

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		230,908,970.22	208,355,016.91	-22,553,953.31	-9.8%	1,741,014,408.48	1,753,974,773.08	12,960,364.60	0.7%
Corporate Income Tax		19,260,272.26	13,134,713.53	-6,125,558.73	-31.8%	602,181,778.52	567,985,182.29	-34,196,596.23	-5.7%
Sales Tax		228,876,583.02	242,346,231.09	13,469,648.07	5.9%	2,183,350,652.82	2,285,990,669.45	102,640,016.63	4.7%
Cigarette Tax		1,732,544.92	1,602,580.17	-129,964.75	-7.5%	16,280,807.96	15,070,406.76	-1,210,401.20	-7.4%
Tobacco Tax		1,032,019.87	1,296,966.07	264,946.20	25.7%	8,532,049.41	8,060,397.63	-471,651.78	-5.5%
Beer Tax		286,451.69	280,520.45	-5,931.24	-2.1%	3,103,212.28	3,021,141.56	-82,070.72	-2.6%
Wine Tax		440,998.20	450,764.61	9,766.41	2.2%	4,537,482.70	4,641,979.39	104,496.69	2.3%
Kilowatt Hour Tax		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
Mine License Tax		1,867.85	857.21	-1,010.64	-54.1%	22,987.61	295,058.05	272,070.44	N/A
Oil & Gas		0.00	32,917.72	32,917.72	0.0%	46,918.79	131,528.45	84,609.66	180.3%
E911	A2	95,449.83	47,022.03	-48,427.80	-50.7%	806,608.70	601,992.48	-204,616.22	-25.4%
Motor Fuels Tax		30,166,989.02	29,096,580.64	-1,070,408.38	-3.5%	294,087,767.42	296,309,468.22	2,221,700.80	0.8%
Boise Auditorium District		693,104.50	705,662.97	12,558.47	1.8%	8,130,523.52	8,119,633.37	-10,890.15	-0.1%
Idaho Falls Auditorium District		167,325.82	162,938.84	-4,386.98	-2.6%	2,185,260.57	2,281,736.52	96,475.95	4.4%
Pocatello-Chubbuck Auditorium District		84,610.63	86,146.14	1,535.51	1.8%	1,094,754.35	1,065,838.83	-28,915.52	-2.6%
Idaho Travel & Convention		1,311,336.83	1,520,668.54	209,331.71	16.0%	16,415,191.45	17,173,399.84	758,208.39	4.6%
Miscellaneous Revenues	A1	419,360.07	81,460.02	-337,900.05	-80.6%	6,113,105.18	-258,097.72	-6,371,202.90	-104.2%
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		1,337.50	1,425.00	87.50	6.5%	10,662.50	6,962.50	-3,700.00	-34.7%
Total Gross Receipts		515,614,191.11	499,378,155.71	-16,236,035.40	-3.1%	4,889,249,970.12	4,965,792,005.70	76,542,035.58	1.6%

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Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		361,039,052.26	342,848,069.96	-18,190,982.30	-5.0%	3,034,173,118.80	3,303,150,284.76	268,977,165.96	8.9%
129 - Secondary Aquifer Fund		708,378.25	578,413.50	-129,964.75	-18.3%	3,387,436.62	2,173,328.41	-1,214,108.21	-35.8%
130 - Petroleum Storage Trust		203,237.57	183,559.99	-19,677.58	-9.7%	1,996,953.92	2,015,021.31	18,067.39	0.9%
161 - Fish and Game Donation		8,893.00	9,097.52	204.52	2.3%	11,455.76	12,231.39	775.63	6.8%
166 - Abandoned Mine & Oil & Gas Conserv		635.07	20,179.23	19,544.16	N/A	35,967.00	226,446.05	190,479.05	529.6%
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		63,817.81	110,317.96	46,500.15	72.9%	1,111,159.22	1,175,019.09	63,859.87	5.7%
188 - County Juvenile Probation Svcs		340,654.23	356,713.39	16,059.16	4.7%	2,742,729.15	2,712,794.06	-29,935.09	-1.1%
200 - 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%
212 - Idaho Travel and Convention		1,307,535.57	1,516,034.12	208,498.55	15.9%	16,307,322.04	17,090,097.97	782,775.93	4.8%
213 - Veterans Support Donation		11,484.18	13,240.00	1,755.82	15.3%	16,127.61	17,977.00	1,849.39	11.5%
220 - Cooperative Welfare Fund		214,517.61	380,801.00	166,283.39	77.5%	366,496.18	581,013.86	214,517.68	58.5%
221 - State Aeronautics Fund		163,817.68	220,131.63	56,313.95	34.4%	2,354,077.82	1,997,758.09	-356,319.73	-15.1%
247 - Parks & Rec Motor Fuels		444,395.30	390,535.47	-53,859.83	-12.1%	4,215,950.20	4,143,874.29	-72,075.91	-1.7%
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		2,405,108.06	2,159,341.92	-245,766.14	-10.2%	23,208,821.40	23,240,570.69	31,749.29	0.1%
260 - State Highway Account		5,113,424.01	4,590,534.08	-522,889.93	-10.2%	49,336,883.21	49,406,977.21	70,094.00	0.1%
261 - Highway Distribution Fund		20,382,195.80	18,296,269.24	-2,085,926.56	-10.2%	196,731,046.70	197,174,147.27	443,100.57	0.2%
266 - Search and Rescue Fund		3,824.79	3,361.24	-463.55	-12.1%	36,285.71	35,665.34	-620.37	-1.7%
267 - Motor Fuel Distribution Fund		-101,351.51	2,673,000.21	2,774,351.72	N/A	2,424,865.56	3,276,778.83	851,913.27	35.1%
269 - Transportation Congestion Mitigation		8,403,721.50	12,083,333.33	3,679,611.83	43.8%	79,822,208.36	96,666,666.64	16,844,458.28	21.1%
275 - E911 Wireless		93,540.83	46,081.58	-47,459.25	-50.7%	789,559.95	589,911.02	-199,648.93	-25.3%
276 - Multi-State Tax Compact		317,535.75	158,469.02	-159,066.73	-50.1%	1,962,998.51	2,441,581.37	478,582.86	24.4%
