

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		681,616,156.32	691,284,589.40	9,668,433.08	1.4%	2,666,193,038.45	2,707,514,983.89	41,321,945.44	1.5%
Corporate Income Tax		218,287,685.30	215,424,802.97	-2,862,882.33	-1.3%	898,776,931.49	855,113,648.55	-43,663,282.94	-4.9%
Sales Tax		265,893,553.98	283,819,970.03	17,926,416.05	6.7%	2,665,493,564.19	2,809,428,718.11	143,935,153.92	5.4%
Cigarette Tax		1,750,938.92	1,790,879.06	39,940.14	2.3%	19,554,921.26	18,343,504.99	-1,211,416.27	-6.2%
Tobacco Tax		724,193.11	1,148,402.75	424,209.64	58.6%	10,298,444.14	10,592,929.25	294,485.11	2.9%
Beer Tax		313,869.53	319,900.13	6,030.60	1.9%	3,696,998.87	3,615,701.91	-81,296.96	-2.2%
Wine Tax		524,092.57	531,666.49	7,573.92	1.4%	5,484,291.99	5,627,516.62	143,224.63	2.6%
Kilowatt Hour Tax		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
Mine License Tax	A3	6,664.13	747,003.52	740,339.39	N/A	32,386.34	1,042,371.97	1,009,985.63	N/A
Oil & Gas		32,295.89	6,400.57	-25,895.32	-80.2%	141,983.08	166,989.14	25,006.06	17.6%
E911	A2	100,407.35	50,850.53	-49,556.82	-49.4%	1,001,343.20	696,512.34	-304,830.86	-30.4%
Motor Fuels Tax		32,084,825.30	37,928,053.73	5,843,228.43	18.2%	355,321,638.89	368,118,397.46	12,796,758.57	3.6%
Boise Auditorium District		1,219,062.64	1,103,842.06	-115,220.58	-9.5%	10,151,037.93	10,055,725.57	-95,312.36	-0.9%
Idaho Falls Auditorium District		249,041.67	224,624.62	-24,417.05	-9.8%	2,593,039.71	2,672,712.08	79,672.37	3.1%
Pocatello-Chubbuck Auditorium District		152,139.31	148,891.63	-3,247.68	-2.1%	1,336,579.66	1,314,747.57	-21,832.09	-1.6%
Idaho Travel & Convention		1,818,979.51	1,893,833.14	74,853.63	4.1%	19,637,468.93	20,612,504.66	975,035.73	5.0%
Miscellaneous Revenues	A1	614,176.59	339,780.14	-274,396.45	-44.7%	6,890,719.40	318,552.94	-6,572,166.46	-95.4%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Wine Direct Shipper Fee	A4	350.00	3,650.00	3,300.00	942.9%	12,225.00	10,962.50	-1,262.50	-10.3%
Total Gross Receipts		1,205,626,837.78	1,236,956,800.95	31,329,963.17	2.6%	6,668,491,876.15	6,816,943,358.23	148,451,482.08	2.2%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		771,135,521.48	869,751,157.99	98,615,636.51	12.8%	4,214,966,741.72	4,603,857,526.30	388,890,784.58	9.2%
129 - Secondary Aquifer Fund		726,772.25	766,712.39	39,940.14	5.5%	4,613,216.59	3,398,093.31	-1,215,123.28	-26.3%
130 - Petroleum Storage Trust		243,732.56	253,371.31	9,638.75	4.0%	2,416,881.40	2,507,512.59	90,631.19	3.7%
161 - Fish and Game Donation		19,526.94	18,067.00	-1,459.94	-7.5%	42,896.70	43,470.52	573.82	1.3%
166 - Abandoned Mine & Oil & Gas Conserv		21,643.33	377,342.10	355,698.77	N/A	96,201.13	621,358.42	525,157.29	545.9%
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		127,158.47	128,000.00	841.53	0.7%	1,390,756.14	1,412,419.44	21,663.30	1.6%
188 - County Juvenile Probation Svcs		321,504.54	348,008.15	26,503.61	8.2%	3,405,541.24	3,423,583.66	18,042.42	0.5%
200 - 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%
212 - Idaho Travel and Convention		1,817,145.88	1,892,835.78	75,689.90	4.2%	19,502,280.98	20,503,368.83	1,001,087.85	5.1%
213 - Veterans Support Donation		17,635.73	20,608.31	2,972.58	16.9%	45,617.34	50,462.13	4,844.79	10.6%
220 - Cooperative Welfare Fund	B3	323,864.66	539,788.00	215,923.34	66.7%	891,049.97	1,457,244.86	566,194.89	63.5%
221 - State Aeronautics Fund		258,243.19	80,481.69	-177,761.50	-68.8%	2,826,044.59	2,360,851.82	-465,192.77	-16.5%
247 - Parks & Rec Motor Fuels		528,593.81	585,446.63	56,852.82	10.8%	5,071,155.46	5,207,522.82	136,367.36	2.7%
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		12,654,877.88	15,196,346.87	2,541,468.99	20.1%	45,347,068.90	49,735,936.71	4,388,867.81	9.7%
260 - State Highway Account		6,292,649.63	6,617,497.67	324,848.04	5.2%	59,511,747.86	61,442,779.24	1,931,031.38	3.2%
261 - Highway Distribution Fund		25,059,373.85	26,304,020.45	1,244,646.60	5.0%	237,360,415.13	245,142,529.92	7,782,114.79	3.3%
266 - Search and Rescue Fund		4,549.50	5,038.78	489.28	10.8%	43,646.28	44,819.89	1,173.61	2.7%
267 - Motor Fuel Distribution Fund		-4,561,722.70	-192,678.80	4,369,043.90	-95.8%	2,672,670.96	961,460.33	-1,711,210.63	-64.0%
269 - Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	100,000,000.00	20,000,000.00	25.0%
275 - E911 Wireless		98,399.19	49,833.50	-48,565.69	-49.4%	980,399.73	682,024.10	-298,375.63	-30.4%
276 - Multi-State Tax Compact		153,678.84	198,522.01	44,843.17	29.2%	2,228,314.08	2,796,490.58	568,176.50	25.5%
310 - School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	125,000,000.00	125,000,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	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		2,183.16	4,517.03	2,333.87	106.9%	4,281,073.30	4,437,806.40	156,733.10	3.7%
