

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		217,970,516.79	193,176,311.04	-24,794,205.75	-11.4%	2,573,409,372.54	2,668,374,297.29	94,964,924.75	3.7%
Corporate Income Tax		29,447,022.24	25,809,488.10	-3,637,534.14	-12.4%	1,052,389,715.86	937,156,879.61	-115,232,836.25	-10.9%
Sales Tax		243,210,735.35	252,277,525.68	9,066,790.33	3.7%	2,793,994,016.37	2,833,372,428.56	39,378,412.19	1.4%
Cigarette Tax		2,164,396.39	2,181,792.78	17,396.39	0.8%	26,280,140.52	24,115,055.25	-2,165,085.27	-8.2%
Tobacco Tax		892,216.68	1,041,918.03	149,701.35	16.8%	11,692,891.01	10,920,991.29	-771,899.72	-6.6%
Beer Tax		343,941.40	360,169.22	16,227.82	4.7%	4,285,131.67	4,191,188.90	-93,942.77	-2.2%
Wine Tax		508,383.08	491,395.91	-16,987.17	-3.3%	6,117,974.83	6,092,090.77	-25,884.06	-0.4%
Kilowatt Hour Tax		142,396.21	191,773.14	49,376.93	34.7%	1,448,986.06	1,759,025.40	310,039.34	21.4%
Mine License Tax		0.00	0.00	0.00	0.0%	43,010.83	473,488.23	430,477.40	N/A
Oil & Gas		58,010.36	2.01	-58,008.35	-100.0%	851,888.38	274,977.06	-576,911.32	-67.7%
E911		115,960.17	94,566.53	-21,393.64	-18.4%	1,349,493.50	1,196,598.23	-152,895.27	-11.3%
Motor Fuels Tax		34,907,264.93	37,919,045.71	3,011,780.78	8.6%	361,962,508.88	382,340,543.14	20,378,034.26	5.6%
Boise Auditorium District		946,285.88	862,780.93	-83,504.95	-8.8%	9,714,252.14	10,172,119.92	457,867.78	4.7%
Idaho Falls Auditorium District		182,656.24	221,420.02	38,763.78	21.2%	2,724,764.72	2,664,047.81	-60,716.91	-2.2%
Pocatello-Chubbuck Auditorium District		123,030.04	103,622.34	-19,407.70	-15.8%	1,377,319.61	1,395,800.67	18,481.06	1.3%
Idaho Travel & Convention		1,371,426.22	1,396,371.74	24,945.52	1.8%	19,760,759.75	20,185,833.35	425,073.60	2.2%
Suspense	A1	75,584.10	0.00	-75,584.10	-100.0%	1,198,035.85	35,391.54	-1,162,644.31	-97.0%
Miscellaneous Revenues	A2	61,080.96	-123,821.52	-184,902.48	-302.7%	455,031.91	-522,921.67	-977,953.58	-214.9%
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		1,687.50	2,825.00	1,137.50	67.4%	13,375.00	17,037.50	3,662.50	27.4%
<b>Total Gross Receipts</b>		<b>532,522,594.54</b>	<b>516,007,186.66</b>	<b>-16,515,407.88</b>	<b>-3.1%</b>	<b>6,869,068,858.43</b>	<b>6,904,214,924.85</b>	<b>35,146,066.42</b>	<b>0.5%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		383,942,101.84	354,932,861.90	-29,009,239.94	-7.6%	5,012,303,409.63	4,521,326,909.98	-490,976,499.65	-9.8%
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		176,302.42	220,674.81	44,372.39	25.2%	2,403,223.42	2,573,395.28	170,171.86	7.1%
161 - Fish and Game Donation		5,735.08	3,725.00	-2,010.08	-35.0%	77,119.24	44,443.42	-32,675.82	-42.4%
166 - Abandoned Mine & Oil & Gas Conserv		34,806.22	1.20	-34,805.02	-100.0%	525,754.68	325,967.44	-199,787.24	-38.0%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	275,000.00	275,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	110,000.00	330,000.00	220,000.00	200.0%
182 - Substance Abuse Treatment		138,923.00	130,929.48	-7,993.52	-5.8%	1,589,366.04	1,564,687.67	-24,678.37	-1.6%
188 - County Juvenile Probation Svcs		331,886.53	340,392.93	8,506.40	2.6%	3,759,429.91	3,708,436.14	-50,993.77	-1.4%
200 - Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,400,000.00	4,400,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,365,415.48	1,392,270.35	26,854.87	2.0%	19,594,638.41	20,034,108.97	439,470.56	2.2%
213 - Veterans Support Donation		5,316.69	3,862.83	-1,453.86	-27.3%	52,123.56	53,568.85	1,445.29	2.8%
220 - Cooperative Welfare Fund		44,996.05	30,552.75	-14,443.30	-32.1%	857,470.36	897,128.69	39,658.33	4.6%
221 - State Aeronautics Fund		231,639.16	224,598.38	-7,040.78	-3.0%	2,984,820.82	2,707,938.72	-276,882.10	-9.3%
247 - Parks & Rec Motor Fuels		347,529.67	546,068.75	198,539.08	57.1%	5,046,547.84	5,505,748.70	459,200.86	9.1%
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		10,956,306.71	11,864,640.03	908,333.32	8.3%	51,516,100.17	54,213,916.12	2,697,815.95	5.2%
260 - State Highway Account		4,119,481.87	5,843,762.36	1,724,280.49	41.9%	59,072,904.12	63,810,889.32	4,737,985.20	8.0%
261 - Highway Distribution Fund		16,464,302.42	23,172,397.51	6,708,095.09	40.7%	235,464,318.20	254,202,845.63	18,738,527.43	8.0%
266 - Search and Rescue Fund		2,991.11	4,699.89	1,708.78	57.1%	43,434.41	47,386.75	3,952.34	9.1%
267 - Motor Fuel Distribution Fund		10,501,212.46	4,070,147.52	-6,431,064.94	-61.2%	9,115,358.91	4,050,472.27	-5,064,886.64	-55.6%
269 - Transportation Congestion Mitigation		1,052,854.05	1,157,588.11	104,734.06	9.9%	84,353,174.78	83,148,785.91	-1,204,388.87	-1.4%
275 - E911 Wireless		113,539.05	92,071.01	-21,468.04	-18.9%	1,321,127.94	1,159,783.47	-161,344.47	-12.2%
276 - Multi-State Tax Compact		159,241.56	225,444.84	66,203.28	41.6%	2,849,176.52	2,637,587.27	-211,589.25	-7.4%
323 - In Demand Careers Fund	B1	0.00	0.00	0.00	0.0%	0.00	80,000,000.00	80,000,000.00	0.0%
338 - Tax Commission Admin Fees		3,879.62	4,504.00	624.38	16.1%	4,061,811.74	4,210,331.59	148,519.85	3.7%
349 - Wine Direct Shipper Fee to ISP		125.00	200.00	75.00	60.0%	2,350.00	2,250.00	-100.00	-4.3%
365 - Permanent Building Fund		1,435,977.40	1,389,332.09	-46,645.31	-3.2%	20,098,046.48	19,990,886.03	-107,160.45	-0.5%