310 - School Modernization Facilities Fund		0.00	0.00	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		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		3,171.50	2,065.45	-1,106.05	-34.9%	2,851,136.07	2,952,651.51	101,515.44	3.6%
349 - Wine Direct Shipper Fee to ISP		75.00	300.00	225.00	300.0%	1,200.00	1,550.00	350.00	29.2%
365 - Permanent Building Fund		2,947,422.39	2,742,215.08	-205,207.31	-7.0%	11,816,856.45	11,852,412.65	35,556.20	0.3%
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		40,614.76	50,118.94	9,504.18	23.4%	273,761.32	258,418.75	-15,342.57	-5.6%
403 - Opportunity Scholarship		3,025.00	5,482.00	2,457.00	81.2%	2,858.89	7,380.33	4,521.44	158.2%
481 - Public School Endowment	B1	380,171.83	427,911.21	47,739.38	12.6%	250,688,312.86	3,183,667.45	-247,504,645.41	-98.7%
483 - Childrens Trust Donation		9,247.00	9,415.00	168.00	1.8%	12,130.40	13,649.15	1,518.75	12.5%

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Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		24,319,767.01	25,093,831.16	774,064.15	3.2%	229,068,823.04	237,036,963.96	7,968,140.92	3.5%
502 - Sales Tax - Circuit Breaker		2,031,417.73	2,050,140.37	18,722.64	0.9%	16,291,918.36	16,379,260.85	87,342.49	0.5%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	15,292,979.84	14,953,946.32	-339,033.52	-2.2%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	5,658,068.67	5,658,068.66	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		407,689.12	242,305.43	-165,383.69	-40.6%	2,250,201.23	5,779,925.46	3,529,724.23	156.9%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	3,943,574.70	4,050,244.56	106,669.86	2.7%
502 - Sales Tax - Tax Relief Fund		13,643,436.12	22,776,963.84	9,133,527.72	66.9%	135,571,853.49	189,474,868.49	53,903,015.00	39.8%
502 - Sales Tax - Held in Reserve		-52,900.06	0.00	52,900.06	-100.0%	1,428,451.22	1,823,922.83	395,471.61	27.7%
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		4,012,777.15	4,345,051.40	332,274.25	8.3%	38,115,105.46	41,359,281.86	3,244,176.40	8.5%
502 - Sales Tax - School District Facility Holding Fund	B2	9,151,456.37	6,116,621.35	-3,034,835.02	-33.2%	88,747,689.99	58,222,341.18	-30,525,348.81	-34.4%
516 - Refund Fund		51,215,368.57	45,558,747.25	-5,656,621.32	-11.0%	486,309,075.00	490,202,063.29	3,892,988.29	0.8%
516 - Refund Fund - County Juvenile Prob Services		39,517.61	67,511.03	27,993.42	70.8%	437,095.72	456,142.26	19,046.54	4.4%
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		1,921.91	12,097.25	10,175.34	529.4%	106,879.17	120,745.16	13,865.99	13.0%
630 - Custodial Accounts		995,804.10	1,002,076.36	6,272.26	0.6%	11,460,597.81	11,529,526.74	68,928.93	0.6%
630 - Oil & Gas-Cities & Counties		0.00	9,480.30	9,480.30	0.0%	13,512.66	37,880.22	24,367.56	180.3%
630 - Grape Growers and Wine Producers		2,457.55	94,807.49	92,349.94	N/A	178,292.79	326,152.15	147,859.36	82.9%
601 - Unidentified Wine & Strong Beer		386,467.27	-1,038.45	-387,505.72	-100.3%	432,704.34	-123,587.62	-556,291.96	-128.6%
601 - Tax Suspense & Adjustments		1,384,037.52	-1,418,904.71	-2,802,942.23	-202.5%	4,749,169.99	-416,465.24	-5,165,635.23	-108.8%
Total Distribution		515,614,191.11	499,378,155.71	-16,236,035.40	-3.1%	4,889,249,970.12	4,965,792,005.70	76,542,035.58	1.6%

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Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	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		181,874,221.97	165,930,512.53	-15,943,709.44	-8.8%	1,387,939,074.77	1,399,213,251.11	11,274,176.34	0.8%
Corporate Income Tax		15,292,043.09	10,464,038.17	-4,828,004.92	-31.6%	481,136,606.37	453,165,645.46	-27,970,960.91	-5.8%
Sales Tax		162,656,801.86	164,728,411.12	2,071,609.26	1.3%	1,151,510,735.38	1,437,106,184.34	285,595,448.96	24.8%
Tobacco Tax		901,659.61	1,126,487.50	224,827.89	24.9%	7,458,207.01	7,039,115.35	-419,091.66	-5.6%
Beer Tax		134,632.31	131,844.62	-2,787.69	-2.1%	1,454,391.82	1,419,845.61	-34,546.21	-2.4%
Wine Tax		43,488.76	290,663.64	247,174.88	568.4%	3,324,675.23	3,738,081.69	413,406.46	12.4%
Kilowatt Hour Tax		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
Mine License Tax		1,232.78	428.61	-804.17	-65.2%	15,171.83	147,529.04	132,357.21	872.4%
Miscellaneous Revenues		3.00	0.00	-3.00	-100.0%	477.53	697.16	219.63	46.0%
Total Distributed Direct to General Fund		361,039,052.26	342,848,069.96	-18,190,982.30	-5.0%	3,034,173,118.80	3,303,150,284.76	268,977,165.96	8.9%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-71,985,004.99	-91,943,455.19	-19,958,450.20	27.7%	97,100,208.93	83,579,689.29	-13,520,519.64	-13.9%
