

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		181,595,788.87	217,237,814.39	35,642,025.52	19.6%	2,755,005,161.41	2,885,612,111.68	130,606,950.27	4.7%
Corporate Income Tax		87,353,150.72	83,539,313.34	-3,813,837.38	-4.4%	1,139,742,866.58	1,020,696,192.95	-119,046,673.63	-10.4%
Sales Tax		260,438,213.83	268,852,891.31	8,414,677.48	3.2%	3,054,432,230.20	3,102,225,319.87	47,793,089.67	1.6%
Cigarette Tax		2,570,941.41	2,104,373.83	-466,567.58	-18.1%	28,851,081.93	26,219,429.08	-2,631,652.85	-9.1%
Tobacco Tax		936,843.59	1,212,450.15	275,606.56	29.4%	12,629,734.60	12,133,441.44	-496,293.16	-3.9%
Beer Tax		461,133.89	439,037.37	-22,096.52	-4.8%	4,746,265.56	4,630,226.27	-116,039.29	-2.4%
Wine Tax		582,748.38	590,152.00	7,403.62	1.3%	6,700,723.21	6,682,242.77	-18,480.44	-0.3%
Kilowatt Hour Tax		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Mine License Tax		0.00	0.00	0.00	0.0%	43,010.83	473,488.23	430,477.40	N/A
Oil & Gas		37,484.82	0.00	-37,484.82	-100.0%	889,373.20	274,977.06	-614,396.14	-69.1%
E911		117,668.08	102,981.99	-14,686.09	-12.5%	1,467,161.58	1,299,580.22	-167,581.36	-11.4%
Motor Fuels Tax		31,811,175.61	32,546,805.32	735,629.71	2.3%	393,773,684.49	414,887,348.46	21,113,663.97	5.4%
Boise Auditorium District		1,090,266.02	1,009,245.94	-81,020.08	-7.4%	10,804,518.16	11,181,365.86	376,847.70	3.5%
Idaho Falls Auditorium District		320,508.40	251,067.71	-69,440.69	-21.7%	3,045,273.12	2,915,115.52	-130,157.60	-4.3%
Pocatello-Chubbuck Auditorium District		138,569.62	148,488.64	9,919.02	7.2%	1,515,889.23	1,544,289.31	28,400.08	1.9%
Idaho Travel & Convention		1,695,407.01	1,781,099.36	85,692.35	5.1%	21,456,166.76	21,966,932.71	510,765.95	2.4%
Suspense	A1	5,118,317.14	38,240.00	-5,080,077.14	-99.3%	6,316,352.99	73,631.54	-6,242,721.45	-98.8%
Miscellaneous Revenues	A2, A3	64,090.39	4,234,732.29	4,170,641.90	N/A	519,122.30	3,711,810.62	3,192,688.32	615.0%
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		1,375.00	1,587.50	212.50	15.5%	14,750.00	18,625.00	3,875.00	26.3%
Total Gross Receipts		574,533,772.47	614,403,126.52	39,869,354.05	6.9%	7,443,602,630.90	7,518,618,051.37	75,015,420.47	1.0%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		414,141,737.14	434,894,036.39	20,752,299.25	5.0%	5,426,445,146.77	4,956,220,946.37	-470,224,200.40	-8.7%
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		286,962.64	264,876.01	-22,086.63	-7.7%	2,690,186.06	2,838,271.29	148,085.23	5.5%
161 - Fish and Game Donation		1,241.41	510.99	-730.42	-58.8%	78,360.65	44,954.41	-33,406.24	-42.6%
166 - Abandoned Mine & Oil & Gas Conserv		22,490.89	0.00	-22,490.89	-100.0%	548,245.57	325,967.44	-222,278.13	-40.5%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	120,000.00	360,000.00	240,000.00	200.0%
182 - Substance Abuse Treatment		162,238.08	167,135.54	4,897.46	3.0%	1,751,604.12	1,731,823.21	-19,780.91	-1.1%
188 - County Juvenile Probation Svcs		334,799.85	352,259.15	17,459.30	5.2%	4,094,229.76	4,060,695.29	-33,534.47	-0.8%