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		18,214.72	13,580.70	-4,634.02	-25.4%	313,863.78	298,726.42	-15,137.36	-4.8%
403 - Opportunity Scholarship		2,581.20	1,059.00	-1,522.20	-59.0%	19,907.87	15,447.90	-4,459.97	-22.4%
481 - Public School Endowment	B2	388,278.63	435,227.54	46,948.91	12.1%	4,415,653.64	334,490,561.39	330,074,907.75	N/A
483 - Childrens Trust Donation		6,591.77	4,489.05	-2,102.72	-31.9%	47,199.89	52,433.54	5,233.65	11.1%

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		26,040,947.30	26,319,722.02	278,774.72	1.1%	298,825,309.99	299,637,261.50	811,951.51	0.3%
502 - Sales Tax - Circuit Breaker		2,042,548.61	2,046,508.07	3,959.46	0.2%	21,900,038.59	22,239,397.83	339,359.24	1.5%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	19,391,485.34	21,027,847.28	1,636,361.94	8.4%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	7,779,844.41	7,779,844.41	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		957,368.62	228,094.28	-729,274.34	-76.2%	10,498,096.62	9,868,066.87	-630,029.75	-6.0%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	5,107,558.63	5,305,455.17	197,896.54	3.9%
502 - Sales Tax - Tax Relief Fund		15,720,940.57	22,663,139.71	6,942,199.14	44.2%	169,305,277.21	198,875,301.52	29,570,024.31	17.5%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	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	4,352,237.97	4,352,237.97	0.0%	0.00	49,749,696.69	49,749,696.69	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,352,237.97	4,352,237.97	0.0%	0.00	49,749,696.69	49,749,696.69	0.0%
516 - Refund Fund	B8	51,337,925.15	45,424,154.15	-5,913,771.00	-11.5%	748,459,812.46	744,126,512.31	-4,333,300.15	-0.6%
516 - Refund Fund - County Juvenile Prob Services		49,894.94	94,834.39	44,939.45	90.1%	560,627.32	751,204.81	190,577.49	34.0%
535 - Tax Rebate Fund		0.00	-698.70	-698.70	0.0%	0.00	4,304.08	4,304.08	0.0%
630 - Grape Growers and Wine Producers		59,181.35	23,702.75	-35,478.60	-59.9%	281,551.67	335,264.84	53,713.17	19.1%
630 - Hop Growers		12,085.59	9,106.00	-2,979.59	-24.7%	115,060.57	112,694.30	-2,366.27	-2.1%
630 - Unidentified Wine & Strong Beer		-77,497.98	0.00	77,497.98	-100.0%	-23,931.72	0.00	23,931.72	-100.0%
630 - Custodial Accounts		1,272,992.11	1,205,433.45	-67,558.66	-5.3%	13,945,235.75	14,446,326.13	501,090.38	3.6%
630 - Oil & Gas-Cities & Counties		16,706.98	0.58	-16,706.40	-100.0%	245,343.86	79,193.41	-166,150.45	-67.7%
601 - Tax Suspense & Adjustments	B7	75,584.10	-369,327.76	-444,911.86	-588.6%	1,198,035.85	2,703,184.19	1,505,148.34	125.6%
<b>Total Distribution</b>		<b>532,522,594.54</b>	<b>516,007,186.66</b>	<b>-16,515,407.88</b>	<b>-3.1%</b>	<b>6,869,068,858.43</b>	<b>6,904,214,924.85</b>	<b>35,146,066.42</b>	<b>0.5%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
Individual Income Taxes		173,853,060.42	154,058,324.66	-19,794,735.76	-11.4%	2,049,912,581.79	2,122,750,360.61	72,837,778.82	3.6%
Corporate Income Taxes		23,497,568.19	20,577,627.50	-2,919,940.69	-12.4%	841,117,369.34	748,710,052.28	-92,407,317.06	-11.0%
Sales Tax		184,957,396.57	178,638,561.06	-6,318,835.51	-3.4%	2,101,531,220.48	1,631,553,092.48	-469,978,128.00	-22.4%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	1,180,758.37	0.00	-1,180,758.37	-100.0%
Tobacco Tax		778,911.26	898,000.85	119,089.59	15.3%	10,089,517.50	9,375,603.31	-713,914.19	-7.1%
Beer Tax		161,616.04	169,183.95	7,567.91	4.7%	2,012,437.07	1,961,918.29	-50,518.78	-2.5%
Wine Tax		443,168.05	399,390.74	-43,777.31	-9.9%	4,978,787.49	4,904,116.62	-74,670.87	-1.5%
Kilowatt Hour Tax		142,396.21	191,773.14	49,376.93	34.7%	1,448,986.06	1,759,025.40	310,039.34	21.4%
Mine License		0.00	0.00	0.00	0.0%	28,383.18	312,492.99	284,109.81	N/A
Misc Revenue		643.43	0.00	-643.43	-100.0%	3,368.35	248.00	-3,120.35	-92.6%
<b>Total Distributed Direct to General Fund</b>		<b>383,942,101.84</b>	<b>354,932,861.90</b>	<b>-29,009,239.94</b>	<b>-7.6%</b>	<b>5,012,303,409.63</b>	<b>4,521,326,909.98</b>	<b>-490,976,499.65</b>	<b>-9.8%</b>
<b>Accrued to General Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Individual Income Tax Net Refund Fund		-38,480,198.49	-88,973,222.82	-50,493,024.33	131.2%	-53,340,937.58	-79,607,109.56	-26,266,171.98	49.2%
Corporate Income Tax Net Refund Fund		-2,231,014.00	-5,627,583.81	-3,396,569.81	152.2%	109,817,807.63	43,675,892.31	-66,141,915.32	-60.2%
<b>Total Distributed and Accrued to G. Fund</b>		<b>343,230,889.35</b>	<b>260,332,055.27</b>	<b>-82,898,834.08</b>	<b>-24.2%</b>	<b>5,068,780,279.68</b>	<b>4,485,395,692.73</b>	<b>-583,384,586.95</b>	<b>-11.5%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		43,451,766.80	38,504,951.19	-4,946,815.61	-11.4%	512,446,973.31	530,483,613.55	18,036,640.24	3.5%
Less Total Refunds		-81,931,965.29	-127,478,174.01	-45,546,208.72	55.6%	-565,787,910.89	-610,090,723.11	-44,302,812.22	7.8%
<b>Net Refund Fund (To Above)</b>		<b>-38,480,198.49</b>	<b>-88,973,222.82</b>	<b>-50,493,024.33</b>	<b>131.2%</b>	<b>-53,340,937.58</b>	<b>-79,607,109.56</b>	<b>-26,266,171.98</b>	<b>49.2%</b>