349 - Wine Direct Shipper Fee to ISP		175.00	150.00	-25.00	-14.3%	1,500.00	1,875.00	375.00	25.0%
365 - Permanent Building Fund		3,665,676.68	3,736,661.41	70,984.73	1.9%	18,668,585.18	18,956,106.27	287,521.09	1.5%
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		57,102.97	33,589.18	-23,513.79	-41.2%	356,792.14	313,814.31	-42,977.83	-12.0%
403 - Opportunity Scholarship		8,574.00	8,678.00	104.00	1.2%	14,526.89	19,641.46	5,114.57	35.2%
481 - Public School Endowment	B1	82,843,186.44	370,256.26	-82,472,930.18	-99.6%	333,904,895.54	3,955,726.31	-329,949,169.23	-98.8%
483 - Childrens Trust Donation		15,455.00	15,755.00	300.00	1.9%	35,452.40	39,745.28	4,292.88	12.1%

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Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		27,995,124.46	27,782,048.47	-213,075.99	-0.8%	279,688,316.04	289,882,164.68	10,193,848.64	3.6%
502 - Sales Tax - Circuit Breaker		2,050,118.40	2,066,499.95	16,381.55	0.8%	20,381,152.69	20,499,567.78	118,415.09	0.6%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	19,116,224.80	18,723,815.16	-392,409.64	-2.1%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.57	-0.01	0.0%	7,072,585.84	7,072,585.82	-0.02	0.0%
502 - Sales Tax - Demonstration Pilot Project		291,576.51	290,913.99	-662.52	-0.2%	2,772,151.08	6,308,427.65	3,536,276.57	127.6%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.56	13,333.72	2.7%	4,929,468.38	5,062,805.69	133,337.31	2.7%
502 - Sales Tax - Tax Relief Fund		17,492,249.65	25,259,220.31	7,766,970.66	44.4%	167,907,142.42	234,832,720.08	66,925,577.66	39.9%
502 - Sales Tax - Held in Reserve		0.00	1,688,861.78	1,688,861.78	0.0%	1,428,451.22	3,512,784.61	2,084,333.39	145.9%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		4,629,283.01	5,102,952.17	473,669.16	10.2%	46,485,561.51	50,801,973.37	4,316,411.86	9.3%
502 - Sales Tax - School District Facility Holding Fund	B2	10,975,731.49	7,183,534.36	-3,792,197.13	-34.6%	108,770,519.30	71,515,018.91	-37,255,500.39	-34.3%
516 - Refund Fund		180,924,538.25	183,892,960.15	2,968,421.90	1.6%	733,231,050.88	745,637,552.91	12,406,502.03	1.7%
516 - Refund Fund - County Juvenile Prob Services		18,064.76	21,531.25	3,466.49	19.2%	480,219.12	513,439.94	33,220.82	6.9%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		14,858.73	13,787.19	-1,071.54	-7.2%	142,764.88	146,455.20	3,690.32	2.6%
630 - Custodial Accounts		1,714,453.55	1,585,726.12	-128,727.43	-7.5%	14,259,354.57	14,257,955.62	-1,398.95	0.0%
630 - Oil & Gas-Cities & Counties		9,301.22	1,843.36	-7,457.86	-80.2%	40,891.18	48,092.90	7,201.72	17.6%
630 - Grape Growers and Wine Producers		21,418.54	28,537.35	7,118.81	33.2%	231,311.47	378,095.12	146,783.65	63.5%
601 - Unidentified Wine & Strong Beer		-19,199.97	-1,833.25	17,366.72	-90.5%	31,783.92	-125,708.03	-157,491.95	-495.5%
601 - Tax Suspense & Adjustments		2,856,989.00	126,737.49	-2,730,251.51	-95.6%	6,171,198.27	-181,409.76	-6,352,608.03	-102.9%
Total Distribution		1,205,626,837.78	1,236,956,800.95	31,329,963.17	2.6%	6,668,491,876.15	6,816,943,358.23	148,451,482.08	2.2%

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FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		540,696,320.13	550,272,688.80	9,576,368.67	1.8%	2,122,506,307.14	2,157,034,152.53	34,527,845.39	1.6%
Corporate Income Tax		174,435,210.08	172,189,004.04	-2,246,206.04	-1.3%	718,129,060.64	682,566,944.21	-35,562,116.43	-5.0%
Sales Tax		54,541,758.93	145,144,199.49	90,602,440.56	166.1%	1,357,282,363.55	1,746,553,888.16	389,271,524.61	28.7%
Tobacco Tax		633,563.23	1,004,613.45	371,050.22	58.6%	9,002,575.74	9,255,168.93	252,593.19	2.8%
Beer Tax		146,358.45	150,353.03	3,994.58	2.7%	1,732,250.19	1,699,288.93	-32,961.26	-1.9%
Wine Tax		439,496.67	427,155.23	-12,341.44	-2.8%	4,419,072.31	4,529,342.69	110,270.38	2.5%
Kilowatt Hour Tax		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
Mine License Tax		4,398.33	373,501.77	369,103.44	N/A	21,375.00	521,165.01	499,790.01	N/A
Miscellaneous Revenues		10.00	-18.00	-28.00	-280.0%	492.53	697.16	204.63	41.5%
Total Distributed Direct to General Fund		771,135,521.48	869,751,157.99	98,615,636.51	12.8%	4,214,966,741.72	4,603,857,526.30	388,890,784.58	9.2%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-28,264,079.08	-123,569,145.98	-95,305,066.90	337.2%	-21,911,708.55	-101,940,841.94	-80,029,133.39	365.2%
Corporate Income Tax Net Refund Fund		29,825,349.39	34,704,906.55	4,879,557.16	16.4%	95,371,019.72	56,565,722.02	-38,805,297.70	-40.7%
Total Distributed and Accrued to G. Fund		772,696,791.79	780,886,918.56	8,190,126.77	1.1%	4,288,426,052.89	4,558,482,406.38	270,056,353.49	6.3%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		135,154,747.76	137,555,271.70	2,400,523.94	1.8%	530,201,687.79	539,180,997.01	8,979,309.22	1.7%
