

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		600,935,633.99	593,292,001.87	-7,643,632.12	-1.3%	2,355,438,855.75	2,475,197,986.25	119,759,130.50	5.1%
Corporate Income Tax		260,270,500.36	229,557,632.90	-30,712,867.46	-11.8%	1,022,942,693.62	911,347,391.51	-111,595,302.11	-10.9%
Sales Tax		241,932,457.50	250,471,608.07	8,539,150.57	3.5%	2,550,783,281.02	2,581,094,902.88	30,311,621.86	1.2%
Cigarette Tax		2,311,334.19	1,871,714.21	-439,619.98	-19.0%	24,115,744.13	21,933,262.47	-2,182,481.66	-9.1%
Tobacco Tax		1,040,431.33	1,040,139.96	-291.37	0.0%	10,800,674.33	9,879,073.26	-921,601.07	-8.5%
Beer Tax		393,350.79	331,763.68	-61,587.11	-15.7%	3,941,190.27	3,831,019.68	-110,170.59	-2.8%
Wine Tax		580,404.32	555,038.71	-25,365.61	-4.4%	5,609,591.75	5,600,694.86	-8,896.89	-0.2%
Kilowatt Hour Tax		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
Mine License Tax		678.03	1,638.85	960.82	141.7%	43,010.83	473,488.23	430,477.40	N/A
Oil & Gas		181,831.91	19,420.06	-162,411.85	-89.3%	793,878.02	274,975.05	-518,902.97	-65.4%
E911		122,409.44	101,069.87	-21,339.57	-17.4%	1,233,533.33	1,102,031.70	-131,501.63	-10.7%
Motor Fuels Tax		23,675,713.22	29,194,636.84	5,518,923.62	23.3%	327,055,243.95	344,421,497.43	17,366,253.48	5.3%
Boise Auditorium District		855,304.37	851,353.34	-3,951.03	-0.5%	8,767,966.26	9,309,338.99	541,372.73	6.2%
Idaho Falls Auditorium District		210,335.15	176,784.56	-33,550.59	-16.0%	2,542,108.48	2,442,627.79	-99,480.69	-3.9%
Pocatello-Chubbuck Auditorium District		118,344.59	126,701.60	8,357.01	7.1%	1,254,289.57	1,292,178.33	37,888.76	3.0%
Idaho Travel & Convention		1,512,006.40	1,614,439.15	102,432.75	6.8%	18,389,333.53	18,789,461.61	400,128.08	2.2%
Suspense	A1	-78,344.29	0.00	78,344.29	-100.0%	1,122,451.75	35,391.54	-1,087,060.21	-96.8%
Miscellaneous Revenues	A2	74,902.56	156,447.95	81,545.39	108.9%	393,950.95	-399,100.15	-793,051.10	-201.3%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	189.00	52.00	-137.00	-72.5%
Wine Direct Shipper Fee		1,400.00	1,837.50	437.50	31.3%	11,687.50	14,212.50	2,525.00	21.6%
Total Gross Receipts		1,134,255,896.18	1,109,533,855.89	-24,722,040.29	-2.2%	6,336,546,263.89	6,388,207,738.19	51,661,474.30	0.8%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		871,839,691.72	734,499,354.33	-137,340,337.39	-15.8%	4,628,361,307.79	4,166,394,048.08	-461,967,259.71	-10.0%
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		157,949.89	195,450.00	37,500.11	23.7%	2,226,921.00	2,352,720.47	125,799.47	5.6%
161 - Fish and Game Donation		18,002.96	18,463.36	460.40	2.6%	71,384.16	40,718.42	-30,665.74	-43.0%
166 - Abandoned Mine & Oil & Gas Conserv		109,329.68	101,898.09	-7,431.59	-6.8%	490,948.46	325,966.24	-164,982.22	-33.6%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	100,000.00	300,000.00	200,000.00	200.0%
182 - Substance Abuse Treatment		134,155.63	138,381.23	4,225.60	3.1%	1,450,443.04	1,433,758.19	-16,684.85	-1.2%
188 - County Juvenile Probation Svcs		341,087.48	337,219.45	-3,868.03	-1.1%	3,427,543.38	3,368,043.21	-59,500.17	-1.7%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	4,000,000.00	4,000,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,508,631.22	1,612,481.74	103,850.52	6.9%	18,229,222.93	18,641,838.62	412,615.69	2.3%
213 - Veterans Support Donation		16,049.55	19,569.28	3,519.73	21.9%	46,806.87	49,706.02	2,899.15	6.2%
220 - Cooperative Welfare Fund		312,159.26	339,779.76	27,620.50	8.8%	812,474.31	866,575.94	54,101.63	6.7%
221 - State Aeronautics Fund		143,439.12	227,160.25	83,721.13	58.4%	2,753,181.66	2,483,340.34	-269,841.32	-9.8%
247 - Parks & Rec Motor Fuels		323,528.52	399,293.77	75,765.25	23.4%	4,699,018.17	4,959,679.95	260,661.78	5.5%
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		10,859,460.12	11,359,657.99	500,197.87	4.6%	40,559,793.46	42,349,276.09	1,789,482.63	4.4%
260 - State Highway Account		4,022,274.39	4,869,008.85	846,734.46	21.1%	54,953,422.25	57,967,126.96	3,013,704.71	5.5%
261 - Highway Distribution Fund		16,045,688.05	19,432,793.37	3,387,105.32	21.1%	219,000,015.78	231,030,448.12	12,030,432.34	5.5%
266 - Search and Rescue Fund		2,784.54	3,436.64	652.10	23.4%	40,443.30	42,686.86	2,243.56	5.5%
267 - Motor Fuel Distribution Fund		-98,216.15	-65,772.19	32,443.96	-33.0%	-1,385,853.55	-19,675.25	1,366,178.30	-98.6%
269 - Transportation Congestion Mitigation		1,199,793.85	847,501.54	-352,292.31	-29.4%	83,300,320.73	81,991,197.80	-1,309,122.93	-1.6%
275 - E911 Wireless		119,769.77	98,968.09	-20,801.68	-17.4%	1,207,588.89	1,067,712.46	-139,876.43	-11.6%
276 - Multi-State Tax Compact		338,495.16	164,566.28	-173,928.88	-51.4%	2,689,934.96	2,412,142.43	-277,792.53	-10.3%
