

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		593,292,001.87	681,616,156.32	88,324,154.45	14.9%	2,475,197,986.25	2,666,193,038.45	190,995,052.20	7.7%
Corporate Income Tax		229,557,632.90	218,287,685.30	-11,269,947.60	-4.9%	911,347,391.51	898,776,931.49	-12,570,460.02	-1.4%
Sales Tax		250,471,608.07	265,893,553.98	15,421,945.91	6.2%	2,581,094,902.88	2,665,493,564.19	84,398,661.31	3.3%
Cigarette Tax		1,871,714.21	1,750,938.92	-120,775.29	-6.5%	21,933,262.47	19,554,921.26	-2,378,341.21	-10.8%
Tobacco Tax		1,040,139.96	724,193.11	-315,946.85	-30.4%	9,879,073.26	10,298,444.14	419,370.88	4.2%
Beer Tax		331,763.68	313,869.53	-17,894.15	-5.4%	3,831,019.68	3,696,998.87	-134,020.81	-3.5%
Wine Tax		555,038.71	524,092.57	-30,946.14	-5.6%	5,600,694.86	5,484,291.99	-116,402.87	-2.1%
Kilowatt Hour Tax		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
Mine License Tax		1,638.85	6,664.13	5,025.28	306.6%	473,488.23	32,386.34	-441,101.89	-93.2%
Oil & Gas		19,420.06	32,295.89	12,875.83	66.3%	274,975.05	141,983.08	-132,991.97	-48.4%
E911		101,069.87	100,407.35	-662.52	-0.7%	1,102,031.70	1,001,343.20	-100,688.50	-9.1%
Motor Fuels Tax		29,194,636.84	32,084,825.30	2,890,188.46	9.9%	344,421,497.43	355,321,638.89	10,900,141.46	3.2%
Boise Auditorium District		851,353.34	1,219,062.64	367,709.30	43.2%	9,309,338.99	10,151,037.93	841,698.94	9.0%
Idaho Falls Auditorium District		176,784.56	249,041.67	72,257.11	40.9%	2,442,627.79	2,593,039.71	150,411.92	6.2%
Pocatello-Chubbuck Auditorium District		126,701.60	152,139.31	25,437.71	20.1%	1,292,178.33	1,336,579.66	44,401.33	3.4%
Idaho Travel & Convention		1,614,439.15	1,818,979.51	204,540.36	12.7%	18,789,461.61	19,637,468.93	848,007.32	4.5%
Miscellaneous Revenues	A1	156,447.95	614,176.59	457,728.64	292.6%	-363,708.61	6,890,688.50	7,254,397.11	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		1,837.50	350.00	-1,487.50	-81.0%	14,212.50	12,225.00	-1,987.50	-14.0%
Total Gross Receipts		1,109,533,855.89	1,205,626,837.78	96,092,981.89	8.7%	6,388,207,738.19	6,668,491,845.25	280,284,107.06	4.4%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		734,499,354.33	771,135,521.48	36,636,167.15	5.0%	4,166,394,048.08	4,214,966,741.72	48,572,693.64	1.2%
129 - Secondary Aquifer Fund		0.00	726,772.25	726,772.25	0.0%	5,000,000.00	4,613,216.59	-386,783.41	-7.7%
130 - Petroleum Storage Trust		195,450.00	243,732.56	48,282.56	24.7%	2,352,720.47	2,416,881.40	64,160.93	2.7%
161 - Fish and Game Donation		18,463.36	19,526.94	1,063.58	5.8%	40,718.42	42,896.70	2,178.28	5.3%
166 - Abandoned Mine & Oil & Gas Conserv		101,898.09	21,643.33	-80,254.76	-78.8%	325,966.24	96,201.13	-229,765.11	-70.5%
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		30,000.00	30,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
182 - Substance Abuse Treatment		138,381.23	127,158.47	-11,222.76	-8.1%	1,433,758.19	1,390,756.14	-43,002.05	-3.0%
188 - County Juvenile Probation Svcs		337,219.45	321,504.54	-15,714.91	-4.7%	3,368,043.21	3,405,541.24	37,498.03	1.1%
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		1,612,481.74	1,817,145.88	204,664.14	12.7%	18,641,838.62	19,502,280.98	860,442.36	4.6%
213 - Veterans Support Donation		19,569.28	17,635.73	-1,933.55	-9.9%	49,706.02	45,617.34	-4,088.68	-8.2%
220 - Cooperative Welfare Fund		339,779.76	323,864.66	-15,915.10	-4.7%	866,575.94	891,049.97	24,474.03	2.8%
221 - State Aeronautics Fund		227,160.25	258,243.19	31,082.94	13.7%	2,483,340.34	2,826,044.59	342,704.25	13.8%
247 - Parks & Rec Motor Fuels		399,293.77	528,593.81	129,300.04	32.4%	4,959,679.95	5,071,155.46	111,475.51	2.2%
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		11,359,657.99	12,654,877.88	1,295,219.89	11.4%	42,349,276.09	45,347,068.90	2,997,792.81	7.1%
260 - State Highway Account		4,869,008.85	6,292,649.63	1,423,640.78	29.2%	57,967,126.96	59,511,747.86	1,544,620.90	2.7%
261 - Highway Distribution Fund		19,432,793.37	25,059,373.85	5,626,580.48	29.0%	231,030,448.12	237,360,415.13	6,329,967.01	2.7%
266 - Search and Rescue Fund		3,436.64	4,549.50	1,112.86	32.4%	42,686.86	43,646.28	959.42	2.2%
267 - Motor Fuel Distribution Fund		-65,772.19	-4,561,722.70	-4,495,950.51	N/A	-19,675.25	2,672,670.96	2,692,346.21	N/A
269 - Transportation Congestion Mitigation		847,501.54	0.00	-847,501.54	-100.0%	81,991,197.80	80,000,000.00	-1,991,197.80	-2.4%
275 - E911 Wireless		98,968.09	98,399.19	-568.90	-0.6%	1,067,712.46	980,399.73	-87,312.73	-8.2%
276 - Multi-State Tax Compact		164,566.28	153,678.84	-10,887.44	-6.6%	2,412,142.43	2,228,314.08	-183,828.35	-7.6%
310 - School Modernization Facilities Fund	B1	0.00	31,250,000.00	31,250,000.00	0.0%	0.00	125,000,000.00	125,000,000.00	0.0%
