

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		167,098,500.27	204,983,849.87	37,885,349.60	22.7%	1,530,744,637.91	1,640,475,104.43	109,730,466.52	7.2%
Corporate Income Tax		19,264,972.66	21,673,999.13	2,409,026.47	12.5%	698,911,185.78	617,823,714.12	-81,087,471.66	-11.6%
Sales Tax		212,828,486.92	217,078,259.36	4,249,772.44	2.0%	2,094,796,204.02	2,111,340,172.99	16,543,968.97	0.8%
Cigarette Tax		2,219,385.00	2,087,803.87	-131,581.13	-5.9%	19,860,275.90	18,195,049.57	-1,665,226.33	-8.4%
Tobacco Tax		914,144.00	833,796.18	-80,347.82	-8.8%	8,801,593.18	8,108,894.32	-692,698.86	-7.9%
Beer Tax		367,562.30	293,802.63	-73,759.67	-20.1%	3,361,658.13	3,179,577.08	-182,081.05	-5.4%
Wine Tax		529,856.97	450,530.84	-79,326.13	-15.0%	4,696,822.68	4,591,732.78	-105,089.90	-2.2%
Kilowatt Hour Tax		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
Mine License Tax		1,861.31	0.00	-1,861.31	-100.0%	30,026.05	471,658.94	441,632.89	N/A
Oil & Gas		272,823.95	77,182.04	-195,641.91	-71.7%	612,046.11	193,957.45	-418,088.66	-68.3%
E911		115,934.61	109,240.44	-6,694.17	-5.8%	1,000,915.49	906,132.60	-94,782.89	-9.5%
Motor Fuels Tax		26,005,021.15	29,371,956.27	3,366,935.12	12.9%	266,711,625.60	286,110,745.31	19,399,119.71	7.3%
Boise Auditorium District		591,286.67	631,354.48	40,067.81	6.8%	7,191,243.51	7,617,848.75	426,605.24	5.9%
Idaho Falls Auditorium District		157,916.99	137,410.06	-20,506.93	-13.0%	2,178,013.36	2,121,462.95	-56,550.41	-2.6%
Pocatello-Chubbuck Auditorium District		93,058.58	87,089.56	-5,969.02	-6.4%	1,039,827.64	1,069,142.47	29,314.83	2.8%
Idaho Travel & Convention		1,275,847.74	1,214,532.23	-61,315.51	-4.8%	15,529,505.71	15,811,435.08	281,929.37	1.8%
Suspense	A1	337,048.44	23,500.00	-313,548.44	-93.0%	1,149,615.85	22,191.54	-1,127,424.31	-98.1%
Miscellaneous Revenues	A2	32,531.16	172,179.25	139,648.09	429.3%	254,038.49	-334,985.91	-589,024.40	-231.9%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%
Wine Direct Shipper Fee		100.00	2,700.00	2,600.00	N/A	6,812.50	11,500.00	4,687.50	68.8%
Total Gross Receipts		432,231,860.62	479,380,757.48	47,148,896.86	10.9%	4,657,936,669.53	4,719,083,375.81	61,146,706.28	1.3%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		305,261,326.14	335,656,794.38	30,395,468.24	10.0%	3,367,274,814.49	3,033,232,773.81	-334,042,040.68	-9.9%
129 - Secondary Aquifer Fund		0.00	762,158.97	762,158.97	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
130 - Petroleum Storage Trust		181,822.59	210,109.86	28,287.27	15.6%	1,813,490.63	1,954,043.21	140,552.58	7.8%
161 - Fish and Game Donation		7,481.98	8,445.39	963.41	12.9%	42,526.32	10,518.71	-32,007.61	-75.3%
166 - Abandoned Mine & Oil & Gas Conserv		164,327.22	8,644.39	-155,682.83	-94.7%	377,434.48	217,107.88	-160,326.60	-42.5%
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		10,000.00	30,000.00	20,000.00	200.0%	80,000.00	240,000.00	160,000.00	200.0%
182 - Substance Abuse Treatment		129,994.67	112,433.62	-17,561.05	-13.5%	1,232,486.20	1,185,608.93	-46,877.27	-3.8%
188 - County Juvenile Probation Svcs		329,345.47	327,708.48	-1,636.99	-0.5%	2,751,217.14	2,711,673.53	-39,543.61	-1.4%
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		1,259,409.80	1,205,195.59	-54,214.21	-4.3%	15,404,522.51	15,715,636.70	311,114.19	2.0%
213 - Veterans Support Donation		11,097.27	13,247.69	2,150.42	19.4%	20,121.67	17,868.23	-2,253.44	-11.2%
220 - Cooperative Welfare Fund		179,908.59	222,528.99	42,620.40	23.7%	316,720.93	326,591.68	9,870.75	3.1%
221 - State Aeronautics Fund		143,235.77	214,137.55	70,901.78	49.5%	2,339,017.56	2,055,798.41	-283,219.15	-12.1%
247 - Parks & Rec Motor Fuels		366,873.85	421,961.40	55,087.55	15.0%	3,829,490.26	4,148,288.77	318,798.51	8.3%
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		2,078,646.65	2,346,522.86	267,876.21	12.9%	21,091,583.74	22,759,649.36	1,668,065.62	7.9%
260 - State Highway Account		4,418,208.59	4,986,361.08	568,152.49	12.9%	44,819,559.19	48,369,740.44	3,550,181.25	7.9%
261 - Highway Distribution Fund		17,631,926.04	19,900,274.50	2,268,348.46	12.9%	178,587,391.62	192,723,085.97	14,135,694.35	7.9%
266 - Search and Rescue Fund		3,157.59	3,631.72	474.13	15.0%	32,959.47	35,703.39	2,743.92	8.3%
267 - Motor Fuel Distribution Fund		-113,575.97	-199,390.03	-85,814.06	75.6%	-1,123,912.59	129,541.10	1,253,453.69	-111.5%
269 - Transportation Congestion Mitigation		8,923,531.64	8,294,120.49	-629,411.15	-7.1%	79,057,268.99	78,286,378.06	-770,890.93	-1.0%
275 - E911 Wireless		113,469.40	106,946.44	-6,522.96	-5.7%	979,899.15	875,888.19	-104,010.96	-10.6%
276 - Multi-State Tax Compact		368,958.91	504,906.12	135,947.21	36.8%	2,383,301.68	2,022,512.35	-360,789.33	-15.1%
323 - In Demand Careers Fund	B1	0.00	0.00	0.00	0.0%	0.00	60,000,000.00	60,000,000.00	0.0%
