

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		193,176,311.04	211,486,026.60	18,309,715.56	9.5%	2,668,374,297.29	2,877,679,065.05	209,304,767.76	7.8%
Corporate Income Tax		25,809,488.10	27,591,231.71	1,781,743.61	6.9%	937,156,879.61	926,368,163.20	-10,788,716.41	-1.2%
Sales Tax		252,277,525.68	266,992,536.07	14,715,010.39	5.8%	2,833,372,428.56	2,932,486,100.26	99,113,671.70	3.5%
Cigarette Tax		2,181,792.78	1,946,564.24	-235,228.54	-10.8%	24,115,055.25	21,501,485.50	-2,613,569.75	-10.8%
Tobacco Tax		1,041,918.03	772,871.90	-269,046.13	-25.8%	10,920,991.29	11,071,316.04	150,324.75	1.4%
Beer Tax		360,169.22	368,097.34	7,928.12	2.2%	4,191,188.90	4,065,096.21	-126,092.69	-3.0%
Wine Tax		491,395.91	547,320.57	55,924.66	11.4%	6,092,090.77	6,031,612.56	-60,478.21	-1.0%
Kilowatt Hour Tax		191,773.14	259,188.54	67,415.40	35.2%	1,759,025.40	2,132,433.16	373,407.76	21.2%
Mine License Tax		0.00	0.00	0.00	0.0%	473,488.23	32,386.34	-441,101.89	-93.2%
Oil & Gas		2.01	24,481.36	24,479.35	N/A	274,977.06	166,464.44	-108,512.62	-39.5%
E911		94,566.53	95,506.91	940.38	1.0%	1,196,598.23	1,096,850.11	-99,748.12	-8.3%
Motor Fuels Tax		37,919,045.71	33,775,085.82	-4,143,959.89	-10.9%	382,340,543.14	389,096,724.71	6,756,181.57	1.8%
Boise Auditorium District		862,780.93	899,050.12	36,269.19	4.2%	10,172,119.92	11,050,088.05	877,968.13	8.6%
Idaho Falls Auditorium District		221,420.02	268,501.21	47,081.19	21.3%	2,664,047.81	2,861,540.92	197,493.11	7.4%
Pocatello-Chubbuck Auditorium District		103,622.34	111,682.20	8,059.86	7.8%	1,395,800.67	1,448,261.86	52,461.19	3.8%
Idaho Travel & Convention		1,396,371.74	1,470,757.60	74,385.86	5.3%	20,185,833.35	21,108,226.53	922,393.18	4.6%
Miscellaneous Revenues	A1	-123,821.52	-1,355,085.60	-1,231,264.08	994.4%	-487,530.13	5,535,602.90	6,023,133.03	N/A
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Wine Direct Shipper Fee		2,825.00	2,662.50	-162.50	-5.8%	17,037.50	14,887.50	-2,150.00	-12.6%
<b>Total Gross Receipts</b>		<b>516,007,186.66</b>	<b>545,256,479.09</b>	<b>29,249,292.43</b>	<b>5.7%</b>	<b>6,904,214,924.85</b>	<b>7,213,748,324.34</b>	<b>309,533,399.49</b>	<b>4.5%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		354,932,861.90	383,104,023.73	28,171,161.83	7.9%	4,521,326,909.98	4,598,070,765.45	76,743,855.47	1.7%
129 - Secondary Aquifer Fund		0.00	386,783.41	386,783.41	0.0%	5,000,000.00	5,000,000.00	0.00	0.0%
130 - Petroleum Storage Trust		220,674.81	228,450.47	7,775.66	3.5%	2,573,395.28	2,645,331.87	71,936.59	2.8%
161 - Fish and Game Donation		3,725.00	3,045.15	-679.85	-18.3%	44,443.42	45,941.85	1,498.43	3.4%
166 - Abandoned Mine & Oil & Gas Conserv		1.20	14,688.81	14,687.61	N/A	325,967.44	110,889.94	-215,077.50	-66.0%
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		30,000.00	30,000.00	0.00	0.0%	330,000.00	330,000.00	0.00	0.0%
182 - Substance Abuse Treatment		130,929.48	142,649.00	11,719.52	9.0%	1,564,687.67	1,533,405.14	-31,282.53	-2.0%
188 - County Juvenile Probation Svcs		340,392.93	324,467.40	-15,925.53	-4.7%	3,708,436.14	3,730,008.64	21,572.50	0.6%
200 - Water Polution 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		1,392,270.35	1,466,443.98	74,173.63	5.3%	20,034,108.97	20,968,724.96	934,615.99	4.7%
213 - Veterans Support Donation		3,862.83	4,182.20	319.37	8.3%	53,568.85	49,799.54	-3,769.31	-7.0%
220 - Cooperative Welfare Fund		30,552.75	31,081.50	528.75	1.7%	897,128.69	922,131.47	25,002.78	2.8%
221 - State Aeronautics Fund		224,598.38	253,445.30	28,846.92	12.8%	2,707,938.72	3,079,489.89	371,551.17	13.7%
247 - Parks & Rec Motor Fuels		546,068.75	480,074.86	-65,993.89	-12.1%	5,505,748.70	5,551,230.32	45,481.62	0.8%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		11,864,640.03	12,407,688.60	543,048.57	4.6%	54,213,916.12	57,754,757.50	3,540,841.38	6.5%
260 - State Highway Account		5,843,762.36	5,618,514.55	-225,247.81	-3.9%	63,810,889.32	65,130,262.41	1,319,373.09	2.1%
261 - Highway Distribution Fund		23,172,397.51	22,406,935.16	-765,462.35	-3.3%	254,202,845.63	259,767,350.29	5,564,504.66	2.2%
266 - Search and Rescue Fund		4,699.89	4,131.91	-567.98	-12.1%	47,386.75	47,778.19	391.44	0.8%
267 - Motor Fuel Distribution Fund		4,070,147.52	-117,684.64	-4,187,832.16	-102.9%	4,050,472.27	2,554,986.32	-1,495,485.95	-36.9%
269 - Transportation Congestion Mitigation		1,157,588.11	535,614.16	-621,973.95	-53.7%	83,148,785.91	80,535,614.16	-2,613,171.75	-3.1%
275 - E911 Wireless		92,071.01	93,596.75	1,525.74	1.7%	1,159,783.47	1,073,996.48	-85,786.99	-7.4%
276 - Multi-State Tax Compact		225,444.84	276,020.75	50,575.91	22.4%	2,637,587.27	2,504,334.83	-133,252.44	-5.1%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	125,000,000.00	125,000,000.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		4,504.00	4,472.66	-31.34	-0.7%	4,210,331.59	4,285,545.96	75,214.37	1.8%
349 - Wine Direct Shipper Fee to ISP		200.00	100.00	-100.00	-50.0%	2,250.00	1,600.00	-650.00	-28.9%
365 - Permanent Building Fund		1,389,332.09	1,500,265.46	110,933.37	8.0%	19,990,886.03	20,168,850.64	177,964.61	0.9%