323 - In Demand Careers Fund		20,000,000.00	20,000,000.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		3,657.28	2,183.16	-1,474.12	-40.3%	4,205,827.59	4,281,073.30	75,245.71	1.8%
349 - Wine Direct Shipper Fee to ISP		200.00	175.00	-25.00	-12.5%	2,050.00	1,500.00	-550.00	-26.8%
365 - Permanent Building Fund		3,585,552.19	3,665,676.68	80,124.49	2.2%	18,601,553.94	18,668,585.18	67,031.24	0.4%
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		36,882.68	57,102.97	20,220.29	54.8%	285,145.72	356,761.24	71,615.52	25.1%
403 - Opportunity Scholarship		6,681.01	8,574.00	1,892.99	28.3%	14,388.90	14,526.89	137.99	1.0%
481 - Public School Endowment		82,812,139.04	82,843,186.44	31,047.40	0.0%	334,055,333.85	333,904,895.54	-150,438.31	0.0%
483 - Childrens Trust Donation		21,940.19	15,455.00	-6,485.19	-29.6%	47,944.49	35,452.40	-12,492.09	-26.1%

Idaho State Tax Commission
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Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		26,392,955.49	27,995,124.46	1,602,168.97	6.1%	273,317,539.48	279,688,316.04	6,370,776.56	2.3%
502 - Sales Tax - Circuit Breaker		2,026,683.10	2,050,118.40	23,435.30	1.2%	20,192,889.76	20,381,152.69	188,262.93	0.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	19,116,224.80	19,116,224.80	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	7,072,585.83	7,072,585.84	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		314,023.10	291,576.51	-22,446.59	-7.1%	9,639,972.59	2,772,151.08	-6,867,821.51	-71.2%
502 - Sales Tax - Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	4,826,376.47	4,929,468.38	103,091.91	2.1%
502 - Sales Tax - Tax Relief Fund	B4	18,926,920.37	17,492,249.65	-1,434,670.72	-7.6%	176,212,161.81	167,907,142.42	-8,305,019.39	-4.7%
502 - Sales Tax - Held in Reserve		-206,857.33	0.00	206,857.33	-100.0%	1,219,035.36	1,428,451.22	209,415.86	17.2%
502 - Sales Tax - Homeowner Property Tax Relief		4,330,141.86	4,629,283.01	299,141.15	6.9%	45,397,458.72	46,485,561.51	1,088,102.79	2.4%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	4,330,141.86	10,975,731.49	6,645,589.63	153.5%	45,397,458.72	108,770,519.30	63,373,060.58	139.6%
516 - Refund Fund		168,929,591.79	180,924,538.25	11,994,946.46	7.1%	698,702,358.16	733,231,050.88	34,528,692.72	4.9%
516 - Refund Fund - County Juvenile Prob Services		62,434.08	18,064.76	-44,369.32	-71.1%	656,370.42	480,219.12	-176,151.30	-26.8%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		1,448.69	0.00	-1,448.69	-100.0%	5,002.78	1,001.71	-4,001.07	-80.0%
630 - Grape Growers and Wine Producers		35,938.45	21,418.54	-14,519.91	-40.4%	311,562.09	231,311.47	-80,250.62	-25.8%
630 - Hop Growers		10,512.33	14,858.73	4,346.40	41.3%	103,588.30	142,764.88	39,176.58	37.8%
630 - Custodial Accounts		1,219,707.37	1,714,453.55	494,746.18	40.6%	13,240,892.68	14,259,354.57	1,018,461.89	7.7%
630 - Oil & Gas-Cities & Counties		5,592.98	9,301.22	3,708.24	66.3%	79,192.83	40,891.18	-38,301.65	-48.4%
601 - Tax Suspense & Adjustments		-1,464,602.22	2,837,789.03	4,302,391.25	-293.8%	3,072,511.95	6,202,982.19	3,130,470.24	101.9%
Total Distribution		1,109,533,855.89	1,205,626,837.78	96,092,981.89	8.7%	6,388,207,738.19	6,668,491,845.25	280,284,107.06	4.4%

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Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	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		473,131,108.90	540,696,320.13	67,565,211.23	14.3%	1,968,692,035.95	2,122,506,307.14	153,814,271.19	7.8%
Corporate Income Taxes		183,610,017.58	174,435,210.08	-9,174,807.50	-5.0%	728,132,424.78	718,129,060.64	-10,003,364.14	-1.4%
Sales Tax		76,081,126.89	54,541,758.93	-21,539,367.96	-28.3%	1,452,914,531.42	1,357,282,363.55	-95,632,167.87	-6.6%
Tobacco Tax		853,572.06	633,563.23	-220,008.83	-25.8%	8,477,602.46	9,002,575.74	524,973.28	6.2%
Beer Tax		148,860.17	146,358.45	-2,501.72	-1.7%	1,792,734.34	1,732,250.19	-60,484.15	-3.4%
Wine Tax		503,816.64	439,496.67	-64,319.97	-12.8%	4,504,725.88	4,419,072.31	-85,653.57	-1.9%
Kilowatt Hour Tax		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
Mine License		1,080.32	4,398.33	3,318.01	307.1%	312,492.99	21,375.00	-291,117.99	-93.2%
Misc Revenue		145.00	10.00	-135.00	-93.1%	248.00	492.53	244.53	98.6%
Total Distributed Direct to General Fund		734,499,354.33	771,135,521.48	36,636,167.15	5.0%	4,166,394,048.08	4,214,966,741.72	48,572,693.64	1.2%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		1,722,975.56	-28,264,079.08	-29,987,054.64	N/A	9,366,113.26	-21,911,708.55	-31,277,821.81	-333.9%