Add Distributed Direct to General Fund		173,853,060.42	154,058,324.66	-19,794,735.76	-11.4%	2,049,912,581.79	2,122,750,360.61	72,837,778.82	3.6%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>135,372,861.93</b>	<b>65,085,101.84</b>	<b>-70,287,760.09</b>	<b>-51.9%</b>	<b>1,996,571,644.21</b>	<b>2,043,143,251.05</b>	<b>46,571,606.84</b>	<b>2.3%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		5,802,082.54	4,948,601.54	-853,481.00	-14.7%	208,937,474.11	186,316,723.30	-22,620,750.81	-10.8%
Less Total Refunds		-8,033,096.54	-10,576,185.35	-2,543,088.81	31.7%	-99,119,666.48	-142,640,830.99	-43,521,164.51	43.9%
<b>Net Refund Fund (To Above)</b>		<b>-2,231,014.00</b>	<b>-5,627,583.81</b>	<b>-3,396,569.81</b>	<b>152.2%</b>	<b>109,817,807.63</b>	<b>43,675,892.31</b>	<b>-66,141,915.32</b>	<b>-60.2%</b>
Add Distributed Direct to General Fund		23,497,568.19	20,577,627.50	-2,919,940.69	-12.4%	841,117,369.34	748,710,052.28	-92,407,317.06	-11.0%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>21,266,554.19</b>	<b>14,950,043.69</b>	<b>-6,316,510.50</b>	<b>-29.7%</b>	<b>950,935,176.97</b>	<b>792,385,944.59</b>	<b>-158,549,232.38</b>	<b>-16.7%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		67,904,609.66	19,760,157.49	-48,144,452.17	-70.9%	822,193,340.87	704,944,576.73	-117,248,764.14	-14.3%
Permanent Building Fund		453,640.00	351,750.00	-101,890.00	-22.5%	8,489,340.00	8,259,870.00	-229,470.00	-2.7%
Donations on returns		94,475.09	61,888.39	-32,586.70	-34.5%	1,305,417.07	1,326,486.03	21,068.96	1.6%
Individual Tax reclassified as Multi State		63,777.71	48,247.93	-15,529.78	-24.3%	258,493.14	1,142,196.17	883,703.03	341.9%
Total Filing Payments		68,516,502.46	20,222,043.81	-48,294,458.65	-70.5%	832,246,591.08	715,673,128.93	-116,573,462.15	-14.0%
Lottery Winnings Withholdings		99,789.88	94,834.39	-4,955.49	-5.0%	1,121,254.56	751,204.81	-370,049.75	-33.0%
Employer Withholdings		149,354,224.45	172,859,432.84	23,505,208.39	15.7%	1,740,041,526.90	1,951,949,963.55	211,908,436.65	12.2%
Withholding Payments Total		149,454,014.33	172,954,267.23	23,500,252.90	15.7%	1,741,162,781.46	1,952,701,168.36	211,538,386.90	12.1%
<b>Gross Collections</b>		217,970,516.79	193,176,311.04	-24,794,205.75	-11.4%	2,573,409,372.54	2,668,374,297.29	94,964,924.75	3.7%
Individual Income Tax Filing Refunds		-80,763,293.45	-126,562,635.82	-45,799,342.37	56.7%	-555,792,821.32	-594,462,268.44	-38,669,447.12	7.0%
Employer Withholding Refunds		-1,168,671.84	-915,538.19	253,133.65	-21.7%	-9,995,089.57	-15,628,454.67	-5,633,365.10	56.4%
Less Total Refunds Paid		-81,931,965.29	-127,478,174.01	-45,546,208.72	55.6%	-565,787,910.89	-610,090,723.11	-44,302,812.22	7.8%
<b>Net Collections</b>		136,038,551.50	65,698,137.03	-70,340,414.47	-51.7%	2,007,621,461.65	2,058,283,574.18	50,662,112.53	2.5%
<b>Distribution of Individual Income Tax</b>									
General Fund		173,853,060.42	154,058,324.66	-19,794,735.76	-11.4%	2,049,912,581.79	2,122,750,360.61	72,837,778.82	3.6%
Refund Fund		43,451,766.80	38,504,951.19	-4,946,815.61	-11.4%	512,446,973.31	530,483,613.55	18,036,640.24	3.5%
Refund Fund - County Juvenile Prob Svc		49,894.94	94,834.39	44,939.45	90.1%	560,627.32	751,204.81	190,577.49	34.0%
Multi-State Tax Compact		17,784.60	9,728.03	-8,056.57	-45.3%	133,805.81	310,325.18	176,519.37	131.9%
Permanent Building Fund		453,640.00	351,750.00	-101,890.00	-22.5%	8,489,340.00	8,259,870.00	-229,470.00	-2.7%
Public School Income Substance Abuse		49,894.94	94,834.38	44,939.44	90.1%	560,627.24	751,204.75	190,577.51	34.0%
Donations:									
Fish & Game		5,735.08	3,725.00	-2,010.08	-35.0%	77,119.24	44,443.42	-32,675.82	-42.4%
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		6,591.77	4,489.05	-2,102.72	-31.9%	47,199.89	52,433.54	5,233.65	11.1%
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		2,729.24	2,093.17	-636.07	-23.3%	25,494.81	22,898.08	-2,596.73	-10.2%
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		4,321.74	2,165.04	-2,156.70	-49.9%	31,004.29	26,349.30	-4,654.99	-15.0%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Special Olympics		3,396.82	2,484.00	-912.82	-26.9%	27,512.20	23,673.09	-3,839.11	-14.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	3,000.00	3,000.00	0.0%
Veterans Support		5,316.69	3,862.83	-1,453.86	-27.3%	52,123.56	53,568.85	1,445.29	2.8%
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		44,996.05	30,552.75	-14,443.30	-32.1%	857,470.36	897,128.69	39,658.33	4.6%
Idaho Food Bank		18,806.50	11,457.55	-7,348.95	-39.1%	158,584.85	169,543.16	10,958.31	6.9%
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		2,581.20	1,059.00	-1,522.20	-59.0%	19,907.87	15,447.90	-4,459.97	-22.4%
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	0.00	0.00	0.0%	0.00	3,741,232.36	3,741,232.36	0.0%
<b>Total Distribution of Gross Collections</b>		217,970,516.79	193,176,311.04	-24,794,205.75	-11.4%	2,573,409,372.54	2,668,374,297.29	94,964,924.75	3.7%

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		15,170,814.42	9,467,950.67	-5,702,863.75	-37.6%	241,421,409.52	240,755,013.45	-666,396.07	-0.3%
Corporate Estimates		13,875,127.28	15,360,516.92	1,485,389.64	10.7%	804,295,013.56	692,014,490.86	-112,280,522.70	-14.0%
Corporate Tax reclassified as Multi-State		401,080.54	981,020.51	579,939.97	144.6%	6,673,292.78	4,387,375.30	-2,285,917.48	-34.3%
