

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		223,758,583.85	241,430,879.95	17,672,296.10	7.9%	1,754,503,221.76	1,881,905,984.38	127,402,762.62	7.3%
Corporate Income Tax		63,761,007.48	63,966,044.49	205,037.01	0.3%	762,672,193.26	681,789,758.61	-80,882,434.65	-10.6%
Sales Tax		214,054,619.50	219,283,121.82	5,228,502.32	2.4%	2,308,850,823.52	2,330,623,294.81	21,772,471.29	0.9%
Cigarette Tax		1,944,134.04	1,866,498.69	-77,635.35	-4.0%	21,804,409.94	20,061,548.26	-1,742,861.68	-8.0%
Tobacco Tax		958,649.82	730,038.98	-228,610.84	-23.8%	9,760,243.00	8,838,933.30	-921,309.70	-9.4%
Beer Tax		186,181.35	319,678.92	133,497.57	71.7%	3,547,839.48	3,499,256.00	-48,583.48	-1.4%
Wine Tax		332,364.75	453,923.37	121,558.62	36.6%	5,029,187.43	5,045,656.15	16,468.72	0.3%
Kilowatt Hour Tax		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
Mine License Tax		12,306.75	190.44	-12,116.31	-98.5%	42,332.80	471,849.38	429,516.58	N/A
Oil & Gas		0.00	61,597.54	61,597.54	0.0%	612,046.11	255,554.99	-356,491.12	-58.2%
E911		110,208.40	94,829.23	-15,379.17	-14.0%	1,111,123.89	1,000,961.83	-110,162.06	-9.9%
Motor Fuels Tax		36,667,905.13	29,116,115.28	-7,551,789.85	-20.6%	303,379,530.73	315,226,860.59	11,847,329.86	3.9%
Boise Auditorium District		721,418.38	840,136.90	118,718.52	16.5%	7,912,661.89	8,457,985.65	545,323.76	6.9%
Idaho Falls Auditorium District		153,759.97	144,380.28	-9,379.69	-6.1%	2,331,773.33	2,265,843.23	-65,930.10	-2.8%
Pocatello-Chubbuck Auditorium District		96,117.34	96,334.26	216.92	0.2%	1,135,944.98	1,165,476.73	29,531.75	2.6%
Idaho Travel & Convention		1,347,821.42	1,363,587.38	15,765.96	1.2%	16,877,327.13	17,175,022.46	297,695.33	1.8%
Suspense	A1	51,180.19	13,200.00	-37,980.19	-74.2%	1,200,796.04	35,391.54	-1,165,404.50	-97.1%
Miscellaneous Revenues	A2	65,009.90	-220,562.19	-285,572.09	-439.3%	319,048.39	-555,548.10	-874,596.49	-274.1%
RR Car Company's Ad Valorem Tax		21.00	0.00	-21.00	-100.0%	189.00	52.00	-137.00	-72.5%
Wine Direct Shipper Fee		3,475.00	875.00	-2,600.00	-74.8%	10,287.50	12,375.00	2,087.50	20.3%
Total Gross Receipts		544,353,698.18	559,590,506.49	15,236,808.31	2.8%	5,202,290,367.71	5,278,673,882.30	76,383,514.59	1.5%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		389,246,801.58	398,661,921.94	9,415,120.36	2.4%	3,756,521,616.07	3,431,894,693.75	-324,626,922.32	-8.6%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
130 - Petroleum Storage Trust		255,480.48	203,227.26	-52,253.22	-20.5%	2,068,971.11	2,157,270.47	88,299.36	4.3%
161 - Fish and Game Donation		10,854.88	11,736.35	881.47	8.1%	53,381.20	22,255.06	-31,126.14	-58.3%
166 - Abandoned Mine & Oil & Gas Conserv		4,184.30	6,960.27	2,775.97	66.3%	381,618.78	224,068.15	-157,550.63	-41.3%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	225,000.00	225,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	90,000.00	270,000.00	180,000.00	200.0%
182 - Substance Abuse Treatment		83,801.21	109,768.03	25,966.82	31.0%	1,316,287.41	1,295,376.96	-20,910.45	-1.6%
188 - County Juvenile Probation Svcs		335,238.76	319,150.23	-16,088.53	-4.8%	3,086,455.90	3,030,823.76	-55,632.14	-1.8%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	3,600,000.00	3,600,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,316,069.20	1,313,720.18	-2,349.02	-0.2%	16,720,591.71	17,029,356.88	308,765.17	1.8%
213 - Veterans Support Donation		10,635.65	12,268.51	1,632.86	15.4%	30,757.32	30,136.74	-620.58	-2.0%
220 - Cooperative Welfare Fund		183,594.12	200,204.50	16,610.38	9.0%	500,315.05	526,796.18	26,481.13	5.3%
221 - State Aeronautics Fund		270,724.98	200,381.68	-70,343.30	-26.0%	2,609,742.54	2,256,180.09	-353,562.45	-13.5%
247 - Parks & Rec Motor Fuels		545,999.39	412,097.41	-133,901.98	-24.5%	4,375,489.65	4,560,386.18	184,896.53	4.2%
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		8,608,749.60	8,229,968.74	-378,780.86	-4.4%	29,700,333.34	30,989,618.10	1,289,284.76	4.3%
260 - State Highway Account		6,111,588.67	4,728,377.67	-1,383,211.00	-22.6%	50,931,147.86	53,098,118.11	2,166,970.25	4.3%
261 - Highway Distribution Fund		24,366,936.11	18,874,568.78	-5,492,367.33	-22.5%	202,954,327.73	211,597,654.75	8,643,327.02	4.3%
266 - Search and Rescue Fund		4,699.29	3,546.83	-1,152.46	-24.5%	37,658.76	39,250.22	1,591.46	4.2%
267 - Motor Fuel Distribution Fund		-163,724.81	-83,444.16	80,280.65	-49.0%	-1,287,637.40	46,096.94	1,333,734.34	-103.6%
269 - Transportation Congestion Mitigation		3,043,257.89	2,857,318.20	-185,939.69	-6.1%	82,100,526.88	81,143,696.26	-956,830.62	-1.2%
275 - E911 Wireless		107,919.97	92,856.18	-15,063.79	-14.0%	1,087,819.12	968,744.37	-119,074.75	-10.9%
276 - Multi-State Tax Compact		-31,861.88	225,063.80	256,925.68	-806.4%	2,351,439.80	2,247,576.15	-103,863.65	-4.4%