Corporate Income Tax Net Refund Fund		-6,932,801.86	-10,455,937.75	-3,523,135.89	50.8%	65,162,954.74	19,270,169.98	-45,892,784.76	-70.4%
Total Distributed and Accrued to G. Fund		282,121,245.41	240,448,677.02	-41,672,568.39	-14.8%	3,196,436,282.47	3,406,000,144.03	209,563,861.56	6.6%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		45,440,073.64	41,480,173.44	-3,959,900.20	-8.7%	346,595,184.53	349,742,067.21	3,146,882.68	0.9%
Less Total Refunds		-117,425,078.63	-133,423,628.63	-15,998,550.00	13.6%	-249,494,975.60	-266,162,377.92	-16,667,402.32	6.7%
Net Refund Fund (To Above)		-71,985,004.99	-91,943,455.19	-19,958,450.20	27.7%	97,100,208.93	83,579,689.29	-13,520,519.64	-13.9%
Add Distributed Direct to General Fund		181,874,221.97	165,930,512.53	-15,943,709.44	-8.8%	1,387,939,074.77	1,399,213,251.11	11,274,176.34	0.8%
IIT Distributed and Accrued to G. Fund		109,889,216.98	73,987,057.34	-35,902,159.64	-32.7%	1,485,039,283.70	1,482,792,940.40	-2,246,343.30	-0.2%
Corporate Income Tax									
Distributed to Refund Fund		3,765,503.42	2,548,588.12	-1,216,915.30	-32.3%	119,833,610.86	112,229,674.66	-7,603,936.20	-6.3%
Less Total Refunds		-10,698,305.28	-13,004,525.87	-2,306,220.59	21.6%	-54,670,656.12	-92,959,504.68	-38,288,848.56	70.0%
Net Refund Fund (To Above)		-6,932,801.86	-10,455,937.75	-3,523,135.89	50.8%	65,162,954.74	19,270,169.98	-45,892,784.76	-70.4%
Add Distributed Direct to General Fund		15,292,043.09	10,464,038.17	-4,828,004.92	-31.6%	481,136,606.37	453,165,645.46	-27,970,960.91	-5.8%
CIT Distributed and Accrued to G. Fund		8,359,241.23	8,100.42	-8,351,140.81	-99.9%	546,299,561.11	472,435,815.44	-73,863,745.67	-13.5%

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Individual Income Tax Receipts									
IIT Payments by Filing		15,595,613.65	14,171,389.81	-1,424,223.84	-9.1%	210,654,655.21	219,331,570.22	8,676,915.01	4.1%
Permanent Building Fund		1,904,780.00	1,760,550.00	-144,230.00	-7.6%	3,436,770.00	3,276,430.00	-160,340.00	-4.7%
Donations on Returns		295,929.94	465,390.29	169,460.35	57.3%	497,314.72	712,663.77	215,349.05	43.3%
Individual Tax reclassified as Multi State		157,484.74	15,943.96	-141,540.78	-89.9%	1,969,867.09	406,952.27	-1,562,914.82	-79.3%
Total Filing Payments		17,953,808.33	16,413,274.06	-1,540,534.27	-8.6%	216,558,607.02	223,727,616.26	7,169,009.24	3.3%
Lottery Winnings Withholdings		79,035.21	135,022.06	55,986.85	70.8%	355,651.17	360,559.39	4,908.22	1.4%
Employer Withholdings		212,876,126.68	191,806,720.79	-21,069,405.89	-9.9%	1,524,100,150.29	1,529,886,597.43	5,786,447.14	0.4%
Withholding Payments Total		212,955,161.89	191,941,742.85	-21,013,419.04	-9.9%	1,524,455,801.46	1,530,247,156.82	5,791,355.36	0.4%
Gross Collections		230,908,970.22	208,355,016.91	-22,553,953.31	-9.8%	1,741,014,408.48	1,753,974,773.08	12,960,364.60	0.7%
Individual Income Tax Filing Refunds		-116,543,644.71	-132,707,089.34	-16,163,444.63	13.9%	-246,194,776.79	-263,049,303.98	-16,854,527.19	6.8%
Employer Withholding Refunds		-881,433.92	-716,539.29	164,894.63	-18.7%	-3,300,198.81	-3,113,073.94	187,124.87	-5.7%
Less Total Refunds Paid		-117,425,078.63	-133,423,628.63	-15,998,550.00	13.6%	-249,494,975.60	-266,162,377.92	-16,667,402.32	6.7%
Net Collections		113,483,891.59	74,931,388.28	-38,552,503.31	-34.0%	1,491,519,432.88	1,487,812,395.16	-3,707,037.72	-0.2%
Distribution of Individual Income Tax									
General Fund		181,874,221.97	165,930,512.53	-15,943,709.44	-8.8%	1,387,939,074.77	1,399,213,251.11	11,274,176.34	0.8%
Refund Fund		45,440,073.64	41,480,173.44	-3,959,900.20	-8.7%	346,595,184.53	349,742,067.21	3,146,882.68	0.9%
Refund Fund - County Juvenile Prob Svc		39,517.61	67,511.03	27,993.42	70.8%	437,095.72	456,142.26	19,046.54	4.4%
Multi-State Tax Compact		43,557.22	3,147.26	-40,409.96	-92.8%	411,530.95	153,101.09	-258,429.86	-62.8%
Permanent Building Fund		1,904,780.00	1,760,550.00	-144,230.00	-7.6%	3,436,770.00	3,276,430.00	-160,340.00	-4.7%
Public School Income Substance Abuse		39,517.60	67,511.03	27,993.43	70.8%	437,095.67	456,142.20	19,046.53	4.4%
Donations:									
Fish & Game		8,893.00	9,097.52	204.52	2.3%	11,455.76	12,231.39	775.63	6.8%
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		9,247.00	9,415.00	168.00	1.8%	12,130.40	13,649.15	1,518.75	12.5%