<b>Gross Collections</b>		29,447,022.24	25,809,488.10	-3,637,534.14	-12.4%	1,052,389,715.86	937,156,879.61	-115,232,836.25	-10.9%
Less Refunds Paid	E1	-8,033,096.54	-10,576,185.35	-2,543,088.81	31.7%	-99,119,666.48	-142,640,830.99	-43,521,164.51	43.9%
<b>Net Collections</b>		21,413,925.70	15,233,302.75	-6,180,622.95	-28.9%	953,270,049.38	794,516,048.62	-158,754,000.76	-16.7%
<b>Distribution of Corporate Tax</b>									
General Fund		23,497,568.19	20,577,627.50	-2,919,940.69	-12.4%	841,117,369.34	748,710,052.28	-92,407,317.06	-11.0%
Refund Fund		5,802,082.54	4,948,601.54	-853,481.00	-14.7%	208,937,474.11	186,316,723.30	-22,620,750.81	-10.8%
Multi-State Tax Compact		111,842.51	197,799.06	85,956.55	76.9%	1,305,820.41	936,312.03	-369,508.38	-28.3%
Permanent Building Fund		35,529.00	85,460.00	49,931.00	140.5%	1,029,052.00	1,186,832.00	157,780.00	15.3%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	6,573.64	6,573.64	0.0%
<b>Total Distribution of Gross Collections</b>		29,447,022.24	25,809,488.10	-3,637,534.14	-12.4%	1,052,389,715.86	937,156,879.61	-115,232,836.25	-10.9%

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		243,061,625.44	252,117,343.33	9,055,717.89	3.7%	2,784,617,186.39	2,826,755,782.91	42,138,596.52	1.5%
Sales Tax reclassified as Multi-State		106,200.94	88,866.35	-17,334.59	-16.3%	9,276,594.68	6,462,856.73	-2,813,737.95	-30.3%
Amusement Device Tax		42,908.97	71,316.00	28,407.03	66.2%	100,235.30	153,788.92	53,553.62	53.4%
<b>Gross Collections</b>		<b>243,210,735.35</b>	<b>252,277,525.68</b>	<b>9,066,790.33</b>	<b>3.7%</b>	<b>2,793,994,016.37</b>	<b>2,833,372,428.56</b>	<b>39,378,412.19</b>	<b>1.4%</b>
Less Refunds Paid		-940,574.03	-855,056.74	85,517.29	-9.1%	-10,998,869.60	-12,008,146.60	-1,009,277.00	9.2%
<b>Net Collections</b>		<b>242,270,161.32</b>	<b>251,422,468.94</b>	<b>9,152,307.62</b>	<b>3.8%</b>	<b>2,782,995,146.77</b>	<b>2,821,364,281.96</b>	<b>38,369,135.19</b>	<b>1.4%</b>
<b>Distribution of Sales Tax</b>									
General Fund		184,957,396.57	178,638,561.06	-6,318,835.51	-3.4%	2,101,531,220.48	1,631,553,092.48	-469,978,128.00	-22.4%
Tax Commission Refunds		940,574.03	855,056.74	-85,517.29	-9.1%	10,998,869.60	12,008,146.60	1,009,277.00	9.2%
Multi-State Tax Compact		29,614.45	17,917.75	-11,696.70	-39.5%	1,409,550.30	1,390,950.06	-18,600.24	-1.3%
Tax Relief Fund		15,720,940.57	22,663,139.71	6,942,199.14	44.2%	169,305,277.21	198,355,256.20	29,049,978.99	17.2%
Revenue Share		26,040,947.30	26,319,722.02	278,774.72	1.1%	298,825,309.99	299,637,261.50	811,951.51	0.3%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	682,216.67	1,219,035.36	536,818.69	78.7%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,583,333.34	4,583,333.35	0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,400,000.00	4,400,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	2,017,982.46	17,656.66	0.9%	21,762,239.60	22,177,484.85	415,245.25	1.9%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	19,391,485.34	21,027,847.28	1,636,361.94	8.4%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	7,779,844.41	7,779,844.41	0.00	0.0%
Demonstration Pilot Project		957,368.62	228,094.28	-729,274.34	-76.2%	10,498,096.62	9,868,066.87	-630,029.75	-6.0%
Election Consolidation		464,323.51	479,078.70	14,755.19	3.2%	5,107,558.63	5,305,455.17	197,896.54	3.9%
Transportation Local Highway Distribution		9,018,213.85	9,114,634.21	96,420.36	1.1%	23,720,051.33	24,187,843.76	467,792.43	2.0%
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	-0.01	119.36	-100.0%	-1,037.15	-0.01	1,037.14	-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	4,352,237.97	4,352,237.97	0.0%	0.00	49,749,696.69	49,749,696.69	0.0%
School District Facility Fund Holding Account	F2	0.00	4,352,237.97	4,352,237.97	0.0%	0.00	49,749,696.69	49,749,696.69	0.0%
In Demand Careers	F3	0.00	0.00	0.00	0.0%	0.00	80,000,000.00	80,000,000.00	0.0%
Public School Income Fund	F4	0.00	0.00	0.00	0.0%	0.00	330,000,000.00	330,000,000.00	0.0%
Unallocated Sales Tax	F5	0.00	-196,684.91	-196,684.91	0.0%	0.00	379,417.30	379,417.30	0.0%
<b>Total Distribution of Gross Collections</b>		<b>243,210,735.35</b>	<b>252,277,525.68</b>	<b>9,066,790.33</b>	<b>3.7%</b>	<b>2,793,994,016.37</b>	<b>2,833,372,428.56</b>	<b>39,378,412.19</b>	<b>1.4%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,164,396.39	2,181,792.78	17,396.39	0.8%	26,280,140.52	24,115,055.25	-2,165,085.27	-8.2%
Less Refunds Paid		-34.00	-38.00	-4.00	11.8%	-374.00	-436.00	-62.00	16.6%
<b>Net Collections</b>		<b>2,164,362.39</b>	<b>2,181,754.78</b>	<b>17,392.39</b>	<b>0.8%</b>	<b>26,279,766.52</b>	<b>24,114,619.25</b>	<b>-2,165,147.27</b>	<b>-8.2%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	1,180,758.37	0.00	-1,180,758.37	-100.0%