Less Total Refunds		-163,418,826.84	-261,124,417.68	-97,705,590.84	59.8%	-552,113,396.34	-641,121,838.95	-89,008,442.61	16.1%
Net Refund Fund (To Above)		-28,264,079.08	-123,569,145.98	-95,305,066.90	337.2%	-21,911,708.55	-101,940,841.94	-80,029,133.39	365.2%
Add Distributed Direct to General Fund		540,696,320.13	550,272,688.80	9,576,368.67	1.8%	2,122,506,307.14	2,157,034,152.53	34,527,845.39	1.6%
IIT Distributed and Accrued to G. Fund		512,432,241.05	426,703,542.82	-85,728,698.23	-16.7%	2,100,594,598.59	2,055,093,310.59	-45,501,288.00	-2.2%
Corporate Income Tax									
Distributed to Refund Fund		43,570,967.73	42,985,743.76	-585,223.97	-1.3%	179,038,834.37	169,488,519.00	-9,550,315.37	-5.3%
Less Total Refunds		-13,745,618.34	-8,280,837.21	5,464,781.13	-39.8%	-83,667,814.65	-112,922,796.98	-29,254,982.33	35.0%
Net Refund Fund (To Above)		29,825,349.39	34,704,906.55	4,879,557.16	16.4%	95,371,019.72	56,565,722.02	-38,805,297.70	-40.7%
Add Distributed Direct to General Fund		174,435,210.08	172,189,004.04	-2,246,206.04	-1.3%	718,129,060.64	682,566,944.21	-35,562,116.43	-5.0%
CIT Distributed and Accrued to G. Fund		204,260,559.47	206,893,910.59	2,633,351.12	1.3%	813,500,080.36	739,132,666.23	-74,367,414.13	-9.1%

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Individual Income Tax Receipts									
IIT Payments by Filing		492,053,164.75	494,736,930.81	2,683,766.06	0.5%	759,800,434.94	765,888,328.41	6,087,893.47	0.8%
Permanent Building Fund		2,516,330.00	2,642,690.00	126,360.00	5.0%	8,103,560.00	8,208,650.00	105,090.00	1.3%
Donations on Returns		488,617.37	716,433.04	227,815.67	46.6%	1,277,453.19	1,870,272.59	592,819.40	46.4%
Individual Tax reclassified as Multi State		112,205.77	71,523.95	-40,681.82	-36.3%	2,165,042.68	500,350.20	-1,664,692.48	-76.9%
Total Filing Payments		495,170,317.89	498,167,577.80	2,997,259.91	0.6%	771,346,490.81	776,467,601.20	5,121,110.39	0.7%
Lottery Winnings Withholdings		36,129.52	43,062.50	6,932.98	19.2%	441,897.96	475,154.74	33,256.78	7.5%
Employer Withholdings		186,409,708.91	193,073,949.10	6,664,240.19	3.6%	1,894,404,649.68	1,930,572,227.95	36,167,578.27	1.9%
Withholding Payments Total		186,445,838.43	193,117,011.60	6,671,173.17	3.6%	1,894,846,547.64	1,931,047,382.69	36,200,835.05	1.9%
Gross Collections		681,616,156.32	691,284,589.40	9,668,433.08	1.4%	2,666,193,038.45	2,707,514,983.89	41,321,945.44	1.5%
Individual Income Tax Filing Refunds		-160,679,343.41	-258,242,314.70	-97,562,971.29	60.7%	-543,951,035.12	-632,763,682.06	-88,812,646.94	16.3%
Employer Withholding Refunds		-2,739,483.43	-2,882,102.98	-142,619.55	5.2%	-8,162,361.22	-8,358,156.89	-195,795.67	2.4%
Less Total Refunds Paid		-163,418,826.84	-261,124,417.68	-97,705,590.84	59.8%	-552,113,396.34	-641,121,838.95	-89,008,442.61	16.1%
Net Collections		518,197,329.48	430,160,171.72	-88,037,157.76	-17.0%	2,114,079,642.11	2,066,393,144.94	-47,686,497.17	-2.3%
Distribution of Individual Income Tax									
General Fund		540,696,320.13	550,272,688.80	9,576,368.67	1.8%	2,122,506,307.14	2,157,034,152.53	34,527,845.39	1.6%
Refund Fund		135,154,747.76	137,555,271.70	2,400,523.94	1.8%	530,201,687.79	539,180,997.01	8,979,309.22	1.7%
Refund Fund - County Juvenile Prob Svc		18,064.76	21,531.25	3,466.49	19.2%	480,219.12	513,439.94	33,220.82	6.9%
Multi-State Tax Compact		34,876.66	19,921.93	-14,954.73	-42.9%	465,487.39	180,692.74	-284,794.65	-61.2%
Permanent Building Fund		2,516,330.00	2,642,690.00	126,360.00	5.0%	8,103,560.00	8,208,650.00	105,090.00	1.3%
Public School Income Substance Abuse		18,064.76	21,531.25	3,466.49	19.2%	480,219.06	513,439.87	33,220.81	6.9%
Donations:									
Fish & Game		19,526.94	18,067.00	-1,459.94	-7.5%	42,896.70	43,470.52	573.82	1.3%
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		15,455.00	15,755.00	300.00	1.9%	35,452.40	39,745.28	4,292.88	12.1%
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		6,975.00	8,434.86	1,459.86	20.9%	17,252.98	17,922.88	669.90	3.9%
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		12,633.64	11,911.51	-722.13	-5.7%	26,510.62	25,731.80	-778.82	-2.9%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		11,873.00	15,534.00	3,661.00	30.8%	23,590.00	28,983.13	5,393.13	22.9%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		17,635.73	20,608.31	2,972.58	16.9%	45,617.34	50,462.13	4,844.79	10.6%
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		323,864.66	539,788.00	215,923.34	66.7%	891,049.97	1,457,244.86	566,194.89	63.5%
Idaho Food Bank		72,079.40	77,656.36	5,576.96	7.7%	159,556.29	166,070.53	6,514.24	4.1%
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		8,574.00	8,678.00	104.00	1.2%	14,526.89	19,641.46	5,114.57	35.2%
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		2,689,134.88	34,521.43	-2,654,613.45	-98.7%	2,678,104.76	13,339.21	-2,664,765.55	-99.5%