323 - In Demand Careers Fund	B1	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	80,000,000.00	80,000,000.00	0.0%
338 - Tax Commission Admin Fees		3,144.25	3,657.28	513.03	16.3%	4,057,932.12	4,205,827.59	147,895.47	3.6%
349 - Wine Direct Shipper Fee to ISP		700.00	200.00	-500.00	-71.4%	2,225.00	2,050.00	-175.00	-7.9%
365 - Permanent Building Fund		3,522,723.76	3,585,552.19	62,828.43	1.8%	18,662,069.08	18,601,553.94	-60,515.14	-0.3%
375 - Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		38,597.79	36,882.68	-1,715.11	-4.4%	295,649.06	285,145.72	-10,503.34	-3.6%
403 - Opportunity Scholarship		7,508.03	6,681.01	-827.02	-11.0%	17,326.67	14,388.90	-2,937.77	-17.0%
481 - Public School Endowment	B2	413,461.25	82,812,139.04	82,398,677.79	N/A	4,027,375.01	334,055,333.85	330,027,958.84	N/A
483 - Childrens Trust Donation		17,894.93	21,940.19	4,045.26	22.6%	40,608.12	47,944.49	7,336.37	18.1%

Idaho State Tax Commission
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502 - Sales Tax - Cities & Counties		25,488,178.58	26,392,955.49	904,776.91	3.5%	272,784,362.69	273,317,539.48	533,176.79	0.2%
502 - Sales Tax - Circuit Breaker		2,036,630.57	2,026,683.10	-9,947.47	-0.5%	19,857,489.98	20,192,889.76	335,399.78	1.7%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	17,834,260.57	19,116,224.80	1,281,964.23	7.2%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	7,072,585.83	7,072,585.83	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		499,971.58	314,023.10	-185,948.48	-37.2%	9,540,728.00	9,639,972.59	99,244.59	1.0%
502 - Sales Tax - Election Consolidation		464,323.53	479,078.69	14,755.16	3.2%	4,643,235.12	4,826,376.47	183,141.35	3.9%
502 - Sales Tax - Tax Relief Fund		15,981,505.56	18,926,920.37	2,945,414.81	18.4%	153,584,336.64	176,212,161.81	22,627,825.17	14.7%
502 - Sales Tax - Held in Reserve		406,969.24	-206,857.33	-613,826.57	-150.8%	682,216.67	1,219,035.36	536,818.69	78.7%
502 - Sales Tax - Indigent Defense	B6	0.00	0.00	0.00	0.0%	34,000,000.00	0.00	-34,000,000.00	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,330,141.86	4,330,141.86	0.0%	0.00	45,397,458.72	45,397,458.72	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,330,141.86	4,330,141.86	0.0%	0.00	45,397,458.72	45,397,458.72	0.0%
516 - Refund Fund		173,847,096.13	168,929,591.79	-4,917,504.34	-2.8%	697,121,887.31	698,702,358.16	1,580,470.85	0.2%
516 - Refund Fund - County Juvenile Prob Services		52,008.61	62,434.08	10,425.47	20.0%	510,732.38	656,370.42	145,638.04	28.5%
535 - Tax Rebate Fund		0.00	1,448.69	1,448.69	0.0%	0.00	5,002.78	5,002.78	0.0%
630 - Grape Growers and Wine Producers		19,534.60	35,938.45	16,403.85	84.0%	222,370.32	311,562.09	89,191.77	40.1%
630 - Hop Growers		7,736.79	10,512.33	2,775.54	35.9%	102,974.98	103,588.30	613.32	0.6%
630 - Unidentified Wine & Strong Beer		116,879.53	0.00	-116,879.53	-100.0%	53,566.26	0.00	-53,566.26	-100.0%
630 - Custodial Accounts		1,263,330.67	1,219,707.37	-43,623.30	-3.5%	12,672,243.64	13,240,892.68	568,649.04	4.5%
630 - Oil & Gas-Cities & Counties		52,367.59	5,592.98	-46,774.61	-89.3%	228,636.88	79,192.83	-149,444.05	-65.4%
601 - Tax Suspense & Adjustments	B7	-78,344.29	-1,464,602.22	-1,386,257.93	N/A	1,122,451.75	3,072,511.95	1,950,060.20	173.7%
Total Distribution		1,134,255,896.18	1,109,533,855.89	-24,722,040.29	-2.2%	6,336,546,263.89	6,388,207,738.19	51,661,474.30	0.8%

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Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	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		478,245,580.16	473,131,108.90	-5,114,471.26	-1.1%	1,876,059,521.37	1,968,692,035.95	92,632,514.58	4.9%
Corporate Income Taxes		208,127,096.59	183,610,017.58	-24,517,079.01	-11.8%	817,619,801.15	728,132,424.78	-89,487,376.37	-10.9%
Sales Tax		183,769,664.72	76,081,126.89	-107,688,537.83	-58.6%	1,916,573,823.91	1,452,914,531.42	-463,659,292.49	-24.2%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	1,073,416.70	0.00	-1,073,416.70	-100.0%
Tobacco Tax		907,724.90	853,572.06	-54,152.84	-6.0%	9,310,606.24	8,477,602.46	-833,003.78	-8.9%
Beer Tax		184,810.35	148,860.17	-35,950.18	-19.5%	1,850,821.03	1,792,734.34	-58,086.69	-3.1%
Wine Tax		379,823.51	503,816.64	123,993.13	32.6%	4,535,619.44	4,504,725.88	-30,893.56	-0.7%
Kilowatt Hour Tax		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
Mine License		447.50	1,080.32	632.82	141.4%	28,383.18	312,492.99	284,109.81	N/A
Misc Revenue		0.00	145.00	145.00	0.0%	2,724.92	248.00	-2,476.92	-90.9%
Total Distributed Direct to General Fund		871,839,691.72	734,499,354.33	-137,340,337.39	-15.8%	4,628,361,307.79	4,166,394,048.08	-461,967,259.71	-10.0%
Accrued to General Fund		0.00	0.00	0.00		0.00	0.00	0.00	