Tax Commission Refunds		34.00	38.00	4.00	11.8%	374.00	436.00	62.00	16.6%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,583,333.37	4,583,333.34	-0.03	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	275,000.00	275,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	110,000.00	330,000.00	220,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	3,038,750.00	3,038,750.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	3,038,750.00	3,038,750.00	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		1,052,854.05	1,157,588.11	104,734.06	9.9%	4,353,174.78	3,148,785.91	-1,204,388.87	-27.7%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,164,396.39</b>	<b>2,181,792.78</b>	<b>17,396.39</b>	<b>0.8%</b>	<b>26,280,140.52</b>	<b>24,115,055.25</b>	<b>-2,165,085.27</b>	<b>-8.2%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		892,216.68	1,041,918.03	149,701.35	16.8%	11,692,891.01	10,920,991.29	-771,899.72	-6.6%
Less Refunds Paid		-2,032.36	-15,631.32	-13,598.96	669.1%	-162,013.69	-206,015.70	-44,002.01	27.2%
<b>Net Collections</b>		<b>890,184.32</b>	<b>1,026,286.71</b>	<b>136,102.39</b>	<b>15.3%</b>	<b>11,530,877.32</b>	<b>10,714,975.59</b>	<b>-815,901.73</b>	<b>-7.1%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		778,911.26	898,000.85	119,089.59	15.3%	10,089,517.50	9,375,603.31	-713,914.19	-7.1%
Tax Commission Refunds		2,032.36	15,631.32	13,598.96	669.1%	162,013.69	206,015.70	44,002.01	27.2%
Public School Endowment		55,636.53	64,142.93	8,506.40	15.3%	720,679.91	669,686.14	-50,993.77	-7.1%
County Juvenile Probation Svcs		55,636.53	64,142.93	8,506.40	15.3%	720,679.91	669,686.14	-50,993.77	-7.1%
<b>Total Distribution of Gross Collections</b>		<b>892,216.68</b>	<b>1,041,918.03</b>	<b>149,701.35</b>	<b>16.8%</b>	<b>11,692,891.01</b>	<b>10,920,991.29</b>	<b>-771,899.72</b>	<b>-6.6%</b>



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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		343,941.40	360,169.22	16,227.82	4.7%	4,285,131.67	4,191,188.90	-93,942.77	-2.2%
Less Refunds Paid		-77.53	-203.34	-125.81	162.3%	-3,350.65	-16,894.30	-13,543.65	404.2%
<b>Net Collections</b>		<b>343,863.87</b>	<b>359,965.88</b>	<b>16,102.01</b>	<b>4.7%</b>	<b>4,281,781.02</b>	<b>4,174,294.60</b>	<b>-107,486.42</b>	<b>-2.5%</b>
<b>Distribution of Beer Tax</b>									
General Fund		161,616.04	169,183.95	7,567.91	4.7%	2,012,437.07	1,961,918.29	-50,518.78	-2.5%
Tax Commission Refunds		77.53	203.34	125.81	162.3%	3,350.65	16,894.30	13,543.65	404.2%
Substance Abuse Treatment		68,772.77	71,993.18	3,220.41	4.7%	856,356.18	834,858.97	-21,497.21	-2.5%
Permanent Building Fund		113,475.06	118,788.75	5,313.69	4.7%	1,412,987.77	1,377,517.34	-35,470.43	-2.5%
<b>Total Distribution of Gross Collections</b>		<b>343,941.40</b>	<b>360,169.22</b>	<b>16,227.82</b>	<b>4.7%</b>	<b>4,285,131.67</b>	<b>4,191,188.90</b>	<b>-93,942.77</b>	<b>-2.2%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		508,383.08	491,395.91	-16,987.17	-3.3%	6,117,974.83	6,092,090.77	-25,884.06	-0.4%
Less Refunds Paid		-1,295.84	-1,264.85	30.99	-2.4%	-33,497.75	-10,186.31	23,311.44	-69.6%
<b>Net Collections</b>		<b>507,087.24</b>	<b>490,131.06</b>	<b>-16,956.18</b>	<b>-3.3%</b>	<b>6,084,477.08</b>	<b>6,081,904.46</b>	<b>-2,572.62</b>	<b>0.0%</b>
<b>Distribution of Wine Tax</b>									
General Fund		443,168.05	399,390.74	-43,777.31	-9.9%	4,978,787.49	4,904,116.62	-74,670.87	-1.5%
Tax Commission Refunds		1,295.84	1,264.85	-30.99	-2.4%	33,497.75	10,186.31	-23,311.44	-69.6%
Substance Abuse Treatment		70,150.23	58,936.30	-11,213.93	-16.0%	733,009.07	729,828.70	-3,180.37	-0.4%
Grape Growers & Wine Producers		59,181.35	23,702.75	-35,478.60	-59.9%	281,551.67	335,264.84	53,713.17	19.1%
Hop Growers		12,085.59	9,106.00	-2,979.59	-24.7%	115,060.57	112,694.30	-2,366.27	-2.1%
Unallocated Wine & Strong Beer		-77,497.98	-1,004.73	76,493.25	-98.7%	-23,931.72	0.00	23,931.72	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>508,383.08</b>	<b>491,395.91</b>	<b>-16,987.17</b>	<b>-3.3%</b>	<b>6,117,974.83</b>	<b>6,092,090.77</b>	<b>-25,884.06</b>	<b>-0.4%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		1,562.50	2,625.00	1,062.50	68.0%	11,025.00	14,787.50	3,762.50	34.1%
Wine Direct Shipper Fee to ISP		125.00	200.00	75.00	60.0%	2,350.00	2,250.00	-100.00	-4.3%
<b>Total Distributions</b>		<b>1,687.50</b>	<b>2,825.00</b>	<b>1,137.50</b>	<b>67.4%</b>	<b>13,375.00</b>	<b>17,037.50</b>	<b>3,662.50</b>	<b>27.4%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		142,396.21	191,773.14	49,376.93	34.7%	1,448,986.06	1,759,025.40	310,039.34	21.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>142,396.21</b>	<b>191,773.14</b>	<b>49,376.93</b>	<b>34.7%</b>	<b>1,448,986.06</b>	<b>1,759,025.40</b>	<b>310,039.34</b>	<b>21.4%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		142,396.21	191,773.14	49,376.93	34.7%	1,448,986.06	1,759,025.40	310,039.34	21.4%
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%
<b>Total Distribution of Gross Collections</b>		<b>142,396.21</b>	<b>191,773.14</b>	<b>49,376.93</b>	<b>34.7%</b>	<b>1,448,986.06</b>	<b>1,759,025.40</b>	<b>310,039.34</b>	<b>21.4%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		0.00	0.00	0.00	0.0%	43,010.83	473,488.23	430,477.40	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	-6.00	-2.00	4.00	-66.7%
<b>Net Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>43,004.83</b>	<b>473,486.23</b>	<b>430,481.40</b>	<b>N/A</b>
<b>Distribution of Mine Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	28,383.18	312,492.99	284,109.81	N/A