Total Distribution of Gross Collections		681,616,156.32	691,284,589.40	9,668,433.08	1.4%	2,666,193,038.45	2,707,514,983.89	41,321,945.44	1.5%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		108,489,765.33	86,173,683.10	-22,316,082.23	-20.6%	273,712,642.64	252,356,714.88	-21,355,927.76	-7.8%
Corporate Estimates	C1	109,578,324.10	128,910,106.55	19,331,782.45	17.6%	622,496,959.68	596,306,884.44	-26,190,075.24	-4.2%
Corporate Tax reclassified as Multi-State		219,595.87	341,013.32	121,417.45	55.3%	2,567,329.17	6,450,049.23	3,882,720.06	151.2%
Gross Collections		218,287,685.30	215,424,802.97	-2,862,882.33	-1.3%	898,776,931.49	855,113,648.55	-43,663,282.94	-4.9%
Less Refunds Paid		-13,745,618.34	-8,280,837.21	5,464,781.13	-39.8%	-83,667,814.65	-112,922,796.98	-29,254,982.33	35.0%
Net Collections		204,542,066.96	207,143,965.76	2,601,898.80	1.3%	815,109,116.84	742,190,851.57	-72,918,265.27	-8.9%
Distribution of Corporate Tax									
General Fund		174,435,210.08	172,189,004.04	-2,246,206.04	-1.3%	718,129,060.64	682,566,944.21	-35,562,116.43	-5.0%
Refund Fund		43,570,967.73	42,985,743.76	-585,223.97	-1.3%	179,038,834.37	169,488,519.00	-9,550,315.37	-5.3%
Multi-State Tax Compact		68,256.49	94,984.17	26,727.68	39.2%	593,605.52	1,837,180.34	1,243,574.82	209.5%
Permanent Building Fund		213,251.00	155,071.00	-58,180.00	-27.3%	1,015,430.96	1,221,005.00	205,574.04	20.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		218,287,685.30	215,424,802.97	-2,862,882.33	-1.3%	898,776,931.49	855,113,648.55	-43,663,282.94	-4.9%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		265,716,878.59	283,518,553.18	17,801,674.59	6.7%	2,662,008,976.90	2,806,057,540.71	144,048,563.81	5.4%
Sales Tax reclassified as Multi-State		162,616.42	300,198.85	137,582.43	84.6%	3,416,995.32	3,342,641.40	-74,353.92	-2.2%
Amusement Device Tax		14,058.97	1,218.00	-12,840.97	-91.3%	67,591.97	28,536.00	-39,055.97	-57.8%
Gross Collections		265,893,553.98	283,819,970.03	17,926,416.05	6.7%	2,665,493,564.19	2,809,428,718.11	143,935,153.92	5.4%
Less Refunds Paid		-849,531.70	-2,150,080.70	-1,300,549.00	153.1%	-10,645,919.52	-19,695,628.71	-9,049,709.19	85.0%
Net Collections		265,044,022.28	281,669,889.33	16,625,867.05	6.3%	2,654,847,644.67	2,789,733,089.40	134,885,444.73	5.1%
Distribution of Sales Tax									
General Fund	F1	54,541,758.93	145,144,199.49	90,602,440.56	166.1%	1,357,282,363.55	1,746,553,888.16	389,271,524.61	28.7%
Tax Commission Refunds		849,531.70	2,150,080.70	1,300,549.00	153.1%	10,645,919.52	19,695,628.71	9,049,709.19	85.0%
Multi-State Tax Compact		50,545.69	83,615.91	33,070.22	65.4%	1,169,221.17	778,617.50	-390,603.67	-33.4%
Tax Relief Fund		17,156,432.83	25,100,905.56	7,944,472.73	46.3%	165,311,740.98	235,130,019.27	69,818,278.29	42.2%
Revenue Share		27,995,124.46	27,782,048.47	-213,075.99	-0.8%	279,688,316.04	289,882,164.68	10,193,848.64	3.6%
Revenue Share Held for Non-Compliance		0.00	1,688,861.78	1,688,861.78	0.0%	1,428,451.22	3,512,784.61	2,084,333.39	145.9%
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%
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		2,030,241.51	2,044,384.05	14,142.54	0.7%	20,302,415.10	20,390,988.61	88,573.51	0.4%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	19,116,224.80	18,723,815.16	-392,409.64	-2.1%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.57	-0.01	0.0%	7,072,585.84	7,072,585.82	-0.02	0.0%
Demonstration Pilot Project		291,576.51	290,913.99	-662.52	-0.2%	2,772,151.08	6,308,427.65	3,536,276.57	127.6%
Election Consolidation		492,946.84	506,280.56	13,333.72	2.7%	4,929,468.38	5,062,805.69	133,337.31	2.7%
Transportation Local Highway Distribution		9,694,833.28	12,083,333.33	2,388,500.05	24.6%	17,351,958.82	20,833,333.30	3,481,374.48	20.1%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	100,000,000.00	20,000,000.00	25.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,629,283.01	5,102,952.17	473,669.16	10.2%	46,485,561.51	50,801,973.37	4,316,411.86	9.3%
School District Facility Fund Holding Account	B2	10,975,731.49	7,183,534.36	-3,792,197.13	-34.6%	108,770,519.30	71,515,018.91	-37,255,500.39	-34.3%
School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	125,000,000.00	125,000,000.00	0.00	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	B1	82,500,000.00	0.00	-82,500,000.00	-100.0%	330,000,000.00	0.00	-330,000,000.00	-100.0%
Unallocated Sales Tax		0.00	0.00	0.00	0.0%	0.21	0.00	-0.21	-100.0%
Total Distribution of Gross Collections		265,893,553.98	283,819,970.03	17,926,416.05	6.7%	2,665,493,564.19	2,809,428,718.11	143,935,153.92	5.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,750,938.92	1,790,879.06	39,940.14	2.3%	19,554,921.26	18,343,504.99	-1,211,416.27	-6.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		1,750,938.92	1,790,879.06	39,940.14	2.3%	19,554,883.26	18,339,759.98	-1,215,123.28	-6.2%