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		13,580.70	30,021.76	16,441.06	121.1%	298,726.42	386,783.00	88,056.58	29.5%
403 - Opportunity Scholarship		1,059.00	868.01	-190.99	-18.0%	15,447.90	15,394.90	-53.00	-0.3%
481 - Public School Endowment		435,227.54	357,064.15	-78,163.39	-18.0%	334,490,561.39	334,261,959.69	-228,601.70	-0.1%
483 - Childrens Trust Donation		4,489.05	1,975.74	-2,513.31	-56.0%	52,433.54	37,428.14	-15,005.40	-28.6%

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		26,319,722.02	27,034,187.20	714,465.18	2.7%	299,637,261.50	306,722,503.24	7,085,241.74	2.4%
502 - Sales Tax - Circuit Breaker		2,046,508.07	2,048,051.26	1,543.19	0.1%	22,239,397.83	22,429,203.95	189,806.12	0.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	21,027,847.28	21,027,847.28	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	7,779,844.41	7,779,844.42	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		228,094.28	238,729.28	10,635.00	4.7%	9,868,066.87	3,010,880.36	-6,857,186.51	-69.5%
502 - Sales Tax - Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	5,305,455.17	5,422,415.22	116,960.05	2.2%
502 - Sales Tax - Tax Relief Fund	B4	22,663,139.71	17,151,145.66	-5,511,994.05	-24.3%	198,875,301.52	185,058,288.08	-13,817,013.44	-6.9%
502 - Sales Tax - Held in Reserve		0.00	1,162,757.95	1,162,757.95	0.0%	1,219,035.36	2,591,209.17	1,372,173.81	112.6%
502 - Sales Tax - Homeowner Property Tax Relief		4,352,237.97	4,662,656.17	310,418.20	7.1%	49,749,696.69	51,148,217.68	1,398,520.99	2.8%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	4,352,237.97	10,928,911.23	6,576,673.26	151.1%	49,749,696.69	119,699,430.53	69,949,733.84	140.6%
516 - Refund Fund		45,424,154.15	50,854,158.94	5,430,004.79	12.0%	744,126,512.31	784,085,209.82	39,958,697.51	5.4%
516 - Refund Fund - County Juvenile Prob Services		94,834.39	29,854.85	-64,979.54	-68.5%	751,204.81	510,073.97	-241,130.84	-32.1%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		-698.70	0.00	698.70	-100.0%	4,304.08	1,001.71	-3,302.37	-76.7%
630 - Grape Growers and Wine Producers		23,702.75	24,139.59	436.84	1.8%	335,264.84	255,451.06	-79,813.78	-23.8%
630 - Hop Growers		9,106.00	14,867.61	5,761.61	63.3%	112,694.30	157,632.49	44,938.19	39.9%
630 - Custodial Accounts		1,205,433.45	1,292,690.76	87,257.31	7.2%	14,446,326.13	15,552,045.33	1,105,719.20	7.7%
630 - Oil & Gas-Cities & Counties		0.58	7,050.64	7,050.06	N/A	79,193.41	47,941.82	-31,251.59	-39.5%
601 - Tax Suspense & Adjustments		-369,327.76	-3,318,470.78	-2,949,143.02	798.5%	2,703,184.19	2,884,511.41	181,327.22	6.7%
<b>Total Distribution</b>		<b>516,007,186.66</b>	<b>545,256,479.09</b>	<b>29,249,292.43</b>	<b>5.7%</b>	<b>6,904,214,924.85</b>	<b>7,213,748,324.34</b>	<b>309,533,399.49</b>	<b>4.5%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 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		154,058,324.66	169,974,193.93	15,915,869.27	10.3%	2,122,750,360.61	2,292,480,501.07	169,730,140.46	8.0%
Corporate Income Taxes		20,577,627.50	21,823,650.64	1,246,023.14	6.1%	748,710,052.28	739,952,711.28	-8,757,341.00	-1.2%
Sales Tax		178,638,561.06	189,731,731.86	11,093,170.80	6.2%	1,631,553,092.48	1,547,014,095.41	-84,538,997.07	-5.2%
Tobacco Tax		898,000.85	675,043.63	-222,957.22	-24.8%	9,375,603.31	9,677,619.37	302,016.06	3.2%
Beer Tax		169,183.95	173,005.75	3,821.80	2.3%	1,961,918.29	1,905,255.94	-56,662.35	-2.9%
Wine Tax		399,390.74	467,209.38	67,818.64	17.0%	4,904,116.62	4,886,281.69	-17,834.93	-0.4%
Kilowatt Hour Tax		191,773.14	259,188.54	67,415.40	35.2%	1,759,025.40	2,132,433.16	373,407.76	21.2%
Mine License		0.00	0.00	0.00	0.0%	312,492.99	21,375.00	-291,117.99	-93.2%
Misc Revenue		0.00	0.00	0.00	0.0%	248.00	492.53	244.53	98.6%
<b>Total Distributed Direct to General Fund</b>		<b>354,932,861.90</b>	<b>383,104,023.73</b>	<b>28,171,161.83</b>	<b>7.9%</b>	<b>4,521,326,909.98</b>	<b>4,598,070,765.45</b>	<b>76,743,855.47</b>	<b>1.7%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		-88,973,222.82	-40,007,223.87	48,965,998.95	-55.0%	-79,607,109.56	-61,918,932.42	17,688,177.14	-22.2%
Corporate Income Tax Net Refund Fund		-5,627,583.81	-12,068,805.50	-6,441,221.69	114.5%	43,675,892.31	83,302,214.22	39,626,321.91	90.7%
<b>Total Distributed and Accrued to G. Fund</b>		<b>260,332,055.27</b>	<b>331,027,994.36</b>	<b>70,695,939.09</b>	<b>27.2%</b>	<b>4,485,395,692.73</b>	<b>4,619,454,047.25</b>	<b>134,058,354.52</b>	<b>3.0%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		38,504,951.19	42,487,884.20	3,982,933.01	10.3%	530,483,613.55	572,689,571.99	42,205,958.44	8.0%
Less Total Refunds		-127,478,174.01	-82,495,108.07	44,983,065.94	-35.3%	-610,090,723.11	-634,608,504.41	-24,517,781.30	4.0%
<b>Net Refund Fund (To Above)</b>		<b>-88,973,222.82</b>	<b>-40,007,223.87</b>	<b>48,965,998.95</b>	<b>-55.0%</b>	<b>-79,607,109.56</b>	<b>-61,918,932.42</b>	<b>17,688,177.14</b>	<b>-22.2%</b>