Abandoned Mine Reclamation		0.00	0.00	0.00	0.0%	14,621.65	160,981.24	146,359.59	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	6.00	14.00	8.00	133.3%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>43,010.83</b>	<b>473,488.23</b>	<b>430,477.40</b>	<b>N/A</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		115,960.17	94,566.53	-21,393.64	-18.4%	1,349,493.50	1,196,598.23	-152,895.27	-11.3%
Less Refunds Paid		-104.00	-616.52	-512.52	492.8%	-1,403.82	-13,145.67	-11,741.85	836.4%
<b>Net Collections</b>		<b>115,856.17</b>	<b>93,950.01</b>	<b>-21,906.16</b>	<b>-18.9%</b>	<b>1,348,089.68</b>	<b>1,183,452.56</b>	<b>-164,637.12</b>	<b>-12.2%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		113,539.05	92,071.01	-21,468.04	-18.9%	1,321,127.94	1,159,783.47	-161,344.47	-12.2%
E911 Wireless Admin		2,317.12	1,879.00	-438.12	-18.9%	26,961.74	23,669.09	-3,292.65	-12.2%
Tax Commission Refunds		104.00	616.52	512.52	492.8%	1,403.82	13,145.67	11,741.85	836.4%
<b>Total Distribution of Gross Collections</b>		<b>115,960.17</b>	<b>94,566.53</b>	<b>-21,393.64</b>	<b>-18.4%</b>	<b>1,349,493.50</b>	<b>1,196,598.23</b>	<b>-152,895.27</b>	<b>-11.3%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		58,010.36	2.01	-58,008.35	-100.0%	851,888.38	274,977.06	-576,911.32	-67.7%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>58,010.36</b>	<b>2.01</b>	<b>-58,008.35</b>	<b>-100.0%</b>	<b>851,888.38</b>	<b>274,977.06</b>	<b>-576,911.32</b>	<b>-67.7%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		34,806.22	1.20	-34,805.02	-100.0%	511,133.03	164,986.20	-346,146.83	-67.7%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		16,706.98	0.58	-16,706.40	-100.0%	245,343.86	79,193.41	-166,150.45	-67.7%
Public Schools Fund		6,497.16	0.23	-6,496.93	-100.0%	95,411.49	30,797.45	-64,614.04	-67.7%
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%
<b>Total Distribution of Gross Collections</b>		<b>58,010.36</b>	<b>2.01</b>	<b>-58,008.35</b>	<b>-100.0%</b>	<b>851,888.38</b>	<b>274,977.06</b>	<b>-576,911.32</b>	<b>-67.7%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		7,479,451.25	8,001,495.34	522,044.09	7.0%	103,479,523.28	109,044,560.23	5,565,036.95	5.4%
Gasoline Tax		15,811,247.76	24,513,833.26	8,702,585.50	55.0%	234,321,568.36	253,525,197.78	19,203,629.42	8.2%
Aviation Fuel		231,639.16	224,598.38	-7,040.78	-3.0%	2,984,820.82	2,706,997.69	-277,823.13	-9.3%
Transfer Fee		880,942.67	1,103,374.16	222,431.49	25.2%	12,010,065.45	12,864,296.28	854,230.83	7.1%
Fuels Distribution Fund		10,501,212.46	4,070,147.52	-6,431,064.94	-61.2%	9,115,358.91	4,133,625.21	-4,981,733.70	-54.7%
Motor Fuel Registration		500.38	4,597.05	4,096.67	818.7%	47,768.81	61,754.47	13,985.66	29.3%
Dyed Diesel - Penalty		2,271.25	1,000.00	-1,271.25	-56.0%	3,403.25	4,111.48	708.23	20.8%
<b>Gross Collections</b>		<b>34,907,264.93</b>	<b>37,919,045.71</b>	<b>3,011,780.78</b>	<b>8.6%</b>	<b>361,962,508.88</b>	<b>382,340,543.14</b>	<b>20,378,034.26</b>	<b>5.6%</b>
IFTA Taxpayer Refunds		-184,842.73	-123,305.01	61,537.72	-33.3%	-1,278,720.31	-1,092,380.95	186,339.36	-14.6%
Fuel Distributor Refunds (Gas & Special Fuel)		-940,870.23	-764,244.96	176,625.27	-18.8%	-14,186,942.19	-13,308,761.96	878,180.23	-6.2%
Payments to Other IFTA Jurisdictions		0.00	-199,140.70	-199,140.70	0.0%	-218,639.82	-527,027.70	-308,387.88	141.0%
<b>Less Total Refunds</b>		<b>-1,125,712.96</b>	<b>-1,086,690.67</b>	<b>39,022.29</b>	<b>-3.5%</b>	<b>-15,684,302.32</b>	<b>-14,928,170.61</b>	<b>756,131.71</b>	<b>-4.8%</b>
<b>Net Collections</b>		<b>33,781,551.97</b>	<b>36,832,355.04</b>	<b>3,050,803.07</b>	<b>9.0%</b>	<b>346,278,206.56</b>	<b>367,412,372.53</b>	<b>21,134,165.97</b>	<b>6.1%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,125,712.96	1,086,690.67	-39,022.29	-3.5%	15,684,302.32	14,928,170.61	-756,131.71	-4.8%
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		4,119,481.87	5,843,762.36	1,724,280.49	41.9%	59,072,904.12	63,810,889.32	4,737,985.20	8.0%
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		16,464,302.42	23,172,397.51	6,708,095.09	40.7%	235,464,318.20	254,202,845.63	18,738,527.43	8.0%
State Aeronautics Fund		231,639.16	224,598.38	-7,040.78	-3.0%	2,984,820.82	2,707,938.72	-276,882.10	-9.3%
Local Highway Distribution Fund		1,938,092.86	2,750,005.82	811,912.96	41.9%	27,796,048.84	30,026,072.36	2,230,023.52	8.0%
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		98,706.54	155,096.28	56,389.74	57.1%	1,433,337.49	1,563,761.24	130,423.75	9.1%
Off-Highway Improvements		98,706.54	155,096.28	56,389.74	57.1%	1,433,337.49	1,563,761.24	130,423.75	9.1%
Capital Improvements		98,706.55	155,096.29	56,389.74	57.1%	1,433,337.51	1,563,761.29	130,423.78	9.1%
Road and Bridge		51,410.04	80,779.90	29,369.86	57.1%	746,535.35	814,464.93	67,929.58	9.1%
Search and Rescue Fund		2,991.11	4,699.89	1,708.78	57.1%	43,434.41	47,386.75	3,952.34	9.1%
Petroleum Storage Trust Fund		176,302.42	220,674.81	44,372.39	25.2%	2,403,223.42	2,573,395.28	170,171.86	7.1%
Motor Fuels Distribution Fund		10,501,212.46	4,070,147.52	-6,431,064.94	-61.2%	9,115,358.91	4,050,495.77	-5,064,863.14	-55.6%