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		0.00	0.00	0.00	0.0%	38.00	3,745.01	3,707.01	N/A
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		726,772.25	766,712.39	39,940.14	5.5%	4,613,216.59	3,398,093.31	-1,215,123.28	-26.3%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,750,938.92	1,790,879.06	39,940.14	2.3%	19,554,921.26	18,343,504.99	-1,211,416.27	-6.2%
Tobacco Tax Receipts									
Gross Collections		724,193.11	1,148,402.75	424,209.64	58.6%	10,298,444.14	10,592,929.25	294,485.11	2.9%
Less Refunds Paid		-120.80	-273.00	-152.20	126.0%	-9,785.92	-15,593.00	-5,807.08	59.3%
Net Collections		724,072.31	1,148,129.75	424,057.44	58.6%	10,288,658.22	10,577,336.25	288,678.03	2.8%
Distribution of Tobacco Tax									
General Fund		633,563.23	1,004,613.45	371,050.22	58.6%	9,002,575.74	9,255,168.93	252,593.19	2.8%
Tax Commission Refunds		120.80	273.00	152.20	126.0%	9,785.92	15,593.00	5,807.08	59.3%
Public School Endowment		45,254.54	71,758.15	26,503.61	58.6%	643,041.24	661,083.66	18,042.42	2.8%
County Juvenile Probation Svcs		45,254.54	71,758.15	26,503.61	58.6%	643,041.24	661,083.66	18,042.42	2.8%
Total Distribution of Gross Collections		724,193.11	1,148,402.75	424,209.64	58.6%	10,298,444.14	10,592,929.25	294,485.11	2.9%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		313,869.53	319,900.13	6,030.60	1.9%	3,696,998.87	3,615,701.91	-81,296.96	-2.2%
Less Refunds Paid		-2,468.54	0.00	2,468.54	-100.0%	-11,360.04	-193.34	11,166.70	-98.3%
Net Collections		311,400.99	319,900.13	8,499.14	2.7%	3,685,638.83	3,615,508.57	-70,130.26	-1.9%
Distribution of Beer Tax									
General Fund		146,358.45	150,353.03	3,994.58	2.7%	1,732,250.19	1,699,288.93	-32,961.26	-1.9%
Tax Commission Refunds		2,468.54	0.00	-2,468.54	-100.0%	11,360.04	193.34	-11,166.70	-98.3%
Substance Abuse Treatment		62,280.20	63,980.03	1,699.83	2.7%	737,127.76	723,101.71	-14,026.05	-1.9%
Permanent Building Fund		102,762.34	105,567.07	2,804.73	2.7%	1,216,260.88	1,193,117.93	-23,142.95	-1.9%
Total Distribution of Gross Collections		313,869.53	319,900.13	6,030.60	1.9%	3,696,998.87	3,615,701.91	-81,296.96	-2.2%
Wine Tax Receipts									
Gross Collections		524,092.57	531,666.49	7,573.92	1.4%	5,484,291.99	5,627,516.62	143,224.63	2.6%
Less Refunds Paid		-2,640.33	0.00	2,640.33	-100.0%	-5,731.03	-10,164.41	-4,433.38	77.4%
Net Collections		521,452.24	531,666.49	10,214.25	2.0%	5,478,560.96	5,617,352.21	138,791.25	2.5%
Distribution of Wine & Strong Beer Tax									
General Fund		439,496.67	427,155.23	-12,341.44	-2.8%	4,419,072.31	4,529,342.69	110,270.38	2.5%
Tax Commission Refunds		2,640.33	0.00	-2,640.33	-100.0%	5,731.03	10,164.41	4,433.38	77.4%
Substance Abuse Treatment		64,878.27	64,019.97	-858.30	-1.3%	653,628.38	689,167.23	35,538.85	5.4%
Grape Growers & Wine Producers		21,418.54	28,537.35	7,118.81	33.2%	231,311.47	378,095.12	146,783.65	63.5%
Hop Growers		14,858.73	13,787.19	-1,071.54	-7.2%	142,764.88	146,455.20	3,690.32	2.6%
Unallocated Wine & Strong Beer		-19,199.97	-1,833.25	17,366.72	-90.5%	31,783.92	-125,708.03	-157,491.95	-495.5%
Total Distribution of Gross Collections		524,092.57	531,666.49	7,573.92	1.4%	5,484,291.99	5,627,516.62	143,224.63	2.6%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		175.00	3,500.00	3,325.00	N/A	10,725.00	9,087.50	-1,637.50	-15.3%
Wine Direct Shipper Fee to ISP		175.00	150.00	-25.00	-14.3%	1,500.00	1,875.00	375.00	25.0%
Total Distributions		350.00	3,650.00	3,300.00	942.9%	12,225.00	10,962.50	-1,262.50	-10.3%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
Distribution of Kilowatt Hour Tax									
General Fund		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
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		238,405.66	189,660.18	-48,745.48	-20.4%	1,873,244.62	1,696,878.68	-176,365.94	-9.4%
Mine License Tax Receipts									
Gross Collections		6,664.13	747,003.52	740,339.39	N/A	32,386.34	1,042,371.97	1,009,985.63	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	-42.00	-42.00	0.0%
Net Collections		6,664.13	747,003.52	740,339.39	N/A	32,386.34	1,042,329.97	1,009,943.63	N/A
Distribution of Mine Tax									
General Fund		4,398.33	373,501.77	369,103.44	N/A	21,375.00	521,165.01	499,790.01	N/A
Abandoned Mine Reclamation		2,265.80	373,501.75	371,235.95	N/A	11,011.34	521,164.96	510,153.62	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	42.00	42.00	0.0%
Total Distribution of Gross Collections		6,664.13	747,003.52	740,339.39	N/A	32,386.34	1,042,371.97	1,009,985.63	N/A

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		100,407.35	50,850.53	-49,556.82	-49.4%	1,001,343.20	696,512.34	-304,830.86	-30.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-935.20	-569.34	365.86	-39.1%