Corporate Income Tax Net Refund Fund		32,791,987.21	29,825,349.39	-2,966,637.82	-9.0%	49,303,476.12	95,371,019.72	46,067,543.60	93.4%
Total Distributed and Accrued to G. Fund		769,014,317.10	772,696,791.79	3,682,474.69	0.5%	4,225,063,637.46	4,288,426,052.89	63,362,415.43	1.5%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		118,253,230.07	135,154,747.76	16,901,517.69	14.3%	491,978,662.36	530,201,687.79	38,223,025.43	7.8%
Less Total Refunds		-116,530,254.51	-163,418,826.84	-46,888,572.33	40.2%	-482,612,549.10	-552,113,396.34	-69,500,847.24	14.4%
Net Refund Fund (To Above)		1,722,975.56	-28,264,079.08	-29,987,054.64	N/A	9,366,113.26	-21,911,708.55	-31,277,821.81	-333.9%
Add Distributed Direct to General Fund		473,131,108.90	540,696,320.13	67,565,211.23	14.3%	1,968,692,035.95	2,122,506,307.14	153,814,271.19	7.8%
IIT Distributed and Accrued to G. Fund		474,854,084.46	512,432,241.05	37,578,156.59	7.9%	1,978,058,149.21	2,100,594,598.59	122,536,449.38	6.2%
Corporate Income Tax									
Distributed to Refund Fund		45,830,148.00	43,570,967.73	-2,259,180.27	-4.9%	181,368,121.76	179,038,834.37	-2,329,287.39	-1.3%
Less Total Refunds		-13,038,160.79	-13,745,618.34	-707,457.55	5.4%	-132,064,645.64	-83,667,814.65	48,396,830.99	-36.6%
Net Refund Fund (To Above)		32,791,987.21	29,825,349.39	-2,966,637.82	-9.0%	49,303,476.12	95,371,019.72	46,067,543.60	93.4%
Add Distributed Direct to General Fund		183,610,017.58	174,435,210.08	-9,174,807.50	-5.0%	728,132,424.78	718,129,060.64	-10,003,364.14	-1.4%
CIT Distributed and Accrued to G. Fund		216,402,004.79	204,260,559.47	-12,141,445.32	-5.6%	777,435,900.90	813,500,080.36	36,064,179.46	4.6%

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Individual Income Tax Receipts									
IIT Payments by Filing		404,165,306.24	492,053,164.75	87,887,858.51	21.7%	685,184,419.24	759,800,434.94	74,616,015.70	10.9%
Permanent Building Fund		2,569,770.00	2,516,330.00	-53,440.00	-2.1%	7,908,120.00	8,103,560.00	195,440.00	2.5%
Donations on returns		510,967.71	488,617.37	-22,350.34	-4.4%	1,264,597.64	1,277,453.19	12,855.55	1.0%
Individual Tax reclassified as Multi State		131,649.83	112,205.77	-19,444.06	-14.8%	1,093,948.24	2,165,042.68	1,071,094.44	97.9%
Total Filing Payments		407,377,693.78	495,170,317.89	87,792,624.11	21.6%	695,451,085.12	771,346,490.81	75,895,405.69	10.9%
Lottery Winnings Withholdings		62,434.08	18,064.76	-44,369.32	-71.1%	656,370.42	480,219.11	-176,151.31	-26.8%
Employer Withholdings		185,851,874.01	186,427,773.67	575,899.66	0.3%	1,779,090,530.71	1,894,366,328.53	115,275,797.82	6.5%
Withholding Payments Total		185,914,308.09	186,445,838.43	531,530.34	0.3%	1,779,746,901.13	1,894,846,547.64	115,099,646.51	6.5%
Gross Collections		593,292,001.87	681,616,156.32	88,324,154.45	14.9%	2,475,197,986.25	2,666,193,038.45	190,995,052.20	7.7%
Individual Income Tax Filing Refunds		-114,359,129.38	-160,679,343.41	-46,320,214.03	40.5%	-467,899,632.62	-543,951,035.12	-76,051,402.50	16.3%
Employer Withholding Refunds		-2,171,125.13	-2,739,483.43	-568,358.30	26.2%	-14,712,916.48	-8,162,361.22	6,550,555.26	-44.5%
Less Total Refunds Paid		-116,530,254.51	-163,418,826.84	-46,888,572.33	40.2%	-482,612,549.10	-552,113,396.34	-69,500,847.24	14.4%
Net Collections		476,761,747.36	518,197,329.48	41,435,582.12	8.7%	1,992,585,437.15	2,114,079,642.11	121,494,204.96	6.1%
Distribution of Individual Income Tax									
General Fund		473,131,108.90	540,696,320.13	67,565,211.23	14.3%	1,968,692,035.95	2,122,506,307.14	153,814,271.19	7.8%
Refund Fund		118,253,230.07	135,154,747.76	16,901,517.69	14.3%	491,978,662.36	530,201,687.79	38,223,025.43	7.8%
Refund Fund - County Juvenile Prob Svc		62,434.08	18,064.76	-44,369.32	-71.1%	656,370.42	480,219.12	-176,151.30	-26.8%
Multi-State Tax Compact		13,460.95	34,876.66	21,415.71	159.1%	300,597.15	465,487.39	164,890.24	54.9%
Permanent Building Fund		2,569,770.00	2,516,330.00	-53,440.00	-2.1%	7,908,120.00	8,103,560.00	195,440.00	2.5%
Public School Income Substance Abuse		62,434.07	18,064.76	-44,369.31	-71.1%	656,370.37	480,219.06	-176,151.31	-26.8%
Donations:									
Fish & Game		18,463.36	19,526.94	1,063.58	5.8%	40,718.42	42,896.70	2,178.28	5.3%
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		21,940.19	15,455.00	-6,485.19	-29.6%	47,944.49	35,452.40	-12,492.09	-26.1%
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		9,889.56	6,975.00	-2,914.56	-29.5%	20,804.91	17,252.98	-3,551.93	-17.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		12,094.54	12,633.64	539.10	4.5%	24,184.26	26,510.62	2,326.36	9.6%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		10,231.00	11,873.00	1,642.00	16.0%	21,189.09	23,590.00	2,400.91	11.3%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		19,569.28	17,635.73	-1,933.55	-9.9%	49,706.02	45,617.34	-4,088.68	-8.2%