338 - Tax Commission Admin Fees		2,365.69	4,882.57	2,516.88	106.4%	2,707,835.44	2,801,212.76	93,377.32	3.4%
349 - Wine Direct Shipper Fee to ISP		50.00	0.00	-50.00	-100.0%	1,525.00	1,412.50	-112.50	-7.4%
365 - Permanent Building Fund		2,960,224.92	3,001,957.19	41,732.27	1.4%	12,115,865.24	12,004,623.61	-111,241.63	-0.9%
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		29,743.96	37,275.38	7,531.42	25.3%	195,186.59	234,032.72	38,846.13	19.9%
403 - Opportunity Scholarship		2,563.01	3,463.00	899.99	35.1%	7,244.94	4,904.53	-2,340.41	-32.3%
481 - Public School Endowment	B2	424,387.83	440,357.61	15,969.78	3.8%	3,242,380.04	250,800,605.99	247,558,225.95	N/A
483 - Childrens Trust Donation		9,672.58	11,052.18	1,379.60	14.3%	14,085.87	16,189.99	2,104.12	14.9%

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502 - Sales Tax - Cities & Counties		22,547,878.81	22,195,527.10	-352,351.71	-1.6%	224,356,877.68	223,766,035.53	-590,842.15	-0.3%
502 - Sales Tax - Circuit Breaker		2,003,113.00	2,020,740.30	17,627.30	0.9%	15,817,388.39	16,140,528.22	323,139.83	2.0%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	14,719,811.03	15,292,979.84	573,168.81	3.9%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	5,658,068.66	5,658,068.66	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		864,849.39	971,608.92	106,759.53	12.3%	8,187,817.23	8,385,298.67	197,481.44	2.4%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	3,714,588.08	3,868,219.08	153,631.00	4.1%
502 - Sales Tax - Tax Relief Fund		14,129,334.31	14,929,144.34	799,810.03	5.7%	124,442,519.90	140,912,524.10	16,470,004.20	13.2%
502 - Sales Tax - Held in Reserve		20,959.80	884,420.65	863,460.85	N/A	275,247.43	1,425,892.69	1,150,645.26	418.0%
502 - Sales Tax - Indigent Defense	B6	2,833,333.33	0.00	-2,833,333.33	-100.0%	31,166,666.67	0.00	-31,166,666.67	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	3,816,507.77	3,816,507.77	0.0%	0.00	37,237,811.66	37,237,811.66	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	3,816,507.77	3,816,507.77	0.0%	0.00	37,237,811.66	37,237,811.66	0.0%
516 - Refund Fund		40,358,222.01	47,399,407.54	7,041,185.53	17.4%	464,074,007.74	467,778,081.21	3,704,073.47	0.8%
516 - Refund Fund - County Juvenile Prob Services		64,486.09	66,339.92	1,853.83	2.9%	422,449.81	507,456.27	85,006.46	20.1%
535 - Tax Rebate Fund		0.00	-4,089.99	-4,089.99	0.0%	0.00	3,295.71	3,295.71	0.0%
630 - Grape Growers and Wine Producers		17,725.72	29,302.48	11,576.76	65.3%	188,542.89	255,916.39	67,373.50	35.7%
630 - Hop Growers		9,454.47	8,138.60	-1,315.87	-13.9%	88,393.69	84,758.19	-3,635.50	-4.1%
630 - Unidentified Wine & Strong Beer		57,637.17	0.00	-57,637.17	-100.0%	-4,885.33	0.00	4,885.33	-100.0%
630 - Custodial Accounts		857,283.73	931,511.77	74,228.04	8.7%	10,385,311.11	10,886,843.93	501,532.82	4.8%
630 - Oil & Gas-Cities & Counties		78,573.30	22,228.44	-56,344.86	-71.7%	176,269.29	55,859.76	-120,409.53	-68.3%
601 - Tax Suspense & Adjustments	B7	337,048.44	134,774.69	-202,273.75	-60.0%	1,149,615.85	3,179,603.43	2,029,987.58	176.6%
Total Distribution		432,231,860.62	479,380,757.48	47,148,896.86	10.9%	4,657,936,669.53	4,719,083,375.81	61,146,706.28	1.3%

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Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		131,898,156.31	161,990,260.37	30,092,104.06	22.8%	1,220,721,745.94	1,305,456,234.22	84,734,488.28	6.9%
Corporate Income Taxes		15,203,538.42	17,215,232.00	2,011,693.58	13.2%	558,528,275.71	493,401,021.98	-65,127,253.73	-11.7%
Sales Tax		156,622,262.81	155,085,330.09	-1,536,932.72	-1.0%	1,573,093,132.83	1,220,486,424.76	-352,606,708.07	-22.4%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	858,733.36	0.00	-858,733.36	-100.0%
Tobacco Tax		743,336.63	720,418.54	-22,918.09	-3.1%	7,577,038.89	7,023,427.58	-553,611.31	-7.3%
Beer Tax		172,677.42	138,213.88	-34,463.54	-20.0%	1,579,008.34	1,493,709.46	-85,298.88	-5.4%
Wine Tax		387,262.52	355,766.23	-31,496.29	-8.1%	3,833,887.65	3,692,567.89	-141,319.76	-3.7%
Kilowatt Hour Tax		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
Mine License		1,228.46	0.00	-1,228.46	-100.0%	19,813.23	311,293.58	291,480.35	N/A
Misc Revenue		0.00	0.00	0.00	0.0%	2,724.92	103.00	-2,621.92	-96.2%
Total Distributed Direct to General Fund		305,261,326.14	335,656,792.38	30,395,466.24	10.0%	3,367,274,814.49	3,033,232,771.81	-334,042,042.68	-9.9%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-39,406,600.71	-67,106,716.99	-27,700,116.28	70.3%	35,230,947.34	57,704,676.49	22,473,729.15	63.8%
Corporate Income Tax Net Refund Fund		-14,061,018.71	-3,055,056.01	11,005,962.70	-78.3%	71,931,167.03	17,149,573.82	-54,781,593.21	-76.2%
Total Distributed and Accrued to G. Fund		251,793,706.72	265,495,019.38	13,701,312.66	5.4%	3,474,436,928.86	3,108,087,022.12	-366,349,906.74	-10.5%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		32,974,539.07	40,497,822.22	7,523,283.15	22.8%	305,178,179.05	326,224,289.12	21,046,110.07	6.9%