Net Collections		100,407.35	50,850.53	-49,556.82	-49.4%	1,000,408.00	695,943.00	-304,465.00	-30.4%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		98,399.19	49,833.50	-48,565.69	-49.4%	980,399.73	682,024.10	-298,375.63	-30.4%
E911 Wireless Admin		2,008.16	1,017.03	-991.13	-49.4%	20,008.27	13,918.90	-6,089.37	-30.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	935.20	569.34	-365.86	-39.1%
Total Distribution of Gross Collections		100,407.35	50,850.53	-49,556.82	-49.4%	1,001,343.20	696,512.34	-304,830.86	-30.4%
Oil & Gas Tax Receipts									
Gross Collections		32,295.89	6,400.57	-25,895.32	-80.2%	141,983.08	166,989.14	25,006.06	17.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		32,295.89	6,400.57	-25,895.32	-80.2%	141,983.08	166,989.14	25,006.06	17.6%
Distribution of Oil & Gas Tax									
Conservation Fund		19,377.53	3,840.35	-15,537.18	-80.2%	85,189.79	100,193.46	15,003.67	17.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		9,301.22	1,843.36	-7,457.86	-80.2%	40,891.18	48,092.90	7,201.72	17.6%
Public Schools Fund		3,617.14	716.86	-2,900.28	-80.2%	15,902.11	18,702.78	2,800.67	17.6%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		32,295.89	6,400.57	-25,895.32	-80.2%	141,983.08	166,989.14	25,006.06	17.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,174,558.55	10,525,329.82	-649,228.73	-5.8%	105,973,562.50	112,424,193.73	6,450,631.23	6.1%
Gasoline Tax		23,992,591.92	26,249,342.50	2,256,750.58	9.4%	231,728,821.54	239,813,409.04	8,084,587.50	3.5%
Aviation Fuel		257,804.92	80,079.61	-177,725.31	-68.9%	2,822,246.74	2,356,606.55	-465,640.19	-16.5%
Transfer Fee		1,216,890.45	1,265,230.60	48,340.15	4.0%	12,070,173.81	12,521,520.09	451,346.28	3.7%
Fuels Distribution Fund		-4,561,722.70	-192,678.80	4,369,043.90	-95.8%	2,672,670.96	961,460.33	-1,711,210.63	-64.0%
Motor Fuel Registration		4,452.16	0.00	-4,452.16	-100.0%	49,520.19	36,687.72	-12,832.47	-25.9%
Dyed Diesel - Penalty		250.00	750.00	500.00	200.0%	4,643.15	4,520.00	-123.15	-2.7%
Gross Collections		32,084,825.30	37,928,053.73	5,843,228.43	18.2%	355,321,638.89	368,118,397.46	12,796,758.57	3.6%
IFTA Taxpayer Refunds		-95,719.21	-70,064.34	25,654.87	-26.8%	-933,476.66	-898,295.65	35,181.01	-3.8%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,242,350.17	-932,037.57	310,312.60	-25.0%	-10,741,397.59	-13,060,450.73	-2,319,053.14	21.6%
Payments to Other IFTA Jurisdictions		0.00	-195,272.80	-195,272.80	0.0%	-1,518,454.77	-3,233,989.44	-1,715,534.67	113.0%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,338,069.38	-1,197,374.71	140,694.67	-10.5%	-13,193,329.02	-17,192,735.82	-3,999,406.80	30.3%
Net Collections		30,746,755.92	36,730,679.02	5,983,923.10	19.5%	342,128,309.87	350,925,661.64	8,797,351.77	2.6%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,338,069.38	1,197,374.71	-140,694.67	-10.5%	13,193,329.02	17,192,735.82	3,999,406.80	30.3%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	1,324,780.80	1,377,408.00	52,627.20	4.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	2,815,159.23	2,926,992.00	111,832.77	4.0%
State Highway Account		6,290,094.78	6,615,153.78	325,059.00	5.2%	59,489,608.93	61,418,032.16	1,928,423.23	3.2%
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		25,024,764.74	26,272,269.11	1,247,504.37	5.0%	237,060,511.48	244,807,294.79	7,746,783.31	3.3%
State Aeronautics Fund		257,804.92	80,079.61	-177,725.31	-68.9%	2,822,246.74	2,356,606.55	-465,640.19	-16.5%
Local Highway Distribution Fund		2,960,044.60	3,113,013.54	152,968.94	5.2%	27,995,110.08	28,902,603.41	907,493.33	3.2%
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		149,921.28	166,086.29	16,165.01	10.8%	1,438,492.07	1,477,007.47	38,515.40	2.7%
Off-Highway Improvements		149,921.28	166,086.29	16,165.01	10.8%	1,438,492.07	1,477,007.47	38,515.40	2.7%
Capital Improvements		149,921.29	166,086.29	16,165.00	10.8%	1,438,492.10	1,477,007.41	38,515.31	2.7%
Road and Bridge		78,084.56	86,503.91	8,419.35	10.8%	749,220.06	769,280.33	20,060.27	2.7%
Search and Rescue Fund		4,543.09	5,032.90	489.81	10.8%	43,590.71	44,757.78	1,167.07	2.7%
Petroleum Storage Trust Fund		243,378.08	253,046.10	9,668.02	4.0%	2,413,809.64	2,504,078.94	90,269.30	3.7%
Motor Fuels Distribution Funds		-4,561,722.70	-192,678.80	4,369,043.90	-95.8%	2,672,670.96	961,460.33	-1,711,210.63	-64.0%
Total Distribution of Gross Collections		32,084,825.30	37,928,053.73	5,843,228.43	18.2%	355,321,638.89	368,118,397.46	12,796,758.57	3.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,695,013.32	7,147,933.35	-547,079.97	-7.1%	72,949,350.22	77,426,190.84	4,476,840.62	6.1%
Special Fuels - IFTA		354,455.87	306,592.58	-47,863.29	-13.5%	1,303,048.76	253,875.98	-1,049,172.78	-80.5%
Gasoline		16,033,587.74	17,842,765.61	1,809,177.87	11.3%	153,460,781.56	157,445,316.01	3,984,534.45	2.6%