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		1,346,952.43	1,400,957.55	54,005.12	4.0%	4,054,787.87	4,202,170.31	147,382.44	3.6%
349 - Wine Direct Shipper Fee to ISP		0.00	437.50	437.50	0.0%	1,525.00	1,850.00	325.00	21.3%
365 - Permanent Building Fund		3,023,480.08	3,011,378.14	-12,101.94	-0.4%	15,139,345.32	15,016,001.75	-123,343.57	-0.8%
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		61,864.68	14,230.32	-47,634.36	-77.0%	257,051.27	248,263.04	-8,788.23	-3.4%
403 - Opportunity Scholarship		2,573.70	2,803.36	229.66	8.9%	9,818.64	7,707.89	-2,110.75	-21.5%
481 - Public School Endowment	B2	371,533.72	442,588.82	71,055.10	19.1%	3,613,913.76	251,243,194.81	247,629,281.05	N/A
483 - Childrens Trust Donation		8,627.32	9,814.31	1,186.99	13.8%	22,713.19	26,004.30	3,291.11	14.5%

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502 - Sales Tax - Cities & Counties		22,939,306.43	23,158,548.46	219,242.03	1.0%	247,296,184.11	246,924,583.99	-371,600.12	-0.2%
502 - Sales Tax - Circuit Breaker		2,003,471.02	2,025,678.44	22,207.42	1.1%	17,820,859.41	18,166,206.66	345,347.25	1.9%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	16,277,035.80	17,204,602.32	927,566.52	5.7%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	6,365,327.25	6,365,327.25	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		852,939.19	940,650.82	87,711.63	10.3%	9,040,756.42	9,325,949.49	285,193.07	3.2%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	4,178,911.59	4,347,297.78	168,386.19	4.0%
502 - Sales Tax - Tax Relief Fund		13,160,311.18	16,372,717.34	3,212,406.16	24.4%	137,602,831.08	157,285,241.44	19,682,410.36	14.3%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	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%	34,000,000.00	0.00	-34,000,000.00	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	3,829,505.20	3,829,505.20	0.0%	0.00	41,067,316.86	41,067,316.86	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	3,829,505.20	3,829,505.20	0.0%	0.00	41,067,316.86	41,067,316.86	0.0%
516 - Refund Fund		59,200,783.44	61,994,685.16	2,793,901.72	4.7%	523,274,791.18	529,772,766.37	6,497,975.19	1.2%
516 - Refund Fund - County Juvenile Prob Services		36,273.96	86,480.07	50,206.11	138.4%	458,723.77	593,936.34	135,212.57	29.5%
535 - Tax Rebate Fund		0.00	258.38	258.38	0.0%	0.00	3,554.09	3,554.09	0.0%
630 - Grape Growers and Wine Producers		14,292.83	19,707.25	5,414.42	37.9%	202,835.72	275,623.64	72,787.92	35.9%
630 - Hop Growers		6,844.50	8,317.78	1,473.28	21.5%	95,238.19	93,075.97	-2,162.22	-2.3%
630 - Unidentified Wine & Strong Beer		-58,427.94	0.00	58,427.94	-100.0%	-63,313.27	0.00	63,313.27	-100.0%
630 - Custodial Accounts		1,023,601.86	1,134,341.38	110,739.52	10.8%	11,408,912.97	12,021,185.31	612,272.34	5.4%
630 - Oil & Gas-Cities & Counties		0.00	17,740.09	17,740.09	0.0%	176,269.29	73,599.85	-102,669.44	-58.2%
601 - Tax Suspense & Adjustments	B7	51,180.19	1,357,508.74	1,306,328.55	N/A	1,200,796.04	4,537,114.17	3,336,318.13	277.8%
Total Distribution		544,353,698.18	559,590,506.49	15,236,808.31	2.8%	5,202,290,367.71	5,278,673,882.30	76,383,514.59	1.5%

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Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	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		177,092,195.27	190,104,692.83	13,012,497.56	7.3%	1,397,813,941.21	1,495,560,927.05	97,746,985.84	7.0%
Corporate Income Taxes		50,964,428.85	51,121,385.22	156,956.37	0.3%	609,492,704.56	544,522,407.20	-64,970,297.36	-10.7%
Sales Tax		159,711,026.36	156,346,979.77	-3,364,046.59	-2.1%	1,732,804,159.19	1,376,833,404.53	-355,970,754.66	-20.5%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	966,075.03	0.00	-966,075.03	-100.0%
Tobacco Tax		825,842.45	600,602.82	-225,239.63	-27.3%	8,402,881.34	7,624,030.40	-778,850.94	-9.3%
Beer Tax		87,002.34	150,164.71	63,162.37	72.6%	1,666,010.68	1,643,874.17	-22,136.51	-1.3%
Wine Tax		321,908.28	308,341.35	-13,566.93	-4.2%	4,155,795.93	4,000,909.24	-154,886.69	-3.7%
Kilowatt Hour Tax		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
Mine License		8,122.45	119.09	-8,003.36	-98.5%	27,935.68	311,412.67	283,476.99	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		389,246,801.58	398,661,921.94	9,415,120.36	2.4%	3,756,521,616.07	3,431,894,693.75	-324,626,922.32	-8.6%
Accrued to General Fund		0.00	0.00	0.00		0.00	0.00	0.00	
Individual Income Tax Net Refund Fund		-64,220,873.54	-50,061,538.79	14,159,334.75	-22.0%	-28,989,926.20	7,643,137.70	36,633,063.90	-126.4%
Corporate Income Tax Net Refund Fund		987,401.36	-638,084.91	-1,625,486.27	-164.6%	72,918,568.39	16,511,488.91	-56,407,079.48	-77.4%