Less Total Refunds		-72,381,139.78	-107,604,539.21	-35,223,399.43	48.7%	-269,947,231.71	-268,519,612.63	1,427,619.08	-0.5%
Net Refund Fund (To Above)		-39,406,600.71	-67,106,716.99	-27,700,116.28	70.3%	35,230,947.34	57,704,676.49	22,473,729.15	63.8%
Add Distributed Direct to General Fund		131,898,156.31	161,990,260.37	30,092,104.06	22.8%	1,220,721,745.94	1,305,456,234.22	84,734,488.28	6.9%
IIT Distributed and Accrued to G. Fund		92,491,555.60	94,883,543.38	2,391,987.78	2.6%	1,255,952,693.28	1,363,160,910.71	107,208,217.43	8.5%
Corporate Income Tax									
Distributed to Refund Fund		3,800,884.60	4,303,808.02	502,923.42	13.2%	138,385,573.81	122,821,735.34	-15,563,838.47	-11.2%
Less Total Refunds		-17,861,903.31	-7,358,864.03	10,503,039.28	-58.8%	-66,454,406.78	-105,672,161.52	-39,217,754.74	59.0%
Net Refund Fund (To Above)		-14,061,018.71	-3,055,056.01	11,005,962.70	-78.3%	71,931,167.03	17,149,573.82	-54,781,593.21	-76.2%
Add Distributed Direct to General Fund		15,203,538.42	17,215,232.00	2,011,693.58	13.2%	558,528,275.71	493,401,021.98	-65,127,253.73	-11.7%
CIT Distributed and Accrued to G. Fund		1,142,519.71	14,160,175.99	13,017,656.28	N/A	630,459,442.74	510,550,595.80	-119,908,846.94	-19.0%

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Individual Income Tax Receipts									
IIT Payments by Filing		17,094,658.48	25,311,282.73	8,216,624.25	48.1%	266,950,629.43	227,752,470.25	-39,198,159.18	-14.7%
Permanent Building Fund		1,808,650.00	1,990,120.00	181,470.00	10.0%	3,500,960.00	3,338,430.00	-162,530.00	-4.6%
Donations on returns		257,189.94	311,122.62	53,932.68	21.0%	466,969.22	454,639.96	-12,329.26	-2.6%
Individual Tax reclassified as Multi State		30,992.78	62,102.00	31,109.22	100.4%	40,913.12	840,418.52	799,505.40	N/A
Total Filing Payments		19,191,491.20	27,674,627.35	8,483,136.15	44.2%	270,959,471.77	232,385,958.73	-38,573,513.04	-14.2%
Lottery Winnings Withholdings		128,972.17	66,339.92	-62,632.25	-48.6%	844,899.55	507,456.27	-337,443.28	-39.9%
Employer Withholdings		147,778,036.90	177,242,882.60	29,464,845.70	19.9%	1,258,940,266.59	1,407,581,689.43	148,641,422.84	11.8%
Withholding Payments Total		147,907,009.07	177,309,222.52	29,402,213.45	19.9%	1,259,785,166.14	1,408,089,145.70	148,303,979.56	11.8%
Gross Collections		167,098,500.27	204,983,849.87	37,885,349.60	22.7%	1,530,744,637.91	1,640,475,104.43	109,730,466.52	7.2%
Individual Income Tax Filing Refunds		-71,574,680.91	-106,685,367.82	-35,110,686.91	49.1%	-263,186,690.69	-259,786,779.54	3,399,911.15	-1.3%
Employer Withholding Refunds		-806,458.87	-919,171.39	-112,712.52	14.0%	-6,760,541.02	-8,732,833.09	-1,972,292.07	29.2%
Less Total Refunds Paid		-72,381,139.78	-107,604,539.21	-35,223,399.43	48.7%	-269,947,231.71	-268,519,612.63	1,427,619.08	-0.5%
Net Collections		94,717,360.49	97,379,310.66	2,661,950.17	2.8%	1,260,797,406.20	1,371,955,491.80	111,158,085.60	8.8%
Distribution of Individual Income Tax									
General Fund		131,898,156.31	161,990,260.37	30,092,104.06	22.8%	1,220,721,745.94	1,305,456,234.22	84,734,488.28	6.9%
Refund Fund		32,974,539.07	40,497,822.22	7,523,283.15	22.8%	305,178,179.05	326,224,289.12	21,046,110.07	6.9%
Refund Fund - County Juvenile Prob Svc		64,486.09	66,339.92	1,853.83	2.9%	422,449.81	507,456.27	85,006.46	20.1%
Multi-State Tax Compact		30,992.78	62,102.00	31,109.22	100.4%	31,884.15	265,376.78	233,492.63	732.3%
Permanent Building Fund		1,808,650.00	1,990,120.00	181,470.00	10.0%	3,500,960.00	3,338,430.00	-162,530.00	-4.6%
Public School Income Substance Abuse		64,486.08	66,339.92	1,853.84	2.9%	422,449.74	507,456.24	85,006.50	20.1%
Donations:									
Fish & Game		7,481.98	8,445.39	963.41	12.9%	42,526.32	10,518.71	-32,007.61	-75.3%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Children's Trust		9,672.58	11,052.18	1,379.60	14.3%	14,085.87	16,189.99	2,104.12	14.9%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Guard & Reserve Support		2,911.99	7,180.02	4,268.03	146.6%	6,664.03	9,461.03	2,797.00	42.0%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		5,026.65	5,392.59	365.94	7.3%	8,919.54	8,415.71	-503.83	-5.6%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		4,800.62	4,062.54	-738.08	-15.4%	4,677.89	6,879.05	2,201.16	47.1%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		11,097.27	13,247.69	2,150.42	19.4%	20,121.67	17,868.23	-2,253.44	-11.2%
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		179,908.59	222,528.99	42,620.40	23.7%	316,720.93	326,591.68	9,870.75	3.1%
Idaho Food Bank		33,727.25	35,750.22	2,022.97	6.0%	40,008.03	47,811.03	7,803.00	19.5%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		2,563.01	3,463.00	899.99	35.1%	7,244.94	4,904.53	-2,340.41	-32.3%
