119.84	182.8%
Total Distribution of Gross Collections		631,354.48	693,104.50	61,750.02	9.8%	7,617,848.75	8,130,523.52	512,674.77	6.7%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		137,410.06	167,325.82	29,915.76	21.8%	2,121,462.95	2,185,260.57	63,797.62	3.0%
Less Refunds Paid		-52.00	0.00	52.00	-100.0%	-8,367.12	-98.00	8,269.12	-98.8%
Net Collections		137,358.06	167,325.82	29,967.76	21.8%	2,113,095.83	2,185,162.57	72,066.74	3.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		137,358.06	167,325.82	29,967.76	21.8%	2,110,595.83	2,182,662.57	72,066.74	3.4%
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		52.00	0.00	-52.00	-100.0%	8,367.12	98.00	-8,269.12	-98.8%
Total Distribution of Gross Collections		137,410.06	167,325.82	29,915.76	21.8%	2,121,462.95	2,185,260.57	63,797.62	3.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		87,089.56	84,610.63	-2,478.93	-2.8%	1,069,142.47	1,094,754.35	25,611.88	2.4%
Less Refunds Paid		-17.70	0.00	17.70	-100.0%	-17.70	-10,176.43	-10,158.73	N/A
Net Collections		87,071.86	84,610.63	-2,461.23	-2.8%	1,069,124.77	1,084,577.92	15,453.15	1.4%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		87,071.86	84,610.63	-2,461.23	-2.8%	1,066,624.77	1,082,077.92	15,453.15	1.4%
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		17.70	0.00	-17.70	-100.0%	17.70	10,176.43	10,158.73	N/A
Total Distribution of Gross Collections		87,089.56	84,610.63	-2,478.93	-2.8%	1,069,142.47	1,094,754.35	25,611.88	2.4%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,214,532.23	1,311,336.83	96,804.60	8.0%	15,811,435.08	16,415,191.45	603,756.37	3.8%
Less Refunds Paid		-9,336.64	-3,801.26	5,535.38	-59.3%	-50,298.38	-62,369.41	-12,071.03	24.0%
Net Collections		1,205,195.59	1,307,535.57	102,339.98	8.5%	15,761,136.70	16,352,822.04	591,685.34	3.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,205,195.59	1,307,535.57	102,339.98	8.5%	15,715,636.70	16,307,322.04	591,685.34	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		9,336.64	3,801.26	-5,535.38	-59.3%	50,298.38	62,369.41	12,071.03	24.0%
Total Distribution of Gross Collections		1,214,532.23	1,311,336.83	96,804.60	8.0%	15,811,435.08	16,415,191.45	603,756.37	3.8%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	0.00	9,463.29	N/A	N/A	N/A	79,483.43	N/A	N/A
Interest Receipts	U1	0.00	759,001.11	N/A	N/A	N/A	2,265,297.90	N/A	N/A
Miscellaneous	U1	0.00	13,523.29	N/A	N/A	N/A	278,207.95	N/A	N/A
Suspense	U1	0.00	39,189.70	N/A	N/A	N/A	3,490,085.00	N/A	N/A
Gross Receipts		195,679.25	419,360.07	223,680.82	114.3%	-312,794.37	6,113,074.28	6,425,868.65	N/A
Less Refunds		0.00	-1,456.79	-1,456.79	0.0%	0.00	-29,497.15	-29,497.15	0.0%
Net Receipts		195,679.25	417,903.28	222,224.03	113.6%	-312,794.37	6,083,577.13	6,396,371.50	N/A
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		37,275.38	40,614.76	3,339.38	9.0%	234,032.72	273,730.42	39,697.70	17.0%
General Fund		0.00	3.00	3.00	0.0%	59.00	477.53	418.53	709.4%
Relief Fund		0.00	222,515.18	222,515.18	0.0%	520,045.32	1,989,278.68	1,469,233.36	282.5%
Rebate Fund		-4,089.99	0.00	4,089.99	-100.0%	2,909.35	0.00	-2,909.35	-100.0%
Net Bond Activity		23,500.00	2,000.00	-21,500.00	-91.5%	32,000.00	4,000.00	-28,000.00	-87.5%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	38,928.84	38,928.84	0.0%	33.03	276,019.22	275,986.19	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	1,456.79	1,456.79	0.0%	0.00	29,497.15	29,497.15	0.0%
Circuit Breaker Fund		3,015.02	1,176.22	-1,838.80	-61.0%	17,191.13	49,986.28	32,795.15	190.8%
Tax Commision Holding Fund held in Suspense Account		135,978.84	112,665.28	-23,313.56	-17.1%	-1,119,454.21	3,489,829.78	4,609,283.99	-411.7%
Total Distribution of Gross Collections		195,679.25	419,360.07	223,680.82	114.3%	-312,794.37	6,113,074.28	6,425,868.65	N/A
RR Car Company's Ad Valorem Tax									
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%
Net Collections		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Distribution of RR Car Tax									
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%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Total Gross Receipts		479,380,757.48	515,614,191.11	36,233,433.63	7.6%	4,719,083,375.81	4,889,249,939.22	170,166,563.41	3.6%

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

Source	Notes	Month Of 2/29/2024	Month Of 2/28/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		62,102.00	157,484.74	95,382.74	153.6%	840,418.52	1,969,867.09	1,129,448.57	134.4%
Corporate Income to MTC		73,499.11	317,975.12	244,476.01	332.6%	2,771,803.26	2,321,473.39	-450,329.87	-16.2%
Sales Tax to MTC		369,305.01	672,616.87	303,311.86	82.1%	4,391,953.34	2,878,148.20	-1,513,805.14	-34.5%
Total Receipts Reclassed to MTC		504,906.12	1,148,076.73	643,170.61	127.4%	8,004,175.12	7,169,488.68	-834,686.44	-10.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		0.00	113,927.52	113,927.52	0.0%	575,041.74	1,558,336.14	983,294.40	171.0%
Corporate MTC to General Fund		0.00	230,029.37	230,029.37	0.0%	2,121,984.82	1,802,163.10	-319,821.72	-15.1%
Sales Tax MTC to General Fund		0.00	486,584.09	486,584.09	0.0%	3,284,636.21	1,845,990.93	-1,438,645.28	-43.8%
Total MTC Receipts to General Fund		0.00	830,540.98	830,540.98	0.0%	5,981,662.77	5,206,490.17	-775,172.60	-13.0%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		62,102.00	43,557.22	-18,544.78	-29.9%	265,376.78	411,530.95	146,154.17	55.1%
MTC Revenue from Corporate Income Tax		73,499.11	87,945.75	14,446.64	19.7%	649,818.44	519,310.29	-130,508.15	-20.1%
MTC Revenue from Sales Tax		369,305.01	186,032.78	-183,272.23	-49.6%	1,107,317.13	1,032,157.27	-75,159.86	-6.8%
Net MTC Revenues		504,906.12	317,535.75	-187,370.37	-37.1%	2,022,512.35	1,962,998.51	-59,513.84	-2.9%
Total MTC Receipts		504,906.12	1,148,076.73	643,170.61	127.4%	8,004,175.12	7,169,488.68	-834,686.44	-10.4%

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