

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		241,430,879.95	243,562,473.65	2,131,593.70	0.9%	1,881,905,984.38	1,984,576,882.13	102,670,897.75	5.5%
Corporate Income Tax		63,966,044.49	78,307,467.67	14,341,423.18	22.4%	681,789,758.61	680,489,246.19	-1,300,512.42	-0.2%
Sales Tax		219,283,121.82	216,249,357.39	-3,033,764.43	-1.4%	2,330,623,294.81	2,399,600,010.21	68,976,715.40	3.0%
Cigarette Tax		1,866,498.69	1,523,174.38	-343,324.31	-18.4%	20,061,548.26	17,803,982.34	-2,257,565.92	-11.3%
Tobacco Tax		730,038.98	1,042,201.62	312,162.64	42.8%	8,838,933.30	9,574,251.03	735,317.73	8.3%
Beer Tax		319,678.92	279,917.06	-39,761.86	-12.4%	3,499,256.00	3,383,129.34	-116,126.66	-3.3%
Wine Tax		453,923.37	422,716.72	-31,206.65	-6.9%	5,045,656.15	4,960,199.42	-85,456.73	-1.7%
Kilowatt Hour Tax		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Mine License Tax		190.44	2,734.60	2,544.16	N/A	471,849.38	25,722.21	-446,127.17	-94.5%
Oil & Gas		61,597.54	62,768.40	1,170.86	1.9%	255,554.99	109,687.19	-145,867.80	-57.1%
E911		94,829.23	94,327.15	-502.08	-0.5%	1,000,961.83	900,935.85	-100,025.98	-10.0%
Motor Fuels Tax		29,116,115.28	29,149,046.17	32,930.89	0.1%	315,226,860.59	323,236,813.59	8,009,953.00	2.5%
Boise Auditorium District		840,136.90	801,451.77	-38,685.13	-4.6%	8,457,985.65	8,931,975.29	473,989.64	5.6%
Idaho Falls Auditorium District		144,380.28	158,737.47	14,357.19	9.9%	2,265,843.23	2,343,998.04	78,154.81	3.4%
Pocatello-Chubbuck Auditorium District		96,334.26	89,686.00	-6,648.26	-6.9%	1,165,476.73	1,184,440.35	18,963.62	1.6%
Idaho Travel & Convention		1,363,587.38	1,403,297.97	39,710.59	2.9%	17,175,022.46	17,818,489.42	643,466.96	3.7%
Miscellaneous Revenues	A1	-207,362.19	163,437.63	370,799.82	-178.8%	-520,156.56	6,276,511.91	6,796,668.47	N/A
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Wine Direct Shipper Fee		875.00	1,212.50	337.50	38.6%	12,375.00	11,875.00	-500.00	-4.0%
Total Gross Receipts		559,590,506.49	573,615,068.25	14,024,561.76	2.5%	5,278,673,882.30	5,462,865,007.47	184,191,125.17	3.5%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		398,661,921.94	409,658,101.44	10,996,179.50	2.8%	3,431,894,693.75	3,443,831,220.24	11,936,526.49	0.3%
129 - Secondary Aquifer Fund		0.00	499,007.72	499,007.72	0.0%	5,000,000.00	3,886,444.34	-1,113,555.66	-22.3%
130 - Petroleum Storage Trust		203,227.26	176,194.92	-27,032.34	-13.3%	2,157,270.47	2,173,148.84	15,878.37	0.7%
161 - Fish and Game Donation		11,736.35	11,914.00	177.65	1.5%	22,255.06	23,369.76	1,114.70	5.0%
166 - Abandoned Mine & Oil & Gas Conserv		6,960.27	38,590.80	31,630.53	454.4%	224,068.15	74,557.80	-149,510.35	-66.7%
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		30,000.00	30,000.00	0.00	0.0%	270,000.00	270,000.00	0.00	0.0%
182 - Substance Abuse Treatment		109,768.03	152,438.45	42,670.42	38.9%	1,295,376.96	1,263,597.67	-31,779.29	-2.5%
188 - County Juvenile Probation Svcs		319,150.23	341,307.55	22,157.32	6.9%	3,030,823.76	3,084,036.70	53,212.94	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		1,313,720.18	1,377,813.06	64,092.88	4.9%	17,029,356.88	17,685,135.10	655,778.22	3.9%
213 - Veterans Support Donation		12,268.51	11,854.00	-414.51	-3.4%	30,136.74	27,981.61	-2,155.13	-7.2%
220 - Cooperative Welfare Fund		200,204.50	200,689.13	484.63	0.2%	526,796.18	567,185.31	40,389.13	7.7%
221 - State Aeronautics Fund		200,381.68	213,723.58	13,341.90	6.7%	2,256,180.09	2,567,801.40	311,621.31	13.8%
247 - Parks & Rec Motor Fuels		412,097.41	326,611.45	-85,485.96	-20.7%	4,560,386.18	4,542,561.65	-17,824.53	-0.4%
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		8,229,968.74	9,483,369.62	1,253,400.88	15.2%	30,989,618.10	32,692,191.02	1,702,572.92	5.5%
260 - State Highway Account		4,728,377.67	3,882,215.02	-846,162.65	-17.9%	53,098,118.11	53,219,098.23	120,980.12	0.2%
261 - Highway Distribution Fund		18,874,568.78	15,569,994.58	-3,304,574.20	-17.5%	211,597,654.75	212,301,041.28	703,386.53	0.3%
266 - Search and Rescue Fund		3,546.83	2,811.07	-735.76	-20.7%	39,250.22	39,096.78	-153.44	-0.4%
267 - Motor Fuel Distribution Fund		-83,444.16	4,809,528.10	4,892,972.26	N/A	46,096.94	7,234,393.66	7,188,296.72	N/A
269 - Transportation Congestion Mitigation		2,857,318.20	177,791.64	-2,679,526.56	-93.8%	81,143,696.26	80,000,000.00	-1,143,696.26	-1.4%
275 - E911 Wireless		92,856.18	92,440.59	-415.59	-0.4%	968,744.37	882,000.54	-86,743.83	-9.0%
276 - Multi-State Tax Compact		225,063.80	111,636.73	-113,427.07	-50.4%	2,247,576.15	2,074,635.24	-172,940.91	-7.7%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	93,750,000.00	93,750,000.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		1,400,957.55	1,427,754.07	26,796.52	1.9%	4,202,170.31	4,278,890.14	76,719.83	1.8%