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		339,779.76	323,864.66	-15,915.10	-4.7%	866,575.94	891,049.97	24,474.03	2.8%
Idaho Food Bank		72,319.01	72,079.40	-239.61	-0.3%	158,085.61	159,556.29	1,470.68	0.9%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Opportunity Scholarship		6,681.01	8,574.00	1,892.99	28.3%	14,388.90	14,526.89	137.99	1.0%
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		-1,311,403.91	2,689,134.88	4,000,538.79	-305.1%	0.00	2,678,104.76	2,678,104.76	0.0%
Total Distribution of Gross Collections		593,292,001.87	681,616,156.32	88,324,154.45	14.9%	2,475,197,986.25	2,666,193,038.45	190,995,052.20	7.7%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		102,320,701.54	108,489,765.33	6,169,063.79	6.0%	231,287,062.78	273,712,642.64	42,425,579.86	18.3%
Corporate Estimates		126,914,542.18	109,578,324.10	-17,336,218.08	-13.7%	676,653,973.94	622,496,959.68	-54,157,014.26	-8.0%
Corporate Tax reclassified as Multi-State		322,389.18	219,595.87	-102,793.31	-31.9%	3,406,354.79	2,567,329.17	-839,025.62	-24.6%
Gross Collections		229,557,632.90	218,287,685.30	-11,269,947.60	-4.9%	911,347,391.51	898,776,931.49	-12,570,460.02	-1.4%
Less Refunds Paid		-13,038,160.79	-13,745,618.34	-707,457.55	5.4%	-132,064,645.64	-83,667,814.65	48,396,830.99	-36.6%
Net Collections		216,519,472.11	204,542,066.96	-11,977,405.15	-5.5%	779,282,745.87	815,109,116.84	35,826,370.97	4.6%
Distribution of Corporate Tax									
General Fund		183,610,017.58	174,435,210.08	-9,174,807.50	-5.0%	728,132,424.78	718,129,060.64	-10,003,364.14	-1.4%
Refund Fund		45,830,148.00	43,570,967.73	-2,259,180.27	-4.9%	181,368,121.76	179,038,834.37	-2,329,287.39	-1.3%
Multi-State Tax Compact		32,963.68	68,256.49	35,292.81	107.1%	738,512.97	593,605.52	-144,907.45	-19.6%
Permanent Building Fund		77,930.00	213,251.00	135,321.00	173.6%	1,101,372.00	1,015,430.96	-85,941.04	-7.8%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		6,573.64	0.00	-6,573.64	-100.0%	6,573.64	0.00	-6,573.64	-100.0%
Total Distribution of Gross Collections		229,557,632.90	218,287,685.30	-11,269,947.60	-4.9%	911,347,391.51	898,776,931.49	-12,570,460.02	-1.4%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		249,316,083.01	265,716,878.59	16,400,795.58	6.6%	2,574,638,439.58	2,662,008,976.90	87,370,537.32	3.4%
Sales Tax reclassified as Multi-State		1,155,441.06	162,616.42	-992,824.64	-85.9%	6,373,990.38	3,416,995.32	-2,956,995.06	-46.4%
Amusement Device Tax		84.00	14,058.97	13,974.97	N/A	82,472.92	67,591.97	-14,880.95	-18.0%
Gross Collections		250,471,608.07	265,893,553.98	15,421,945.91	6.2%	2,581,094,902.88	2,665,493,564.19	84,398,661.31	3.3%
Less Refunds Paid		-2,882,643.26	-849,531.70	2,033,111.56	-70.5%	-11,153,089.86	-10,645,919.52	507,170.34	-4.5%
Net Collections		247,588,964.81	265,044,022.28	17,455,057.47	7.1%	2,569,941,813.02	2,654,847,644.67	84,905,831.65	3.3%
Distribution of Sales Tax									
General Fund		76,081,126.89	54,541,758.93	-21,539,367.96	-28.3%	1,452,914,531.42	1,357,282,363.55	-95,632,167.87	-6.6%
Tax Commission Refunds		2,882,643.26	849,531.70	-2,033,111.56	-70.5%	11,153,089.86	10,645,919.52	-507,170.34	-4.5%
Multi-State Tax Compact		118,141.65	50,545.69	-67,595.96	-57.2%	1,373,032.31	1,169,221.17	-203,811.14	-14.8%
Tax Relief Fund		18,926,920.37	17,156,432.83	-1,770,487.54	-9.4%	175,692,116.49	165,311,740.98	-10,380,375.51	-5.9%
Revenue Share		26,392,955.49	27,995,124.46	1,602,168.97	6.1%	273,317,539.48	279,688,316.04	6,370,776.56	2.3%
Revenue Share Held for Non-Compliance		-206,857.33	0.00	206,857.33	-100.0%	1,219,035.36	1,428,451.22	209,415.86	17.2%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,166,666.68	4,166,666.67	-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		2,017,982.46	2,030,241.51	12,259.05	0.6%	20,159,502.39	20,302,415.10	142,912.71	0.7%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	19,116,224.80	19,116,224.80	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	7,072,585.83	7,072,585.84	0.01	0.0%
Demonstration Pilot Project		314,023.10	291,576.51	-22,446.59	-7.1%	9,639,972.59	2,772,151.08	-6,867,821.51	-71.2%
Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	4,826,376.47	4,929,468.38	103,091.91	2.1%
Transportation Local Highway Distribution		9,068,359.70	9,694,833.28	626,473.58	6.9%	15,073,209.55	17,351,958.82	2,278,749.27	15.1%