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	D1	0.00	-257.18	-257.18	0.0%	0.00	3,721,221.84	3,721,221.84	0.0%
Total Distribution of Gross Collections		167,098,500.27	204,983,849.87	37,885,349.60	22.7%	1,530,744,637.91	1,640,475,104.43	109,730,466.52	7.2%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		5,819,050.74	11,467,001.50	5,647,950.76	97.1%	79,097,573.20	91,932,079.42	12,834,506.22	16.2%
Corporate Estimates		13,382,372.28	10,133,498.52	-3,248,873.76	-24.3%	613,669,869.31	523,119,831.44	-90,550,037.87	-14.8%
Corporate Tax reclassified as Multi-State		63,549.64	73,499.11	9,949.47	15.7%	6,143,743.27	2,771,803.26	-3,371,940.01	-54.9%
Gross Collections		19,264,972.66	21,673,999.13	2,409,026.47	12.5%	698,911,185.78	617,823,714.12	-81,087,471.66	-11.6%
Less Refunds Paid	E1	-17,861,903.31	-7,358,864.03	10,503,039.28	-58.8%	-66,454,406.78	-105,672,161.52	-39,217,754.74	59.0%
Net Collections		1,403,069.35	14,315,135.10	12,912,065.75	920.3%	632,456,779.00	512,151,552.60	-120,305,226.40	-19.0%
Distribution of Corporate Tax									
General Fund		15,203,538.42	17,215,232.00	2,011,693.58	13.2%	558,528,275.71	493,401,021.98	-65,127,253.73	-11.7%
Refund Fund		3,800,884.60	4,303,808.02	502,923.42	13.2%	138,385,573.81	122,821,735.34	-15,563,838.47	-11.2%
Multi-State Tax Compact		63,549.64	73,499.11	9,949.47	15.7%	1,157,763.26	649,818.44	-507,944.82	-43.9%
Permanent Building Fund		197,000.00	81,460.00	-115,540.00	-58.6%	839,573.00	950,752.00	111,179.00	13.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Total Distribution of Gross Collections		19,264,972.66	21,673,999.13	2,409,026.47	12.5%	698,911,185.78	617,823,714.12	-81,087,471.66	-11.6%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		212,553,944.43	216,707,764.35	4,153,819.92	2.0%	2,086,143,346.70	2,106,865,830.73	20,722,484.03	1.0%
Sales Tax reclassified as Multi-State		274,416.49	369,305.01	94,888.52	34.6%	8,595,613.32	4,391,953.34	-4,203,659.98	-48.9%
Amusement Device Tax		126.00	1,190.00	1,064.00	844.4%	57,244.00	82,388.92	25,144.92	43.9%
Gross Collections		212,828,486.92	217,078,259.36	4,249,772.44	2.0%	2,094,796,204.02	2,111,340,172.99	16,543,968.97	0.8%
Less Refunds Paid		-2,173,965.67	-1,085,814.71	1,088,150.96	-50.1%	-7,903,888.87	-7,762,711.24	141,177.63	-1.8%
Net Collections		210,654,521.25	215,992,444.65	5,337,923.40	2.5%	2,086,892,315.15	2,103,577,461.75	16,685,146.60	0.8%
Distribution of Sales Tax									
General Fund		156,622,262.81	155,085,330.09	-1,536,932.72	-1.0%	1,573,093,132.83	1,220,486,424.76	-352,606,708.07	-22.4%
Tax Commission Refunds		2,173,965.67	1,085,814.71	-1,088,150.96	-50.1%	7,903,888.87	7,762,711.24	-141,177.63	-1.8%
Multi-State Tax Compact		274,416.49	369,305.01	94,888.52	34.6%	1,193,654.27	1,107,317.13	-86,337.14	-7.2%
Tax Relief Fund		14,129,334.31	14,929,144.34	799,810.03	5.7%	124,442,519.90	140,392,478.78	15,949,958.88	12.8%
Revenue Share		22,547,878.81	22,195,527.10	-352,351.71	-1.6%	224,356,877.68	223,766,035.53	-590,842.15	-0.3%
Revenue Share Held for Non-Compliance		20,959.80	884,420.65	863,460.85	N/A	275,247.43	1,425,892.69	1,150,645.26	418.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	3,333,333.36	3,333,333.35	-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		2,000,325.80	2,017,982.46	17,656.66	0.9%	15,761,262.20	16,123,537.47	362,275.27	2.3%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	14,719,811.03	15,292,979.84	573,168.81	3.9%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	5,658,068.66	5,658,068.66	0.00	0.0%
Demonstration Pilot Project		864,849.39	971,608.92	106,759.53	12.3%	8,187,817.23	8,385,298.67	197,481.44	2.4%
Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	3,714,588.08	3,868,219.08	153,631.00	4.1%
Transportation Congestion Mitigation		7,815,686.98	7,992,686.26	176,999.28	2.3%	77,790,372.96	77,984,943.83	194,570.87	0.3%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	-1,037.15	-0.01	1,037.14	-100.0%
Indigent Defense Distribution	F6	2,833,333.33	0.00	-2,833,333.33	-100.0%	31,166,666.67	0.00	-31,166,666.67	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	3,816,507.77	3,816,507.77	0.0%	0.00	37,237,811.66	37,237,811.66	0.0%
School District Facility Fund Holding Account	F2	0.00	3,816,507.77	3,816,507.77	0.0%	0.00	37,237,811.66	37,237,811.66	0.0%
In Demand Careers	F3	0.00	0.00	0.00	0.0%	0.00	60,000,000.00	60,000,000.00	0.0%
Public School Income Fund	F4	0.00	0.00	0.00	0.0%	0.00	247,500,000.00	247,500,000.00	0.0%
Unallocated Sales Tax	F5	0.00	-1,202.15	-1,202.15	0.0%	0.00	577,308.65	577,308.65	0.0%
Total Distribution of Gross Collections		212,828,486.92	217,078,259.36	4,249,772.44	2.0%	2,094,796,204.02	2,111,340,172.99	16,543,968.97	0.8%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,219,385.00	2,087,803.87	-131,581.13	-5.9%	19,860,275.90	18,195,049.57	-1,665,226.33	-8.4%