349 - Wine Direct Shipper Fee to ISP		437.50	125.00	-312.50	-71.4%	1,850.00	1,325.00	-525.00	-28.4%
365 - Permanent Building Fund		3,011,378.14	3,186,052.05	174,673.91	5.8%	15,016,001.75	15,002,908.50	-13,093.25	-0.1%
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		14,230.32	25,927.85	11,697.53	82.2%	248,263.04	299,658.27	51,395.23	20.7%
403 - Opportunity Scholarship		2,803.36	3,094.00	290.64	10.4%	7,707.89	5,952.89	-1,755.00	-22.8%
481 - Public School Endowment		442,588.82	373,396.24	-69,192.58	-15.6%	251,243,194.81	251,061,709.10	-181,485.71	-0.1%
483 - Childrens Trust Donation		9,814.31	7,867.00	-1,947.31	-19.8%	26,004.30	19,997.40	-6,006.90	-23.1%

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502 - Sales Tax - Cities & Counties		23,158,548.46	22,624,368.54	-534,179.92	-2.3%	246,924,583.99	251,693,191.58	4,768,607.59	1.9%
502 - Sales Tax - Circuit Breaker		2,025,678.44	2,039,115.93	13,437.49	0.7%	18,166,206.66	18,331,034.29	164,827.63	0.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	17,204,602.32	17,204,602.32	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	6,365,327.25	6,365,327.26	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		940,650.82	230,373.34	-710,277.48	-75.5%	9,325,949.49	2,480,574.57	-6,845,374.92	-73.4%
502 - Sales Tax - Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	4,347,297.78	4,436,521.54	89,223.76	2.1%
502 - Sales Tax - Tax Relief Fund	B4	16,372,717.34	14,843,039.28	-1,529,678.06	-9.3%	157,285,241.44	150,414,892.77	-6,870,348.67	-4.4%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	1,425,892.69	1,428,451.22	2,558.53	0.2%
502 - Sales Tax - Homeowner Property Tax Relief		3,829,505.20	3,741,173.04	-88,332.16	-2.3%	41,067,316.86	41,856,278.50	788,961.64	1.9%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	3,829,505.20	9,047,097.82	5,217,592.62	136.2%	41,067,316.86	97,794,787.81	56,727,470.95	138.1%
516 - Refund Fund		61,994,685.16	65,997,437.63	4,002,752.47	6.5%	529,772,766.37	552,306,512.63	22,533,746.26	4.3%
516 - Refund Fund - County Juvenile Prob Services		86,480.07	25,058.64	-61,421.43	-71.0%	593,936.34	462,154.36	-131,781.98	-22.2%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		258.38	0.00	-258.38	-100.0%	3,554.09	1,001.71	-2,552.38	-71.8%
630 - Grape Growers and Wine Producers		19,707.25	31,600.14	11,892.89	60.3%	275,623.64	209,892.93	-65,730.71	-23.8%
630 - Hop Growers		8,317.78	21,026.98	12,709.20	152.8%	93,075.97	127,906.15	34,830.18	37.4%
630 - Custodial Accounts		1,134,341.38	1,084,303.21	-50,038.17	-4.4%	12,021,185.31	12,544,901.02	523,715.71	4.4%
630 - Oil & Gas-Cities & Counties		17,740.09	18,077.30	337.21	1.9%	73,599.85	31,589.96	-42,009.89	-57.1%
601 - Tax Suspense & Adjustments		1,357,508.74	-1,816,681.17	-3,174,189.91	-233.8%	4,537,114.17	3,365,193.16	-1,171,921.01	-25.8%
Total Distribution		559,590,506.49	573,615,068.25	14,024,561.76	2.5%	5,278,673,882.30	5,462,865,007.47	184,191,125.17	3.5%

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Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		190,104,692.83	193,870,912.24	3,766,219.41	2.0%	1,495,560,927.05	1,581,809,987.01	86,249,059.96	5.8%
Corporate Income Taxes		51,121,385.22	62,557,244.19	11,435,858.97	22.4%	544,522,407.20	543,693,850.56	-828,556.64	-0.2%
Sales Tax		156,346,979.77	151,229,869.24	-5,117,110.53	-3.3%	1,376,833,404.53	1,302,740,604.62	-74,092,799.91	-5.4%
Tobacco Tax		600,602.82	910,805.50	310,202.68	51.6%	7,624,030.40	8,369,012.51	744,982.11	9.8%
Beer Tax		150,164.71	131,499.92	-18,664.79	-12.4%	1,643,874.17	1,585,891.74	-57,982.43	-3.5%
Wine Tax		308,341.35	654,900.41	346,559.06	112.4%	4,000,909.24	3,979,575.64	-21,333.60	-0.5%
Kilowatt Hour Tax		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Mine License		119.09	1,804.84	1,685.75	N/A	311,412.67	16,976.67	-294,436.00	-94.5%
Misc Revenue		0.00	5.00	5.00	0.0%	103.00	482.53	379.53	368.5%
Total Distributed Direct to General Fund		398,661,921.94	409,658,101.44	10,996,179.50	2.8%	3,431,894,693.75	3,443,831,220.24	11,936,526.49	0.3%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-50,061,538.79	-90,747,838.40	-40,686,299.61	81.3%	7,643,137.70	6,352,370.53	-1,290,767.17	-16.9%
Corporate Income Tax Net Refund Fund		-638,084.91	382,715.59	1,020,800.50	-160.0%	16,511,488.91	65,545,670.33	49,034,181.42	297.0%
Total Distributed and Accrued to G. Fund		347,962,298.24	319,292,978.63	-28,669,319.61	-8.2%	3,456,049,320.36	3,515,729,261.10	59,679,940.74	1.7%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		47,501,143.17	48,451,755.50	950,612.33	2.0%	373,725,432.29	395,046,940.03	21,321,507.74	5.7%