Add Distributed Direct to General Fund		154,058,324.66	169,974,193.93	15,915,869.27	10.3%	2,122,750,360.61	2,292,480,501.07	169,730,140.46	8.0%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>65,085,101.84</b>	<b>129,966,970.06</b>	<b>64,881,868.22</b>	<b>99.7%</b>	<b>2,043,143,251.05</b>	<b>2,230,561,568.65</b>	<b>187,418,317.60</b>	<b>9.2%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		4,948,601.54	5,430,537.38	481,935.84	9.7%	186,316,723.30	184,469,371.75	-1,847,351.55	-1.0%
Less Total Refunds		-10,576,185.35	-17,499,342.88	-6,923,157.53	65.5%	-142,640,830.99	-101,167,157.53	41,473,673.46	-29.1%
<b>Net Refund Fund (To Above)</b>		<b>-5,627,583.81</b>	<b>-12,068,805.50</b>	<b>-6,441,221.69</b>	<b>114.5%</b>	<b>43,675,892.31</b>	<b>83,302,214.22</b>	<b>39,626,321.91</b>	<b>90.7%</b>
Add Distributed Direct to General Fund		20,577,627.50	21,823,650.64	1,246,023.14	6.1%	748,710,052.28	739,952,711.28	-8,757,341.00	-1.2%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>14,950,043.69</b>	<b>9,754,845.14</b>	<b>-5,195,198.55</b>	<b>-34.8%</b>	<b>792,385,944.59</b>	<b>823,254,925.50</b>	<b>30,868,980.91</b>	<b>3.9%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		19,760,157.49	29,211,708.39	9,451,550.90	47.8%	704,944,576.73	789,012,143.33	84,067,566.60	11.9%
Permanent Building Fund		351,750.00	341,730.00	-10,020.00	-2.8%	8,259,870.00	8,445,290.00	185,420.00	2.2%
Donations on returns		61,888.39	56,640.39	-5,248.00	-8.5%	1,326,486.03	1,334,093.58	7,607.55	0.6%
Individual Tax reclassified as Multi State		48,247.93	52,415.74	4,167.81	8.6%	1,142,196.17	2,217,458.42	1,075,262.25	94.1%
Total Filing Payments		20,222,043.81	29,662,494.52	9,440,450.71	46.7%	715,673,128.93	801,008,985.33	85,335,856.40	11.9%
Lottery Winnings Withholdings		94,834.39	29,854.85	-64,979.54	-68.5%	751,204.81	510,073.96	-241,130.85	-32.1%
Employer Withholdings		172,859,432.84	181,793,677.23	8,934,244.39	5.2%	1,951,949,963.55	2,076,160,005.76	124,210,042.21	6.4%
Withholding Payments Total		172,954,267.23	181,823,532.08	8,869,264.85	5.1%	1,952,701,168.36	2,076,670,079.72	123,968,911.36	6.3%
<b>Gross Collections</b>									
Individual Income Tax Filing Refunds		193,176,311.04	211,486,026.60	18,309,715.56	9.5%	2,668,374,297.29	2,877,679,065.05	209,304,767.76	7.8%
Employer Withholding Refunds		-126,562,635.82	-81,600,729.63	44,961,906.19	-35.5%	-594,462,268.44	-625,551,764.75	-31,089,496.31	5.2%
		-915,538.19	-894,378.44	21,159.75	-2.3%	-15,628,454.67	-9,056,739.66	6,571,715.01	-42.0%
Less Total Refunds Paid		-127,478,174.01	-82,495,108.07	44,983,065.94	-35.3%	-610,090,723.11	-634,608,504.41	-24,517,781.30	4.0%
<b>Net Collections</b>		<b>65,698,137.03</b>	<b>128,990,918.53</b>	<b>63,292,781.50</b>	<b>96.3%</b>	<b>2,058,283,574.18</b>	<b>2,243,070,560.64</b>	<b>184,786,986.46</b>	<b>9.0%</b>
<b>Distribution of Individual Income Tax</b>									
General Fund		154,058,324.66	169,974,193.93	15,915,869.27	10.3%	2,122,750,360.61	2,292,480,501.07	169,730,140.46	8.0%
Refund Fund		38,504,951.19	42,487,884.20	3,982,933.01	10.3%	530,483,613.55	572,689,571.99	42,205,958.44	8.0%
Refund Fund - County Juvenile Prob Svc		94,834.39	29,854.85	-64,979.54	-68.5%	751,204.81	510,073.97	-241,130.84	-32.1%
Multi-State Tax Compact		9,728.03	29,758.50	20,030.47	205.9%	310,325.18	495,245.89	184,920.71	59.6%
Permanent Building Fund		351,750.00	341,730.00	-10,020.00	-2.8%	8,259,870.00	8,445,290.00	185,420.00	2.2%
Public School Income Substance Abuse		94,834.38	29,854.84	-64,979.54	-68.5%	751,204.75	510,073.90	-241,130.85	-32.1%
Donations:									
Fish & Game		3,725.00	3,045.15	-679.85	-18.3%	44,443.42	45,941.85	1,498.43	3.4%
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		4,489.05	1,975.74	-2,513.31	-56.0%	52,433.54	37,428.14	-15,005.40	-28.6%
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		2,093.17	1,282.34	-810.83	-38.7%	22,898.08	18,535.32	-4,362.76	-19.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		2,165.04	2,574.86	409.82	18.9%	26,349.30	29,085.48	2,736.18	10.4%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		2,484.00	1,855.70	-628.30	-25.3%	23,673.09	25,445.70	1,772.61	7.5%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		3,862.83	4,182.20	319.37	8.3%	53,568.85	49,799.54	-3,769.31	-7.0%
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		30,552.75	31,081.50	528.75	1.7%	897,128.69	922,131.47	25,002.78	2.8%
Idaho Food Bank		11,457.55	9,774.89	-1,682.66	-14.7%	169,543.16	169,331.18	-211.98	-0.1%
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		1,059.00	868.01	-190.99	-18.0%	15,447.90	15,394.90	-53.00	-0.3%
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		0.00	-1,463,890.11	-1,463,890.11	0.0%	0.00	1,214,214.65	1,214,214.65	0.0%
<b>Total Distribution of Gross Collections</b>		<b>193,176,311.04</b>	<b>211,486,026.60</b>	<b>18,309,715.56</b>	<b>9.5%</b>	<b>2,668,374,297.29</b>	<b>2,877,679,065.05</b>	<b>209,304,767.76</b>	<b>7.8%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		9,467,950.67	12,918,818.68	3,450,868.01	36.4%	240,755,013.45	286,631,461.32	45,876,447.87	19.1%
Corporate Estimates		15,360,516.92	14,437,598.27	-922,918.65	-6.0%	692,014,490.86	636,934,557.95	-55,079,932.91	-8.0%