Less Refunds Paid		-32.00	-44.00	-12.00	37.5%	-276.00	-282.00	-6.00	2.2%
Net Collections		2,219,353.00	2,087,759.87	-131,593.13	-5.9%	19,859,999.90	18,194,767.57	-1,665,232.33	-8.4%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	858,733.36	0.00	-858,733.36	-100.0%
Tax Commission Refunds		32.00	44.00	12.00	37.5%	276.00	282.00	6.00	2.2%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	3,333,333.36	3,333,333.34	-0.02	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		10,000.00	30,000.00	20,000.00	200.0%	80,000.00	240,000.00	160,000.00	200.0%
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		0.00	762,158.97	762,158.97	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		1,107,844.66	301,434.23	-806,410.43	-72.8%	1,267,933.18	301,434.23	-966,498.95	-76.2%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,219,385.00	2,087,803.87	-131,581.13	-5.9%	19,860,275.90	18,195,049.57	-1,665,226.33	-8.4%
Tobacco Tax Receipts									
Gross Collections		914,144.00	833,796.18	-80,347.82	-8.8%	8,801,593.18	8,108,894.32	-692,698.86	-7.9%
Less Refunds Paid		-64,616.43	-10,460.68	54,155.75	-83.8%	-142,120.01	-82,119.68	60,000.33	-42.2%
Net Collections		849,527.57	823,335.50	-26,192.07	-3.1%	8,659,473.17	8,026,774.64	-632,698.53	-7.3%
Distribution of Tobacco Tax									
General Fund		743,336.63	720,418.54	-22,918.09	-3.1%	7,577,038.89	7,023,427.58	-553,611.31	-7.3%
Tax Commission Refunds		64,616.43	10,460.68	-54,155.75	-83.8%	142,120.01	82,119.68	-60,000.33	-42.2%
Public School Endowment		53,095.47	51,458.48	-1,636.99	-3.1%	541,217.14	501,673.53	-39,543.61	-7.3%
County Juvenile Probation Svcs		53,095.47	51,458.48	-1,636.99	-3.1%	541,217.14	501,673.53	-39,543.61	-7.3%
Total Distribution of Gross Collections		914,144.00	833,796.18	-80,347.82	-8.8%	8,801,593.18	8,108,894.32	-692,698.86	-7.9%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		367,562.30	293,802.63	-73,759.67	-20.1%	3,361,658.13	3,179,577.08	-182,081.05	-5.4%
Less Refunds Paid		-163.55	269.55	433.10	-264.8%	-2,065.82	-1,471.56	594.26	-28.8%
Net Collections		367,398.75	294,072.18	-73,326.57	-20.0%	3,359,592.31	3,178,105.52	-181,486.79	-5.4%
Distribution of Beer Tax									
General Fund		172,677.42	138,213.88	-34,463.54	-20.0%	1,579,008.34	1,493,709.46	-85,298.88	-5.4%
Tax Commission Refunds		163.55	-269.55	-433.10	-264.8%	2,065.82	1,471.56	-594.26	-28.8%
Substance Abuse Treatment		73,479.75	58,814.45	-14,665.30	-20.0%	671,918.45	635,621.14	-36,297.31	-5.4%
Permanent Building Fund		121,241.58	97,043.85	-24,197.73	-20.0%	1,108,665.52	1,048,774.92	-59,890.60	-5.4%
Total Distribution of Gross Collections		367,562.30	293,802.63	-73,759.67	-20.1%	3,361,658.13	3,179,577.08	-182,081.05	-5.4%
Wine Tax Receipts									
Gross Collections		529,856.97	450,530.84	-79,326.13	-15.0%	4,696,822.68	4,591,732.78	-105,089.90	-2.2%
Less Refunds Paid		-1,262.17	-3,704.36	-2,442.19	193.5%	-30,316.82	-8,502.52	21,814.30	-72.0%
Net Collections		528,594.80	446,826.48	-81,768.32	-15.5%	4,666,505.86	4,583,230.26	-83,275.60	-1.8%
Distribution of Wine Tax									
General Fund		387,262.52	355,766.23	-31,496.29	-8.1%	3,833,887.65	3,692,567.89	-141,319.76	-3.7%
Tax Commission Refunds		1,262.17	3,704.36	2,442.19	193.5%	30,316.82	8,502.52	-21,814.30	-72.0%
Substance Abuse Treatment		56,514.92	53,619.17	-2,895.75	-5.1%	560,566.96	549,987.79	-10,579.17	-1.9%
Grape Growers & Wine Producers		17,725.72	29,302.48	11,576.76	65.3%	188,542.89	255,916.39	67,373.50	35.7%
Hop Growers		9,454.47	8,138.60	-1,315.87	-13.9%	88,393.69	84,758.19	-3,635.50	-4.1%
Unallocated Wine & Strong Beer		57,637.17	0.00	-57,637.17	-100.0%	-4,885.33	0.00	4,885.33	-100.0%
Total Distribution of Gross Collections		529,856.97	450,530.84	-79,326.13	-15.0%	4,696,822.68	4,591,732.78	-105,089.90	-2.2%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		50.00	2,700.00	2,650.00	N/A	5,287.50	10,087.50	4,800.00	90.8%
Wine Direct Shipper Fee to ISP		50.00	0.00	-50.00	-100.0%	1,525.00	1,412.50	-112.50	-7.4%
Total Distributions		100.00	2,700.00	2,600.00	N/A	6,812.50	11,500.00	4,687.50	68.8%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
Distribution of Kilowatt Hour Tax									
General Fund		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
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		125,521.90	151,571.27	26,049.37	20.8%	1,060,453.62	1,367,989.34	307,535.72	29.0%
Mine License Tax Receipts									
Gross Collections		1,861.31	0.00	-1,861.31	-100.0%	30,026.05	471,658.94	441,632.89	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	-4.00	-2.00	2.00	-50.0%
Net Collections		1,861.31	0.00	-1,861.31	-100.0%	30,022.05	471,656.94	441,634.89	N/A
Distribution of Mine Tax									
General Fund		1,228.46	0.00	-1,228.46	-100.0%	19,813.23	311,293.58	291,480.35	N/A