Less Total Refunds		-97,562,681.96	-139,199,593.90	-41,636,911.94	42.7%	-366,082,294.59	-388,694,569.50	-22,612,274.91	6.2%
Net Refund Fund (To Above)		-50,061,538.79	-90,747,838.40	-40,686,299.61	81.3%	7,643,137.70	6,352,370.53	-1,290,767.17	-16.9%
Add Distributed Direct to General Fund		190,104,692.83	193,870,912.24	3,766,219.41	2.0%	1,495,560,927.05	1,581,809,987.01	86,249,059.96	5.8%
IIT Distributed and Accrued to G. Fund		140,043,154.04	103,123,073.84	-36,920,080.20	-26.4%	1,503,204,064.75	1,588,162,357.54	84,958,292.79	5.7%
Corporate Income Tax									
Distributed to Refund Fund		12,716,238.42	15,634,255.78	2,918,017.36	22.9%	135,537,973.76	135,467,866.64	-70,107.12	-0.1%
Less Total Refunds		-13,354,323.33	-15,251,540.19	-1,897,216.86	14.2%	-119,026,484.85	-69,922,196.31	49,104,288.54	-41.3%
Net Refund Fund (To Above)		-638,084.91	382,715.59	1,020,800.50	-160.0%	16,511,488.91	65,545,670.33	49,034,181.42	297.0%
Add Distributed Direct to General Fund		51,121,385.22	62,557,244.19	11,435,858.97	22.4%	544,522,407.20	543,693,850.56	-828,556.64	-0.2%
CIT Distributed and Accrued to G. Fund		50,483,300.31	62,939,959.78	12,456,659.47	24.7%	561,033,896.11	609,239,520.89	48,205,624.78	8.6%

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Individual Income Tax Receipts									
IIT Payments by Filing		53,266,642.75	57,092,614.98	3,825,972.23	7.2%	281,019,113.00	267,747,270.19	-13,271,842.81	-4.7%
Permanent Building Fund		1,999,920.00	2,150,460.00	150,540.00	7.5%	5,338,350.00	5,587,230.00	248,880.00	4.7%
Donations on returns		298,989.97	291,521.10	-7,468.87	-2.5%	753,629.93	788,835.82	35,205.89	4.7%
Individual Tax reclassified as Multi State		121,879.89	82,969.82	-38,910.07	-31.9%	962,298.41	2,052,836.91	1,090,538.50	113.3%
Total Filing Payments		55,687,432.61	59,617,565.90	3,930,133.29	7.1%	288,073,391.34	276,176,172.92	-11,897,218.42	-4.1%
Lottery Winnings Withholdings		86,480.07	25,058.64	-61,421.43	-71.0%	593,936.34	462,154.35	-131,781.99	-22.2%
Employer Withholdings		185,656,967.27	183,919,849.11	-1,737,118.16	-0.9%	1,593,238,656.70	1,707,938,554.86	114,699,898.16	7.2%
Withholding Payments Total		185,743,447.34	183,944,907.75	-1,798,539.59	-1.0%	1,593,832,593.04	1,708,400,709.21	114,568,116.17	7.2%
Gross Collections									
Individual Income Tax Filing Refunds		241,430,879.95	243,562,473.65	2,131,593.70	0.9%	1,881,905,984.38	1,984,576,882.13	102,670,897.75	5.5%
Employer Withholding Refunds		-93,753,723.70	-137,076,914.92	-43,323,191.22	46.2%	-353,540,503.24	-383,271,691.71	-29,731,188.47	8.4%
		-3,808,958.26	-2,122,678.98	1,686,279.28	-44.3%	-12,541,791.35	-5,422,877.79	7,118,913.56	-56.8%
Less Total Refunds Paid		-97,562,681.96	-139,199,593.90	-41,636,911.94	42.7%	-366,082,294.59	-388,694,569.50	-22,612,274.91	6.2%
Net Collections		143,868,197.99	104,362,879.75	-39,505,318.24	-27.5%	1,515,823,689.79	1,595,882,312.63	80,058,622.84	5.3%
Distribution of Individual Income Tax									
General Fund		190,104,692.83	193,870,912.24	3,766,219.41	2.0%	1,495,560,927.05	1,581,809,987.01	86,249,059.96	5.8%
Refund Fund		47,501,143.17	48,451,755.50	950,612.33	2.0%	373,725,432.29	395,046,940.03	21,321,507.74	5.7%
Refund Fund - County Juvenile Prob Svc		86,480.07	25,058.64	-61,421.43	-71.0%	593,936.34	462,154.36	-131,781.98	-22.2%
Multi-State Tax Compact		21,759.42	19,079.78	-2,679.64	-12.3%	287,136.20	430,610.73	143,474.53	50.0%
Permanent Building Fund		1,999,920.00	2,150,460.00	150,540.00	7.5%	5,338,350.00	5,587,230.00	248,880.00	4.7%
Public School Income Substance Abuse		86,480.06	25,058.63	-61,421.43	-71.0%	593,936.30	462,154.30	-131,782.00	-22.2%
Donations:									
Fish & Game		11,736.35	11,914.00	177.65	1.5%	22,255.06	23,369.76	1,114.70	5.0%
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		9,814.31	7,867.00	-1,947.31	-19.8%	26,004.30	19,997.40	-6,006.90	-23.1%
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		1,454.32	825.00	-629.32	-43.3%	10,915.35	10,277.98	-637.37	-5.8%
Guard & Reserve Sup Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		3,674.01	4,739.00	1,064.99	29.0%	12,089.72	13,876.98	1,787.26	14.8%
Red Cross Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		4,079.04	2,975.00	-1,104.04	-27.1%	10,958.09	11,717.00	758.91	6.9%
Special Olympics Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		12,268.51	11,854.00	-414.51	-3.4%	30,136.74	27,981.61	-2,155.13	-7.2%
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		200,204.50	200,689.13	484.63	0.2%	526,796.18	567,185.31	40,389.13	7.7%
Idaho Food Bank		37,955.57	32,563.97	-5,391.60	-14.2%	85,766.60	87,476.89	1,710.29	2.0%