Corporate Tax reclassified as Multi-State		981,020.51	234,814.76	-746,205.75	-76.1%	4,387,375.30	2,802,143.93	-1,585,231.37	-36.1%
<b>Gross Collections</b>		25,809,488.10	27,591,231.71	1,781,743.61	6.9%	937,156,879.61	926,368,163.20	-10,788,716.41	-1.2%
Less Refunds Paid		-10,576,185.35	-17,499,342.88	-6,923,157.53	65.5%	-142,640,830.99	-101,167,157.53	41,473,673.46	-29.1%
<b>Net Collections</b>		15,233,302.75	10,091,888.83	-5,141,413.92	-33.8%	794,516,048.62	825,201,005.67	30,684,957.05	3.9%
<b>Distribution of Corporate Tax</b>									
General Fund		20,577,627.50	21,823,650.64	1,246,023.14	6.1%	748,710,052.28	739,952,711.28	-8,757,341.00	-1.2%
Refund Fund		4,948,601.54	5,430,537.38	481,935.84	9.7%	186,316,723.30	184,469,371.75	-1,847,351.55	-1.0%
Multi-State Tax Compact		197,799.06	133,313.69	-64,485.37	-32.6%	936,312.03	726,919.21	-209,392.82	-22.4%
Permanent Building Fund		85,460.00	203,730.00	118,270.00	138.4%	1,186,832.00	1,219,160.96	32,328.96	2.7%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	6,573.64	0.00	-6,573.64	-100.0%
<b>Total Distribution of Gross Collections</b>		25,809,488.10	27,591,231.71	1,781,743.61	6.9%	937,156,879.61	926,368,163.20	-10,788,716.41	-1.2%

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		252,117,343.33	266,780,025.84	14,662,682.51	5.8%	2,826,755,782.91	2,928,789,002.74	102,033,219.83	3.6%
Sales Tax reclassified as Multi-State		88,866.35	198,944.23	110,077.88	123.9%	6,462,856.73	3,615,939.55	-2,846,917.18	-44.1%
Amusement Device Tax		71,316.00	13,566.00	-57,750.00	-81.0%	153,788.92	81,157.97	-72,630.95	-47.2%
<b>Gross Collections</b>		252,277,525.68	266,992,536.07	14,715,010.39	5.8%	2,833,372,428.56	2,932,486,100.26	99,113,671.70	3.5%
Less Refunds Paid		-855,056.74	-636,003.04	219,053.70	-25.6%	-12,008,146.60	-11,281,922.56	726,224.04	-6.0%
<b>Net Collections</b>		251,422,468.94	266,356,533.03	14,934,064.09	5.9%	2,821,364,281.96	2,921,204,177.70	99,839,895.74	3.5%
<b>Distribution of Sales Tax</b>									
General Fund		178,638,561.06	189,731,731.86	11,093,170.80	6.2%	1,631,553,092.48	1,547,014,095.41	-84,538,997.07	-5.2%
Tax Commission Refunds		855,056.74	636,003.04	-219,053.70	-25.6%	12,008,146.60	11,281,922.56	-726,224.04	-6.0%
Multi-State Tax Compact		17,917.75	112,948.56	95,030.81	530.4%	1,390,950.06	1,282,169.73	-108,780.33	-7.8%
Tax Relief Fund		22,663,139.71	16,773,409.10	-5,889,730.61	-26.0%	198,355,256.20	182,085,150.08	-16,270,106.12	-8.2%
Revenue Share		26,319,722.02	27,034,187.20	714,465.18	2.7%	299,637,261.50	306,722,503.24	7,085,241.74	2.4%
Revenue Share Held for Non-Compliance		0.00	1,162,757.95	1,162,757.95	0.0%	1,219,035.36	2,591,209.17	1,372,173.81	112.6%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,583,333.35	4,583,333.34	-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		2,017,982.46	2,017,982.46	0.00	0.0%	22,177,484.85	22,320,397.56	142,912.71	0.6%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	21,027,847.28	21,027,847.28	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	7,779,844.41	7,779,844.42	0.01	0.0%
Demonstration Pilot Project		228,094.28	238,729.28	10,635.00	4.7%	9,868,066.87	3,010,880.36	-6,857,186.51	-69.5%
Election Consolidation		479,078.70	492,946.84	13,868.14	2.9%	5,305,455.17	5,422,415.22	116,960.05	2.2%
Transportation Local Highway Distribution		9,114,634.21	9,764,724.65	650,090.44	7.1%	24,187,843.76	27,116,683.47	2,928,839.71	12.1%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		-0.01	0.00	0.01	-100.0%	-0.01	0.00	0.01	-100.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,352,237.97	4,662,656.17	310,418.20	7.1%	49,749,696.69	51,148,217.68	1,398,520.99	2.8%
School District Facility Fund Holding Account		4,352,237.97	10,928,911.23	6,576,673.26	151.1%	49,749,696.69	119,699,430.53	69,949,733.84	140.6%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	0.00	125,000,000.00	125,000,000.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	330,000,000.00	330,000,000.00	0.00	0.0%
Unallocated Sales Tax		-196,684.91	0.00	196,684.91	-100.0%	379,417.30	0.21	-379,417.09	-100.0%
<b>Total Distribution of Gross Collections</b>		252,277,525.68	266,992,536.07	14,715,010.39	5.8%	2,833,372,428.56	2,932,486,100.26	99,113,671.70	3.5%

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,181,792.78	1,946,564.24	-235,228.54	-10.8%	24,115,055.25	21,501,485.50	-2,613,569.75	-10.8%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-436.00	-38.00	398.00	-91.3%
<b>Net Collections</b>		<b>2,181,754.78</b>	<b>1,946,564.24</b>	<b>-235,190.54</b>	<b>-10.8%</b>	<b>24,114,619.25</b>	<b>21,501,447.50</b>	<b>-2,613,171.75</b>	<b>-10.8%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		38.00	0.00	-38.00	-100.0%	436.00	38.00	-398.00	-91.3%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	4,583,333.34	4,583,333.34	0.00	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		30,000.00	30,000.00	0.00	0.0%	330,000.00	330,000.00	0.00	0.0%