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		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	-98.4%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,330,141.86	4,629,283.01	299,141.15	6.9%	45,397,458.72	46,485,561.51	1,088,102.79	2.4%
School District Facility Fund Holding Account		4,330,141.86	10,975,731.49	6,645,589.63	153.5%	45,397,458.72	108,770,519.30	63,373,060.58	139.6%
School Modernization Facilities Fund		0.00	31,250,000.00	31,250,000.00	0.0%	0.00	125,000,000.00	125,000,000.00	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		20,000,000.00	20,000,000.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Public School Income Fund		82,500,000.00	82,500,000.00	0.00	0.0%	330,000,000.00	330,000,000.00	0.00	0.0%
Unallocated Sales Tax		-198,597.66	0.00	198,597.66	-100.0%	576,102.21	0.21	-576,102.00	-100.0%
Total Distribution of Gross Collections		250,471,608.07	265,893,553.98	15,421,945.91	6.2%	2,581,094,902.88	2,665,493,564.19	84,398,661.31	3.3%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,871,714.21	1,750,938.92	-120,775.29	-6.5%	21,933,262.47	19,554,921.26	-2,378,341.21	-10.8%
Less Refunds Paid		-46.00	0.00	46.00	-100.0%	-398.00	-38.00	360.00	-90.5%
Net Collections		1,871,668.21	1,750,938.92	-120,729.29	-6.5%	21,932,864.47	19,554,883.26	-2,377,981.21	-10.8%
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		46.00	0.00	-46.00	-100.0%	398.00	38.00	-360.00	-90.5%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,166,666.67	4,166,666.67	0.00	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		30,000.00	30,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
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	726,772.25	726,772.25	0.0%	5,000,000.00	4,613,216.59	-386,783.41	-7.7%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		847,501.54	0.00	-847,501.54	-100.0%	1,991,197.80	0.00	-1,991,197.80	-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		1,871,714.21	1,750,938.92	-120,775.29	-6.5%	21,933,262.47	19,554,921.26	-2,378,341.21	-10.8%
Tobacco Tax Receipts									
Gross Collections		1,040,139.96	724,193.11	-315,946.85	-30.4%	9,879,073.26	10,298,444.14	419,370.88	4.2%
Less Refunds Paid		-64,629.00	-120.80	64,508.20	-99.8%	-190,384.38	-9,785.92	180,598.46	-94.9%
Net Collections		975,510.96	724,072.31	-251,438.65	-25.8%	9,688,688.88	10,288,658.22	599,969.34	6.2%
Distribution of Tobacco Tax									
General Fund		853,572.06	633,563.23	-220,008.83	-25.8%	8,477,602.46	9,002,575.74	524,973.28	6.2%
Tax Commission Refunds		64,629.00	120.80	-64,508.20	-99.8%	190,384.38	9,785.92	-180,598.46	-94.9%
Public School Endowment		60,969.45	45,254.54	-15,714.91	-25.8%	605,543.21	643,041.24	37,498.03	6.2%
County Juvenile Probation Svcs		60,969.45	45,254.54	-15,714.91	-25.8%	605,543.21	643,041.24	37,498.03	6.2%
Total Distribution of Gross Collections		1,040,139.96	724,193.11	-315,946.85	-30.4%	9,879,073.26	10,298,444.14	419,370.88	4.2%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		331,763.68	313,869.53	-17,894.15	-5.4%	3,831,019.68	3,696,998.87	-134,020.81	-3.5%
Less Refunds Paid		-15,039.90	-2,468.54	12,571.36	-83.6%	-16,690.96	-11,360.04	5,330.92	-31.9%
Net Collections		316,723.78	311,400.99	-5,322.79	-1.7%	3,814,328.72	3,685,638.83	-128,689.89	-3.4%
Distribution of Beer Tax									
General Fund		148,860.17	146,358.45	-2,501.72	-1.7%	1,792,734.34	1,732,250.19	-60,484.15	-3.4%
Tax Commission Refunds		15,039.90	2,468.54	-12,571.36	-83.6%	16,690.96	11,360.04	-5,330.92	-31.9%
Substance Abuse Treatment		63,344.76	62,280.20	-1,064.56	-1.7%	762,865.79	737,127.76	-25,738.03	-3.4%
Permanent Building Fund		104,518.85	102,762.34	-1,756.51	-1.7%	1,258,728.59	1,216,260.88	-42,467.71	-3.4%
Total Distribution of Gross Collections		331,763.68	313,869.53	-17,894.15	-5.4%	3,831,019.68	3,696,998.87	-134,020.81	-3.5%
Wine Tax Receipts									
Gross Collections		555,038.71	524,092.57	-30,946.14	-5.6%	5,600,694.86	5,484,291.99	-116,402.87	-2.1%
Less Refunds Paid		-180.05	-2,640.33	-2,460.28	N/A	-8,921.46	-5,731.03	3,190.43	-35.8%
Net Collections		554,858.66	521,452.24	-33,406.42	-6.0%	5,591,773.40	5,478,560.96	-113,212.44	-2.0%
Distribution of Wine Tax									
General Fund		503,816.64	439,496.67	-64,319.97	-12.8%	4,504,725.88	4,419,072.31	-85,653.57	-1.9%
Tax Commission Refunds		180.05	2,640.33	2,460.28	N/A	8,921.46	5,731.03	-3,190.43	-35.8%
Substance Abuse Treatment		75,036.47	64,878.27	-10,158.20	-13.5%	670,892.40	653,628.38	-17,264.02	-2.6%
Grape Growers & Wine Producers		35,938.45	21,418.54	-14,519.91	-40.4%	311,562.09	231,311.47	-80,250.62	-25.8%
Hop Growers		10,512.33	14,858.73	4,346.40	41.3%	103,588.30	142,764.88	39,176.58	37.8%
Unallocated Wine & Strong Beer		-70,445.23	-19,199.97	51,245.26	-72.7%	1,004.73	31,783.92	30,779.19	N/A