<b>Total Distribution of Gross Collections</b>		<b>34,907,264.93</b>	<b>37,919,045.71</b>	<b>3,011,780.78</b>	<b>8.6%</b>	<b>361,962,508.88</b>	<b>382,340,543.14</b>	<b>20,378,034.26</b>	<b>5.6%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		5,102,734.07	5,528,917.09	426,183.02	8.4%	70,164,407.84	74,832,665.47	4,668,257.63	6.7%
Special Fuels - IFTA		197,254.94	50,392.42	-146,862.52	-74.5%	3,021,217.17	2,303,637.40	-717,579.77	-23.8%
Gasoline		10,469,309.95	16,737,892.84	6,268,582.89	59.9%	152,805,378.36	167,021,707.39	14,216,329.03	9.3%
Dyed Diesel - Penalty		0.00	1,000.00	1,000.00	0.0%	0.00	4,128.00	4,128.00	0.0%
Transfer Fee		678,216.25	849,598.11	171,381.86	25.3%	9,245,502.69	9,904,641.91	659,139.22	7.1%
Interest		14,015.58	0.00	-14,015.58	-100.0%	176,640.08	74,310.99	-102,329.09	-57.9%
Motor Fuel Registration		500.38	4,597.05	4,096.67	818.7%	47,768.81	61,754.47	13,985.66	29.3%
<b>Total Highway Distribution Fund</b>		<b>16,462,031.17</b>	<b>23,172,397.51</b>	<b>6,710,366.34</b>	<b>40.8%</b>	<b>235,460,914.95</b>	<b>254,202,845.63</b>	<b>18,741,930.68</b>	<b>8.0%</b>
<b>State Highway Account</b>									
Special Fuels		1,305,860.98	1,414,927.17	109,066.19	8.4%	17,954,507.75	19,150,725.17	1,196,217.42	6.7%
Special Fuels - IFTA		50,480.29	12,896.11	-37,584.18	-74.5%	773,171.70	589,533.04	-183,638.66	-23.8%
Gasoline		2,762,106.04	4,415,939.08	1,653,833.04	59.9%	40,332,185.40	44,065,145.54	3,732,960.14	9.3%
Interest		1,034.56	0.00	-1,034.56	-100.0%	13,039.27	5,485.57	-7,553.70	-57.9%
<b>Total State Highway Account</b>		<b>4,119,481.87</b>	<b>5,843,762.36</b>	<b>1,724,280.49</b>	<b>41.9%</b>	<b>59,072,904.12</b>	<b>63,810,889.32</b>	<b>4,737,985.20</b>	<b>8.0%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		946,285.88	862,780.93	-83,504.95	-8.8%	9,714,252.14	10,172,119.92	457,867.78	4.7%
Less Refunds Paid		-8,144.35	-543.60	7,600.75	-93.3%	-92,545.60	-44,748.08	47,797.52	-51.6%
<b>Net Collections</b>		<b>938,141.53</b>	<b>862,237.33</b>	<b>-75,904.20</b>	<b>-8.1%</b>	<b>9,621,706.54</b>	<b>10,127,371.84</b>	<b>505,665.30</b>	<b>5.3%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		938,141.53	862,237.33	-75,904.20	-8.1%	9,609,181.54	10,114,846.84	505,665.30	5.3%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		8,144.35	543.60	-7,600.75	-93.3%	92,545.60	44,748.08	-47,797.52	-51.6%
<b>Total Distribution of Gross Collections</b>		<b>946,285.88</b>	<b>862,780.93</b>	<b>-83,504.95</b>	<b>-8.8%</b>	<b>9,714,252.14</b>	<b>10,172,119.92</b>	<b>457,867.78</b>	<b>4.7%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		182,656.24	221,420.02	38,763.78	21.2%	2,724,764.72	2,664,047.81	-60,716.91	-2.2%
Less Refunds Paid		-52.00	-46.00	6.00	-11.5%	-700.27	-8,515.12	-7,814.85	N/A
<b>Net Collections</b>		<b>182,604.24</b>	<b>221,374.02</b>	<b>38,769.78</b>	<b>21.2%</b>	<b>2,724,064.45</b>	<b>2,655,532.69</b>	<b>-68,531.76</b>	<b>-2.5%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		182,604.24	221,374.02	38,769.78	21.2%	2,720,314.45	2,651,782.69	-68,531.76	-2.5%
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	46.00	-6.00	-11.5%	700.27	8,515.12	7,814.85	N/A
<b>Total Distribution of Gross Collections</b>		<b>182,656.24</b>	<b>221,420.02</b>	<b>38,763.78</b>	<b>21.2%</b>	<b>2,724,764.72</b>	<b>2,664,047.81</b>	<b>-60,716.91</b>	<b>-2.2%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		123,030.04	103,622.34	-19,407.70	-15.8%	1,377,319.61	1,395,800.67	18,481.06	1.3%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-426.00	-17.70	408.30	-95.8%
<b>Net Collections</b>		<b>122,992.04</b>	<b>103,622.34</b>	<b>-19,369.70</b>	<b>-15.7%</b>	<b>1,376,893.61</b>	<b>1,395,782.97</b>	<b>18,889.36</b>	<b>1.4%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		122,992.04	103,622.34	-19,369.70	-15.7%	1,374,393.61	1,392,032.97	17,639.36	1.3%
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		38.00	0.00	-38.00	-100.0%	426.00	17.70	-408.30	-95.8%
<b>Total Distribution of Gross Collections</b>		<b>123,030.04</b>	<b>103,622.34</b>	<b>-19,407.70</b>	<b>-15.8%</b>	<b>1,377,319.61</b>	<b>1,395,800.67</b>	<b>18,481.06</b>	<b>1.3%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		1,371,426.22	1,396,371.74	24,945.52	1.8%	19,760,759.75	20,185,833.35	425,073.60	2.2%
Less Refunds Paid		-6,010.74	-4,101.39	1,909.35	-31.8%	-97,871.34	-83,474.38	14,396.96	-14.7%
<b>Net Collections</b>		<b>1,365,415.48</b>	<b>1,392,270.35</b>	<b>26,854.87</b>	<b>2.0%</b>	<b>19,662,888.41</b>	<b>20,102,358.97</b>	<b>439,470.56</b>	<b>2.2%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		1,365,415.48	1,392,270.35	26,854.87	2.0%	19,594,638.41	20,034,108.97	439,470.56	2.2%
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		6,010.74	4,101.39	-1,909.35	-31.8%	97,871.34	83,474.38	-14,396.96	-14.7%
<b>Total Distribution of Gross Collections</b>		<b>1,371,426.22</b>	<b>1,396,371.74</b>	<b>24,945.52</b>	<b>1.8%</b>	<b>19,760,759.75</b>	<b>20,185,833.35</b>	<b>425,073.60</b>	<b>2.2%</b>

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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Suspense Fund Receipts</b>									
	T1								
Gross Collections		75,584.10	0.00	-75,584.10	-100.0%	1,198,035.85	35,391.54	-1,162,644.31	-97.0%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-24,554.68	0.00	24,554.68	-100.0%