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	386,783.41	386,783.41	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		1,157,588.11	535,614.16	-621,973.95	-53.7%	3,148,785.91	535,614.16	-2,613,171.75	-83.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,181,792.78</b>	<b>1,946,564.24</b>	<b>-235,228.54</b>	<b>-10.8%</b>	<b>24,115,055.25</b>	<b>21,501,485.50</b>	<b>-2,613,569.75</b>	<b>-10.8%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		1,041,918.03	772,871.90	-269,046.13	-25.8%	10,920,991.29	11,071,316.04	150,324.75	1.4%
Less Refunds Paid		-15,631.32	-1,393.47	14,237.85	-91.1%	-206,015.70	-11,179.39	194,836.31	-94.6%
<b>Net Collections</b>		<b>1,026,286.71</b>	<b>771,478.43</b>	<b>-254,808.28</b>	<b>-24.8%</b>	<b>10,714,975.59</b>	<b>11,060,136.65</b>	<b>345,161.06</b>	<b>3.2%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		898,000.85	675,043.63	-222,957.22	-24.8%	9,375,603.31	9,677,619.37	302,016.06	3.2%
Tax Commission Refunds		15,631.32	1,393.47	-14,237.85	-91.1%	206,015.70	11,179.39	-194,836.31	-94.6%
Public School Endowment		64,142.93	48,217.40	-15,925.53	-24.8%	669,686.14	691,258.64	21,572.50	3.2%
County Juvenile Probation Svcs		64,142.93	48,217.40	-15,925.53	-24.8%	669,686.14	691,258.64	21,572.50	3.2%
<b>Total Distribution of Gross Collections</b>		<b>1,041,918.03</b>	<b>772,871.90</b>	<b>-269,046.13</b>	<b>-25.8%</b>	<b>10,920,991.29</b>	<b>11,071,316.04</b>	<b>150,324.75</b>	<b>1.4%</b>



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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		360,169.22	368,097.34	7,928.12	2.2%	4,191,188.90	4,065,096.21	-126,092.69	-3.0%
Less Refunds Paid		-203.34	0.00	203.34	-100.0%	-16,894.30	-11,360.04	5,534.26	-32.8%
<b>Net Collections</b>		<b>359,965.88</b>	<b>368,097.34</b>	<b>8,131.46</b>	<b>2.3%</b>	<b>4,174,294.60</b>	<b>4,053,736.17</b>	<b>-120,558.43</b>	<b>-2.9%</b>
<b>Distribution of Beer Tax</b>									
General Fund		169,183.95	173,005.75	3,821.80	2.3%	1,961,918.29	1,905,255.94	-56,662.35	-2.9%
Tax Commission Refunds		203.34	0.00	-203.34	-100.0%	16,894.30	11,360.04	-5,534.26	-32.8%
Substance Abuse Treatment		71,993.18	73,619.47	1,626.29	2.3%	834,858.97	810,747.23	-24,111.74	-2.9%
Permanent Building Fund		118,788.75	121,472.12	2,683.37	2.3%	1,377,517.34	1,337,733.00	-39,784.34	-2.9%
<b>Total Distribution of Gross Collections</b>		<b>360,169.22</b>	<b>368,097.34</b>	<b>7,928.12</b>	<b>2.2%</b>	<b>4,191,188.90</b>	<b>4,065,096.21</b>	<b>-126,092.69</b>	<b>-3.0%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		491,395.91	547,320.57	55,924.66	11.4%	6,092,090.77	6,031,612.56	-60,478.21	-1.0%
Less Refunds Paid		-1,264.85	-24.98	1,239.87	-98.0%	-10,186.31	-5,756.01	4,430.30	-43.5%
<b>Net Collections</b>		<b>490,131.06</b>	<b>547,295.59</b>	<b>57,164.53</b>	<b>11.7%</b>	<b>6,081,904.46</b>	<b>6,025,856.55</b>	<b>-56,047.91</b>	<b>-0.9%</b>
<b>Distribution of Wine Tax</b>									
General Fund		399,390.74	467,209.38	67,818.64	17.0%	4,904,116.62	4,886,281.69	-17,834.93	-0.4%
Tax Commission Refunds		1,264.85	24.98	-1,239.87	-98.0%	10,186.31	5,756.01	-4,430.30	-43.5%
Substance Abuse Treatment		58,936.30	69,029.53	10,093.23	17.1%	729,828.70	722,657.91	-7,170.79	-1.0%
Grape Growers & Wine Producers		23,702.75	24,139.59	436.84	1.8%	335,264.84	255,451.06	-79,813.78	-23.8%
Hop Growers		9,106.00	14,867.61	5,761.61	63.3%	112,694.30	157,632.49	44,938.19	39.9%
Unallocated Wine & Strong Beer		-1,004.73	-27,950.52	-26,945.79	N/A	0.00	3,833.40	3,833.40	N/A
<b>Total Distribution of Gross Collections</b>		<b>491,395.91</b>	<b>547,320.57</b>	<b>55,924.66</b>	<b>11.4%</b>	<b>6,092,090.77</b>	<b>6,031,612.56</b>	<b>-60,478.21</b>	<b>-1.0%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		2,625.00	2,562.50	-62.50	-2.4%	14,787.50	13,287.50	-1,500.00	-10.1%
Wine Direct Shipper Fee to ISP		200.00	100.00	-100.00	-50.0%	2,250.00	1,600.00	-650.00	-28.9%
<b>Total Distributions</b>		<b>2,825.00</b>	<b>2,662.50</b>	<b>-162.50</b>	<b>-5.8%</b>	<b>17,037.50</b>	<b>14,887.50</b>	<b>-2,150.00</b>	<b>-12.6%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		191,773.14	259,188.54	67,415.40	35.2%	1,759,025.40	2,132,433.16	373,407.76	21.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>191,773.14</b>	<b>259,188.54</b>	<b>67,415.40</b>	<b>35.2%</b>	<b>1,759,025.40</b>	<b>2,132,433.16</b>	<b>373,407.76</b>	<b>21.2%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		191,773.14	259,188.54	67,415.40	35.2%	1,759,025.40	2,132,433.16	373,407.76	21.2%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>191,773.14</b>	<b>259,188.54</b>	<b>67,415.40</b>	<b>35.2%</b>	<b>1,759,025.40</b>	<b>2,132,433.16</b>	<b>373,407.76</b>	<b>21.2%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		0.00	0.00	0.00	0.0%	473,488.23	32,386.34	-441,101.89	-93.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
<b>Net Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>473,486.23</b>	<b>32,386.34</b>	<b>-441,099.89</b>	<b>-93.2%</b>
<b>Distribution of Mine Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	312,492.99	21,375.00	-291,117.99	-93.2%