Total Distributed and Accrued to G. Fund		326,013,329.40	347,962,298.24	21,948,968.84	6.7%	3,800,450,258.26	3,456,049,320.36	-344,400,937.90	-9.1%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		44,258,479.17	47,501,143.17	3,242,664.00	7.3%	349,436,658.22	373,725,432.29	24,288,774.07	7.0%
Less Total Refunds		-108,479,352.71	-97,562,681.96	10,916,670.75	-10.1%	-378,426,584.42	-366,082,294.59	12,344,289.83	-3.3%
Net Refund Fund (To Above)		-64,220,873.54	-50,061,538.79	14,159,334.75	-22.0%	-28,989,926.20	7,643,137.70	36,633,063.90	-126.4%
Add Distributed Direct to General Fund		177,092,195.27	190,104,692.83	13,012,497.56	7.3%	1,397,813,941.21	1,495,560,927.05	97,746,985.84	7.0%
IIT Distributed and Accrued to G. Fund		112,871,321.73	140,043,154.04	27,171,832.31	24.1%	1,368,824,015.01	1,503,204,064.75	134,380,049.74	9.8%
Corporate Income Tax									
Distributed to Refund Fund		12,719,649.69	12,716,238.42	-3,411.27	0.0%	151,105,223.50	135,537,973.76	-15,567,249.74	-10.3%
Less Total Refunds		-11,732,248.33	-13,354,323.33	-1,622,075.00	13.8%	-78,186,655.11	-119,026,484.85	-40,839,829.74	52.2%
Net Refund Fund (To Above)		987,401.36	-638,084.91	-1,625,486.27	-164.6%	72,918,568.39	16,511,488.91	-56,407,079.48	-77.4%
Add Distributed Direct to General Fund		50,964,428.85	51,121,385.22	156,956.37	0.3%	609,492,704.56	544,522,407.20	-64,970,297.36	-10.7%
CIT Distributed and Accrued to G. Fund		51,951,830.21	50,483,300.31	-1,468,529.90	-2.8%	682,411,272.95	561,033,896.11	-121,377,376.84	-17.8%

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Individual Income Tax Receipts									
IIT Payments by Filing		63,734,241.42	53,266,642.75	-10,467,598.67	-16.4%	330,684,870.85	281,019,113.00	-49,665,757.85	-15.0%
Permanent Building Fund		2,046,650.00	1,999,920.00	-46,730.00	-2.3%	5,547,610.00	5,338,350.00	-209,260.00	-3.8%
Donations on returns		278,478.84	298,989.97	20,511.13	7.4%	745,448.06	753,629.93	8,181.87	1.1%
Individual Tax reclassified as Multi State		68,511.07	121,879.89	53,368.82	77.9%	109,424.19	962,298.41	852,874.22	779.4%
Total Filing Payments		66,127,881.33	55,687,432.61	-10,440,448.72	-15.8%	337,087,353.10	288,073,391.34	-49,013,961.76	-14.5%
Lottery Winnings Withholdings		72,547.92	86,480.07	13,932.15	19.2%	917,447.47	593,936.34	-323,511.13	-35.3%
Employer Withholdings		157,558,154.60	185,656,967.27	28,098,812.67	17.8%	1,416,498,421.19	1,593,238,656.70	176,740,235.51	12.5%
Withholding Payments Total		157,630,702.52	185,743,447.34	28,112,744.82	17.8%	1,417,415,868.66	1,593,832,593.04	176,416,724.38	12.4%
Gross Collections		223,758,583.85	241,430,879.95	17,672,296.10	7.9%	1,754,503,221.76	1,881,905,984.38	127,402,762.62	7.3%
Individual Income Tax Filing Refunds		-107,387,152.17	-93,753,723.70	13,633,428.47	-12.7%	-370,573,842.86	-353,540,503.24	17,033,339.62	-4.6%
Employer Withholding Refunds		-1,092,200.54	-3,808,958.26	-2,716,757.72	248.7%	-7,852,741.56	-12,541,791.35	-4,689,049.79	59.7%
Less Total Refunds Paid		-108,479,352.71	-97,562,681.96	10,916,670.75	-10.1%	-378,426,584.42	-366,082,294.59	12,344,289.83	-3.3%
Net Collections		115,279,231.14	143,868,197.99	28,588,966.85	24.8%	1,376,076,637.34	1,515,823,689.79	139,747,052.45	10.2%
Distribution of Individual Income Tax									
General Fund		177,092,195.27	190,104,692.83	13,012,497.56	7.3%	1,397,813,941.21	1,495,560,927.05	97,746,985.84	7.0%
Refund Fund		44,258,479.17	47,501,143.17	3,242,664.00	7.3%	349,436,658.22	373,725,432.29	24,288,774.07	7.0%
Refund Fund - County Juvenile Prob Svc		36,273.96	86,480.07	50,206.11	138.4%	458,723.77	593,936.34	135,212.57	29.5%
Multi-State Tax Compact		10,232.65	21,759.42	11,526.77	112.6%	42,116.80	287,136.20	245,019.40	581.8%
Permanent Building Fund		2,046,650.00	1,999,920.00	-46,730.00	-2.3%	5,547,610.00	5,338,350.00	-209,260.00	-3.8%
Public School Income Substance Abuse		36,273.96	86,480.06	50,206.10	138.4%	458,723.70	593,936.30	135,212.60	29.5%
Donations:									
Fish & Game		10,854.88	11,736.35	881.47	8.1%	53,381.20	22,255.06	-31,126.14	-58.3%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Children's Trust		8,627.32	9,814.31	1,186.99	13.8%	22,713.19	26,004.30	3,291.11	14.5%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Guard & Reserve Support		6,317.73	1,454.32	-4,863.41	-77.0%	12,981.76	10,915.35	-2,066.41	-15.9%
Guard & Reserve Sup Admin Fee		0.00	3,000.00	3,000.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Red Cross		7,426.02	3,674.01	-3,752.01	-50.5%	16,345.56	12,089.72	-4,255.84	-26.0%
Red Cross Admin Fee		0.00	3,000.00	3,000.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Special Olympics		7,453.49	4,079.04	-3,374.45	-45.3%	12,131.38	10,958.09	-1,173.29	-9.7%