Individual Income Tax Net Refund Fund		14,129,187.11	1,722,975.56	-12,406,211.55	-87.8%	-14,860,739.09	9,366,113.26	24,226,852.35	-163.0%
Corporate Income Tax Net Refund Fund		39,130,253.24	32,791,987.21	-6,338,266.03	-16.2%	112,048,821.63	49,303,476.12	-62,745,345.51	-56.0%
Total Distributed and Accrued to G. Fund		925,099,132.07	769,014,317.10	-156,084,814.97	-16.9%	4,725,549,390.33	4,225,063,637.46	-500,485,752.87	-10.6%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		119,558,548.29	118,253,230.07	-1,305,318.22	-1.1%	468,995,206.51	491,978,662.36	22,983,455.85	4.9%
Less Total Refunds		-105,429,361.18	-116,530,254.51	-11,100,893.33	10.5%	-483,855,945.60	-482,612,549.10	1,243,396.50	-0.3%
Net Refund Fund (To Above)		14,129,187.11	1,722,975.56	-12,406,211.55	-87.8%	-14,860,739.09	9,366,113.26	24,226,852.35	-163.0%
Add Distributed Direct to General Fund		478,245,580.16	473,131,108.90	-5,114,471.26	-1.1%	1,876,059,521.37	1,968,692,035.95	92,632,514.58	4.9%
IIT Distributed and Accrued to G. Fund		492,374,767.27	474,854,084.46	-17,520,682.81	-3.6%	1,861,198,782.28	1,978,058,149.21	116,859,366.93	6.3%
Corporate Income Tax									
Distributed to Refund Fund		52,030,168.07	45,830,148.00	-6,200,020.07	-11.9%	203,135,391.57	181,368,121.76	-21,767,269.81	-10.7%
Less Total Refunds		-12,899,914.83	-13,038,160.79	-138,245.96	1.1%	-91,086,569.94	-132,064,645.64	-40,978,075.70	45.0%
Net Refund Fund (To Above)		39,130,253.24	32,791,987.21	-6,338,266.03	-16.2%	112,048,821.63	49,303,476.12	-62,745,345.51	-56.0%
Add Distributed Direct to General Fund		208,127,096.59	183,610,017.58	-24,517,079.01	-11.8%	817,619,801.15	728,132,424.78	-89,487,376.37	-10.9%
CIT Distributed and Accrued to G. Fund		247,257,349.83	216,402,004.79	-30,855,345.04	-12.5%	929,668,622.78	777,435,900.90	-152,232,721.88	-16.4%

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Individual Income Tax Receipts									
IIT Payments by Filing		423,603,860.36	404,165,306.24	-19,438,554.12	-4.6%	754,288,731.21	685,184,419.24	-69,104,311.97	-9.2%
Permanent Building Fund		2,488,090.00	2,569,770.00	81,680.00	3.3%	8,035,700.00	7,908,120.00	-127,580.00	-1.6%
Donations on returns		465,493.92	510,967.71	45,473.79	9.8%	1,210,941.98	1,264,597.64	53,655.66	4.4%
Individual Tax reclassified as Multi State		85,291.24	131,649.83	46,358.59	54.4%	194,715.43	1,093,948.24	899,232.81	461.8%
Total Filing Payments		426,642,735.52	407,377,693.78	-19,265,041.74	-4.5%	763,730,088.62	695,451,085.12	-68,279,003.50	-8.9%
Lottery Winnings Withholdings		104,017.21	62,434.08	-41,583.13	-40.0%	1,021,464.68	656,370.42	-365,094.26	-35.7%
Employer Withholdings		174,188,881.26	185,851,874.01	11,662,992.75	6.7%	1,590,687,302.45	1,779,090,530.71	188,403,228.26	11.8%
Withholding Payments Total		174,292,898.47	185,914,308.09	11,621,409.62	6.7%	1,591,708,767.13	1,779,746,901.13	188,038,134.00	11.8%
Gross Collections									
Individual Income Tax Filing Refunds		600,935,633.99	593,292,001.87	-7,643,632.12	-1.3%	2,355,438,855.75	2,475,197,986.25	119,759,130.50	5.1%
Employer Withholding Refunds		-104,455,685.01	-114,359,129.38	-9,903,444.37	9.5%	-475,029,527.87	-467,899,632.62	7,129,895.25	-1.5%
Less Total Refunds Paid		-973,676.17	-2,171,125.13	-1,197,448.96	123.0%	-8,826,417.73	-14,712,916.48	-5,886,498.75	66.7%
Less Total Refunds Paid		-105,429,361.18	-116,530,254.51	-11,100,893.33	10.5%	-483,855,945.60	-482,612,549.10	1,243,396.50	-0.3%
Net Collections		495,506,272.81	476,761,747.36	-18,744,525.45	-3.8%	1,871,582,910.15	1,992,585,437.15	121,002,527.00	6.5%
Distribution of Individual Income Tax									
General Fund		478,245,580.16	473,131,108.90	-5,114,471.26	-1.1%	1,876,059,521.37	1,968,692,035.95	92,632,514.58	4.9%
Refund Fund		119,558,548.29	118,253,230.07	-1,305,318.22	-1.1%	468,995,206.51	491,978,662.36	22,983,455.85	4.9%
Refund Fund - County Juvenile Prob Svc		52,008.61	62,434.08	10,425.47	20.0%	510,732.38	656,370.42	145,638.04	28.5%
Multi-State Tax Compact		73,904.41	13,460.95	-60,443.46	-81.8%	116,021.21	300,597.15	184,575.94	159.1%
Permanent Building Fund		2,488,090.00	2,569,770.00	81,680.00	3.3%	8,035,700.00	7,908,120.00	-127,580.00	-1.6%
Public School Income Substance Abuse		52,008.60	62,434.07	10,425.47	20.0%	510,732.30	656,370.37	145,638.07	28.5%
Donations:									
Fish & Game		18,002.96	18,463.36	460.40	2.6%	71,384.16	40,718.42	-30,665.74	-43.0%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Children's Trust		17,894.93	21,940.19	4,045.26	22.6%	40,608.12	47,944.49	7,336.37	18.1%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Guard & Reserve Support		9,783.81	9,889.56	105.75	1.1%	22,765.57	20,804.91	-1,960.66	-8.6%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Red Cross		10,336.99	12,094.54	1,757.55	17.0%	26,682.55	24,184.26	-2,498.29	-9.4%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Special Olympics		11,984.00	10,231.00	-1,753.00	-14.6%	24,115.38	21,189.09	-2,926.29	-12.1%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Veterans Support		16,049.55	19,569.28	3,519.73	21.9%	46,806.87	49,706.02	2,899.15	6.2%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	2,250.00	2,250.00	0.00	0.0%