<b>Net Collections</b>		<b>75,584.10</b>	<b>0.00</b>	<b>-75,584.10</b>	<b>-100.0%</b>	<b>1,173,481.17</b>	<b>35,391.54</b>	<b>-1,138,089.63</b>	<b>-97.0%</b>
<b>Distribution of Suspense Fund</b>									
Suspense Fund		-143,318.42	0.00	143,318.42	-100.0%	1,071,615.89	0.00	-1,071,615.89	-100.0%
Clearing Accounts		218,902.52	0.00	-218,902.52	-100.0%	118,419.96	-10,197.75	-128,617.71	-108.6%
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%
<b>Total Distribution of Gross Collections</b>		<b>75,584.10</b>	<b>0.00</b>	<b>-75,584.10</b>	<b>-100.0%</b>	<b>1,198,035.85</b>	<b>35,391.54</b>	<b>-1,162,644.31</b>	<b>-97.0%</b>
<b>Miscellaneous Revenue</b>									
	U1								
Miscellaneous Receipts		0.00	-123,821.52	-123,821.52	0.0%	0.00	-1,043,000.02	-1,043,000.02	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		61,080.96	-123,821.52	-184,902.48	-302.7%	455,031.91	-522,921.67	-977,953.58	-214.9%
<b>Net Collections</b>		<b>61,080.96</b>	<b>-123,821.52</b>	<b>-184,902.48</b>	<b>-302.7%</b>	<b>455,031.91</b>	<b>-522,921.67</b>	<b>-977,953.58</b>	<b>-214.9%</b>
<b>Distribution of Miscellaneous</b>									
Miscellaneous Income		18,214.72	0.00	-18,214.72	-100.0%	313,864.57	248,408.04	-65,456.53	-20.9%
General Fund		643.43	13,580.70	12,937.27	N/A	3,368.35	50,522.38	47,154.03	N/A
Circuit Breaker		42,222.81	28,525.61	-13,697.20	-32.4%	137,798.99	62,113.36	-75,685.63	-54.9%
Tax Refund & Rebate Funds		0.00	5,710.29	5,710.29	0.0%	0.00	10,326.71	10,326.71	0.0%
Tax Commision Holding Fund		0.00	-171,638.12	-171,638.12	0.0%	0.00	-1,414,370.51	-1,414,370.51	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
<b>Total Distribution of Gross Collections</b>		<b>61,080.96</b>	<b>-123,821.52</b>	<b>-184,902.48</b>	<b>-302.7%</b>	<b>455,031.91</b>	<b>-522,921.67</b>	<b>-977,953.58</b>	<b>-214.9%</b>
<b>RR Car Company's Ad Valorem Tax</b>									
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%
<b>Net Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>183.00</b>	<b>50.00</b>	<b>-133.00</b>	<b>-72.7%</b>
<b>Distribution of RR Car Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>189.00</b>	<b>52.00</b>	<b>-137.00</b>	<b>-72.5%</b>



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

Source	Note	Month Of 5/31/2023	Month Of 5/31/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		17,784.60	48,247.93	30,463.33	171.3%	102,813.03	1,142,196.17	1,039,383.14	N/A
Corporate Income to MTC		111,842.51	981,020.51	869,178.00	777.1%	1,305,820.41	4,387,375.30	3,081,554.89	236.0%
Sales Tax to MTC		29,614.45	88,866.35	59,251.90	200.1%	1,409,550.30	6,462,856.73	5,053,306.43	358.5%
<b>Total MTC Fund</b>		159,241.56	1,118,134.79	958,893.23	602.2%	2,849,176.52	11,992,428.20	9,143,251.68	320.9%
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		45,993.11	38,519.90	-7,473.21	-16.2%	124,687.33	831,870.99	707,183.66	567.2%
Corporate MTC to General Fund		289,238.03	783,221.45	493,983.42	170.8%	5,367,472.37	3,451,063.27	-1,916,409.10	-35.7%
Sales Tax MTC to General Fund		76,586.49	70,948.60	-5,637.89	-7.4%	7,867,044.38	5,071,906.67	-2,795,137.71	-35.5%
<b>Total MTC Receipts to General Fund</b>		411,817.63	892,689.95	480,872.32	116.8%	13,359,204.08	9,354,840.93	-4,004,363.15	-30.0%
<b>Total MTC Receipts</b>		571,059.19	2,010,824.74	1,439,765.55	252.1%	16,208,380.60	21,347,269.13	5,138,888.53	31.7%
<b>Total Gross Receipts</b>		532,522,594.54	516,007,186.66	-16,515,407.88	-3.1%	6,869,068,858.43	6,904,214,924.85	35,146,066.42	0.5%

Note	Area	Description	Start	End
A1	Receipts by Tax Type	The Suspense fund is money that have been received but not yet allocated to a tax type. This is primarily due to timing of returns posting.	10/31/2023	
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.	10/31/2023	
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and recieves \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).	10/31/2023	
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.	10/31/2023	
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)).	10/31/2023	
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)).	10/31/2023	
B5	Distributions by Fund	Public School Endowment is lower that the expected \$82.5M due to a correction for an over-distribution in July 2023.	10/31/2023	11/30/2023
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)	10/31/2023	
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	11/30/2023	
B8	Distributions by Fund	\$60,000,000.00 statutory transfer from General Fund to Refund Fund not reflected in report (IC 63-3067(2),(3)).	5/31/2024	
D1	Individual Income Tax	Withholding Receipts received from other State agencies, that require additional processing.	11/30/2023	
E1	Corporate Income Tax	A large refund, exceding all issued refunds for January, was returned to be applied to 2024 tax liability.	1/31/2024	1/31/2024
F1	Sales Tax	See note B3	10/31/2023	
F2	Sales Tax	See note B4	10/31/2023	
F3	Sales Tax	See note B1	10/31/2023	
F4	Sales Tax	See note B2	10/31/2023	
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.	10/31/2023	
F6	Sales Tax	See note B6	10/31/2023	
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.	12/31/2023	
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.	12/31/2023	