Abandoned Mine Reclamation		0.00	0.00	0.00	0.0%	160,981.24	11,011.34	-149,969.90	-93.2%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	14.00	0.00	-14.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>473,488.23</b>	<b>32,386.34</b>	<b>-441,101.89</b>	<b>-93.2%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		94,566.53	95,506.91	940.38	1.0%	1,196,598.23	1,096,850.11	-99,748.12	-8.3%
Less Refunds Paid		-616.52	0.00	616.52	-100.0%	-13,145.67	-935.20	12,210.47	-92.9%
<b>Net Collections</b>		<b>93,950.01</b>	<b>95,506.91</b>	<b>1,556.90</b>	<b>1.7%</b>	<b>1,183,452.56</b>	<b>1,095,914.91</b>	<b>-87,537.65</b>	<b>-7.4%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		92,071.01	93,596.75	1,525.74	1.7%	1,159,783.47	1,073,996.48	-85,786.99	-7.4%
E911 Wireless Admin		1,879.00	1,910.16	31.16	1.7%	23,669.09	21,918.43	-1,750.66	-7.4%
Tax Commission Refunds		616.52	0.00	-616.52	-100.0%	13,145.67	935.20	-12,210.47	-92.9%
<b>Total Distribution of Gross Collections</b>		<b>94,566.53</b>	<b>95,506.91</b>	<b>940.38</b>	<b>1.0%</b>	<b>1,196,598.23</b>	<b>1,096,850.11</b>	<b>-99,748.12</b>	<b>-8.3%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		2.01	24,481.36	24,479.35	N/A	274,977.06	166,464.44	-108,512.62	-39.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>2.01</b>	<b>24,481.36</b>	<b>24,479.35</b>	<b>N/A</b>	<b>274,977.06</b>	<b>166,464.44</b>	<b>-108,512.62</b>	<b>-39.5%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		1.20	14,688.81	14,687.61	N/A	164,986.20	99,878.60	-65,107.60	-39.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.58	7,050.64	7,050.06	N/A	79,193.41	47,941.82	-31,251.59	-39.5%
Public Schools Fund		0.23	2,741.91	2,741.68	N/A	30,797.45	18,644.02	-12,153.43	-39.5%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>2.01</b>	<b>24,481.36</b>	<b>24,479.35</b>	<b>N/A</b>	<b>274,977.06</b>	<b>166,464.44</b>	<b>-108,512.62</b>	<b>-39.5%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		8,001,495.34	10,571,458.05	2,569,962.71	32.1%	109,044,560.23	116,545,020.55	7,500,460.32	6.9%
Gasoline Tax		24,513,833.26	21,925,675.87	-2,588,157.39	-10.6%	253,525,197.78	253,654,497.41	129,299.63	0.1%
Aviation Fuel		224,598.38	253,065.12	28,466.74	12.7%	2,706,997.69	3,075,311.86	368,314.17	13.6%
Transfer Fee		1,103,374.16	1,140,715.06	37,340.90	3.4%	12,864,296.28	13,210,888.87	346,592.59	2.7%
Fuels Distribution Fund		4,070,147.52	-117,684.64	-4,187,832.16	-102.9%	4,133,625.21	2,554,986.32	-1,578,638.89	-38.2%
Motor Fuel Registration		4,597.05	856.36	-3,740.69	-81.4%	61,754.47	50,376.55	-11,377.92	-18.4%
Dyed Diesel - Penalty		1,000.00	1,000.00	0.00	0.0%	4,111.48	5,643.15	1,531.67	37.3%
<b>Gross Collections</b>		<b>37,919,045.71</b>	<b>33,775,085.82</b>	<b>-4,143,959.89</b>	<b>-10.9%</b>	<b>382,340,543.14</b>	<b>389,096,724.71</b>	<b>6,756,181.57</b>	<b>1.8%</b>
IFTA Taxpayer Refunds		-123,305.01	-116,985.04	6,319.97	-5.1%	-1,092,380.95	-1,050,461.70	41,919.25	-3.8%
Fuel Distributor Refunds (Gas & Special Fuel)		-764,244.96	-1,311,135.14	-546,890.18	71.6%	-13,308,761.96	-12,052,532.73	1,256,229.23	-9.4%
Payments to Other IFTA Jurisdictions		-199,140.70	-863,711.51	-664,570.81	333.7%	-527,027.70	-2,382,166.28	-1,855,138.58	352.0%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-1,086,690.67</b>	<b>-2,291,831.69</b>	<b>-1,205,141.02</b>	<b>110.9%</b>	<b>-14,928,170.61</b>	<b>-15,485,160.71</b>	<b>-556,990.10</b>	<b>3.7%</b>
<b>Net Collections</b>		<b>36,832,355.04</b>	<b>31,483,254.13</b>	<b>-5,349,100.91</b>	<b>-14.5%</b>	<b>367,412,372.53</b>	<b>373,611,564.00</b>	<b>6,199,191.47</b>	<b>1.7%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,086,690.67	2,291,831.69	1,205,141.02	110.9%	14,928,170.61	15,485,160.71	556,990.10	3.7%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	1,259,057.25	1,324,780.80	65,723.55	5.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	2,802,417.75	2,815,159.23	12,741.48	0.5%
State Highway Account		5,843,762.36	5,616,298.37	-227,463.99	-3.9%	63,810,889.32	65,105,907.30	1,295,017.98	2.0%
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		23,172,397.51	22,376,913.75	-795,483.76	-3.4%	254,202,845.63	259,437,425.23	5,234,579.60	2.1%
State Aeronautics Fund		224,598.38	253,065.12	28,466.74	12.7%	2,707,938.72	3,075,311.86	367,373.14	13.6%
Local Highway Distribution Fund		2,750,005.82	2,642,963.95	-107,041.87	-3.9%	30,026,072.36	30,638,074.03	612,001.67	2.0%
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		155,096.28	136,168.83	-18,927.45	-12.2%	1,563,761.24	1,574,660.90	10,899.66	0.7%
Off-Highway Improvements		155,096.28	136,168.83	-18,927.45	-12.2%	1,563,761.24	1,574,660.90	10,899.66	0.7%
Capital Improvements		155,096.29	136,168.83	-18,927.46	-12.2%	1,563,761.29	1,574,660.93	10,899.64	0.7%
Road and Bridge		80,779.90	70,921.77	-9,858.13	-12.2%	814,464.93	820,141.83	5,676.90	0.7%
Search and Rescue Fund		4,699.89	4,126.35	-573.54	-12.2%	47,386.75	47,717.06	330.31	0.7%
Petroleum Storage Trust Fund		220,674.81	228,142.97	7,468.16	3.4%	2,573,395.28	2,641,952.61	68,557.33	2.7%