Special Olympics Admin Fee		0.00	3,000.00	3,000.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Veterans Support		10,635.65	12,268.51	1,632.86	15.4%	30,757.32	30,136.74	-620.58	-2.0%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Cooperative Welfare Fund		183,594.12	200,204.50	16,610.38	9.0%	500,315.05	526,796.18	26,481.13	5.3%
Idaho Food Bank		37,995.93	37,955.57	-40.36	-0.1%	78,003.96	85,766.60	7,762.64	10.0%
Idaho Food Bank Admin Fee		0.00	3,000.00	3,000.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Opportunity Scholarship		2,573.70	2,803.36	229.66	8.9%	9,818.64	7,707.89	-2,110.75	-21.5%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	2,250.00	2,250.00	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	1,331,414.43	1,331,414.43	0.0%	0.00	5,052,636.27	5,052,636.27	0.0%
Total Distribution of Gross Collections		223,758,583.85	241,430,879.95	17,672,296.10	7.9%	1,754,503,221.76	1,881,905,984.38	127,402,762.62	7.3%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		35,322,146.33	37,034,281.82	1,712,135.49	4.8%	114,419,719.53	128,966,361.24	14,546,641.71	12.7%
Corporate Estimates		28,358,512.15	26,619,600.32	-1,738,911.83	-6.1%	642,028,381.46	549,739,431.76	-92,288,949.70	-14.4%
Corporate Tax reclassified as Multi-State		80,349.00	312,162.35	231,813.35	288.5%	6,224,092.27	3,083,965.61	-3,140,126.66	-50.5%
Gross Collections		63,761,007.48	63,966,044.49	205,037.01	0.3%	762,672,193.26	681,789,758.61	-80,882,434.65	-10.6%
Less Refunds Paid	E1	-11,732,248.33	-13,354,323.33	-1,622,075.00	13.8%	-78,186,655.11	-119,026,484.85	-40,839,829.74	52.2%
Net Collections		52,028,759.15	50,611,721.16	-1,417,037.99	-2.7%	684,485,538.15	562,763,273.76	-121,722,264.39	-17.8%
Distribution of Corporate Tax									
General Fund		50,964,428.85	51,121,385.22	156,956.37	0.3%	609,492,704.56	544,522,407.20	-64,970,297.36	-10.7%
Refund Fund		12,719,649.69	12,716,238.42	-3,411.27	0.0%	151,105,223.50	135,537,973.76	-15,567,249.74	-10.3%
Multi-State Tax Compact		-5,481.06	55,730.85	61,211.91	N/A	1,152,282.20	705,549.29	-446,732.91	-38.8%
Permanent Building Fund		82,410.00	72,690.00	-9,720.00	-11.8%	921,983.00	1,023,442.00	101,459.00	11.0%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	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		63,761,007.48	63,966,044.49	205,037.01	0.3%	762,672,193.26	681,789,758.61	-80,882,434.65	-10.6%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		213,737,034.70	218,456,525.84	4,719,491.14	2.2%	2,299,880,381.40	2,325,322,356.57	25,441,975.17	1.1%
Sales Tax reclassified as Multi-State		317,542.80	826,595.98	509,053.18	160.3%	8,913,156.12	5,218,549.32	-3,694,606.80	-41.5%
Amusement Device Tax		42.00	0.00	-42.00	-100.0%	57,286.00	82,388.92	25,102.92	43.8%
Gross Collections		214,054,619.50	219,283,121.82	5,228,502.32	2.4%	2,308,850,823.52	2,330,623,294.81	21,772,471.29	0.9%
Less Refunds Paid		-1,104,535.51	-507,735.36	596,800.15	-54.0%	-9,008,424.38	-8,270,446.60	737,977.78	-8.2%
Net Collections		212,950,083.99	218,775,386.46	5,825,302.47	2.7%	2,299,842,399.14	2,322,352,848.21	22,510,449.07	1.0%
Distribution of Sales Tax									
General Fund		159,711,026.36	156,346,979.77	-3,364,046.59	-2.1%	1,732,804,159.19	1,376,833,404.53	-355,970,754.66	-20.5%
Tax Commission Refunds		1,104,535.51	507,735.36	-596,800.15	-54.0%	9,008,424.38	8,270,446.60	-737,977.78	-8.2%
Multi-State Tax Compact		-36,613.47	147,573.53	184,187.00	-503.1%	1,157,040.80	1,254,890.66	97,849.86	8.5%
Tax Relief Fund		13,160,311.18	16,372,717.34	3,212,406.16	24.4%	137,602,831.08	156,765,196.12	19,162,365.04	13.9%
Revenue Share		22,939,306.43	23,158,548.46	219,242.03	1.0%	247,296,184.11	246,924,583.99	-371,600.12	-0.2%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	275,247.43	1,425,892.69	1,150,645.26	418.0%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	3,750,000.03	3,750,000.01	-0.02	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	3,600,000.00	3,600,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	2,017,982.46	17,656.66	0.9%	17,761,588.00	18,141,519.93	379,931.93	2.1%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	16,277,035.80	17,204,602.32	927,566.52	5.7%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	6,365,327.25	6,365,327.25	0.00	0.0%
Demonstration Pilot Project		852,939.19	940,650.82	87,711.63	10.3%	9,040,756.42	9,325,949.49	285,193.07	3.2%
Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	4,178,911.59	4,347,297.78	168,386.19	4.0%
Transportation Local Highway Distribution		5,733,317.44	6,004,849.85	271,532.41	4.7%	5,734,354.59	6,004,849.85	270,495.26	4.7%
Transportation Congestion Mitigation		2,210,664.19	2,015,056.17	-195,608.02	-8.8%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		0.00	0.01	0.01	0.0%	-1,037.15	0.00	1,037.15	-100.0%