Cooperative Welfare Fund		312,159.26	339,779.76	27,620.50	8.8%	812,474.31	866,575.94	54,101.63	6.7%
Idaho Food Bank		61,774.39	72,319.01	10,544.62	17.1%	139,778.35	158,085.61	18,307.26	13.1%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Opportunity Scholarship		7,508.03	6,681.01	-827.02	-11.0%	17,326.67	14,388.90	-2,937.77	-17.0%
Opportunity Scholar Admin Fee		0.00	0.00	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	-1,311,403.91	-1,311,403.91	0.0%	0.00	3,741,232.36	3,741,232.36	0.0%
Total Distribution of Gross Collections		600,935,633.99	593,292,001.87	-7,643,632.12	-1.3%	2,355,438,855.75	2,475,197,986.25	119,759,130.50	5.1%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		111,830,875.57	102,320,701.54	-9,510,174.03	-8.5%	226,250,595.10	231,287,062.78	5,036,467.68	2.2%
Corporate Estimates		148,391,504.82	126,914,542.18	-21,476,962.64	-14.5%	790,419,886.28	676,653,973.94	-113,765,912.34	-14.4%
Corporate Tax reclassified as Multi-State		48,119.97	322,389.18	274,269.21	570.0%	6,272,212.24	3,406,354.79	-2,865,857.45	-45.7%
Gross Collections		260,270,500.36	229,557,632.90	-30,712,867.46	-11.8%	1,022,942,693.62	911,347,391.51	-111,595,302.11	-10.9%
Less Refunds Paid	E1	-12,899,914.83	-13,038,160.79	-138,245.96	1.1%	-91,086,569.94	-132,064,645.64	-40,978,075.70	45.0%
Net Collections		247,370,585.53	216,519,472.11	-30,851,113.42	-12.5%	931,856,123.68	779,282,745.87	-152,573,377.81	-16.4%
Distribution of Corporate Tax									
General Fund		208,127,096.59	183,610,017.58	-24,517,079.01	-11.8%	817,619,801.15	728,132,424.78	-89,487,376.37	-10.9%
Refund Fund		52,030,168.07	45,830,148.00	-6,200,020.07	-11.9%	203,135,391.57	181,368,121.76	-21,767,269.81	-10.7%
Multi-State Tax Compact		41,695.70	32,963.68	-8,732.02	-20.9%	1,193,977.90	738,512.97	-455,464.93	-38.1%
Permanent Building Fund		71,540.00	77,930.00	6,390.00	8.9%	993,523.00	1,101,372.00	107,849.00	10.9%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Unallocated Income Tax		0.00	6,573.64	6,573.64	0.0%	0.00	6,573.64	6,573.64	0.0%
Total Distribution of Gross Collections		260,270,500.36	229,557,632.90	-30,712,867.46	-11.8%	1,022,942,693.62	911,347,391.51	-111,595,302.11	-10.9%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		241,675,179.55	249,316,083.01	7,640,903.46	3.2%	2,541,555,560.95	2,574,638,439.58	33,082,878.63	1.3%
Sales Tax reclassified as Multi-State		257,237.62	1,155,441.06	898,203.44	349.2%	9,170,393.74	6,373,990.38	-2,796,403.36	-30.5%
Amusement Device Tax		40.33	84.00	43.67	108.3%	57,326.33	82,472.92	25,146.59	43.9%
Gross Collections		241,932,457.50	250,471,608.07	8,539,150.57	3.5%	2,550,783,281.02	2,581,094,902.88	30,311,621.86	1.2%
Less Refunds Paid		-1,049,871.19	-2,882,643.26	-1,832,772.07	174.6%	-10,058,295.57	-11,153,089.86	-1,094,794.29	10.9%
Net Collections		240,882,586.31	247,588,964.81	6,706,378.50	2.8%	2,540,724,985.45	2,569,941,813.02	29,216,827.57	1.1%
Distribution of Sales Tax									
General Fund		183,769,664.72	76,081,126.89	-107,688,537.83	-58.6%	1,916,573,823.91	1,452,914,531.42	-463,659,292.49	-24.2%
Tax Commission Refunds		1,049,871.19	2,882,643.26	1,832,772.07	174.6%	10,058,295.57	11,153,089.86	1,094,794.29	10.9%
Multi-State Tax Compact		222,895.05	118,141.65	-104,753.40	-47.0%	1,379,935.85	1,373,032.31	-6,903.54	-0.5%
Tax Relief Fund		15,981,505.56	18,926,920.37	2,945,414.81	18.4%	153,584,336.64	175,692,116.49	22,107,779.85	14.4%
Revenue Share		25,488,178.58	26,392,955.49	904,776.91	3.5%	272,784,362.69	273,317,539.48	533,176.79	0.2%
Revenue Share Held for Non-Compliance		406,969.24	-206,857.33	-613,826.57	-150.8%	682,216.67	1,219,035.36	536,818.69	78.7%
Permanent Building Fund		416,666.64	416,666.67	0.03	0.0%	4,166,666.67	4,166,666.68	0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,000,000.00	4,000,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	2,017,982.46	17,656.66	0.9%	19,761,913.80	20,159,502.39	397,588.59	2.0%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	17,834,260.57	19,116,224.80	1,281,964.23	7.2%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	7,072,585.83	7,072,585.83	0.00	0.0%
Demonstration Pilot Project		499,971.58	314,023.10	-185,948.48	-37.2%	9,540,728.00	9,639,972.59	99,244.59	1.0%
Election Consolidation		464,323.53	479,078.69	14,755.16	3.2%	4,643,235.12	4,826,376.47	183,141.35	3.9%