Abandoned Mine Reclamation		632.85	0.00	-632.85	-100.0%	10,206.82	160,363.36	150,156.54	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	6.00	2.00	-4.00	-66.7%
Total Distribution of Gross Collections		1,861.31	0.00	-1,861.31	-100.0%	30,026.05	471,658.94	441,632.89	N/A

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		115,934.61	109,240.44	-6,694.17	-5.8%	1,000,915.49	906,132.60	-94,782.89	-9.5%
Less Refunds Paid		-149.52	-111.43	38.09	-25.5%	-1,018.40	-12,369.15	-11,350.75	N/A
Net Collections		115,785.09	109,129.01	-6,656.08	-5.7%	999,897.09	893,763.45	-106,133.64	-10.6%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		113,469.40	106,946.44	-6,522.96	-5.7%	979,899.15	875,888.19	-104,010.96	-10.6%
E911 Wireless Admin		2,315.69	2,182.57	-133.12	-5.7%	19,997.94	17,875.26	-2,122.68	-10.6%
Tax Commission Refunds		149.52	111.43	-38.09	-25.5%	1,018.40	12,369.15	11,350.75	N/A
Total Distribution of Gross Collections		115,934.61	109,240.44	-6,694.17	-5.8%	1,000,915.49	906,132.60	-94,782.89	-9.5%
Oil & Gas Tax Receipts									
Gross Collections		272,823.95	77,182.04	-195,641.91	-71.7%	612,046.11	193,957.45	-418,088.66	-68.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		272,823.95	77,182.04	-195,641.91	-71.7%	612,046.11	193,957.45	-418,088.66	-68.3%
Distribution of Oil & Gas Tax									
Conservation Fund		163,694.37	8,644.39	-155,049.98	-94.7%	367,227.66	56,744.52	-310,483.14	-84.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		78,573.30	22,228.44	-56,344.86	-71.7%	176,269.29	55,859.76	-120,409.53	-68.3%
Public Schools Fund		30,556.28	46,309.21	15,752.93	51.6%	68,549.16	81,353.17	12,804.01	18.7%
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		272,823.95	77,182.04	-195,641.91	-71.7%	612,046.11	193,957.45	-418,088.66	-68.3%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		8,210,489.30	9,021,100.17	810,610.87	9.9%	78,334,924.41	83,600,843.39	5,265,918.98	6.7%
Gasoline Tax		16,856,296.45	19,284,651.23	2,428,354.78	14.4%	178,057,843.93	190,443,555.93	12,385,712.00	7.0%
Aviation Fuel		143,235.77	214,137.55	70,901.78	49.5%	2,339,017.56	2,054,857.38	-284,160.18	-12.1%
Transfer Fee		908,515.99	1,050,549.25	142,033.26	15.6%	9,063,311.83	9,767,160.60	703,848.77	7.8%
Fuels Distribution Fund		-113,575.97	-199,390.03	-85,814.06	75.6%	-1,123,912.59	212,694.04	1,336,606.63	-118.9%
Motor Fuel Registration		59.61	908.10	848.49	N/A	40,440.46	28,650.49	-11,789.97	-29.2%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	0.00	2,983.48	2,983.48	0.0%
Gross Collections		26,005,021.15	29,371,956.27	3,366,935.12	12.9%	266,711,625.60	286,110,745.31	19,399,119.71	7.3%
IFTA Taxpayer Refunds		-166,050.22	-1,205,169.53	-1,039,119.31	625.8%	-980,599.46	-9,712,723.61	-8,732,124.15	890.5%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,128,675.82	-180,920.06	947,755.76	-84.0%	-11,081,143.59	-863,795.29	10,217,348.30	-92.2%
Payments to Other IFTA Jurisdictions		0.00	-102,257.74	-102,257.74	0.0%	0.00	-224,952.26	-224,952.26	0.0%
Less Total Refunds		-1,294,726.04	-1,488,347.33	-193,621.29	15.0%	-12,061,743.05	-10,801,471.16	1,260,271.89	-10.4%
Net Collections		24,710,295.11	27,883,608.94	3,173,313.83	12.8%	254,649,882.55	275,309,274.15	20,659,391.60	8.1%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,294,726.04	1,488,347.33	193,621.29	15.0%	12,280,382.87	10,801,471.16	-1,478,911.71	-12.0%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	837,424.00	839,371.50	1,947.50	0.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	1,779,526.00	1,868,278.50	88,752.50	5.0%
State Highway Account		4,418,208.59	4,986,361.08	568,152.49	12.9%	44,819,559.19	48,369,740.44	3,550,181.25	7.9%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		17,631,926.04	19,900,274.50	2,268,348.46	12.9%	178,587,391.62	192,723,085.97	14,135,694.35	7.9%
State Aeronautics Fund		143,235.77	214,137.55	70,901.78	49.5%	2,339,017.56	2,055,798.41	-283,219.15	-12.1%
Local Highway Distribution Fund		2,078,646.65	2,346,522.86	267,876.21	12.9%	21,090,546.59	22,759,649.36	1,669,102.77	7.9%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		104,200.75	119,846.90	15,646.15	15.0%	1,087,664.70	1,178,210.91	90,546.21	8.3%
Off-Highway Improvements		104,200.75	119,846.90	15,646.15	15.0%	1,087,664.70	1,178,210.91	90,546.21	8.3%
Capital Improvements		104,200.74	119,846.90	15,646.16	15.0%	1,087,664.72	1,178,210.94	90,546.22	8.3%
Road and Bridge		54,271.61	62,420.70	8,149.09	15.0%	566,496.14	613,656.01	47,159.87	8.3%
Search and Rescue Fund		3,157.59	3,631.72	474.13	15.0%	32,959.47	35,703.39	2,743.92	8.3%
Petroleum Storage Trust Fund		181,822.59	210,109.86	28,287.27	15.6%	1,813,490.63	1,954,043.21	140,552.58	7.8%
Motor Fuels Distribution Fund		-113,575.97	-199,390.03	-85,814.06	75.6%	-1,123,912.59	129,564.60	1,253,477.19	-111.5%