Indigent Defense Distribution	F6	2,833,333.33	0.00	-2,833,333.33	-100.0%	34,000,000.00	0.00	-34,000,000.00	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	3,829,505.20	3,829,505.20	0.0%	0.00	41,067,316.86	41,067,316.86	0.0%
School District Facility Fund Holding Account	F2	0.00	3,829,505.20	3,829,505.20	0.0%	0.00	41,067,316.86	41,067,316.86	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	197,391.22	197,391.22	0.0%	0.00	774,699.87	774,699.87	0.0%
Total Distribution of Gross Collections		214,054,619.50	219,283,121.82	5,228,502.32	2.4%	2,308,850,823.52	2,330,623,294.81	21,772,471.29	0.9%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,944,134.04	1,866,498.69	-77,635.35	-4.0%	21,804,409.94	20,061,548.26	-1,742,861.68	-8.0%
Less Refunds Paid		-32.00	-70.00	-38.00	118.8%	-308.00	-352.00	-44.00	14.3%
Net Collections		1,944,102.04	1,866,428.69	-77,673.35	-4.0%	21,804,101.94	20,061,196.26	-1,742,905.68	-8.0%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	966,075.03	0.00	-966,075.03	-100.0%
Tax Commission Refunds		32.00	70.00	38.00	118.8%	308.00	352.00	44.00	14.3%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	3,750,000.03	3,750,000.00	-0.03	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	225,000.00	225,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	90,000.00	270,000.00	180,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	2,486,250.00	2,486,250.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	2,486,250.00	2,486,250.00	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	0.00	0.00	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		832,593.70	842,262.03	9,668.33	1.2%	2,100,526.88	1,143,696.26	-956,830.62	-45.6%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,944,134.04	1,866,498.69	-77,635.35	-4.0%	21,804,409.94	20,061,548.26	-1,742,861.68	-8.0%
Tobacco Tax Receipts									
Gross Collections		958,649.82	730,038.98	-228,610.84	-23.8%	9,760,243.00	8,838,933.30	-921,309.70	-9.4%
Less Refunds Paid		-14,829.85	-43,635.70	-28,805.85	194.2%	-156,949.86	-125,755.38	31,194.48	-19.9%
Net Collections		943,819.97	686,403.28	-257,416.69	-27.3%	9,603,293.14	8,713,177.92	-890,115.22	-9.3%
Distribution of Tobacco Tax									
General Fund		825,842.45	600,602.82	-225,239.63	-27.3%	8,402,881.34	7,624,030.40	-778,850.94	-9.3%
Tax Commission Refunds		14,829.85	43,635.70	28,805.85	194.2%	156,949.86	125,755.38	-31,194.48	-19.9%
Public School Endowment		58,988.76	42,900.23	-16,088.53	-27.3%	600,205.90	544,573.76	-55,632.14	-9.3%
County Juvenile Probation Svcs		58,988.76	42,900.23	-16,088.53	-27.3%	600,205.90	544,573.76	-55,632.14	-9.3%
Total Distribution of Gross Collections		958,649.82	730,038.98	-228,610.84	-23.8%	9,760,243.00	8,838,933.30	-921,309.70	-9.4%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		186,181.35	319,678.92	133,497.57	71.7%	3,547,839.48	3,499,256.00	-48,583.48	-1.4%
Less Refunds Paid		-1,070.00	-179.50	890.50	-83.2%	-3,135.82	-1,651.06	1,484.76	-47.3%
Net Collections		185,111.35	319,499.42	134,388.07	72.6%	3,544,703.66	3,497,604.94	-47,098.72	-1.3%
Distribution of Beer Tax									
General Fund		87,002.34	150,164.71	63,162.37	72.6%	1,666,010.68	1,643,874.17	-22,136.51	-1.3%
Tax Commission Refunds		1,070.00	179.50	-890.50	-83.2%	3,135.82	1,651.06	-1,484.76	-47.3%
Substance Abuse Treatment		37,022.27	63,899.89	26,877.62	72.6%	708,940.72	699,521.03	-9,419.69	-1.3%
Permanent Building Fund		61,086.74	105,434.82	44,348.08	72.6%	1,169,752.26	1,154,209.74	-15,542.52	-1.3%
Total Distribution of Gross Collections		186,181.35	319,678.92	133,497.57	71.7%	3,547,839.48	3,499,256.00	-48,583.48	-1.4%
Wine Tax Receipts									
Gross Collections		332,364.75	453,923.37	121,558.62	36.6%	5,029,187.43	5,045,656.15	16,468.72	0.3%
Less Refunds Paid		-968.14	-238.89	729.25	-75.3%	-31,284.96	-8,741.41	22,543.55	-72.1%
Net Collections		331,396.61	453,684.48	122,287.87	36.9%	4,997,902.47	5,036,914.74	39,012.27	0.8%
Distribution of Wine Tax									
General Fund		321,908.28	308,341.35	-13,566.93	-4.2%	4,155,795.93	4,000,909.24	-154,886.69	-3.7%
Tax Commission Refunds		968.14	238.89	-729.25	-75.3%	31,284.96	8,741.41	-22,543.55	-72.1%
Substance Abuse Treatment		46,778.94	45,868.14	-910.80	-1.9%	607,345.90	595,855.93	-11,489.97	-1.9%
Grape Growers & Wine Producers		14,292.83	19,707.25	5,414.42	37.9%	202,835.72	275,623.64	72,787.92	35.9%
Hop Growers		6,844.50	8,317.78	1,473.28	21.5%	95,238.19	93,075.97	-2,162.22	-2.3%
Unallocated Wine & Strong Beer		-58,427.94	71,449.96	129,877.90	-222.3%	-63,313.27	71,449.96	134,763.23	-212.9%
Total Distribution of Gross Collections		332,364.75	453,923.37	121,558.62	36.6%	5,029,187.43	5,045,656.15	16,468.72	0.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		3,475.00	437.50	-3,037.50	-87.4%	8,762.50	10,525.00	1,762.50	20.1%