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		6,903.00	4,633.89	-2,269.11	-32.9%	9,452.98	6,251.89	-3,201.09	-33.9%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		6,358.00	6,266.35	-91.65	-1.4%	9,137.98	10,372.67	1,234.69	13.5%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		4,464.00	5,713.00	1,249.00	28.0%	8,742.00	9,862.00	1,120.00	12.8%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		11,484.18	13,240.00	1,755.82	15.3%	16,127.61	17,977.00	1,849.39	11.5%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Cooperative Welfare Fund		214,517.61	380,801.00	166,283.39	77.5%	366,496.18	581,013.86	214,517.68	58.5%
Idaho Food Bank		31,038.15	30,741.53	-296.62	-1.0%	54,912.92	47,925.48	-6,987.44	-12.7%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		3,025.00	5,482.00	2,457.00	81.2%	2,858.89	7,380.33	4,521.44	158.2%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Election Campaign Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		1,271,372.24	-1,419,778.67	-2,691,150.91	-211.7%	1,260,342.12	-35,024.56	-1,295,366.68	-102.8%
Total Distribution of Gross Collections		230,908,970.22	208,355,016.91	-22,553,953.31	-9.8%	1,741,014,408.48	1,753,974,773.08	12,960,364.60	0.7%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		10,620,991.62	5,842,818.46	-4,778,173.16	-45.0%	120,280,082.20	122,938,609.73	2,658,527.53	2.2%
Corporate Estimates	C1	8,321,305.52	6,955,882.14	-1,365,423.38	-16.4%	479,580,222.93	439,122,166.01	-40,458,056.92	-8.4%
Corporate Tax reclassified as Multi-State		317,975.12	336,012.93	18,037.81	5.7%	2,321,473.39	5,924,406.55	3,602,933.16	155.2%
Gross Collections		19,260,272.26	13,134,713.53	-6,125,558.73	-31.8%	602,181,778.52	567,985,182.29	-34,196,596.23	-5.7%
Less Refunds Paid		-10,698,305.28	-13,004,525.87	-2,306,220.59	21.6%	-54,670,656.12	-92,959,504.68	-38,288,848.56	70.0%
Net Collections		8,561,966.98	130,187.66	-8,431,779.32	-98.5%	547,511,122.40	475,025,677.61	-72,485,444.79	-13.2%
Distribution of Corporate Tax									
General Fund		15,292,043.09	10,464,038.17	-4,828,004.92	-31.6%	481,136,606.37	453,165,645.46	-27,970,960.91	-5.8%
Refund Fund		3,765,503.42	2,548,588.12	-1,216,915.30	-32.3%	119,833,610.86	112,229,674.66	-7,603,936.20	-6.3%
Multi-State Tax Compact		87,945.75	66,327.24	-21,618.51	-24.6%	519,310.29	1,677,459.17	1,158,148.88	223.0%
Permanent Building Fund		114,780.00	55,760.00	-59,020.00	-51.4%	692,251.00	912,403.00	220,152.00	31.8%
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		19,260,272.26	13,134,713.53	-6,125,558.73	-31.8%	602,181,778.52	567,985,182.29	-34,196,596.23	-5.7%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		228,203,084.15	241,895,385.98	13,692,301.83	6.0%	2,180,419,223.62	2,283,160,462.51	102,741,238.89	4.7%
Sales Tax reclassified as Multi-State		672,616.87	450,845.11	-221,771.76	-33.0%	2,878,148.20	2,802,930.94	-75,217.26	-2.6%
Amusement Device Tax		882.00	0.00	-882.00	-100.0%	53,281.00	27,276.00	-26,005.00	-48.8%
Gross Collections		228,876,583.02	242,346,231.09	13,469,648.07	5.9%	2,183,350,652.82	2,285,990,669.45	102,640,016.63	4.7%
Less Refunds Paid		-411,580.27	-906,626.26	-495,045.99	120.3%	-8,872,817.63	-16,119,951.88	-7,247,134.25	81.7%
Net Collections		228,465,002.75	241,439,604.83	12,974,602.08	5.7%	2,174,477,835.19	2,269,870,717.57	95,392,882.38	4.4%
Distribution of Sales Tax									
General Fund	F1	162,656,801.86	164,728,411.12	2,071,609.26	1.3%	1,151,510,735.38	1,437,106,184.34	285,595,448.96	24.8%
Tax Commission Refunds		411,580.27	906,626.26	495,045.99	120.3%	8,872,817.63	16,119,951.88	7,247,134.25	81.7%
Multi-State Tax Compact		186,032.78	88,994.52	-97,038.26	-52.2%	1,032,157.27	611,021.11	-421,136.16	-40.8%
Tax Relief Fund	F2	13,420,920.94	22,781,532.23	9,360,611.29	69.7%	133,582,574.81	190,016,596.80	56,434,021.99	42.2%
Revenue Share		24,319,767.01	25,093,831.16	774,064.15	3.2%	229,068,823.04	237,036,963.96	7,968,140.92	3.5%
Revenue Share Held for Non-Compliance		-52,900.06	0.00	52,900.06	-100.0%	1,428,451.22	1,823,922.83	395,471.61	27.7%
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%
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		2,030,241.51	2,044,384.05	14,142.54	0.7%	16,241,932.08	16,302,220.51	60,288.43	0.4%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	15,292,979.84	14,953,946.32	-339,033.52	-2.2%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	5,658,068.67	5,658,068.66	-0.01	0.0%
Demonstration Pilot Project		407,689.12	242,305.43	-165,383.69	-40.6%	2,250,201.23	5,779,925.46	3,529,724.23	156.9%
Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	3,943,574.70	4,050,244.56	106,669.86	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		8,403,721.50	12,083,333.33	3,679,611.83	43.8%	79,822,208.36	96,666,666.64	16,844,458.28	21.1%