Motor Fuels Distribution Fund		4,070,147.52	-117,684.64	-4,187,832.16	-102.9%	4,050,495.77	2,554,986.32	-1,495,509.45	-36.9%
<b>Total Distribution of Gross Collections</b>		<b>37,919,045.71</b>	<b>33,775,085.82</b>	<b>-4,143,959.89</b>	<b>-10.9%</b>	<b>382,340,543.14</b>	<b>389,096,724.71</b>	<b>6,756,181.57</b>	<b>1.8%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		5,528,917.09	7,258,613.03	1,729,695.94	31.3%	74,832,665.47	80,207,963.25	5,375,297.78	7.2%
Special Fuels - IFTA		50,392.42	-290,325.38	-340,717.80	-676.1%	2,303,637.40	1,012,723.31	-1,290,914.09	-56.0%
Gasoline		16,737,892.84	14,528,419.14	-2,209,473.70	-13.2%	167,021,707.39	167,989,200.70	967,493.31	0.6%
Dyed Diesel - Penalty		1,000.00	1,000.00	0.00	0.0%	4,128.00	5,793.32	1,665.32	40.3%
Transfer Fee		849,598.11	878,350.60	28,752.49	3.4%	9,904,641.91	10,171,518.20	266,876.29	2.7%
Interest		0.00	30,021.41	30,021.41	0.0%	74,310.99	329,925.06	255,614.07	344.0%
Motor Fuel Registration		4,597.05	856.36	-3,740.69	-81.4%	61,754.47	50,226.38	-11,528.09	-18.7%
<b>Total Highway Distribution Fund</b>		<b>23,172,397.51</b>	<b>22,406,935.16</b>	<b>-765,462.35</b>	<b>-3.3%</b>	<b>254,202,845.63</b>	<b>259,767,350.22</b>	<b>5,564,504.59</b>	<b>2.2%</b>
<b>State Highway Account</b>									
Special Fuels		1,414,927.17	1,857,580.54	442,653.37	31.3%	19,150,725.17	20,526,339.00	1,375,613.83	7.2%
Special Fuels - IFTA		12,896.11	-74,298.32	-87,194.43	-676.1%	589,533.04	259,170.08	-330,362.96	-56.0%
Gasoline		4,415,939.08	3,833,016.15	-582,922.93	-13.2%	44,065,145.54	44,320,398.20	255,252.66	0.6%
Interest		0.00	2,216.18	2,216.18	0.0%	5,485.57	24,355.11	18,869.54	344.0%
<b>Total State Highway Account</b>		<b>5,843,762.36</b>	<b>5,618,514.55</b>	<b>-225,247.81</b>	<b>-3.9%</b>	<b>63,810,889.32</b>	<b>65,130,262.39</b>	<b>1,319,373.07</b>	<b>2.1%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		862,780.93	899,050.12	36,269.19	4.2%	10,172,119.92	11,050,088.05	877,968.13	8.6%
Less Refunds Paid		-543.60	-160.16	383.44	-70.5%	-44,748.08	-15,033.35	29,714.73	-66.4%
<b>Net Collections</b>		<b>862,237.33</b>	<b>898,889.96</b>	<b>36,652.63</b>	<b>4.3%</b>	<b>10,127,371.84</b>	<b>11,035,054.70</b>	<b>907,682.86</b>	<b>9.0%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		862,237.33	898,889.96	36,652.63	4.3%	10,114,846.84	11,022,529.70	907,682.86	9.0%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	12,525.00	12,525.00	0.00	0.0%
Tax Commission Refunds		543.60	160.16	-383.44	-70.5%	44,748.08	15,033.35	-29,714.73	-66.4%
<b>Total Distribution of Gross Collections</b>		<b>862,780.93</b>	<b>899,050.12</b>	<b>36,269.19</b>	<b>4.2%</b>	<b>10,172,119.92</b>	<b>11,050,088.05</b>	<b>877,968.13</b>	<b>8.6%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		221,420.02	268,501.21	47,081.19	21.3%	2,664,047.81	2,861,540.92	197,493.11	7.4%
Less Refunds Paid		-46.00	-1,870.40	-1,824.40	N/A	-8,515.12	-1,968.40	6,546.72	-76.9%
<b>Net Collections</b>		<b>221,374.02</b>	<b>266,630.81</b>	<b>45,256.79</b>	<b>20.4%</b>	<b>2,655,532.69</b>	<b>2,859,572.52</b>	<b>204,039.83</b>	<b>7.7%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		221,374.02	266,630.81	45,256.79	20.4%	2,651,782.69	2,855,822.52	204,039.83	7.7%
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		46.00	1,870.40	1,824.40	N/A	8,515.12	1,968.40	-6,546.72	-76.9%
<b>Total Distribution of Gross Collections</b>		<b>221,420.02</b>	<b>268,501.21</b>	<b>47,081.19</b>	<b>21.3%</b>	<b>2,664,047.81</b>	<b>2,861,540.92</b>	<b>197,493.11</b>	<b>7.4%</b>
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		103,622.34	111,682.20	8,059.86	7.8%	1,395,800.67	1,448,261.86	52,461.19	3.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-17.70	-10,176.43	-10,158.73	N/A
<b>Net Collections</b>		<b>103,622.34</b>	<b>111,682.20</b>	<b>8,059.86</b>	<b>7.8%</b>	<b>1,395,782.97</b>	<b>1,438,085.43</b>	<b>42,302.46</b>	<b>3.0%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		103,622.34	111,682.20	8,059.86	7.8%	1,392,032.97	1,434,335.43	42,302.46	3.0%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	3,750.00	3,750.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	17.70	10,176.43	10,158.73	N/A
<b>Total Distribution of Gross Collections</b>		<b>103,622.34</b>	<b>111,682.20</b>	<b>8,059.86</b>	<b>7.8%</b>	<b>1,395,800.67</b>	<b>1,448,261.86</b>	<b>52,461.19</b>	<b>3.8%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		1,396,371.74	1,470,757.60	74,385.86	5.3%	20,185,833.35	21,108,226.53	922,393.18	4.6%
Less Refunds Paid		-4,101.39	-4,313.62	-212.23	5.2%	-83,474.38	-71,251.57	12,222.81	-14.6%
<b>Net Collections</b>		<b>1,392,270.35</b>	<b>1,466,443.98</b>	<b>74,173.63</b>	<b>5.3%</b>	<b>20,102,358.97</b>	<b>21,036,974.96</b>	<b>934,615.99</b>	<b>4.6%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		1,392,270.35	1,466,443.98	74,173.63	5.3%	20,034,108.97	20,968,724.96	934,615.99	4.7%
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		4,101.39	4,313.62	212.23	5.2%	83,474.38	71,251.57	-12,222.81	-14.6%