Wine Direct Shipper Fee to ISP		0.00	437.50	437.50	0.0%	1,525.00	1,850.00	325.00	21.3%
Total Distributions		3,475.00	875.00	-2,600.00	-74.8%	10,287.50	12,375.00	2,087.50	20.3%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
Distribution of Kilowatt Hour Tax									
General Fund		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
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		128,933.91	29,636.15	-99,297.76	-77.0%	1,189,387.53	1,397,625.49	208,237.96	17.5%
Mine License Tax Receipts									
Gross Collections		12,306.75	190.44	-12,116.31	-98.5%	42,332.80	471,849.38	429,516.58	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	-4.00	-2.00	2.00	-50.0%
Net Collections		12,306.75	190.44	-12,116.31	-98.5%	42,328.80	471,847.38	429,518.58	N/A
Distribution of Mine Tax									
General Fund		8,122.45	119.09	-8,003.36	-98.5%	27,935.68	311,412.67	283,476.99	N/A
Abandoned Mine Reclamation		4,184.30	61.35	-4,122.95	-98.5%	14,391.12	160,424.71	146,033.59	N/A
Tax Commission Refunds		0.00	10.00	10.00	0.0%	6.00	12.00	6.00	100.0%
Total Distribution of Gross Collections		12,306.75	190.44	-12,116.31	-98.5%	42,332.80	471,849.38	429,516.58	N/A

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		110,208.40	94,829.23	-15,379.17	-14.0%	1,111,123.89	1,000,961.83	-110,162.06	-9.9%
Less Refunds Paid		-86.00	-78.00	8.00	-9.3%	-1,104.40	-12,447.15	-11,342.75	N/A
Net Collections		110,122.40	94,751.23	-15,371.17	-14.0%	1,110,019.49	988,514.68	-121,504.81	-10.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		107,919.97	92,856.18	-15,063.79	-14.0%	1,087,819.12	968,744.37	-119,074.75	-10.9%
E911 Wireless Admin		2,202.43	1,895.05	-307.38	-14.0%	22,200.37	19,770.31	-2,430.06	-10.9%
Tax Commission Refunds		86.00	78.00	-8.00	-9.3%	1,104.40	12,447.15	11,342.75	N/A
Total Distribution of Gross Collections		110,208.40	94,829.23	-15,379.17	-14.0%	1,111,123.89	1,000,961.83	-110,162.06	-9.9%
Oil & Gas Tax Receipts									
Gross Collections		0.00	61,597.54	61,597.54	0.0%	612,046.11	255,554.99	-356,491.12	-58.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	61,597.54	61,597.54	0.0%	612,046.11	255,554.99	-356,491.12	-58.2%
Distribution of Oil & Gas Tax									
Conservation Fund		0.00	6,898.92	6,898.92	0.0%	367,227.66	63,643.44	-303,584.22	-82.7%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	17,740.09	17,740.09	0.0%	176,269.29	73,599.85	-102,669.44	-58.2%
Public Schools Fund		0.00	36,958.53	36,958.53	0.0%	68,549.16	118,311.70	49,762.54	72.6%
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	61,597.54	61,597.54	0.0%	612,046.11	255,554.99	-356,491.12	-58.2%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,826,677.58	8,201,057.36	-1,625,620.22	-16.5%	88,161,601.99	91,801,900.75	3,640,298.76	4.1%
Gasoline Tax		25,455,015.77	19,780,738.81	-5,674,276.96	-22.3%	203,512,859.70	210,224,294.74	6,711,435.04	3.3%
Aviation Fuel		270,724.98	200,381.68	-70,343.30	-26.0%	2,609,742.54	2,255,239.06	-354,503.48	-13.6%
Transfer Fee		1,277,064.56	1,016,511.47	-260,553.09	-20.4%	10,340,376.39	10,783,672.07	443,295.68	4.3%
Fuels Distribution Fund		-163,724.81	-83,444.16	80,280.65	-49.0%	-1,287,637.40	129,249.88	1,416,887.28	-110.0%
Motor Fuel Registration		2,147.05	870.12	-1,276.93	-59.5%	42,587.51	29,520.61	-13,066.90	-30.7%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	0.00	2,983.48	2,983.48	0.0%
Gross Collections		36,667,905.13	29,116,115.28	-7,551,789.85	-20.6%	303,379,530.73	315,226,860.59	11,847,329.86	3.9%
IFTA Taxpayer Refunds		-36,545.12	-21,785.18	14,759.94	-40.4%	-1,017,144.58	-885,580.47	131,564.11	-12.9%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,055,373.74	-1,176,191.38	-120,817.64	11.4%	-12,136,517.33	-10,888,914.99	1,247,602.34	-10.3%
Payments to Other IFTA Jurisdictions		0.00	-64.36	-64.36	0.0%	0.00	-225,016.62	-225,016.62	0.0%
Less Total Refunds		-1,091,918.86	-1,198,040.92	-106,122.06	9.7%	-13,153,661.91	-11,999,512.08	1,154,149.83	-8.8%
Net Collections		35,575,986.27	27,918,074.36	-7,657,911.91	-21.5%	290,225,868.82	303,227,348.51	13,001,479.69	4.5%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,091,918.86	1,198,040.92	106,122.06	9.7%	13,372,301.73	11,999,512.08	-1,372,789.65	-10.3%
Special Fuels Admin Fund		418,712.00	419,685.75	973.75	0.2%	1,256,136.00	1,259,057.25	2,921.25	0.2%
Gasoline Admin Fund		889,763.00	934,139.25	44,376.25	5.0%	2,669,289.00	2,802,417.75	133,128.75	5.0%
State Highway Account		6,111,588.67	4,728,377.67	-1,383,211.00	-22.6%	50,931,147.86	53,098,118.11	2,166,970.25	4.3%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	1,125.00	1,125.00	0.00	0.0%