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		4,012,777.15	4,345,051.40	332,274.25	8.3%	38,115,105.46	41,359,281.86	3,244,176.40	8.5%
School District Facility Fund Holding Account	B2	9,151,456.37	6,116,621.35	-3,034,835.02	-33.2%	88,747,689.99	58,222,341.18	-30,525,348.81	-34.4%
School Modernization Facilities Fund		0.00	0.00	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		0.00	0.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
Public School Income Fund	B1	0.00	0.00	0.00	0.0%	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		228,876,583.02	242,346,231.09	13,469,648.07	5.9%	2,183,350,652.82	2,285,990,669.45	102,640,016.63	4.7%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,732,544.92	1,602,580.17	-129,964.75	-7.5%	16,280,807.96	15,070,406.76	-1,210,401.20	-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		1,732,544.92	1,602,580.17	-129,964.75	-7.5%	16,280,769.96	15,066,661.75	-1,214,108.21	-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%	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		708,378.25	578,413.50	-129,964.75	-18.3%	3,387,436.62	2,173,328.41	-1,214,108.21	-35.8%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,732,544.92	1,602,580.17	-129,964.75	-7.5%	16,280,807.96	15,070,406.76	-1,210,401.20	-7.4%
Tobacco Tax Receipts									
Gross Collections		1,032,019.87	1,296,966.07	264,946.20	25.7%	8,532,049.41	8,060,397.63	-471,651.78	-5.5%
Less Refunds Paid		-1,551.80	-9,551.79	-7,999.99	515.5%	-8,384.10	-15,694.16	-7,310.06	87.2%
Net Collections		1,030,468.07	1,287,414.28	256,946.21	24.9%	8,523,665.31	8,044,703.47	-478,961.84	-5.6%
Distribution of Tobacco Tax									
General Fund		901,659.61	1,126,487.50	224,827.89	24.9%	7,458,207.01	7,039,115.35	-419,091.66	-5.6%
Tax Commission Refunds		1,551.80	9,551.79	7,999.99	515.5%	8,384.10	15,694.16	7,310.06	87.2%
Public School Endowment		64,404.23	80,463.39	16,059.16	24.9%	532,729.15	502,794.06	-29,935.09	-5.6%
County Juvenile Probation Svcs		64,404.23	80,463.39	16,059.16	24.9%	532,729.15	502,794.06	-29,935.09	-5.6%
Total Distribution of Gross Collections		1,032,019.87	1,296,966.07	264,946.20	25.7%	8,532,049.41	8,060,397.63	-471,651.78	-5.5%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		286,451.69	280,520.45	-5,931.24	-2.1%	3,103,212.28	3,021,141.56	-82,070.72	-2.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-8,761.55	-193.34	8,568.21	-97.8%
Net Collections		286,451.69	280,520.45	-5,931.24	-2.1%	3,094,450.73	3,020,948.22	-73,502.51	-2.4%
Distribution of Beer Tax									
General Fund		134,632.31	131,844.62	-2,787.69	-2.1%	1,454,391.82	1,419,845.61	-34,546.21	-2.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	8,761.55	193.34	-8,568.21	-97.8%
Substance Abuse Treatment		57,290.33	56,104.09	-1,186.24	-2.1%	618,890.14	604,189.64	-14,700.50	-2.4%
Permanent Building Fund		94,529.05	92,571.74	-1,957.31	-2.1%	1,021,168.77	996,912.97	-24,255.80	-2.4%
Total Distribution of Gross Collections		286,451.69	280,520.45	-5,931.24	-2.1%	3,103,212.28	3,021,141.56	-82,070.72	-2.6%
Wine Tax Receipts									
Gross Collections		440,998.20	450,764.61	9,766.41	2.2%	4,537,482.70	4,641,979.39	104,496.69	2.3%
Less Refunds Paid		-135.23	-20.81	114.42	-84.6%	-2,662.09	-9,909.06	-7,246.97	272.2%
Net Collections		440,862.97	450,743.80	9,880.83	2.2%	4,534,820.61	4,632,070.33	97,249.72	2.1%
Distribution of Wine & Strong Beer Tax									
General Fund		43,488.76	290,663.64	247,174.88	568.4%	3,324,675.23	3,738,081.69	413,406.46	12.4%
Tax Commission Refunds		135.23	20.81	-114.42	-84.6%	2,662.09	9,909.06	7,246.97	272.2%
Substance Abuse Treatment		6,527.48	54,213.87	47,686.39	730.5%	492,269.08	570,678.95	78,409.87	15.9%
Grape Growers & Wine Producers		2,457.55	94,807.49	92,349.94	N/A	178,292.79	326,152.15	147,859.36	82.9%
Hop Growers		1,921.91	12,097.25	10,175.34	529.4%	106,879.17	120,745.16	13,865.99	13.0%
Unallocated Wine & Strong Beer		386,467.27	-1,038.45	-387,505.72	-100.3%	432,704.34	-123,587.62	-556,291.96	-128.6%
Total Distribution of Gross Collections		440,998.20	450,764.61	9,766.41	2.2%	4,537,482.70	4,641,979.39	104,496.69	2.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,262.50	1,125.00	-137.50	-10.9%	9,462.50	5,412.50	-4,050.00	-42.8%
Wine Direct Shipper Fee to ISP		75.00	300.00	225.00	300.0%	1,200.00	1,550.00	350.00	29.2%
Total Distributions		1,337.50	1,425.00	87.50	6.5%	10,662.50	6,962.50	-3,700.00	-34.7%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
Distribution of Kilowatt Hour Tax									