Total Distribution of Gross Collections		26,005,021.15	29,371,956.27	3,366,935.12	12.9%	266,711,625.60	286,110,745.31	19,399,119.71	7.3%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		5,619,000.84	6,297,362.91	678,362.07	12.1%	53,227,628.28	57,773,046.44	4,545,418.16	8.5%
Special Fuels - IFTA		225,786.93	51,283.81	-174,503.12	-77.3%	2,209,697.97	1,567,292.29	-642,405.68	-29.1%
Gasoline		11,072,940.58	12,741,796.76	1,668,856.18	15.1%	116,012,001.37	125,756,649.59	9,744,648.22	8.4%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Transfer Fee		699,442.41	808,922.92	109,480.51	15.7%	6,977,231.11	7,520,136.17	542,905.06	7.8%
Interest		14,695.67	0.00	-14,695.67	-100.0%	120,392.43	74,310.99	-46,081.44	-38.3%
Motor Fuel Registration		59.61	908.10	848.49	N/A	40,440.46	28,650.49	-11,789.97	-29.2%
Total Highway Distribution Fund		17,631,926.04	19,900,274.50	2,268,348.46	12.9%	178,587,391.62	192,723,085.97	14,135,694.35	7.9%
State Highway Account									
Special Fuels		1,437,980.86	1,611,583.20	173,602.34	12.1%	13,620,149.11	14,784,930.19	1,164,781.08	8.6%
Special Fuels - IFTA		57,782.02	13,124.24	-44,657.78	-77.3%	565,492.59	401,092.04	-164,400.55	-29.1%
Gasoline		2,921,361.21	3,361,653.64	440,292.43	15.1%	30,625,030.95	33,178,232.64	2,553,201.69	8.3%
Interest		1,084.50	0.00	-1,084.50	-100.0%	8,886.54	5,485.57	-3,400.97	-38.3%
Total State Highway Account		4,418,208.59	4,986,361.08	568,152.49	12.9%	44,819,559.19	48,369,740.44	3,550,181.25	7.9%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		591,286.67	631,354.48	40,067.81	6.8%	7,191,243.51	7,617,848.75	426,605.24	5.9%
Less Refunds Paid		-31,347.02	-158.00	31,189.02	-99.5%	-69,832.62	-4,442.24	65,390.38	-93.6%
Net Collections		559,939.65	631,196.48	71,256.83	12.7%	7,121,410.89	7,613,406.51	491,995.62	6.9%
Distribution of Boise Auditorium Tax									
Boise Auditorium		559,939.65	631,196.48	71,256.83	12.7%	7,113,060.89	7,605,056.51	491,995.62	6.9%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		31,347.02	158.00	-31,189.02	-99.5%	69,832.62	4,442.24	-65,390.38	-93.6%
Total Distribution of Gross Collections		591,286.67	631,354.48	40,067.81	6.8%	7,191,243.51	7,617,848.75	426,605.24	5.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		157,916.99	137,410.06	-20,506.93	-13.0%	2,178,013.36	2,121,462.95	-56,550.41	-2.6%
Less Refunds Paid		-58.00	-52.00	6.00	-10.3%	-550.27	-8,367.12	-7,816.85	N/A
Net Collections		157,858.99	137,358.06	-20,500.93	-13.0%	2,177,463.09	2,113,095.83	-64,367.26	-3.0%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		157,858.99	388,766.33	230,907.34	146.3%	2,174,963.09	2,110,595.83	-64,367.26	-3.0%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		58.00	52.00	-6.00	-10.3%	550.27	8,367.12	7,816.85	N/A
Total Distribution of Gross Collections		157,916.99	137,410.06	-20,506.93	-13.0%	2,178,013.36	2,121,462.95	-56,550.41	-2.6%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		93,058.58	87,089.56	-5,969.02	-6.4%	1,039,827.64	1,069,142.47	29,314.83	2.8%
Less Refunds Paid		-40.00	-17.70	22.30	-55.8%	-310.00	-17.70	292.30	-94.3%
Net Collections		93,018.58	87,071.86	-5,946.72	-6.4%	1,039,517.64	1,069,124.77	29,607.13	2.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		93,018.58	87,071.86	-5,946.72	-6.4%	1,038,267.64	1,066,624.77	28,357.13	2.7%
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		40.00	17.70	-22.30	-55.8%	310.00	17.70	-292.30	-94.3%
Total Distribution of Gross Collections		93,058.58	87,089.56	-5,969.02	-6.4%	1,039,827.64	1,069,142.47	29,314.83	2.8%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,275,847.74	1,214,532.23	-61,315.51	-4.8%	15,529,505.71	15,811,435.08	281,929.37	1.8%
Less Refunds Paid		-16,437.94	-9,336.64	7,101.30	-43.2%	-79,483.20	-50,298.38	29,184.82	-36.7%
Net Collections		1,259,409.80	1,205,195.59	-54,214.21	-4.3%	15,450,022.51	15,761,136.70	311,114.19	2.0%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,259,409.80	1,205,195.59	-54,214.21	-4.3%	15,404,522.51	15,715,636.70	311,114.19	2.0%
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		16,437.94	9,336.64	-7,101.30	-43.2%	79,483.20	50,298.38	-29,184.82	-36.7%
Total Distribution of Gross Collections		1,275,847.74	1,214,532.23	-61,315.51	-4.8%	15,529,505.71	15,811,435.08	281,929.37	1.8%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts		T1							
Gross Collections		337,048.44	23,500.00	-313,548.44	-93.0%	1,149,615.85	22,191.54	-1,127,424.31	-98.1%
Less Non-Tax Refunds Paid		-8,334.10	0.00	8,334.10	-100.0%	-23,554.68	0.00	23,554.68	-100.0%
Net Collections		328,714.34	23,500.00	-305,214.34	-92.9%	1,126,061.17	22,191.54	-1,103,869.63	-98.0%
Distribution of Suspense Fund									
Suspense Fund		355,441.46	0.00	-355,441.46	-100.0%	1,055,173.43	0.00	-1,055,173.43	-100.0%
Clearing Accounts		-21,393.02	0.00	21,393.02	-100.0%	88,442.42	-10,197.75	-98,640.17	-111.5%
Special Fuels IFTA		3,000.00	0.00	-3,000.00	-100.0%	4,000.00	0.00	-4,000.00	-100.0%