Idaho Food Bank Admin Fee		3,000.00	3,000.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Opportunity Scholarship		2,803.36	3,094.00	290.64	10.4%	7,707.89	5,952.89	-1,755.00	-22.8%
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		1,331,414.43	-1,271,372.24	-2,602,786.67	-195.5%	0.00	-11,030.12	-11,030.12	0.0%
Total Distribution of Gross Collections		241,430,879.95	243,562,473.65	2,131,593.70	0.9%	1,881,905,984.38	1,984,576,882.13	102,670,897.75	5.5%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		37,034,281.82	44,942,795.11	7,908,513.29	21.4%	128,966,361.24	165,222,877.31	36,256,516.07	28.1%
Corporate Estimates		26,619,600.32	33,338,412.65	6,718,812.33	25.2%	549,739,431.76	512,918,635.58	-36,820,796.18	-6.7%
Corporate Tax reclassified as Multi-State		312,162.35	26,259.91	-285,902.44	-91.6%	3,083,965.61	2,347,733.30	-736,232.31	-23.9%
Gross Collections		63,966,044.49	78,307,467.67	14,341,423.18	22.4%	681,789,758.61	680,489,246.19	-1,300,512.42	-0.2%
Less Refunds Paid		-13,354,323.33	-15,251,540.19	-1,897,216.86	14.2%	-119,026,484.85	-69,922,196.31	49,104,288.54	-41.3%
Net Collections		50,611,721.16	63,055,927.48	12,444,206.32	24.6%	562,763,273.76	610,567,049.88	47,803,776.12	8.5%
Distribution of Corporate Tax									
General Fund		51,121,385.22	62,557,244.19	11,435,858.97	22.4%	544,522,407.20	543,693,850.56	-828,556.64	-0.2%
Refund Fund		12,716,238.42	15,634,255.78	2,918,017.36	22.9%	135,537,973.76	135,467,866.64	-70,107.12	-0.1%
Multi-State Tax Compact		55,730.85	6,038.74	-49,692.11	-89.2%	705,549.29	525,349.03	-180,200.26	-25.5%
Permanent Building Fund		72,690.00	109,928.96	37,238.96	51.2%	1,023,442.00	802,179.96	-221,262.04	-21.6%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
Total Distribution of Gross Collections		63,966,044.49	78,307,467.67	14,341,423.18	22.4%	681,789,758.61	680,489,246.19	-1,300,512.42	-0.2%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		218,456,525.84	215,872,874.69	-2,583,651.15	-1.2%	2,325,322,356.57	2,396,292,098.31	70,969,741.74	3.1%
Sales Tax reclassified as Multi-State		826,595.98	376,230.70	-450,365.28	-54.5%	5,218,549.32	3,254,378.90	-1,964,170.42	-37.6%
Amusement Device Tax		0.00	252.00	252.00	0.0%	82,388.92	53,533.00	-28,855.92	-35.0%
Gross Collections		219,283,121.82	216,249,357.39	-3,033,764.43	-1.4%	2,330,623,294.81	2,399,600,010.21	68,976,715.40	3.0%
Less Refunds Paid		-507,735.36	-923,570.19	-415,834.83	81.9%	-8,270,446.60	-9,796,387.82	-1,525,941.22	18.5%
Net Collections		218,775,386.46	215,325,787.20	-3,449,599.26	-1.6%	2,322,352,848.21	2,389,803,622.39	67,450,774.18	2.9%
Distribution of Sales Tax									
General Fund		156,346,979.77	151,229,869.24	-5,117,110.53	-3.3%	1,376,833,404.53	1,302,740,604.62	-74,092,799.91	-5.4%
Tax Commission Refunds		507,735.36	923,570.19	415,834.83	81.9%	8,270,446.60	9,796,387.82	1,525,941.22	18.5%
Multi-State Tax Compact		147,573.53	86,518.21	-61,055.32	-41.4%	1,254,890.66	1,118,675.48	-136,215.18	-10.9%
Tax Relief Fund		16,372,717.34	14,572,733.34	-1,799,984.00	-11.0%	156,765,196.12	148,155,308.15	-8,609,887.97	-5.5%
Revenue Share		23,158,548.46	22,624,368.54	-534,179.92	-2.3%	246,924,583.99	251,693,191.58	4,768,607.59	1.9%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	1,425,892.69	1,428,451.22	2,558.53	0.2%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	3,750,000.01	3,750,000.00	-0.01	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		2,017,982.46	2,030,241.51	12,259.05	0.6%	18,141,519.93	18,272,173.59	130,653.66	0.7%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	17,204,602.32	17,204,602.32	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	6,365,327.25	6,365,327.26	0.01	0.0%
Demonstration Pilot Project		940,650.82	230,373.34	-710,277.48	-75.5%	9,325,949.49	2,480,574.57	-6,845,374.92	-73.4%
Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	4,347,297.78	4,436,521.54	89,223.76	2.1%
Transportation Local Highway Distribution		6,004,849.85	7,657,125.54	1,652,275.69	27.5%	6,004,849.85	7,657,125.54	1,652,275.69	27.5%
Transportation Congestion Mitigation		2,015,056.17	177,791.64	-1,837,264.53	-91.2%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		0.01	0.00	-0.01	-100.0%	0.00	0.00	0.00	-98.6%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		3,829,505.20	3,741,173.04	-88,332.16	-2.3%	41,067,316.86	41,856,278.50	788,961.64	1.9%
School District Facility Fund Holding Account		3,829,505.20	9,047,097.82	5,217,592.62	136.2%	41,067,316.86	97,794,787.81	56,727,470.95	138.1%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	0.00	93,750,000.00	93,750,000.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	60,000,000.00	60,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	247,500,000.00	247,500,000.00	0.00	0.0%