Total Distribution of Gross Collections		555,038.71	524,092.57	-30,946.14	-5.6%	5,600,694.86	5,484,291.99	-116,402.87	-2.1%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,637.50	175.00	-1,462.50	-89.3%	12,162.50	10,725.00	-1,437.50	-11.8%
Wine Direct Shipper Fee to ISP		200.00	175.00	-25.00	-12.5%	2,050.00	1,500.00	-550.00	-26.8%
Total Distributions		1,837.50	350.00	-1,487.50	-81.0%	14,212.50	12,225.00	-1,987.50	-14.0%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
Distribution of Kilowatt Hour Tax									
General Fund		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
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		169,626.77	238,405.66	68,778.89	40.5%	1,567,252.26	1,873,244.62	305,992.36	19.5%
Mine License Tax Receipts									
Gross Collections		1,638.85	6,664.13	5,025.28	306.6%	473,488.23	32,386.34	-441,101.89	-93.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		1,638.85	6,664.13	5,025.28	306.6%	473,486.23	32,386.34	-441,099.89	-93.2%
Distribution of Mine Tax									
General Fund		1,080.32	4,398.33	3,318.01	307.1%	312,492.99	21,375.00	-291,117.99	-93.2%
Abandoned Mine Reclamation		556.53	2,265.80	1,709.27	307.1%	160,981.24	11,011.34	-149,969.90	-93.2%
Tax Commission Refunds		2.00	0.00	-2.00	-100.0%	14.00	0.00	-14.00	-100.0%
Total Distribution of Gross Collections		1,638.85	6,664.13	5,025.28	306.6%	473,488.23	32,386.34	-441,101.89	-93.2%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		101,069.87	100,407.35	-662.52	-0.7%	1,102,031.70	1,001,343.20	-100,688.50	-9.1%
Less Refunds Paid		-82.00	0.00	82.00	-100.0%	-12,529.15	-935.20	11,593.95	-92.5%
Net Collections		100,987.87	100,407.35	-580.52	-0.6%	1,089,502.55	1,000,408.00	-89,094.55	-8.2%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		98,968.09	98,399.19	-568.90	-0.6%	1,067,712.46	980,399.73	-87,312.73	-8.2%
E911 Wireless Admin		2,019.78	2,008.16	-11.62	-0.6%	21,790.09	20,008.27	-1,781.82	-8.2%
Tax Commission Refunds		82.00	0.00	-82.00	-100.0%	12,529.15	935.20	-11,593.95	-92.5%
Total Distribution of Gross Collections		101,069.87	100,407.35	-662.52	-0.7%	1,102,031.70	1,001,343.20	-100,688.50	-9.1%
Oil & Gas Tax Receipts									
Gross Collections		19,420.06	32,295.89	12,875.83	66.3%	274,975.05	141,983.08	-132,991.97	-48.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		19,420.06	32,295.89	12,875.83	66.3%	274,975.05	141,983.08	-132,991.97	-48.4%
Distribution of Oil & Gas Tax									
Conservation Fund		101,341.56	19,377.53	-81,964.03	-80.9%	164,985.00	85,189.79	-79,795.21	-48.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		5,592.98	9,301.22	3,708.24	66.3%	79,192.83	40,891.18	-38,301.65	-48.4%
Public Schools Fund		-87,514.48	3,617.14	91,131.62	-104.1%	30,797.22	15,902.11	-14,895.11	-48.4%
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	-100.0%
Total Distribution of Gross Collections		19,420.06	32,295.89	12,875.83	66.3%	274,975.05	141,983.08	-132,991.97	-48.4%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,241,164.14	11,174,558.55	1,933,394.41	20.9%	101,043,064.89	105,973,562.50	4,930,497.61	4.9%
Gasoline Tax		18,787,069.78	23,992,591.92	5,205,522.14	27.7%	229,011,364.52	231,728,821.54	2,717,457.02	1.2%
Aviation Fuel		227,160.25	257,804.92	30,644.67	13.5%	2,482,399.31	2,822,246.74	339,847.43	13.7%
Transfer Fee		977,250.05	1,216,890.45	239,640.40	24.5%	11,760,922.12	12,070,173.81	309,251.69	2.6%
Fuels Distribution Fund		-65,772.19	-4,561,722.70	-4,495,950.51	N/A	63,477.69	2,672,670.96	2,609,193.27	N/A
Motor Fuel Registration		27,636.81	4,452.16	-23,184.65	-83.9%	57,157.42	49,520.19	-7,637.23	-13.4%
Dyed Diesel - Penalty		128.00	250.00	122.00	95.3%	3,111.48	4,643.15	1,531.67	49.2%
Gross Collections		29,194,636.84	32,084,825.30	2,890,188.46	9.9%	344,421,497.43	355,321,638.89	10,900,141.46	3.2%
IFTA Taxpayer Refunds		-83,495.47	-95,719.21	-12,223.74	14.6%	-969,075.94	-933,476.66	35,599.28	-3.7%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,655,602.01	-1,242,350.17	413,251.84	-25.0%	-12,544,517.00	-10,741,397.59	1,803,119.41	-14.4%
Payments to Other IFTA Jurisdictions		-102,870.38	0.00	102,870.38	-100.0%	-327,887.00	-1,518,454.77	-1,190,567.77	363.1%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,841,967.86	-1,338,069.38	503,898.48	-27.4%	-13,841,479.94	-13,193,329.02	648,150.92	-4.7%
Net Collections		27,352,668.98	30,746,755.92	3,394,086.94	12.4%	330,580,017.49	342,128,309.87	11,548,292.38	3.5%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,841,967.86	1,338,069.38	-503,898.48	-27.4%	13,841,479.94	13,193,329.02	-648,150.92	-4.7%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	1,259,057.25	1,324,780.80	65,723.55	5.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	2,802,417.75	2,815,159.23	12,741.48	0.5%