Bonds - Net Activity		0.00	23,500.00	23,500.00	0.0%	0.00	32,000.00	32,000.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	389.29	389.29	0.0%
Total Distribution of Gross Collections		337,048.44	23,500.00	-313,548.44	-93.0%	1,149,615.85	22,191.54	-1,127,424.31	-98.1%
Miscellaneous Revenue		U1							
Miscellaneous Receipts		0.00	172,179.25	172,179.25	0.0%	0.00	-855,064.26	-855,064.26	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		32,531.16	172,179.25	139,648.09	429.3%	254,037.70	-334,985.91	-589,023.61	-231.9%
Net Collections		32,531.16	172,179.25	139,648.09	429.3%	254,037.70	-334,985.91	-589,023.61	-231.9%
Distribution of Miscellaneous									
Miscellaneous Income		29,743.96	37,275.38	7,531.42	25.3%	195,186.59	234,032.72	38,846.13	19.9%
General Fund		0.00	0.00	0.00	0.0%	2,724.92	59.00	-2,665.92	-97.8%
Circuit Breaker		2,787.20	3,015.02	227.82	8.2%	56,126.19	17,191.13	-38,935.06	-69.4%
Tax Rebate Fund		0.00	-4,089.99	-4,089.99	0.0%	0.00	2,909.35	2,909.35	0.0%
Tax Commision Holding Fund		0.00	135,978.84	135,978.84	0.0%	0.00	-1,109,256.46	-1,109,256.46	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Total Distribution of Gross Collections		32,531.16	172,179.25	139,648.09	429.3%	254,037.70	-334,985.91	-589,023.61	-231.9%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-2.00	-2.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	162.00	50.00	-112.00	-69.1%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	164.00	50.00	-114.00	-69.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	2.00	2.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	168.00	52.00	-116.00	-69.0%

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

Source	Note	Month Of 2/28/2023	Month Of 2/28/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		0.00	62,102.00	62,102.00	0.0%	891.37	840,418.52	839,527.15	N/A
Corporate Income to MTC		63,549.64	73,499.11	9,949.47	15.7%	1,157,763.26	2,771,803.26	1,614,040.00	139.4%
Sales Tax to MTC		274,416.49	369,305.01	94,888.52	34.6%	1,193,654.27	4,391,953.34	3,198,299.07	267.9%
Total MTC Fund		368,958.91	504,906.12	135,947.21	36.8%	2,383,301.68	8,004,175.12	5,620,873.44	235.8%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		0.00	0.00	0.00	0.0%	9,028.97	575,041.74	566,012.77	N/A
Corporate MTC to General Fund		0.00	0.00	0.00	0.0%	4,985,980.01	2,121,984.82	-2,863,995.19	-57.4%
Sales Tax MTC to General Fund		0.00	0.00	0.00	0.0%	7,401,959.05	3,284,636.21	-4,117,322.84	-55.6%
Total MTC Receipts to General Fund		0.00	0.00	0.00	0.0%	12,396,968.03	5,981,662.77	-6,415,305.26	-51.7%
Total MTC Receipts		368,958.91	504,906.12	135,947.21	36.8%	14,780,269.71	13,985,837.89	-794,431.82	-5.4%
Total Gross Receipts		432,231,860.62	479,380,757.48	47,148,896.86	10.9%	4,657,936,669.53	4,719,083,375.81	61,146,706.28	1.3%

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

Note	Area	Description
A1	Receipts by Tax Type	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
A2	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, and Interest accrued to Funds associated with multiple tax types. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).
B2	Distributions by Fund	Public School Endowment was increased in FY24 and receives \$330M annually (\$82.5M quarterly) from sales tax receipts (I.C § 63-3638 (17)) in addition to other statutory distributions.
B3	Distributions by Fund	Homeowners Property Tax Relief is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (15)).
B4	Distributions by Fund	School District Facility Fund is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B5	Distributions by Fund	Public School Endowment is lower than the expected \$82.5M due to a correction for an over-distribution in July 2023.
B6	Distributions by Fund	Indigent Defense distributions for FY24 were appropriated and distributed outside the normal Tax Collection and Distribution process and is not included in this report. HB380 (2023 Legislative Session)
B7	Distributions by Fund	Fund 601 is a Tax Commission processing fund. Receipts have yet to be distributed per Tax Type specific statutes. Predominantly related to Withholding receipts. See note D1
D1	Individual Income Tax	Withholding Receipts received from other State agencies that require additional processing.
E1	Corporate Income Tax	A large refund, exceeding all issued refunds for January, was returned to be applied to 2024 tax liability.
F1	Sales Tax	See note B3
F2	Sales Tax	See note B4
F3	Sales Tax	See note B1
F4	Sales Tax	See note B2
F5	Sales Tax	Unallocated amounts represent timing differences, adjustments and pending distributions or corrections where additional detail from source tax returns is required in order to proceed.
F6	Sales Tax	See note B6
T1	Suspense	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.