Unallocated Sales Tax		197,391.22	0.41	-197,390.81	-100.0%	774,699.87	0.21	-774,699.66	-100.0%
Total Distribution of Gross Collections		219,283,121.82	216,249,357.39	-3,033,764.43	-1.4%	2,330,623,294.81	2,399,600,010.21	68,976,715.40	3.0%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,866,498.69	1,523,174.38	-343,324.31	-18.4%	20,061,548.26	17,803,982.34	-2,257,565.92	-11.3%
Less Refunds Paid		-70.00	0.00	70.00	-100.0%	-352.00	-38.00	314.00	-89.2%
Net Collections		1,866,428.69	1,523,174.38	-343,254.31	-18.4%	20,061,196.26	17,803,944.34	-2,257,251.92	-11.3%
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		70.00	0.00	-70.00	-100.0%	352.00	38.00	-314.00	-89.2%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	3,750,000.00	3,750,000.00	0.00	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		30,000.00	30,000.00	0.00	0.0%	270,000.00	270,000.00	0.00	0.0%
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	499,007.72	499,007.72	0.0%	5,000,000.00	3,886,444.34	-1,113,555.66	-22.3%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		842,262.03	0.00	-842,262.03	-100.0%	1,143,696.26	0.00	-1,143,696.26	-100.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,866,498.69	1,523,174.38	-343,324.31	-18.4%	20,061,548.26	17,803,982.34	-2,257,565.92	-11.3%
Tobacco Tax Receipts									
Gross Collections		730,038.98	1,042,201.62	312,162.64	42.8%	8,838,933.30	9,574,251.03	735,317.73	8.3%
Less Refunds Paid		-43,635.70	-1,281.02	42,354.68	-97.1%	-125,755.38	-9,665.12	116,090.26	-92.3%
Net Collections		686,403.28	1,040,920.60	354,517.32	51.6%	8,713,177.92	9,564,585.91	851,407.99	9.8%
Distribution of Tobacco Tax									
General Fund		600,602.82	910,805.50	310,202.68	51.6%	7,624,030.40	8,369,012.51	744,982.11	9.8%
Tax Commission Refunds		43,635.70	1,281.02	-42,354.68	-97.1%	125,755.38	9,665.12	-116,090.26	-92.3%
Public School Endowment		42,900.23	65,057.55	22,157.32	51.6%	544,573.76	597,786.70	53,212.94	9.8%
County Juvenile Probation Svcs		42,900.23	65,057.55	22,157.32	51.6%	544,573.76	597,786.70	53,212.94	9.8%
Total Distribution of Gross Collections		730,038.98	1,042,201.62	312,162.64	42.8%	8,838,933.30	9,574,251.03	735,317.73	8.3%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		319,678.92	279,917.06	-39,761.86	-12.4%	3,499,256.00	3,383,129.34	-116,126.66	-3.3%
Less Refunds Paid		-179.50	-129.95	49.55	-27.6%	-1,651.06	-8,891.50	-7,240.44	438.5%
Net Collections		319,499.42	279,787.11	-39,712.31	-12.4%	3,497,604.94	3,374,237.84	-123,367.10	-3.5%
Distribution of Beer Tax									
General Fund		150,164.71	131,499.92	-18,664.79	-12.4%	1,643,874.17	1,585,891.74	-57,982.43	-3.5%
Tax Commission Refunds		179.50	129.95	-49.55	-27.6%	1,651.06	8,891.50	7,240.44	438.5%
Substance Abuse Treatment		63,899.89	55,957.42	-7,942.47	-12.4%	699,521.03	674,847.56	-24,673.47	-3.5%
Permanent Building Fund		105,434.82	92,329.77	-13,105.05	-12.4%	1,154,209.74	1,113,498.54	-40,711.20	-3.5%
Total Distribution of Gross Collections		319,678.92	279,917.06	-39,761.86	-12.4%	3,499,256.00	3,383,129.34	-116,126.66	-3.3%
Wine Tax Receipts									
Gross Collections		453,923.37	422,716.72	-31,206.65	-6.9%	5,045,656.15	4,960,199.42	-85,456.73	-1.7%
Less Refunds Paid		-238.89	-428.61	-189.72	79.4%	-8,741.41	-3,090.70	5,650.71	-64.6%
Net Collections		453,684.48	422,288.11	-31,396.37	-6.9%	5,036,914.74	4,957,108.72	-79,806.02	-1.6%
Distribution of Wine Tax									
General Fund		308,341.35	654,900.41	346,559.06	112.4%	4,000,909.24	3,979,575.64	-21,333.60	-0.5%
Tax Commission Refunds		238.89	428.61	189.72	79.4%	8,741.41	3,090.70	-5,650.71	-64.6%
Substance Abuse Treatment		45,868.14	96,481.03	50,612.89	110.3%	595,855.93	588,750.11	-7,105.82	-1.2%
Grape Growers & Wine Producers		19,707.25	31,600.14	11,892.89	60.3%	275,623.64	209,892.93	-65,730.71	-23.8%
Hop Growers		8,317.78	21,026.98	12,709.20	152.8%	93,075.97	127,906.15	34,830.18	37.4%
Unallocated Wine & Strong Beer		71,449.96	-381,720.45	-453,170.41	-634.2%	71,449.96	50,983.89	-20,466.07	-28.6%
Total Distribution of Gross Collections		453,923.37	422,716.72	-31,206.65	-6.9%	5,045,656.15	4,960,199.42	-85,456.73	-1.7%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		437.50	1,087.50	650.00	148.6%	10,525.00	10,550.00	25.00	0.2%
Wine Direct Shipper Fee to ISP		437.50	125.00	-312.50	-71.4%	1,850.00	1,325.00	-525.00	-28.4%
Total Distributions		875.00	1,212.50	337.50	38.6%	12,375.00	11,875.00	-500.00	-4.0%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Distribution of Kilowatt Hour Tax									