Highway Distribution Fund		24,366,936.11	18,874,568.78	-5,492,367.33	-22.5%	202,954,327.73	211,597,654.75	8,643,327.02	4.3%
State Aeronautics Fund		270,724.98	200,381.68	-70,343.30	-26.0%	2,609,742.54	2,256,180.09	-353,562.45	-13.5%
Local Highway Distribution Fund		2,875,432.16	2,225,118.89	-650,313.27	-22.6%	23,965,978.75	24,984,768.25	1,018,789.50	4.3%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		155,076.59	117,045.30	-38,031.29	-24.5%	1,242,741.29	1,295,256.21	52,514.92	4.2%
Off-Highway Improvements		155,076.59	117,045.30	-38,031.29	-24.5%	1,242,741.29	1,295,256.21	52,514.92	4.2%
Capital Improvements		155,076.57	117,045.29	-38,031.28	-24.5%	1,242,741.29	1,295,256.23	52,514.94	4.2%
Road and Bridge		80,769.64	60,961.52	-19,808.12	-24.5%	647,265.78	674,617.53	27,351.75	4.2%
Search and Rescue Fund		4,699.29	3,546.83	-1,152.46	-24.5%	37,658.76	39,250.22	1,591.46	4.2%
Petroleum Storage Trust Fund		255,480.48	203,227.26	-52,253.22	-20.5%	2,068,971.11	2,157,270.47	88,299.36	4.3%
Motor Fuels Distribution Fund		-163,724.81	-83,444.16	80,280.65	-49.0%	-1,287,637.40	46,120.44	1,333,757.84	-103.6%
Total Distribution of Gross Collections		36,667,905.13	29,116,115.28	-7,551,789.85	-20.6%	303,379,530.73	315,226,860.59	11,847,329.86	3.9%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	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		6,509,962.51	5,342,351.46	-1,167,611.05	-17.9%	59,737,590.79	63,115,397.90	3,377,807.11	5.7%
Special Fuels - IFTA		298,960.17	295,426.30	-3,533.87	-1.2%	2,508,658.14	1,862,718.59	-645,939.55	-25.7%
Gasoline		16,555,410.00	12,453,495.81	-4,101,914.19	-24.8%	132,567,411.37	138,210,145.40	5,642,734.03	4.3%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Transfer Fee		982,913.73	782,425.09	-200,488.64	-20.4%	7,960,144.84	8,302,561.26	342,416.42	4.3%
Interest		17,542.65	0.00	-17,542.65	-100.0%	137,935.08	74,310.99	-63,624.09	-46.1%
Motor Fuel Registration		2,147.05	870.12	-1,276.93	-59.5%	42,587.51	29,520.61	-13,066.90	-30.7%
Total Highway Distribution Fund		24,366,936.11	18,874,568.78	-5,492,367.33	-22.5%	202,954,327.73	211,597,654.75	8,643,327.02	4.3%
State Highway Account									
Special Fuels		1,665,990.41	1,367,182.41	-298,808.00	-17.9%	15,286,139.52	16,152,112.60	865,973.08	5.7%
Special Fuels - IFTA		76,508.09	75,603.73	-904.36	-1.2%	642,000.68	476,695.77	-165,304.91	-25.7%
Gasoline		4,367,794.84	3,285,591.53	-1,082,203.31	-24.8%	34,992,825.79	36,463,824.17	1,470,998.38	4.2%
Interest		1,295.33	0.00	-1,295.33	-100.0%	10,181.87	5,485.57	-4,696.30	-46.1%
Total State Highway Account		6,111,588.67	4,728,377.67	-1,383,211.00	-22.6%	50,931,147.86	53,098,118.11	2,166,970.25	4.3%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		721,418.38	840,136.90	118,718.52	16.5%	7,912,661.89	8,457,985.65	545,323.76	6.9%
Less Refunds Paid		-122.00	-148.00	-26.00	21.3%	-69,954.62	-4,590.24	65,364.38	-93.4%
Net Collections		721,296.38	839,988.90	118,692.52	16.5%	7,842,707.27	8,453,395.41	610,688.14	7.8%
Distribution of Boise Auditorium Tax									
Boise Auditorium		717,121.38	835,813.90	118,692.52	16.6%	7,830,182.27	8,440,870.41	610,688.14	7.8%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		122.00	148.00	26.00	21.3%	69,954.62	4,590.24	-65,364.38	-93.4%
Total Distribution of Gross Collections		721,418.38	840,136.90	118,718.52	16.5%	7,912,661.89	8,457,985.65	545,323.76	6.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		153,759.97	144,380.28	-9,379.69	-6.1%	2,331,773.33	2,265,843.23	-65,930.10	-2.8%
Less Refunds Paid		-48.00	-50.00	-2.00	4.2%	-598.27	-8,417.12	-7,818.85	N/A
Net Collections		153,711.97	144,330.28	-9,381.69	-6.1%	2,331,175.06	2,257,426.11	-73,748.95	-3.2%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		152,461.97	143,080.28	-9,381.69	-6.2%	2,327,425.06	2,253,676.11	-73,748.95	-3.2%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		48.00	50.00	2.00	4.2%	598.27	8,417.12	7,818.85	N/A
Total Distribution of Gross Collections		153,759.97	144,380.28	-9,379.69	-6.1%	2,331,773.33	2,265,843.23	-65,930.10	-2.8%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		96,117.34	96,334.26	216.92	0.2%	1,135,944.98	1,165,476.73	29,531.75	2.6%
Less Refunds Paid		-42.00	0.00	42.00	-100.0%	-352.00	-17.70	334.30	-95.0%
Net Collections		96,075.34	96,334.26	258.92	0.3%	1,135,592.98	1,165,459.03	29,866.05	2.6%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		94,825.34	95,084.26	258.92	0.3%	1,133,092.98	1,161,709.03	28,616.05	2.5%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		42.00	0.00	-42.00	-100.0%	352.00	17.70	-334.30	-95.0%
Total Distribution of Gross Collections		96,117.34	96,334.26	216.92	0.2%	1,135,944.98	1,165,476.73	29,531.75	2.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,347,821.42	1,363,587.38	15,765.96	1.2%	16,877,327.13	17,175,022.46	297,695.33	1.8%