Dyed Diesel - Penalty		250.00	750.00	500.00	200.0%	4,643.15	4,520.00	-123.15	-2.7%
Transfer Fee		937,005.65	974,227.57	37,221.92	4.0%	9,293,167.60	9,640,704.24	347,536.64	3.7%
Interest		34,609.11	31,751.34	-2,857.77	-8.3%	299,903.65	335,235.13	35,331.48	11.8%
Motor Fuel Registration		4,452.16	0.00	-4,452.16	-100.0%	49,520.19	36,687.72	-12,832.47	-25.9%
Total Highway Distribution Fund		25,059,373.85	26,304,020.45	1,244,646.60	5.0%	237,360,415.13	245,142,529.92	7,782,114.79	3.3%
State Highway Account									
Special Fuels		1,969,261.49	1,829,256.07	-140,005.42	-7.1%	18,668,758.46	19,814,444.55	1,145,686.09	6.1%
Special Fuels - IFTA		90,710.21	78,461.32	-12,248.89	-13.5%	333,468.42	64,970.42	-268,498.00	-80.5%
Gasoline		4,230,123.08	4,707,436.39	477,313.31	11.3%	40,487,382.05	41,538,617.19	1,051,235.14	2.6%
Interest		2,554.85	2,343.89	-210.96	-8.3%	22,138.93	24,747.08	2,608.15	11.8%
Total State Highway Account		6,292,649.63	6,617,497.67	324,848.04	5.2%	59,511,747.86	61,442,779.24	1,931,031.38	3.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,219,062.64	1,103,842.06	-115,220.58	-9.5%	10,151,037.93	10,055,725.57	-95,312.36	-0.9%
Less Refunds Paid		-2,311.11	-3,168.92	-857.81	37.1%	-14,873.19	-5,276.32	9,596.87	-64.5%
Net Collections		1,216,751.53	1,100,673.14	-116,078.39	-9.5%	10,136,164.74	10,050,449.25	-85,715.49	-0.8%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,216,751.53	1,100,673.14	-116,078.39	-9.5%	10,123,639.74	10,037,924.25	-85,715.49	-0.8%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		2,311.11	3,168.92	857.81	37.1%	14,873.19	5,276.32	-9,596.87	-64.5%
Total Distribution of Gross Collections		1,219,062.64	1,103,842.06	-115,220.58	-9.5%	10,151,037.93	10,055,725.57	-95,312.36	-0.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		249,041.67	224,624.62	-24,417.05	-9.8%	2,593,039.71	2,672,712.08	79,672.37	3.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		249,041.67	224,624.62	-24,417.05	-9.8%	2,592,941.71	2,672,667.48	79,725.77	3.1%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		249,041.67	224,624.62	-24,417.05	-9.8%	2,589,191.71	2,668,917.48	79,725.77	3.1%
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		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		249,041.67	224,624.62	-24,417.05	-9.8%	2,593,039.71	2,672,712.08	79,672.37	3.1%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		152,139.31	148,891.63	-3,247.68	-2.1%	1,336,579.66	1,314,747.57	-21,832.09	-1.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-10,176.43	-592.02	9,584.41	-94.2%
Net Collections		152,139.31	148,891.63	-3,247.68	-2.1%	1,326,403.23	1,314,155.55	-12,247.68	-0.9%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		152,139.31	148,891.63	-3,247.68	-2.1%	1,322,653.23	1,310,405.55	-12,247.68	-0.9%
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%	10,176.43	592.02	-9,584.41	-94.2%
Total Distribution of Gross Collections		152,139.31	148,891.63	-3,247.68	-2.1%	1,336,579.66	1,314,747.57	-21,832.09	-1.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,818,979.51	1,893,833.14	74,853.63	4.1%	19,637,468.93	20,612,504.66	975,035.73	5.0%
Less Refunds Paid		-1,833.63	-997.36	836.27	-45.6%	-66,937.95	-40,885.83	26,052.12	-38.9%
Net Collections		1,817,145.88	1,892,835.78	75,689.90	4.2%	19,570,530.98	20,571,618.83	1,001,087.85	5.1%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,817,145.88	1,892,835.78	75,689.90	4.2%	19,502,280.98	20,503,368.83	1,001,087.85	5.1%
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		1,833.63	997.36	-836.27	-45.6%	66,937.95	40,885.83	-26,052.12	-38.9%
Total Distribution of Gross Collections		1,818,979.51	1,893,833.14	74,853.63	4.1%	19,637,468.93	20,612,504.66	975,035.73	5.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		21,724.16	22,165.90	441.74	2.0%	110,082.01	111,145.67	1,063.66	1.0%
Interest Receipts		374,525.34	193,827.00	-180,698.34	-48.2%	2,932,042.49	77,644.19	-2,854,398.30	-97.4%
Miscellaneous		50,072.97	31,571.18	-18,501.79	-36.9%	354,244.67	316,661.97	-37,582.70	-10.6%
Suspense		167,854.12	92,216.06	-75,638.06	-45.1%	3,494,350.23	-186,898.89	-3,681,249.12	-105.3%
Gross Receipts		614,176.59	339,780.14	-274,396.45	-44.7%	6,890,719.40	318,552.94	-6,572,166.46	-95.4%
Less Refunds		-1,847.27	-50.00	1,797.27	-97.3%	-31,344.42	-2,566.50	28,777.92	-91.8%
Net Receipts		612,329.32	339,730.14	-272,599.18	-44.5%	6,859,374.98	315,986.44	-6,543,388.54	-95.4%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		57,102.97	33,591.18	-23,511.79	-41.2%	356,792.14	313,964.81	-42,827.33	-12.0%
General Fund		10.00	0.00	-10.00	-100.0%	492.53	697.16	204.63	41.5%