General Fund		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		29,636.15	301,060.10	271,423.95	915.9%	1,397,625.49	1,634,838.96	237,213.47	17.0%
Mine License Tax Receipts									
Gross Collections		190.44	2,734.60	2,544.16	N/A	471,849.38	25,722.21	-446,127.17	-94.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		190.44	2,734.60	2,544.16	N/A	471,847.38	25,722.21	-446,125.17	-94.5%
Distribution of Mine Tax									
General Fund		119.09	1,804.84	1,685.75	N/A	311,412.67	16,976.67	-294,436.00	-94.5%
Abandoned Mine Reclamation		61.35	929.76	868.41	N/A	160,424.71	8,745.54	-151,679.17	-94.5%
Tax Commission Refunds		10.00	0.00	-10.00	-100.0%	12.00	0.00	-12.00	-100.0%
Total Distribution of Gross Collections		190.44	2,734.60	2,544.16	N/A	471,849.38	25,722.21	-446,127.17	-94.5%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		94,829.23	94,327.15	-502.08	-0.5%	1,000,961.83	900,935.85	-100,025.98	-10.0%
Less Refunds Paid		-78.00	0.00	78.00	-100.0%	-12,447.15	-935.20	11,511.95	-92.5%
Net Collections		94,751.23	94,327.15	-424.08	-0.4%	988,514.68	900,000.65	-88,514.03	-9.0%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		92,856.18	92,440.59	-415.59	-0.4%	968,744.37	882,000.54	-86,743.83	-9.0%
E911 Wireless Admin		1,895.05	1,886.56	-8.49	-0.4%	19,770.31	18,000.11	-1,770.20	-9.0%
Tax Commission Refunds		78.00	0.00	-78.00	-100.0%	12,447.15	935.20	-11,511.95	-92.5%
Total Distribution of Gross Collections		94,829.23	94,327.15	-502.08	-0.5%	1,000,961.83	900,935.85	-100,025.98	-10.0%
Oil & Gas Tax Receipts									
Gross Collections		61,597.54	62,768.40	1,170.86	1.9%	255,554.99	109,687.19	-145,867.80	-57.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		61,597.54	62,768.40	1,170.86	1.9%	255,554.99	109,687.19	-145,867.80	-57.1%
Distribution of Oil & Gas Tax									
Conservation Fund		6,898.92	37,661.04	30,762.12	445.9%	63,643.44	65,812.26	2,168.82	3.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		17,740.09	18,077.30	337.21	1.9%	73,599.85	31,589.96	-42,009.89	-57.1%
Public Schools Fund		36,958.53	7,030.06	-29,928.47	-81.0%	118,311.70	12,284.97	-106,026.73	-89.6%
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	-100.0%
Total Distribution of Gross Collections		61,597.54	62,768.40	1,170.86	1.9%	255,554.99	109,687.19	-145,867.80	-57.1%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		8,201,057.36	7,452,504.81	-748,552.55	-9.1%	91,801,900.75	94,799,003.95	2,997,103.20	3.3%
Gasoline Tax		19,780,738.81	15,782,117.88	-3,998,620.93	-20.2%	210,224,294.74	207,736,229.62	-2,488,065.12	-1.2%
Aviation Fuel		200,381.68	213,475.47	13,093.79	6.5%	2,255,239.06	2,564,441.82	309,202.76	13.7%
Transfer Fee		1,016,511.47	880,346.32	-136,165.15	-13.4%	10,783,672.07	10,853,283.36	69,611.29	0.6%
Fuels Distribution Fund		-83,444.16	4,809,528.10	4,892,972.26	N/A	129,249.88	7,234,393.66	7,105,143.78	N/A
Motor Fuel Registration		870.12	11,073.59	10,203.47	N/A	29,520.61	45,068.03	15,547.42	52.7%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	2,983.48	4,393.15	1,409.67	47.2%
Gross Collections		29,116,115.28	29,149,046.17	32,930.89	0.1%	315,226,860.59	323,236,813.59	8,009,953.00	2.5%
IFTA Taxpayer Refunds		-21,785.18	-14,340.09	7,445.09	-34.2%	-885,580.47	-837,757.45	47,823.02	-5.4%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,176,191.38	-961,126.86	215,064.52	-18.3%	-10,888,914.99	-9,499,047.42	1,389,867.57	-12.8%
Payments to Other IFTA Jurisdictions		-64.36	-7,814.72	-7,750.36	N/A	-225,016.62	-1,518,454.77	-1,293,438.15	574.8%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,198,040.92	-983,281.67	214,759.25	-17.9%	-11,999,512.08	-11,855,259.64	144,252.44	-1.2%
Net Collections		27,918,074.36	28,165,764.50	247,690.14	0.9%	303,227,348.51	311,381,553.95	8,154,205.44	2.7%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,198,040.92	983,281.67	-214,759.25	-17.9%	11,999,512.08	11,855,259.64	-144,252.44	-1.2%
Special Fuels Admin Fund		419,685.75	441,593.60	21,907.85	5.2%	1,259,057.25	1,324,780.80	65,723.55	5.2%
Gasoline Admin Fund		934,139.25	938,386.41	4,247.16	0.5%	2,802,417.75	2,815,159.23	12,741.48	0.5%
State Highway Account		4,728,377.67	3,880,768.69	-847,608.98	-17.9%	53,098,118.11	53,199,514.15	101,396.04	0.2%
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		18,874,568.78	15,550,401.99	-3,324,166.79	-17.6%	211,597,654.75	212,035,746.74	438,091.99	0.2%
State Aeronautics Fund		200,381.68	213,475.47	13,093.79	6.5%	2,256,180.09	2,564,441.82	308,261.73	13.7%
Local Highway Distribution Fund		2,225,118.89	1,826,244.08	-398,874.81	-17.9%	24,984,768.25	25,035,065.48	50,297.23	0.2%
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		117,045.30	92,645.43	-24,399.87	-20.8%	1,295,256.21	1,288,570.79	-6,685.42	-0.5%