Transportation Local Highway Distribution		8,967,482.89	9,068,359.70	100,876.81	1.1%	14,701,837.48	15,073,209.55	371,372.07	2.5%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		119.37	0.00	-119.37	-100.0%	-917.78	0.00	917.78	-100.0%
Indigent Defense Distribution	F6	0.00	0.00	0.00	0.0%	34,000,000.00	0.00	-34,000,000.00	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,330,141.86	4,330,141.86	0.0%	0.00	45,397,458.72	45,397,458.72	0.0%
School District Facility Fund Holding Account	F2	0.00	4,330,141.86	4,330,141.86	0.0%	0.00	45,397,458.72	45,397,458.72	0.0%
In Demand Careers	F3	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	80,000,000.00	80,000,000.00	0.0%
Public School Income Fund	F4	0.00	82,500,000.00	82,500,000.00	0.0%	0.00	330,000,000.00	330,000,000.00	0.0%
Unallocated Sales Tax	F5	0.00	-198,597.66	-198,597.66	0.0%	0.00	576,102.21	576,102.21	0.0%
Total Distribution of Gross Collections		241,932,457.50	250,471,608.07	8,539,150.57	3.5%	2,550,783,281.02	2,581,094,902.88	30,311,621.86	1.2%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,311,334.19	1,871,714.21	-439,619.98	-19.0%	24,115,744.13	21,933,262.47	-2,182,481.66	-9.1%
Less Refunds Paid		-32.00	-46.00	-14.00	43.8%	-340.00	-398.00	-58.00	17.1%
Net Collections		2,311,302.19	1,871,668.21	-439,633.98	-19.0%	24,115,404.13	21,932,864.47	-2,182,539.66	-9.1%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	1,073,416.70	0.00	-1,073,416.70	-100.0%
Tax Commission Refunds		32.00	46.00	14.00	43.8%	340.00	398.00	58.00	17.1%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,166,666.70	4,166,666.67	-0.03	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	100,000.00	300,000.00	200,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	2,762,500.00	2,762,500.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	2,762,500.00	2,762,500.00	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		1,199,793.85	847,501.54	-352,292.31	-29.4%	3,300,320.73	1,991,197.80	-1,309,122.93	-39.7%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,311,334.19	1,871,714.21	-439,619.98	-19.0%	24,115,744.13	21,933,262.47	-2,182,481.66	-9.1%
Tobacco Tax Receipts									
Gross Collections		1,040,431.33	1,040,139.96	-291.37	0.0%	10,800,674.33	9,879,073.26	-921,601.07	-8.5%
Less Refunds Paid		-3,031.47	-64,629.00	-61,597.53	N/A	-159,981.33	-190,384.38	-30,403.05	19.0%
Net Collections		1,037,399.86	975,510.96	-61,888.90	-6.0%	10,640,693.00	9,688,688.88	-952,004.12	-8.9%
Distribution of Tobacco Tax									
General Fund		907,724.90	853,572.06	-54,152.84	-6.0%	9,310,606.24	8,477,602.46	-833,003.78	-8.9%
Tax Commission Refunds		3,031.47	64,629.00	61,597.53	N/A	159,981.33	190,384.38	30,403.05	19.0%
Public School Endowment		64,837.48	60,969.45	-3,868.03	-6.0%	665,043.38	605,543.21	-59,500.17	-8.9%
County Juvenile Probation Svcs		64,837.48	60,969.45	-3,868.03	-6.0%	665,043.38	605,543.21	-59,500.17	-8.9%
Total Distribution of Gross Collections		1,040,431.33	1,040,139.96	-291.37	0.0%	10,800,674.33	9,879,073.26	-921,601.07	-8.5%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		393,350.79	331,763.68	-61,587.11	-15.7%	3,941,190.27	3,831,019.68	-110,170.59	-2.8%
Less Refunds Paid		-137.30	-15,039.90	-14,902.60	N/A	-3,273.12	-16,690.96	-13,417.84	409.9%
Net Collections		393,213.49	316,723.78	-76,489.71	-19.5%	3,937,917.15	3,814,328.72	-123,588.43	-3.1%
Distribution of Beer Tax									
General Fund		184,810.35	148,860.17	-35,950.18	-19.5%	1,850,821.03	1,792,734.34	-58,086.69	-3.1%
Tax Commission Refunds		137.30	15,039.90	14,902.60	N/A	3,273.12	16,690.96	13,417.84	409.9%
Substance Abuse Treatment		78,642.69	63,344.76	-15,297.93	-19.5%	787,583.41	762,865.79	-24,717.62	-3.1%
Permanent Building Fund		129,760.45	104,518.85	-25,241.60	-19.5%	1,299,512.71	1,258,728.59	-40,784.12	-3.1%
Total Distribution of Gross Collections		393,350.79	331,763.68	-61,587.11	-15.7%	3,941,190.27	3,831,019.68	-110,170.59	-2.8%
Wine Tax Receipts									
Gross Collections		580,404.32	555,038.71	-25,365.61	-4.4%	5,609,591.75	5,600,694.86	-8,896.89	-0.2%
Less Refunds Paid		-916.95	-180.05	736.90	-80.4%	-32,201.91	-8,921.46	23,280.45	-72.3%
Net Collections		579,487.37	554,858.66	-24,628.71	-4.3%	5,577,389.84	5,591,773.40	14,383.56	0.3%
Distribution of Wine Tax									
General Fund		379,823.51	503,816.64	123,993.13	32.6%	4,535,619.44	4,504,725.88	-30,893.56	-0.7%
Tax Commission Refunds		916.95	180.05	-736.90	-80.4%	32,201.91	8,921.46	-23,280.45	-72.3%
Substance Abuse Treatment		55,512.94	75,036.47	19,523.53	35.2%	662,858.84	670,892.40	8,033.56	1.2%
Grape Growers & Wine Producers		19,534.60	35,938.45	16,403.85	84.0%	222,370.32	311,562.09	89,191.77	40.1%