General Fund		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
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		134,968.88	175,683.77	40,714.89	30.2%	1,333,778.86	1,319,935.00	-13,843.86	-1.0%
Mine License Tax Receipts									
Gross Collections		1,867.85	857.21	-1,010.64	-54.1%	22,987.61	295,058.05	272,070.44	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		1,867.85	857.21	-1,010.64	-54.1%	22,987.61	295,058.05	272,070.44	N/A
Distribution of Mine Tax									
General Fund		1,232.78	428.61	-804.17	-65.2%	15,171.83	147,529.04	132,357.21	872.4%
Abandoned Mine Reclamation		635.07	428.60	-206.47	-32.5%	7,815.78	147,529.01	139,713.23	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		1,867.85	857.21	-1,010.64	-54.1%	22,987.61	295,058.05	272,070.44	N/A

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		95,449.83	47,022.03	-48,427.80	-50.7%	806,608.70	601,992.48	-204,616.22	-25.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-935.20	-42.45	892.75	-95.5%
Net Collections		95,449.83	47,022.03	-48,427.80	-50.7%	805,673.50	601,950.03	-203,723.47	-25.3%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		93,540.83	46,081.58	-47,459.25	-50.7%	789,559.95	589,911.02	-199,648.93	-25.3%
E911 Wireless Admin		1,909.00	940.45	-968.55	-50.7%	16,113.55	12,039.01	-4,074.54	-25.3%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	935.20	42.45	-892.75	-95.5%
Total Distribution of Gross Collections		95,449.83	47,022.03	-48,427.80	-50.7%	806,608.70	601,992.48	-204,616.22	-25.4%
Oil & Gas Tax Receipts									
Gross Collections		0.00	32,917.72	32,917.72	0.0%	46,918.79	131,528.45	84,609.66	180.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	32,917.72	32,917.72	0.0%	46,918.79	131,528.45	84,609.66	180.3%
Distribution of Oil & Gas Tax									
Conservation Fund		0.00	19,750.63	19,750.63	0.0%	28,151.22	78,917.04	50,765.82	180.3%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		0.00	9,480.30	9,480.30	0.0%	13,512.66	37,880.22	24,367.56	180.3%
Public Schools Fund		0.00	3,686.79	3,686.79	0.0%	5,254.91	14,731.19	9,476.28	180.3%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	32,917.72	32,917.72	0.0%	46,918.79	131,528.45	84,609.66	180.3%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		8,960,232.98	8,013,258.42	-946,974.56	-10.6%	87,346,499.14	91,940,993.64	4,594,494.50	5.3%
Gasoline Tax		20,117,982.35	17,274,060.94	-2,843,921.41	-14.1%	191,954,111.74	188,998,057.75	-2,956,053.99	-1.5%
Aviation Fuel		163,376.91	219,800.12	56,423.21	34.5%	2,350,966.35	1,994,196.00	-356,770.35	-15.2%
Transfer Fee		1,014,405.41	916,459.34	-97,946.07	-9.7%	9,972,937.04	10,061,451.37	88,514.33	0.9%
Fuels Distribution Fund		-101,351.51	2,673,000.21	2,774,351.72	N/A	2,424,865.56	3,276,778.83	851,913.27	35.1%
Motor Fuel Registration		12,092.88	1.61	-12,091.27	-100.0%	33,994.44	34,740.63	746.19	2.2%
Dyed Diesel - Penalty		250.00	0.00	-250.00	-100.0%	4,393.15	3,250.00	-1,143.15	-26.0%
Gross Collections		30,166,989.02	29,096,580.64	-1,070,408.38	-3.5%	294,087,767.42	296,309,468.22	2,221,700.80	0.8%
IFTA Taxpayer Refunds		-138,501.57	-118,839.62	19,661.95	-14.2%	-823,417.36	-803,387.04	20,030.32	-2.4%
Fuel Distributor Refunds (Gas & Special Fuel)		-985,361.15	-490,286.43	495,074.72	-50.2%	-8,537,920.56	-8,999,766.03	-461,845.47	5.4%
Payments to Other IFTA Jurisdictions		-467,403.44	0.00	467,403.44	-100.0%	-1,510,640.05	-2,234,776.62	-724,136.57	47.9%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,591,266.16	-609,126.05	982,140.11	-61.7%	-10,871,977.97	-12,037,929.69	-1,165,951.72	10.7%
Net Collections		28,575,722.86	28,487,454.59	-88,268.27	-0.3%	283,215,789.45	284,271,538.53	1,055,749.08	0.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,591,266.16	609,126.05	-982,140.11	-61.7%	10,871,977.97	12,037,929.69	1,165,951.72	10.7%
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		5,110,854.62	4,588,601.59	-522,253.03	-10.2%	49,318,745.46	49,386,212.63	67,467.17	0.1%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		20,347,389.70	18,270,090.86	-2,077,298.84	-10.2%	196,485,344.75	196,892,860.87	407,516.12	0.2%
State Aeronautics Fund		163,376.91	219,800.12	56,423.21	34.5%	2,350,966.35	1,994,196.00	-356,770.35	-15.2%
Local Highway Distribution Fund		2,405,108.06	2,159,341.92	-245,766.14	-10.2%	23,208,821.40	23,240,570.69	31,749.29	0.1%
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		126,005.73	110,761.06	-15,244.67	-12.1%	1,195,925.36	1,175,236.44	-20,688.92	-1.7%
Off-Highway Improvements		126,005.73	110,761.06	-15,244.67	-12.1%	1,195,925.36	1,175,236.44	-20,688.92	-1.7%