Off-Highway Improvements		117,045.30	92,645.43	-24,399.87	-20.8%	1,295,256.21	1,288,570.79	-6,685.42	-0.5%
Capital Improvements		117,045.29	92,645.44	-24,399.85	-20.8%	1,295,256.23	1,288,570.81	-6,685.42	-0.5%
Road and Bridge		60,961.52	48,253.18	-12,708.34	-20.8%	674,617.53	671,135.50	-3,482.03	-0.5%
Search and Rescue Fund		3,546.83	2,807.44	-739.39	-20.8%	39,250.22	39,047.62	-202.60	-0.5%
Petroleum Storage Trust Fund		203,227.26	175,994.24	-27,233.02	-13.4%	2,157,270.47	2,170,431.56	13,161.09	0.6%
Motor Fuels Distribution Fund		-83,444.16	4,809,528.10	4,892,972.26	N/A	46,120.44	7,234,393.66	7,188,273.22	N/A
Total Distribution of Gross Collections		29,116,115.28	29,149,046.17	32,930.89	0.1%	315,226,860.59	323,236,813.59	8,009,953.00	2.5%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		5,342,351.46	5,013,199.82	-329,151.64	-6.2%	63,115,397.90	65,254,336.90	2,138,939.00	3.4%
Special Fuels - IFTA		295,426.30	64,568.51	-230,857.79	-78.1%	1,862,718.59	948,592.82	-914,125.77	-49.1%
Gasoline		12,453,495.81	9,783,982.15	-2,669,513.66	-21.4%	138,210,145.40	137,427,193.82	-782,951.58	-0.6%
Dyed Diesel - Penalty		0.00	0.00	0.00	0.0%	3,000.00	4,543.32	1,543.32	51.4%
Transfer Fee		782,425.09	677,577.92	-104,847.17	-13.4%	8,302,561.26	8,356,161.95	53,600.69	0.6%
Interest		0.00	19,592.59	19,592.59	0.0%	74,310.99	265,294.54	190,983.55	257.0%
Motor Fuel Registration		870.12	11,073.59	10,203.47	N/A	29,520.61	44,917.86	15,397.25	52.2%
Total Highway Distribution Fund		18,874,568.78	15,569,994.58	-3,304,574.20	-17.5%	211,597,654.75	212,301,041.21	703,386.46	0.3%
State Highway Account									
Special Fuels		1,367,182.41	1,282,947.91	-84,234.50	-6.2%	16,152,112.60	16,699,496.97	547,384.37	3.4%
Special Fuels - IFTA		75,603.73	16,523.98	-59,079.75	-78.1%	476,695.77	242,758.19	-233,937.58	-49.1%
Gasoline		3,285,591.53	2,581,296.80	-704,294.73	-21.4%	36,463,824.17	36,257,258.97	-206,565.20	-0.6%
Interest		0.00	1,446.33	1,446.33	0.0%	5,485.57	19,584.08	14,098.51	257.0%
Total State Highway Account		4,728,377.67	3,882,215.02	-846,162.65	-17.9%	53,098,118.11	53,219,098.21	120,980.10	0.2%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		840,136.90	801,451.77	-38,685.13	-4.6%	8,457,985.65	8,931,975.29	473,989.64	5.6%
Less Refunds Paid		-148.00	0.00	148.00	-100.0%	-4,590.24	-12,562.08	-7,971.84	173.7%
Net Collections		839,988.90	801,451.77	-38,537.13	-4.6%	8,453,395.41	8,919,413.21	466,017.80	5.5%
Distribution of Boise Auditorium Tax									
Boise Auditorium		835,813.90	797,276.77	-38,537.13	-4.6%	8,440,870.41	8,906,888.21	466,017.80	5.5%
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		148.00	0.00	-148.00	-100.0%	4,590.24	12,562.08	7,971.84	173.7%
Total Distribution of Gross Collections		840,136.90	801,451.77	-38,685.13	-4.6%	8,457,985.65	8,931,975.29	473,989.64	5.6%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		144,380.28	158,737.47	14,357.19	9.9%	2,265,843.23	2,343,998.04	78,154.81	3.4%
Less Refunds Paid		-50.00	0.00	50.00	-100.0%	-8,417.12	-98.00	8,319.12	-98.8%
Net Collections		144,330.28	158,737.47	14,407.19	10.0%	2,257,426.11	2,343,900.04	86,473.93	3.8%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		143,080.28	157,487.47	14,407.19	10.1%	2,253,676.11	2,340,150.04	86,473.93	3.8%
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		50.00	0.00	-50.00	-100.0%	8,417.12	98.00	-8,319.12	-98.8%
Total Distribution of Gross Collections		144,380.28	158,737.47	14,357.19	9.9%	2,265,843.23	2,343,998.04	78,154.81	3.4%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		96,334.26	89,686.00	-6,648.26	-6.9%	1,165,476.73	1,184,440.35	18,963.62	1.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-17.70	-10,176.43	-10,158.73	N/A
Net Collections		96,334.26	89,686.00	-6,648.26	-6.9%	1,165,459.03	1,174,263.92	8,804.89	0.8%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		95,084.26	88,436.00	-6,648.26	-7.0%	1,161,709.03	1,170,513.92	8,804.89	0.8%
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		0.00	0.00	0.00	0.0%	17.70	10,176.43	10,158.73	N/A
Total Distribution of Gross Collections		96,334.26	89,686.00	-6,648.26	-6.9%	1,165,476.73	1,184,440.35	18,963.62	1.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,363,587.38	1,403,297.97	39,710.59	2.9%	17,175,022.46	17,818,489.42	643,466.96	3.7%
Less Refunds Paid		-27,117.20	-2,734.91	24,382.29	-89.9%	-77,415.58	-65,104.32	12,311.26	-15.9%
Net Collections		1,336,470.18	1,400,563.06	64,092.88	4.8%	17,097,606.88	17,753,385.10	655,778.22	3.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,313,720.18	1,377,813.06	64,092.88	4.9%	17,029,356.88	17,685,135.10	655,778.22	3.9%