Less Refunds Paid		-9,002.22	-27,117.20	-18,114.98	201.2%	-88,485.42	-77,415.58	11,069.84	-12.5%
Net Collections		1,338,819.20	1,336,470.18	-2,349.02	-0.2%	16,788,841.71	17,097,606.88	308,765.17	1.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,316,069.20	1,313,720.18	-2,349.02	-0.2%	16,720,591.71	17,029,356.88	308,765.17	1.8%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	68,250.00	68,250.00	0.00	0.0%
Tax Commission Refunds		9,002.22	27,117.20	18,114.98	201.2%	88,485.42	77,415.58	-11,069.84	-12.5%
Total Distribution of Gross Collections		1,347,821.42	1,363,587.38	15,765.96	1.2%	16,877,327.13	17,175,022.46	297,695.33	1.8%

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%	
Suspense Fund Receipts		T1								
Gross Collections		51,180.19	13,200.00	-37,980.19	-74.2%	1,200,796.04	35,391.54	-1,165,404.50	-97.1%	
Less Non-Tax Refunds Paid		-1,000.00	0.00	1,000.00	-100.0%	-24,554.68	0.00	24,554.68	-100.0%	
Net Collections		50,180.19	13,200.00	-36,980.19	-73.7%	1,176,241.36	35,391.54	-1,140,849.82	-97.0%	
Distribution of Suspense Fund										
Suspense Fund		39,322.26	0.00	-39,322.26	-100.0%	1,094,495.69	0.00	-1,094,495.69	-100.0%	
Clearing Accounts		9,857.93	0.00	-9,857.93	-100.0%	98,300.35	-10,197.75	-108,498.10	-110.4%	
Special Fuels IFTA		1,000.00	0.00	-1,000.00	-100.0%	5,000.00	0.00	-5,000.00	-100.0%	
Bonds - Net Activity		0.00	13,200.00	13,200.00	0.0%	0.00	45,200.00	45,200.00	0.0%	
Less Bond Refunds		1,000.00	0.00	-1,000.00	-100.0%	3,000.00	0.00	-3,000.00	-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		51,180.19	13,200.00	-37,980.19	-74.2%	1,200,796.04	35,391.54	-1,165,404.50	-97.1%	
Miscellaneous Revenue		U1								
Miscellaneous Receipts		0.00	-220,562.19	-220,562.19	0.0%	0.00	-1,075,626.45	-1,075,626.45	0.0%	
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%	
Gross Receipts		65,009.90	-220,562.19	-285,572.09	-439.3%	319,048.39	-555,548.10	-874,596.49	-274.1%	
Net Collections		65,009.90	-220,562.19	-285,572.09	-439.3%	319,048.39	-555,548.10	-874,596.49	-274.1%	
Distribution of Miscellaneous										
Miscellaneous Income		61,864.68	14,230.32	-47,634.36	-77.0%	257,052.06	248,263.04	-8,789.02	-3.4%	
General Fund		0.00	0.00	0.00	0.0%	2,724.92	59.00	-2,665.92	-97.8%	
Circuit Breaker		3,145.22	7,695.98	4,550.76	144.7%	59,271.41	24,887.11	-34,384.30	-58.0%	
Tax Rebate Fund		0.00	258.38	258.38	0.0%	0.00	3,167.73	3,167.73	0.0%	
Tax Commission Holding Fund		0.00	-242,746.87	-242,746.87	0.0%	0.00	-1,352,003.33	-1,352,003.33	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		65,009.90	-220,562.19	-285,572.09	-439.3%	319,048.39	-555,548.10	-874,596.49	-274.1%	
RR Car Company's Ad Valorem Tax										
Gross Collections		21.00	0.00	-21.00	-100.0%	189.00	52.00	-137.00	-72.5%	
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-2.00	-2.00	0.0%	
Net Collections		21.00	0.00	-21.00	-100.0%	183.00	50.00	-133.00	-72.7%	
Distribution of RR Car Tax										
Public School Endowment		21.00	0.00	-21.00	-100.0%	185.00	50.00	-135.00	-73.0%	
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	2.00	2.00	0.0%	
Total Distribution of Gross Collections		21.00	0.00	-21.00	-100.0%	189.00	52.00	-137.00	-72.5%	

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

Source	Note	Month Of 3/31/2023	Month Of 3/31/2024	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		10,232.65	121,879.89	111,647.24	N/A	11,124.02	962,298.41	951,174.39	N/A
Corporate Income to MTC		-5,481.06	312,162.35	317,643.41	N/A	1,152,282.20	3,083,965.61	1,931,683.41	167.6%
Sales Tax to MTC		-36,613.47	826,595.98	863,209.45	N/A	1,157,040.80	5,218,549.32	4,061,508.52	351.0%
Total MTC Fund		-31,861.88	1,260,638.22	1,292,500.10	N/A	2,351,439.80	9,264,813.34	6,913,373.54	294.0%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		58,278.42	100,120.47	41,842.05	71.8%	67,307.39	675,162.21	607,854.82	903.1%
Corporate MTC to General Fund		85,830.06	256,431.50	170,601.44	198.8%	5,071,810.07	2,378,416.32	-2,693,393.75	-53.1%
Sales Tax MTC to General Fund		354,156.27	679,022.45	324,866.18	91.7%	7,756,115.32	3,963,658.66	-3,792,456.66	-48.9%
Total MTC Receipts to General Fund		498,264.75	1,035,574.42	537,309.67	107.8%	12,895,232.78	7,017,237.19	-5,877,995.59	-45.6%
Total MTC Receipts		466,402.87	2,296,212.64	1,829,809.77	392.3%	15,246,672.58	16,282,050.53	1,035,377.95	6.8%
Total Gross Receipts		544,353,698.18	559,590,506.49	15,236,808.31	2.8%	5,202,290,367.71	5,278,673,882.30	76,383,514.59	1.5%

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)).
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, exceding 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.