Hop Growers		7,736.79	10,512.33	2,775.54	35.9%	102,974.98	103,588.30	613.32	0.6%
Unallocated Wine & Strong Beer		116,879.53	-70,445.23	-187,324.76	-160.3%	53,566.26	1,004.73	-52,561.53	-98.1%
Total Distribution of Gross Collections		580,404.32	555,038.71	-25,365.61	-4.4%	5,609,591.75	5,600,694.86	-8,896.89	-0.2%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		700.00	1,637.50	937.50	133.9%	9,462.50	12,162.50	2,700.00	28.5%
Wine Direct Shipper Fee to ISP		700.00	200.00	-500.00	-71.4%	2,225.00	2,050.00	-175.00	-7.9%
Total Distributions		1,400.00	1,837.50	437.50	31.3%	11,687.50	14,212.50	2,525.00	21.6%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
Distribution of Kilowatt Hour Tax									
General Fund		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
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		117,202.32	169,626.77	52,424.45	44.7%	1,306,589.85	1,567,252.26	260,662.41	19.9%
Mine License Tax Receipts									
Gross Collections		678.03	1,638.85	960.82	141.7%	43,010.83	473,488.23	430,477.40	N/A
Less Refunds Paid		-2.00	0.00	2.00	-100.0%	-6.00	-2.00	4.00	-66.7%
Net Collections		676.03	1,638.85	962.82	142.4%	43,004.83	473,486.23	430,481.40	N/A
Distribution of Mine Tax									
General Fund		447.50	1,080.32	632.82	141.4%	28,383.18	312,492.99	284,109.81	N/A
Abandoned Mine Reclamation		230.53	556.53	326.00	141.4%	14,621.65	160,981.24	146,359.59	N/A
Tax Commission Refunds		0.00	2.00	2.00	0.0%	6.00	14.00	8.00	133.3%
Total Distribution of Gross Collections		678.03	1,638.85	960.82	141.7%	43,010.83	473,488.23	430,477.40	N/A

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		122,409.44	101,069.87	-21,339.57	-17.4%	1,233,533.33	1,102,031.70	-131,501.63	-10.7%
Less Refunds Paid		-195.42	-82.00	113.42	-58.0%	-1,299.82	-12,529.15	-11,229.33	863.9%
Net Collections		122,214.02	100,987.87	-21,226.15	-17.4%	1,232,233.51	1,089,502.55	-142,730.96	-11.6%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		119,769.77	98,968.09	-20,801.68	-17.4%	1,207,588.89	1,067,712.46	-139,876.43	-11.6%
E911 Wireless Admin		2,444.25	2,019.78	-424.47	-17.4%	24,644.62	21,790.09	-2,854.53	-11.6%
Tax Commission Refunds		195.42	82.00	-113.42	-58.0%	1,299.82	12,529.15	11,229.33	863.9%
Total Distribution of Gross Collections		122,409.44	101,069.87	-21,339.57	-17.4%	1,233,533.33	1,102,031.70	-131,501.63	-10.7%
Oil & Gas Tax Receipts									
Gross Collections		181,831.91	19,420.06	-162,411.85	-89.3%	793,878.02	274,975.05	-518,902.97	-65.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		181,831.91	19,420.06	-162,411.85	-89.3%	793,878.02	274,975.05	-518,902.97	-65.4%
Distribution of Oil & Gas Tax									
Conservation Fund		109,099.15	101,341.56	-7,757.59	-7.1%	476,326.81	164,985.00	-311,341.81	-65.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		52,367.59	5,592.98	-46,774.61	-89.3%	228,636.88	79,192.83	-149,444.05	-65.4%
Public Schools Fund		20,365.17	-87,514.48	-107,879.65	-529.7%	88,914.33	30,797.22	-58,117.11	-65.4%
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		181,831.91	19,420.06	-162,411.85	-89.3%	793,878.02	274,975.05	-518,902.97	-65.4%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		7,838,470.04	9,241,164.14	1,402,694.10	17.9%	96,000,072.03	101,043,064.89	5,042,992.86	5.3%
Gasoline Tax		14,997,460.90	18,787,069.78	3,789,608.88	25.3%	218,510,320.60	229,011,364.52	10,501,043.92	4.8%
Aviation Fuel		143,439.12	227,160.25	83,721.13	58.4%	2,753,181.66	2,482,399.31	-270,782.35	-9.8%
Transfer Fee		788,746.39	977,250.05	188,503.66	23.9%	11,129,122.78	11,760,922.12	631,799.34	5.7%
Fuels Distribution Fund		-98,216.15	-65,772.19	32,443.96	-33.0%	-1,385,853.55	63,477.69	1,449,331.24	-104.6%
Motor Fuel Registration		4,680.92	27,636.81	22,955.89	490.4%	47,268.43	57,157.42	9,888.99	20.9%
Dyed Diesel - Penalty		1,132.00	128.00	-1,004.00	-88.7%	1,132.00	3,111.48	1,979.48	174.9%
Gross Collections		23,675,713.22	29,194,636.84	5,518,923.62	23.3%	327,055,243.95	344,421,497.43	17,366,253.48	5.3%
IFTA Taxpayer Refunds		-76,733.00	-83,495.47	-6,762.47	8.8%	-1,093,877.58	-969,075.94	124,801.64	-11.4%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,109,554.63	-1,655,602.01	-546,047.38	49.2%	-13,246,071.96	-12,544,517.00	701,554.96	-5.3%
Payments to Other IFTA Jurisdictions		0.00	-102,870.38	-102,870.38	0.0%	0.00	-327,887.00	-327,887.00	0.0%
Less Total Refunds		-1,186,287.63	-1,841,967.86	-655,680.23	55.3%	-14,339,949.54	-13,841,479.94	498,469.60	-3.5%
Net Collections		22,489,425.59	27,352,668.98	4,863,243.39	21.6%	312,715,294.41	330,580,017.49	17,864,723.08	5.7%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,186,287.63	1,841,967.86	655,680.23	55.3%	14,558,589.36	13,841,479.94	-717,109.42	-4.9%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	1,256,136.00	1,259,057.25	2,921.25	0.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	2,669,289.00	2,802,417.75	133,128.75	5.0%