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		27,117.20	2,734.91	-24,382.29	-89.9%	77,415.58	65,104.32	-12,311.26	-15.9%
Total Distribution of Gross Collections		1,363,587.38	1,403,297.97	39,710.59	2.9%	17,175,022.46	17,818,489.42	643,466.96	3.7%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	0.00	8,874.42	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts	U1	0.00	292,219.25	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous	U1	0.00	25,932.85	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense	U1	0.00	-163,588.89	N/A	N/A	N/A	39,189.70	N/A	N/A
Gross Receipts		-207,362.19	163,437.63	370,799.82	-178.8%	-520,156.56	6,276,511.91	6,796,668.47	N/A
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-29,497.15	-29,497.15	0.0%
Net Receipts		-207,362.19	163,437.63	370,799.82	-178.8%	-520,156.56	6,247,014.76	6,767,171.32	N/A
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		14,230.32	25,927.85	11,697.53	82.2%	248,263.04	299,658.27	51,395.23	20.7%
General Fund		0.00	5.00	5.00	0.0%	59.00	482.53	423.53	717.8%
Relief Fund		0.00	270,305.94	270,305.94	0.0%	520,045.32	2,259,584.62	1,739,539.30	334.5%
Rebate Fund		258.38	0.00	-258.38	-100.0%	3,167.73	0.00	-3,167.73	-100.0%
Net Bond Activity		13,200.00	0.00	-13,200.00	-100.0%	45,200.00	4,000.00	-41,200.00	-91.2%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	21,913.31	21,913.31	0.0%	33.03	297,932.53	297,899.50	N/A
Other Transfers		0.00	0.00	0.00	0.0%	389.29	255.22	-134.07	-34.4%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	0.00	0.00	0.0%	0.00	29,497.15	29,497.15	0.0%
Circuit Breaker Fund		7,695.98	8,874.42	1,178.44	15.3%	24,887.11	58,860.70	33,973.59	136.5%
Tax Commision Holding Fund held in Suspense Account		-242,746.87	-163,588.89	79,157.98	-32.6%	-1,362,201.08	3,326,240.89	4,688,441.97	-344.2%
Total Distribution of Gross Collections		-207,362.19	163,437.63	370,799.82	-178.8%	-520,156.56	6,276,511.91	6,796,668.47	N/A
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Less Refunds		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Total Gross Receipts		559,590,506.49	573,615,068.25	14,024,561.76	2.5%	5,278,673,882.30	5,462,865,007.47	184,191,125.17	3.5%

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

Source	Notes	Month Of 3/31/2024	Month Of 3/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		121,879.89	82,969.82	-38,910.07	-31.9%	962,298.41	2,052,836.91	1,090,538.50	113.3%
Corporate Income to MTC		312,162.35	26,259.91	-285,902.44	-91.6%	3,083,965.61	2,347,733.30	-736,232.31	-23.9%
Sales Tax to MTC		826,595.98	376,230.70	-450,365.28	-54.5%	5,218,549.32	3,254,378.90	-1,964,170.42	-37.6%
Total Receipts Reclassed to MTC		1,260,638.22	485,460.43	-775,177.79	-61.5%	9,264,813.34	7,654,949.11	-1,609,864.23	-17.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		100,120.47	63,890.04	-36,230.43	-36.2%	675,162.21	1,622,226.18	947,063.97	140.3%
Corporate MTC to General Fund		256,431.50	20,221.17	-236,210.33	-92.1%	2,378,416.32	1,822,384.27	-556,032.05	-23.4%
Sales Tax MTC to General Fund		679,022.45	289,712.49	-389,309.96	-57.3%	3,963,658.66	2,135,703.42	-1,827,955.24	-46.1%
Total MTC Receipts to General Fund		1,035,574.42	373,823.70	-661,750.72	-63.9%	7,017,237.19	5,580,313.87	-1,436,923.32	-20.5%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		21,759.42	19,079.78	-2,679.64	-12.3%	287,136.20	430,610.73	143,474.53	50.0%
MTC Revenue from Corporate Income Tax		55,730.85	6,038.74	-49,692.11	-89.2%	705,549.29	525,349.03	-180,200.26	-25.5%
MTC Revenue from Sales Tax		147,573.53	86,518.21	-61,055.32	-41.4%	1,254,890.66	1,118,675.48	-136,215.18	-10.9%
Net MTC Revenues		225,063.80	111,636.73	-113,427.07	-50.4%	2,247,576.15	2,074,635.24	-172,940.91	-7.7%
Total MTC Receipts		1,260,638.22	485,460.43	-775,177.79	-61.5%	9,264,813.34	7,654,949.11	-1,609,864.23	-17.4%

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

Note	Area	Description	Month Added
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.	7/31/2024
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts	7/31/2024
B2	Distributions by Fund	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).	7/31/2024
B3	Distributions by Fund	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).	8/31/2024
B4	Distributions by Fund	Annual distribution of \$39M from Tax Relief Fund to the State Public Defense Fund (IC 57-811 (3)) not reflected in report.	12/31/2024
B5	Distributions by Fund	In FY25, the distribution to School District Facility Holding Fund increased to receive 20% of money from the Tax Relief Fund per IC57-811(2).	12/31/2024
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.	7/31/2024