State Highway Account		4,869,008.85	6,290,094.78	1,421,085.93	29.2%	57,967,126.96	59,489,608.93	1,522,481.97	2.6%
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		19,432,793.37	25,024,764.74	5,591,971.37	28.8%	231,030,448.12	237,060,511.48	6,030,063.36	2.6%
State Aeronautics Fund		227,160.25	257,804.92	30,644.67	13.5%	2,483,340.34	2,822,246.74	338,906.40	13.6%
Local Highway Distribution Fund		2,291,298.29	2,960,044.60	668,746.31	29.2%	27,276,066.54	27,995,110.08	719,043.54	2.6%
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		113,408.75	149,921.28	36,512.53	32.2%	1,408,664.96	1,438,492.07	29,827.11	2.1%
Off-Highway Improvements		113,408.75	149,921.28	36,512.53	32.2%	1,408,664.96	1,438,492.07	29,827.11	2.1%
Capital Improvements		113,408.77	149,921.29	36,512.52	32.2%	1,408,665.00	1,438,492.10	29,827.10	2.1%
Road and Bridge		59,067.50	78,084.56	19,017.06	32.2%	733,685.03	749,220.06	15,535.03	2.1%
Search and Rescue Fund		3,436.64	4,543.09	1,106.45	32.2%	42,686.86	43,590.71	903.85	2.1%
Petroleum Storage Trust Fund		195,450.00	243,378.08	47,928.08	24.5%	2,352,720.47	2,413,809.64	61,089.17	2.6%
Motor Fuels Distribution Fund		-65,772.19	-4,561,722.70	-4,495,950.51	N/A	-19,651.75	2,672,670.96	2,692,322.71	N/A
Total Distribution of Gross Collections		29,194,636.84	32,084,825.30	2,890,188.46	9.9%	344,421,497.43	355,321,638.89	10,900,141.46	3.2%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	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		6,188,350.48	7,695,013.32	1,506,662.84	24.3%	69,303,748.38	72,949,350.22	3,645,601.84	5.3%
Special Fuels - IFTA		390,526.39	354,455.87	-36,070.52	-9.2%	2,253,244.98	1,303,048.69	-950,196.29	-42.2%
Gasoline		12,073,669.15	16,033,587.74	3,959,918.59	32.8%	150,283,814.55	153,460,781.56	3,176,967.01	2.1%
Dyed Diesel - Penalty		128.00	250.00	122.00	95.3%	3,128.00	4,793.32	1,665.32	53.2%
Transfer Fee		752,482.54	937,005.65	184,523.11	24.5%	9,055,043.80	9,293,167.60	238,123.80	2.6%
Interest		0.00	34,609.11	34,609.11	0.0%	74,310.99	299,903.65	225,592.66	303.6%
Motor Fuel Registration		27,636.81	4,452.16	-23,184.65	-83.9%	57,157.42	49,370.02	-7,787.40	-13.6%
Total Highway Distribution Fund		19,432,793.37	25,059,373.85	5,626,580.48	29.0%	231,030,448.12	237,360,415.06	6,329,966.94	2.7%
State Highway Account									
Special Fuels		1,583,685.40	1,969,261.49	385,576.09	24.3%	17,735,798.00	18,668,758.46	932,960.46	5.3%
Special Fuels - IFTA		99,941.16	90,710.21	-9,230.95	-9.2%	576,636.93	333,468.40	-243,168.53	-42.2%
Gasoline		3,185,382.29	4,230,123.08	1,044,740.79	32.8%	39,649,206.46	40,487,382.05	838,175.59	2.1%
Interest		0.00	2,554.85	2,554.85	0.0%	5,485.57	22,138.93	16,653.36	303.6%
Total State Highway Account		4,869,008.85	6,292,649.63	1,423,640.78	29.2%	57,967,126.96	59,511,747.84	1,544,620.88	2.7%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		851,353.34	1,219,062.64	367,709.30	43.2%	9,309,338.99	10,151,037.93	841,698.94	9.0%
Less Refunds Paid		-39,614.24	-2,311.11	37,303.13	-94.2%	-44,204.48	-14,873.19	29,331.29	-66.4%
Net Collections		811,739.10	1,216,751.53	405,012.43	49.9%	9,265,134.51	10,136,164.74	871,030.23	9.4%
Distribution of Boise Auditorium Tax									
Boise Auditorium		811,739.10	1,216,751.53	405,012.43	49.9%	9,252,609.51	10,123,639.74	871,030.23	9.4%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		39,614.24	2,311.11	-37,303.13	-94.2%	44,204.48	14,873.19	-29,331.29	-66.4%
Total Distribution of Gross Collections		851,353.34	1,219,062.64	367,709.30	43.2%	9,309,338.99	10,151,037.93	841,698.94	9.0%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		176,784.56	249,041.67	72,257.11	40.9%	2,442,627.79	2,593,039.71	150,411.92	6.2%
Less Refunds Paid		-52.00	0.00	52.00	-100.0%	-8,469.12	-98.00	8,371.12	-98.8%
Net Collections		176,732.56	249,041.67	72,309.11	40.9%	2,434,158.67	2,592,941.71	158,783.04	6.5%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		176,732.56	249,041.67	72,309.11	40.9%	2,430,408.67	2,589,191.71	158,783.04	6.5%
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		52.00	0.00	-52.00	-100.0%	8,469.12	98.00	-8,371.12	-98.8%
Total Distribution of Gross Collections		176,784.56	249,041.67	72,257.11	40.9%	2,442,627.79	2,593,039.71	150,411.92	6.2%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		126,701.60	152,139.31	25,437.71	20.1%	1,292,178.33	1,336,579.66	44,401.33	3.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-17.70	-10,176.43	-10,158.73	N/A