Capital Improvements		126,005.74	110,761.05	-15,244.69	-12.1%	1,195,925.37	1,175,236.41	-20,688.96	-1.7%
Road and Bridge		65,628.47	57,688.47	-7,940.00	-12.1%	622,882.32	612,106.77	-10,775.55	-1.7%
Search and Rescue Fund		3,818.34	3,356.39	-461.95	-12.1%	36,240.18	35,613.22	-626.96	-1.7%
Petroleum Storage Trust Fund		202,881.07	183,291.86	-19,589.21	-9.7%	1,994,437.32	2,012,140.23	17,702.91	0.9%
Motor Fuels Distribution Funds		-101,351.51	2,673,000.21	2,774,351.72	N/A	2,424,865.56	3,276,778.83	851,913.27	35.1%
Total Distribution of Gross Collections		30,166,989.02	29,096,580.64	-1,070,408.38	-3.5%	294,087,767.42	296,309,468.22	2,221,700.80	0.8%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	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		6,208,095.23	5,549,218.42	-658,876.81	-10.6%	60,241,137.08	63,441,551.37	3,200,414.29	5.3%
Special Fuels - IFTA		-138,153.82	186,570.22	324,724.04	-235.0%	884,024.38	484,729.00	-399,295.38	-45.2%
Gasoline		13,484,013.24	11,828,626.91	-1,655,386.33	-12.3%	127,643,211.67	125,181,849.80	-2,461,361.87	-1.9%
Dyed Diesel - Penalty		250.00	0.00	-250.00	-100.0%	4,393.15	3,250.00	-1,143.15	-26.0%
Transfer Fee		781,092.17	705,673.70	-75,418.47	-9.7%	7,678,584.03	7,746,740.07	68,156.04	0.9%
Interest		34,806.10	26,178.38	-8,627.72	-24.8%	245,701.95	281,286.40	35,584.45	14.5%
Motor Fuel Registration		12,092.88	1.61	-12,091.27	-100.0%	33,994.44	34,740.63	746.19	2.2%
Total Highway Distribution Fund		20,382,195.80	18,296,269.24	-2,085,926.56	-10.2%	196,731,046.70	197,174,147.27	443,100.57	0.2%
State Highway Account									
Special Fuels		1,588,738.35	1,420,122.58	-168,615.77	-10.6%	15,416,549.06	16,235,579.81	819,030.75	5.3%
Special Fuels - IFTA		-35,355.49	47,745.93	83,101.42	-235.0%	226,234.23	124,048.94	-102,185.29	-45.2%
Gasoline		3,557,471.76	3,120,733.08	-436,738.68	-12.3%	33,675,962.17	33,026,583.88	-649,378.29	-1.9%
Interest		2,569.39	1,932.49	-636.90	-24.8%	18,137.75	20,764.58	2,626.83	14.5%
Total State Highway Account		5,113,424.01	4,590,534.08	-522,889.93	-10.2%	49,336,883.21	49,406,977.21	70,094.00	0.1%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		693,104.50	705,662.97	12,558.47	1.8%	8,130,523.52	8,119,633.37	-10,890.15	-0.1%
Less Refunds Paid		0.00	-26.36	-26.36	0.0%	-12,562.08	-2,107.40	10,454.68	-83.2%
Net Collections		693,104.50	705,636.61	12,532.11	1.8%	8,117,961.44	8,117,525.97	-435.47	0.0%
Distribution of Boise Auditorium Tax									
Boise Auditorium		693,104.50	705,636.61	12,532.11	1.8%	8,109,611.44	8,109,175.97	-435.47	0.0%
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	26.36	26.36	0.0%	12,562.08	2,107.40	-10,454.68	-83.2%
Total Distribution of Gross Collections		693,104.50	705,662.97	12,558.47	1.8%	8,130,523.52	8,119,633.37	-10,890.15	-0.1%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		167,325.82	162,938.84	-4,386.98	-2.6%	2,185,260.57	2,281,736.52	96,475.95	4.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		167,325.82	162,938.84	-4,386.98	-2.6%	2,185,162.57	2,281,691.92	96,529.35	4.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		167,325.82	162,938.84	-4,386.98	-2.6%	2,182,662.57	2,279,191.92	96,529.35	4.4%
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		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		167,325.82	162,938.84	-4,386.98	-2.6%	2,185,260.57	2,281,736.52	96,475.95	4.4%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		84,610.63	86,146.14	1,535.51	1.8%	1,094,754.35	1,065,838.83	-28,915.52	-2.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-10,176.43	-592.02	9,584.41	-94.2%
Net Collections		84,610.63	86,146.14	1,535.51	1.8%	1,084,577.92	1,065,246.81	-19,331.11	-1.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		84,610.63	86,146.14	1,535.51	1.8%	1,082,077.92	1,062,746.81	-19,331.11	-1.8%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	10,176.43	592.02	-9,584.41	-94.2%
Total Distribution of Gross Collections		84,610.63	86,146.14	1,535.51	1.8%	1,094,754.35	1,065,838.83	-28,915.52	-2.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,311,336.83	1,520,668.54	209,331.71	16.0%	16,415,191.45	17,173,399.84	758,208.39	4.6%
Less Refunds Paid		-3,801.26	-4,634.42	-833.16	21.9%	-62,369.41	-37,801.87	24,567.54	-39.4%
Net Collections		1,307,535.57	1,516,034.12	208,498.55	15.9%	16,352,822.04	17,135,597.97	782,775.93	4.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,307,535.57	1,516,034.12	208,498.55	15.9%	16,307,322.04	17,090,097.97	782,775.93	4.8%