<b>Total Distribution of Gross Collections</b>		<b>1,396,371.74</b>	<b>1,470,757.60</b>	<b>74,385.86</b>	<b>5.3%</b>	<b>20,185,833.35</b>	<b>21,108,226.53</b>	<b>922,393.18</b>	<b>4.6%</b>

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts	U1	0.00	30,208.80	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts	U1	0.00	411,313.99	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous	U1	0.00	30,021.76	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense	U1	0.00	-1,826,630.15	N/A	N/A	N/A	39,189.70	N/A	N/A
<b>Gross Receipts</b>		-123,821.52	-1,355,085.60	-1,231,264.08	994.4%	-487,530.13	5,535,602.90	6,023,133.03	N/A
Less Refunds		-6,408.99	-140.00	6,268.99	-97.8%	-6,408.99	-31,484.42	-25,075.43	391.3%
<b>Net Receipts</b>		-130,230.51	-1,355,225.60	-1,224,995.09	940.6%	-493,939.12	5,504,118.48	5,998,057.60	N/A
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		13,580.70	30,021.76	16,441.06	121.1%	298,726.42	386,783.00	88,056.58	29.5%
General Fund		0.00	0.00	0.00	0.0%	204.00	492.53	288.53	141.4%
Relief Fund		0.00	377,736.56	377,736.56	0.0%	520,045.32	2,973,138.00	2,453,092.68	471.7%
Rebate Fund		-698.70	0.00	698.70	-100.0%	3,917.72	0.00	-3,917.72	-100.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	45,200.00	-3,040.00	-48,240.00	-106.7%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	33,577.43	33,577.43	0.0%	33.03	370,218.48	370,185.45	N/A
Other Transfers		0.00	0.00	0.00	0.0%	389.29	255.22	-134.07	-34.4%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		6,408.99	140.00	-6,268.99	-97.8%	6,408.99	31,484.42	25,075.43	391.3%
Circuit Breaker Fund		28,525.61	30,068.80	1,543.19	5.4%	62,113.36	108,806.39	46,693.03	75.2%
Tax Commision Holding Fund held in Suspense Account		-171,638.12	-1,826,630.15	-1,654,992.03	964.2%	-1,424,568.26	1,667,464.86	3,092,033.12	-217.1%
<b>Total Distribution of Gross Collections</b>		-123,821.52	-1,355,085.60	-1,231,264.08	994.4%	-487,530.13	5,535,602.90	6,023,133.03	N/A
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
Less Refunds		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
<b>Net Collections</b>		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	50.00	2,019.00	1,969.00	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	52.00	2,019.00	1,967.00	N/A
<b>Total Gross Receipts</b>		516,007,186.66	545,256,479.09	29,249,292.43	5.7%	6,904,214,924.85	7,213,748,324.34	309,533,399.49	4.5%

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

Source	Notes	Month Of 5/31/2024	Month Of 5/31/2025	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		48,247.93	52,415.74	4,167.81	8.6%	1,142,196.17	2,217,458.42	1,075,262.25	94.1%
Corporate Income to MTC		981,020.51	234,814.76	-746,205.75	-76.1%	4,387,375.30	2,802,143.93	-1,585,231.37	-36.1%
Sales Tax to MTC		88,866.35	198,944.23	110,077.88	123.9%	6,462,856.73	3,615,939.55	-2,846,917.18	-44.1%
<b>Total Receipts Reclassed to MTC</b>		<b>1,118,134.79</b>	<b>486,174.73</b>	<b>-631,960.06</b>	<b>-56.5%</b>	<b>11,992,428.20</b>	<b>8,635,541.90</b>	<b>-3,356,886.30</b>	<b>-28.0%</b>
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		38,519.90	22,657.24	-15,862.66	-41.2%	831,870.99	1,722,212.53	890,341.54	107.0%
Corporate MTC to General Fund		783,221.45	101,501.07	-681,720.38	-87.0%	3,451,063.27	2,075,224.72	-1,375,838.55	-39.9%
Sales Tax MTC to General Fund		70,948.60	85,995.67	15,047.07	21.2%	5,071,906.67	2,333,769.82	-2,738,136.85	-54.0%
<b>Total MTC Receipts to General Fund</b>		<b>892,689.95</b>	<b>210,153.98</b>	<b>-682,535.97</b>	<b>-76.5%</b>	<b>9,354,840.93</b>	<b>6,131,207.07</b>	<b>-3,223,633.86</b>	<b>-34.5%</b>
<b>Net Revenues to MTC Fund</b>									
MTC Revenue from Individual Income Tax		9,728.03	29,758.50	20,030.47	205.9%	310,325.18	495,245.89	184,920.71	59.6%
MTC Revenue from Corporate Income Tax		197,799.06	133,313.69	-64,485.37	-32.6%	936,312.03	726,919.21	-209,392.82	-22.4%
MTC Revenue from Sales Tax		17,917.75	112,948.56	95,030.81	530.4%	1,390,950.06	1,282,169.73	-108,780.33	-7.8%
<b>Net MTC Revenues</b>		<b>225,444.84</b>	<b>276,020.75</b>	<b>50,575.91</b>	<b>22.4%</b>	<b>2,637,587.27</b>	<b>2,504,334.83</b>	<b>-133,252.44</b>	<b>-5.1%</b>
<b>Total MTC Receipts</b>		<b>1,118,134.79</b>	<b>486,174.73</b>	<b>-631,960.06</b>	<b>-56.5%</b>	<b>11,992,428.20</b>	<b>8,635,541.90</b>	<b>-3,356,886.30</b>	<b>-28.0%</b>



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

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.	7/31/2024	
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts	7/31/2024	
B2	Distributions by Fund	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).	7/31/2024	
B3	Distributions by Fund	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).	8/31/2024	
B4	Distributions by Fund	Annual distribution of \$39M from Tax Relief Fund to the State Public Defense Fund (IC 57-811 (3)) not reflected in report.	12/31/2024	
B5	Distributions by Fund	In FY25, the distribution to School District Facility Holding Fund increased to receive 20% of money from the Tax Relief Fund per IC57-811(2).	12/31/2024	
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.	7/31/2024	