State Highway Account		4,022,274.39	4,869,008.85	846,734.46	21.1%	54,953,422.25	57,967,126.96	3,013,704.71	5.5%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	1,125.00	1,125.00	0.00	0.0%
Highway Distribution Fund		16,045,688.05	19,432,793.37	3,387,105.32	21.1%	219,000,015.78	231,030,448.12	12,030,432.34	5.5%
State Aeronautics Fund		143,439.12	227,160.25	83,721.13	58.4%	2,753,181.66	2,483,340.34	-269,841.32	-9.8%
Local Highway Distribution Fund		1,891,977.23	2,291,298.29	399,321.06	21.1%	25,857,955.98	27,276,066.54	1,418,110.56	5.5%
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		91,889.66	113,408.75	21,519.09	23.4%	1,334,630.95	1,408,664.96	74,034.01	5.5%
Off-Highway Improvements		91,889.66	113,408.75	21,519.09	23.4%	1,334,630.95	1,408,664.96	74,034.01	5.5%
Capital Improvements		91,889.67	113,408.77	21,519.10	23.4%	1,334,630.96	1,408,665.00	74,034.04	5.5%
Road and Bridge		47,859.53	59,067.50	11,207.97	23.4%	695,125.31	733,685.03	38,559.72	5.5%
Search and Rescue Fund		2,784.54	3,436.64	652.10	23.4%	40,443.30	42,686.86	2,243.56	5.5%
Petroleum Storage Trust Fund		157,949.89	195,450.00	37,500.11	23.7%	2,226,921.00	2,352,720.47	125,799.47	5.6%
Motor Fuels Distribution Fund		-98,216.15	-65,772.19	32,443.96	-33.0%	-1,385,853.55	-19,651.75	1,366,201.80	-98.6%
Total Distribution of Gross Collections		23,675,713.22	29,194,636.84	5,518,923.62	23.3%	327,055,243.95	344,421,497.43	17,366,253.48	5.3%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	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		5,324,082.98	6,188,350.48	864,267.50	16.2%	65,061,673.77	69,303,748.38	4,242,074.61	6.5%
Special Fuels - IFTA		315,304.09	390,526.39	75,222.30	23.9%	2,823,962.23	2,253,244.98	-570,717.25	-20.2%
Gasoline		9,768,657.04	12,073,669.15	2,305,012.11	23.6%	142,336,068.41	150,283,814.55	7,947,746.14	5.6%
Dyed Diesel - Penalty		0.00	128.00	128.00	0.0%	0.00	3,128.00	3,128.00	0.0%
Transfer Fee		607,141.60	752,482.54	145,340.94	23.9%	8,567,286.44	9,055,043.80	487,757.36	5.7%
Interest		24,689.42	0.00	-24,689.42	-100.0%	162,624.50	74,310.99	-88,313.51	-54.3%
Motor Fuel Registration		4,680.92	27,636.81	22,955.89	490.4%	47,268.43	57,157.42	9,888.99	20.9%
Total Highway Distribution Fund		16,044,556.05	19,432,793.37	3,388,237.32	21.1%	218,998,883.78	231,030,448.12	12,031,564.34	5.5%
State Highway Account									
Special Fuels		1,362,507.25	1,583,685.40	221,178.15	16.2%	16,648,646.77	17,735,798.00	1,087,151.23	6.5%
Special Fuels - IFTA		80,690.73	99,941.16	19,250.43	23.9%	722,691.41	576,636.93	-146,054.48	-20.2%
Gasoline		2,577,253.57	3,185,382.29	608,128.72	23.6%	37,570,079.36	39,649,206.46	2,079,127.10	5.5%
Interest		1,822.84	0.00	-1,822.84	-100.0%	12,004.71	5,485.57	-6,519.14	-54.3%
Total State Highway Account		4,022,274.39	4,869,008.85	846,734.46	21.1%	54,953,422.25	57,967,126.96	3,013,704.71	5.5%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		855,304.37	851,353.34	-3,951.03	-0.5%	8,767,966.26	9,309,338.99	541,372.73	6.2%
Less Refunds Paid		-14,446.63	-39,614.24	-25,167.61	174.2%	-84,401.25	-44,204.48	40,196.77	-47.6%
Net Collections		840,857.74	811,739.10	-29,118.64	-3.5%	8,683,565.01	9,265,134.51	581,569.50	6.7%
Distribution of Boise Auditorium Tax									
Boise Auditorium		840,857.74	811,739.10	-29,118.64	-3.5%	8,671,040.01	9,252,609.51	581,569.50	6.7%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		14,446.63	39,614.24	25,167.61	174.2%	84,401.25	44,204.48	-40,196.77	-47.6%
Total Distribution of Gross Collections		855,304.37	851,353.34	-3,951.03	-0.5%	8,767,966.26	9,309,338.99	541,372.73	6.2%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		210,335.15	176,784.56	-33,550.59	-16.0%	2,542,108.48	2,442,627.79	-99,480.69	-3.9%
Less Refunds Paid		-50.00	-52.00	-2.00	4.0%	-648.27	-8,469.12	-7,820.85	N/A
Net Collections		210,285.15	176,732.56	-33,552.59	-16.0%	2,541,460.21	2,434,158.67	-107,301.54	-4.2%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		210,285.15	176,732.56	-33,552.59	-16.0%	2,537,710.21	2,430,408.67	-107,301.54	-4.2%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		50.00	52.00	2.00	4.0%	648.27	8,469.12	7,820.85	N/A
Total Distribution of Gross Collections		210,335.15	176,784.56	-33,550.59	-16.0%	2,542,108.48	2,442,627.79	-99,480.69	-3.9%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		118,344.59	126,701.60	8,357.01	7.1%	1,254,289.57	1,292,178.33	37,888.76	3.0%
Less Refunds Paid		-36.00	0.00	36.00	-100.0%	-388.00	-17.70	370.30	-95.4%