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		3,801.26	4,634.42	833.16	21.9%	62,369.41	37,801.87	-24,567.54	-39.4%
Total Distribution of Gross Collections		1,311,336.83	1,520,668.54	209,331.71	16.0%	16,415,191.45	17,173,399.84	758,208.39	4.6%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		2,633.01	5,756.32	3,123.31	118.6%	79,483.43	79,350.28	-133.15	-0.2%
Interest Receipts		261,444.02	24,710.80	-236,733.22	-90.5%	2,265,297.90	-227,123.81	-2,492,421.71	-110.0%
Miscellaneous		42,617.76	50,118.94	7,501.18	17.6%	278,238.85	263,266.41	-14,972.44	-5.4%
Suspense		112,665.28	873.96	-111,791.32	-99.2%	3,490,085.00	-373,590.60	-3,863,675.60	-110.7%
Gross Receipts		419,360.07	81,460.02	-337,900.05	-80.6%	6,113,105.18	-258,097.72	-6,371,202.90	-104.2%
Less Refunds		-1,456.79	0.00	1,456.79	-100.0%	-29,497.15	-2,309.94	27,187.21	-92.2%
Net Receipts		417,903.28	81,460.02	-336,443.26	-80.5%	6,083,608.03	-260,407.66	-6,344,015.69	-104.3%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		40,614.76	50,118.94	9,504.18	23.4%	273,761.32	258,569.25	-15,192.07	-5.5%
General Fund		3.00	0.00	-3.00	-100.0%	477.53	697.16	219.63	46.0%
Relief Fund		222,515.18	-4,568.39	-227,083.57	-102.1%	1,989,278.68	-541,728.31	-2,531,006.99	-127.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		2,000.00	0.00	-2,000.00	-100.0%	4,000.00	4,000.00	0.00	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		38,928.84	29,279.19	-9,649.65	-24.8%	276,019.22	314,604.50	38,585.28	14.0%
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		1,456.79	0.00	-1,456.79	-100.0%	29,497.15	2,309.94	-27,187.21	-92.2%
Circuit Breaker Fund		1,176.22	5,756.32	4,580.10	389.4%	49,986.28	77,040.34	27,054.06	54.1%
Tax Commission Holding Fund held in Suspense Account		112,665.28	873.96	-111,791.32	-99.2%	3,489,829.78	-380,567.21	-3,870,396.99	-110.9%
Total Distribution of Gross Collections		419,360.07	81,460.02	-337,900.05	-80.6%	6,113,105.18	-258,097.72	-6,371,202.90	-104.2%
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		515,614,191.11	499,378,155.71	-16,236,035.40	-3.1%	4,889,249,970.12	4,965,792,005.70	76,542,035.58	1.6%

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

Source	Note	Month Of 2/28/2025	Month Of 2/28/2026	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		157,484.74	15,943.96	-141,540.78	-89.9%	1,969,867.09	406,952.27	-1,562,914.82	-79.3%
Corporate Income to MTC		317,975.12	336,012.93	18,037.81	5.7%	2,321,473.39	5,924,406.55	3,602,933.16	155.2%
Sales Tax to MTC		672,616.87	450,845.11	-221,771.76	-33.0%	2,878,148.20	2,802,930.94	-75,217.26	-2.6%
Total Receipts Reclassed to MTC		1,148,076.73	802,802.00	-345,274.73	-30.1%	7,169,488.68	9,134,289.76	1,964,801.08	27.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		113,927.52	12,796.70	-101,130.82	-88.8%	1,558,336.14	253,851.18	-1,304,484.96	-83.7%
Corporate MTC to General Fund		230,029.37	269,685.69	39,656.32	17.2%	1,802,163.10	4,246,947.38	2,444,784.28	135.7%
Sales Tax MTC to General Fund		486,584.09	361,850.59	-124,733.50	-25.6%	1,845,990.93	2,191,909.83	345,918.90	18.7%
Total MTC Receipts to General Fund		830,540.98	644,332.98	-186,208.00	-22.4%	5,206,490.17	6,692,708.39	1,486,218.22	28.5%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		43,557.22	3,147.26	-40,409.96	-92.8%	411,530.95	153,101.09	-258,429.86	-62.8%
MTC Revenue from Corporate Income Tax		87,945.75	66,327.24	-21,618.51	-24.6%	519,310.29	1,677,459.17	1,158,148.88	223.0%
MTC Revenue from Sales Tax		186,032.78	88,994.52	-97,038.26	-52.2%	1,032,157.27	611,021.11	-421,136.16	-40.8%
Net MTC Revenues		317,535.75	158,469.02	-159,066.73	-50.1%	1,962,998.51	2,441,581.37	478,582.86	24.4%
Total MTC Receipts		1,148,076.73	802,802.00	-345,274.73	-30.1%	7,169,488.68	9,134,289.76	1,964,801.08	27.4%

**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 through November 2025, 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	
C1	Corporate Estimates	Some payments intended as estimated payments, have been recorded incorrectly due to an error within a software upgrade. Processes have been updated to correct past and future recording errors. There is no impact on Gross or Net Collections.	3/31/2026	
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 and distributed from the general fund.	7/31/2025	
F2	Sales Tax Receipts	Year to date amounts for Tax Relief Fund include repayment of \$139,000,000 line of credit. Increase in the Sales and use tax collected and reported for January 2026 include those sales by Marketplace Facilitator Retailers during December 2025.	7/31/2025	