Net Collections		126,701.60	152,139.31	25,437.71	20.1%	1,292,160.63	1,326,403.23	34,242.60	2.7%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		126,701.60	152,139.31	25,437.71	20.1%	1,288,410.63	1,322,653.23	34,242.60	2.7%
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		0.00	0.00	0.00	0.0%	17.70	10,176.43	10,158.73	N/A
Total Distribution of Gross Collections		126,701.60	152,139.31	25,437.71	20.1%	1,292,178.33	1,336,579.66	44,401.33	3.4%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,614,439.15	1,818,979.51	204,540.36	12.7%	18,789,461.61	19,637,468.93	848,007.32	4.5%
Less Refunds Paid		-1,957.41	-1,833.63	123.78	-6.3%	-79,372.99	-66,937.95	12,435.04	-15.7%
Net Collections		1,612,481.74	1,817,145.88	204,664.14	12.7%	18,710,088.62	19,570,530.98	860,442.36	4.6%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,612,481.74	1,817,145.88	204,664.14	12.7%	18,641,838.62	19,502,280.98	860,442.36	4.6%
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		1,957.41	1,833.63	-123.78	-6.3%	79,372.99	66,937.95	-12,435.04	-15.7%
Total Distribution of Gross Collections		1,614,439.15	1,818,979.51	204,540.36	12.7%	18,789,461.61	19,637,468.93	848,007.32	4.5%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	0.00	21,724.16	N/A	N/A	N/A	110,082.01	N/A	N/A
Interest Receipts	U1	0.00	374,525.34	N/A	N/A	N/A	2,932,042.49	N/A	N/A
Miscellaneous	U1	0.00	50,072.97	N/A	N/A	N/A	354,213.77	N/A	N/A
Suspense	U1	0.00	167,854.12	N/A	N/A	N/A	3,494,350.23	N/A	N/A
Gross Receipts		156,447.95	614,176.59	457,728.64	292.6%	-363,708.61	6,890,688.50	7,254,397.11	N/A
Less Refunds		0.00	-1,847.27	-1,847.27	0.0%	0.00	-31,344.42	-31,344.42	0.0%
Net Receipts		156,447.95	612,329.32	455,881.37	291.4%	-363,708.61	6,859,344.08	7,223,052.69	N/A
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		36,882.68	57,102.97	20,220.29	54.8%	285,145.72	356,761.24	71,615.52	25.1%
General Fund		145.00	10.00	-135.00	-93.1%	204.00	492.53	288.53	141.4%
Relief Fund		0.00	335,816.82	335,816.82	0.0%	520,045.32	2,595,401.44	2,075,356.12	399.1%
Rebate Fund		1,448.69	0.00	-1,448.69	-100.0%	4,616.42	0.00	-4,616.42	-100.0%
Net Bond Activity		0.00	-7,040.00	-7,040.00	0.0%	45,200.00	-3,040.00	-48,240.00	-106.7%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	38,708.52	38,708.52	0.0%	33.03	336,641.05	336,608.02	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	1,847.27	1,847.27	0.0%	0.00	31,344.42	31,344.42	0.0%
Circuit Breaker Fund		8,700.64	19,876.89	11,176.25	128.5%	33,587.75	78,737.59	45,149.84	134.4%
Tax Commision Holding Fund held in Suspense Account		109,270.94	167,854.12	58,583.18	53.6%	-1,252,930.14	3,494,095.01	4,747,025.15	-378.9%
Total Distribution of Gross Collections		156,447.95	614,176.59	457,728.64	292.6%	-363,708.61	6,890,688.50	7,254,397.11	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		1,109,533,855.89	1,205,626,837.78	96,092,981.89	8.7%	6,388,207,738.19	6,668,491,845.25	280,284,107.06	4.4%

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

Source	Notes	Month Of 4/30/2024	Month Of 4/30/2025	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		131,649.83	112,205.77	-19,444.06	-14.8%	1,093,948.24	2,165,042.68	1,071,094.44	97.9%
Corporate Income to MTC		322,389.18	219,595.87	-102,793.31	-31.9%	3,406,354.79	2,567,329.17	-839,025.62	-24.6%
Sales Tax to MTC		1,155,441.06	162,616.42	-992,824.64	-85.9%	6,373,990.38	3,416,995.32	-2,956,995.06	-46.4%
Total Receipts Reclassed to MTC		1,609,480.07	494,418.06	-1,115,062.01	-69.3%	10,874,293.41	8,149,367.17	-2,724,926.24	-25.1%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		118,188.88	77,329.11	-40,859.77	-34.6%	793,351.09	1,699,555.29	906,204.20	114.2%
Corporate MTC to General Fund		289,425.50	151,339.38	-138,086.12	-47.7%	2,667,841.82	1,973,723.65	-694,118.17	-26.0%
Sales Tax MTC to General Fund		1,037,299.41	112,070.73	-925,228.68	-89.2%	5,000,958.07	2,247,774.15	-2,753,183.92	-55.1%
Total MTC Receipts to General Fund		1,444,913.79	340,739.22	-1,104,174.57	-76.4%	8,462,150.98	5,921,053.09	-2,541,097.89	-30.0%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		13,460.95	34,876.66	21,415.71	159.1%	300,597.15	465,487.39	164,890.24	54.9%
MTC Revenue from Corporate Income Tax		32,963.68	68,256.49	35,292.81	107.1%	738,512.97	593,605.52	-144,907.45	-19.6%
MTC Revenue from Sales Tax		118,141.65	50,545.69	-67,595.96	-57.2%	1,373,032.31	1,169,221.17	-203,811.14	-14.8%
Net MTC Revenues		164,566.28	153,678.84	-10,887.44	-6.6%	2,412,142.43	2,228,314.08	-183,828.35	-7.6%
Total MTC Receipts		1,609,480.07	494,418.06	-1,115,062.01	-69.3%	10,874,293.41	8,149,367.17	-2,724,926.24	-25.1%

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