Net Collections		118,308.59	126,701.60	8,393.01	7.1%	1,253,901.57	1,292,160.63	38,259.06	3.1%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		118,308.59	126,701.60	8,393.01	7.1%	1,251,401.57	1,288,410.63	37,009.06	3.0%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		36.00	0.00	-36.00	-100.0%	388.00	17.70	-370.30	-95.4%
Total Distribution of Gross Collections		118,344.59	126,701.60	8,357.01	7.1%	1,254,289.57	1,292,178.33	37,888.76	3.0%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,512,006.40	1,614,439.15	102,432.75	6.8%	18,389,333.53	18,789,461.61	400,128.08	2.2%
Less Refunds Paid		-3,375.18	-1,957.41	1,417.77	-42.0%	-91,860.60	-79,372.99	12,487.61	-13.6%
Net Collections		1,508,631.22	1,612,481.74	103,850.52	6.9%	18,297,472.93	18,710,088.62	412,615.69	2.3%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,508,631.22	1,612,481.74	103,850.52	6.9%	18,229,222.93	18,641,838.62	412,615.69	2.3%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	68,250.00	68,250.00	0.00	0.0%
Tax Commission Refunds		3,375.18	1,957.41	-1,417.77	-42.0%	91,860.60	79,372.99	-12,487.61	-13.6%
Total Distribution of Gross Collections		1,512,006.40	1,614,439.15	102,432.75	6.8%	18,389,333.53	18,789,461.61	400,128.08	2.2%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
	T1								
Gross Collections		-78,344.29	0.00	78,344.29	-100.0%	1,122,451.75	35,391.54	-1,087,060.21	-96.8%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-24,554.68	0.00	24,554.68	-100.0%
Net Collections		-78,344.29	0.00	78,344.29	-100.0%	1,097,897.07	35,391.54	-1,062,505.53	-96.8%
Distribution of Suspense Fund									
Suspense Fund		120,438.62	0.00	-120,438.62	-100.0%	1,214,934.31	0.00	-1,214,934.31	-100.0%
Clearing Accounts		-198,782.91	0.00	198,782.91	-100.0%	-100,482.56	-10,197.75	90,284.81	-89.9%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	5,000.00	0.00	-5,000.00	-100.0%
Bonds - Net Activity		0.00	0.00	0.00	0.0%	0.00	45,200.00	45,200.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	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		-78,344.29	0.00	78,344.29	-100.0%	1,122,451.75	35,391.54	-1,087,060.21	-96.8%
Miscellaneous Revenue									
	U1								
Miscellaneous Receipts		0.00	156,447.95	156,447.95	0.0%	0.00	-919,178.50	-919,178.50	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		74,902.56	156,447.95	81,545.39	108.9%	393,950.95	-399,100.15	-793,051.10	-201.3%
Net Collections		74,902.56	156,447.95	81,545.39	108.9%	393,950.95	-399,100.15	-793,051.10	-201.3%
Distribution of Miscellaneous									
Miscellaneous Income		38,597.79	36,882.68	-1,715.11	-4.4%	295,649.85	285,145.72	-10,504.13	-3.6%
General Fund		0.00	145.00	145.00	0.0%	2,724.92	204.00	-2,520.92	-92.5%
Circuit Breaker		36,304.77	8,700.64	-27,604.13	-76.0%	95,576.18	33,587.75	-61,988.43	-64.9%
Tax Rebate Fund		0.00	1,448.69	1,448.69	0.0%	0.00	4,616.42	4,616.42	0.0%
Tax Commission Holding Fund		0.00	109,270.94	109,270.94	0.0%	0.00	-1,242,732.39	-1,242,732.39	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		74,902.56	156,447.95	81,545.39	108.9%	393,950.95	-399,100.15	-793,051.10	-201.3%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	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		0.00	0.00	0.00	0.0%	183.00	50.00	-133.00	-72.7%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	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		0.00	0.00	0.00	0.0%	189.00	52.00	-137.00	-72.5%

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

Source	Note	Month Of 4/30/2023	Month Of 4/30/2024	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		73,904.41	131,649.83	57,745.42	78.1%	85,028.43	1,093,948.24	1,008,919.81	N/A
Corporate Income to MTC		41,695.70	322,389.18	280,693.48	673.2%	1,193,977.90	3,406,354.79	2,212,376.89	185.3%
Sales Tax to MTC		222,895.05	1,155,441.06	932,546.01	418.4%	1,379,935.85	6,373,990.38	4,994,054.53	361.9%
Total MTC Fund		338,495.16	1,609,480.07	1,270,984.91	375.5%	2,689,934.96	10,874,293.41	8,184,358.45	304.3%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		11,386.83	118,188.88	106,802.05	937.9%	78,694.22	793,351.09	714,656.87	908.1%
Corporate MTC to General Fund		6,424.27	289,425.50	283,001.23	N/A	5,078,234.34	2,667,841.82	-2,410,392.52	-47.5%
Sales Tax MTC to General Fund		34,342.57	1,037,299.41	1,002,956.84	N/A	7,790,457.89	5,000,958.07	-2,789,499.82	-35.8%
Total MTC Receipts to General Fund		52,153.67	1,444,913.79	1,392,760.12	N/A	12,947,386.45	8,462,150.98	-4,485,235.47	-34.6%
Total MTC Receipts		390,648.83	3,054,393.86	2,663,745.03	681.9%	15,637,321.41	19,336,444.39	3,699,122.98	23.7%
Total Gross Receipts		1,134,255,896.18	1,109,533,855.89	-24,722,040.29	-2.2%	6,336,546,263.89	6,388,207,738.19	51,661,474.30	0.8%

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.