Relief Fund		335,816.82	158,314.75	-177,502.07	-52.9%	2,595,401.44	-297,299.19	-2,892,700.63	-111.5%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		-7,040.00	-2,000.00	5,040.00	-71.6%	-3,040.00	2,000.00	5,040.00	-165.8%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		38,708.52	35,512.25	-3,196.27	-8.3%	336,641.05	374,943.38	38,302.33	11.4%
Other Transfers		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
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		1,847.27	50.00	-1,797.27	-97.3%	31,344.42	2,566.50	-28,777.92	-91.8%
Circuit Breaker Fund		19,876.89	22,115.90	2,239.01	11.3%	78,737.59	108,579.17	29,841.58	37.9%
Tax Commission Holding Fund held in Suspense Account		167,854.12	92,196.06	-75,658.06	-45.1%	3,494,095.01	-193,875.50	-3,687,970.51	-105.5%
Total Distribution of Gross Collections		614,176.59	339,780.14	-274,396.45	-44.7%	6,890,719.40	318,552.94	-6,572,166.46	-95.4%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-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		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Total Gross Receipts		1,205,626,837.78	1,236,956,800.95	31,329,963.17	2.6%	6,668,491,876.15	6,816,943,358.23	148,451,482.08	2.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 4/30/2025	Month Of 4/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		112,205.77	71,523.95	-40,681.82	-36.3%	2,165,042.68	500,350.20	-1,664,692.48	-76.9%
Corporate Income to MTC		219,595.87	341,013.32	121,417.45	55.3%	2,567,329.17	6,450,049.23	3,882,720.06	151.2%
Sales Tax to MTC		162,616.42	300,198.85	137,582.43	84.6%	3,416,995.32	3,342,641.40	-74,353.92	-2.2%
Total Receipts Reclassed to MTC		494,418.06	712,736.12	218,318.06	44.2%	8,149,367.17	10,293,040.83	2,143,673.66	26.3%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		77,329.11	51,602.02	-25,727.09	-33.3%	1,699,555.29	319,657.46	-1,379,897.83	-81.2%
Corporate MTC to General Fund		151,339.38	246,029.15	94,689.77	62.6%	1,973,723.65	4,612,868.89	2,639,145.24	133.7%
Sales Tax MTC to General Fund		112,070.73	216,582.94	104,512.21	93.3%	2,247,774.15	2,564,023.90	316,249.75	14.1%
Total MTC Receipts to General Fund		340,739.22	514,214.11	173,474.89	50.9%	5,921,053.09	7,496,550.25	1,575,497.16	26.6%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		34,876.66	19,921.93	-14,954.73	-42.9%	465,487.39	180,692.74	-284,794.65	-61.2%
MTC Revenue from Corporate Income Tax		68,256.49	94,984.17	26,727.68	39.2%	593,605.52	1,837,180.34	1,243,574.82	209.5%
MTC Revenue from Sales Tax		50,545.69	83,615.91	33,070.22	65.4%	1,169,221.17	778,617.50	-390,603.67	-33.4%
Net MTC Revenues		153,678.84	198,522.01	44,843.17	29.2%	2,228,314.08	2,796,490.58	568,176.50	25.5%
Total MTC Receipts		494,418.06	712,736.12	218,318.06	44.2%	8,149,367.17	10,293,040.83	2,143,673.66	26.3%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Note	Area	Description	Month Added	Month Ended
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. Due to negative balances held in the Tax Relief Fund through November 2025, an idle Interest-bearing fund, interest amounts have been withdrawn.	1/31/2026	
A2	Receipts by Tax Type	Decline in E911 Fees can be attributed to a number of factors including but not limited to decline in purchase of pre-paid wireless services, timing of payments received and returns processed, or unidentified payments at time of receipt.	1/31/2026	
A3	Receipts by Tax Type	The dramatic increase is a result of electronic payments that were submitted as mine tax. The annual mine license tax for tax year 2025 is due on April 15, 2026. The tax is calculated as the taxable net value multiplied by 1%.	4/30/2026	
A4	Receipts by Tax Type	Previously received Direct Shipper permit application fees had been misdirected. Correcting those payments resulted in an increase in the fees reported for April.	4/30/2026	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
B2	Distributions by Fund	FY2025 20% of Tax Relief funds were moved to the School District Facility Fund to ensure proper amounts were statutorily distributed at year end.	1/31/2026	
B3	Distributions by Fund	Per Idaho Code 63-3024A (1) the allowable Food Tax Credit increased from \$120 to \$155 for tax year 2025. This in combination with the increased number of filers who donate their credit results in higher dollar amounts distributed to the Cooperative Welfare Fund.	4/30/2026	
C1	Corporate Estimates	Some payments intended as estimated payments, have been recorded incorrectly due to an error within a software upgrade. Processes have been updated to correct past and future recording errors. There is no impact on Gross or Net Collections.	3/31/2026	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to and distributed from the general fund.	7/31/2025	
*		Timing differences between payment processing and return processing may result in negative amounts appearing in this report.	4/30/2026	