200 - Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,800,000.00	4,800,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,662,087.93	1,744,399.47	82,311.54	5.0%	21,256,726.34	21,778,508.44	521,782.10	2.5%
213 - Veterans Support Donation		466.00	326.60	-139.40	-29.9%	52,589.56	53,895.45	1,305.89	2.5%
220 - Cooperative Welfare Fund		15,321.34	11,147.09	-4,174.25	-27.2%	872,791.70	908,275.78	35,484.08	4.1%
221 - State Aeronautics Fund		340,901.30	251,086.29	-89,815.01	-26.3%	3,325,722.12	2,959,025.01	-366,697.11	-11.0%
247 - Parks & Rec Motor Fuels		601,713.57	453,347.95	-148,365.62	-24.7%	5,648,261.41	5,959,096.65	310,835.24	5.5%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		12,961,999.21	12,634,874.70	-327,124.51	-2.5%	64,478,099.38	66,848,790.82	2,370,691.44	3.7%
260 - State Highway Account		6,932,370.98	6,056,071.30	-876,299.68	-12.6%	66,005,275.10	69,866,960.62	3,861,685.52	5.9%
261 - Highway Distribution Fund		27,659,087.83	24,461,478.75	-3,197,609.08	-11.6%	263,123,406.03	278,664,324.38	15,540,918.35	5.9%
266 - Search and Rescue Fund		5,178.80	3,901.85	-1,276.95	-24.7%	48,613.21	51,288.60	2,675.39	5.5%
267 - Motor Fuel Distribution Fund		-9,777,652.47	-4,916,112.76	4,861,539.71	-49.7%	-662,293.56	-865,640.49	-203,346.93	30.7%
269 - Transportation Congestion Mitigation		1,459,399.07	1,080,167.17	-379,231.90	-26.0%	85,812,573.85	84,228,953.08	-1,583,620.77	-1.8%
275 - E911 Wireless		112,485.32	100,838.07	-11,647.25	-10.4%	1,433,613.26	1,260,621.54	-172,991.72	-12.1%
276 - Multi-State Tax Compact		185,033.12	353,722.39	168,689.27	91.2%	3,034,209.64	2,991,309.66	-42,899.98	-1.4%
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		1,356,945.62	1,390,070.42	33,124.80	2.4%	5,418,757.36	5,600,402.01	181,644.65	3.4%
349 - Wine Direct Shipper Fee to ISP		0.00	200.00	200.00	0.0%	2,350.00	2,450.00	100.00	4.3%
365 - Permanent Building Fund		1,300,800.35	1,221,728.07	-79,072.28	-6.1%	21,398,846.83	21,212,614.10	-186,232.73	-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		17,732.01	22,591.31	4,859.30	27.4%	331,595.79	321,317.73	-10,278.06	-3.1%
403 - Opportunity Scholarship		-330.00	-76.00	254.00	-77.0%	19,577.87	15,371.90	-4,205.97	-21.5%
481 - Public School Endowment	B2	389,605.73	742,213.44	352,607.71	90.5%	4,805,259.37	335,232,774.83	330,427,515.46	N/A
483 - Childrens Trust Donation		1,580.04	97.60	-1,482.44	-93.8%	48,779.93	52,531.14	3,751.21	7.7%

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502 - Sales Tax - Cities & Counties		28,011,095.58	28,280,937.87	269,842.29	1.0%	326,836,405.57	327,918,199.37	1,081,793.80	0.3%
502 - Sales Tax - Circuit Breaker		1,731,842.43	2,051,636.30	319,793.87	18.5%	23,631,881.02	24,291,034.13	659,153.11	2.8%
502 - Sales Tax - Personal Property		3,609,799.43	1,911,622.48	-1,698,176.95	-47.0%	23,001,284.77	22,939,469.76	-61,815.01	-0.3%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	8,487,103.00	8,487,103.00	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,011,269.84	231,849.80	-779,420.04	-77.1%	11,509,366.46	10,099,916.67	-1,409,449.79	-12.2%
502 - Sales Tax - Election Consolidation		428,733.99	479,078.70	50,344.71	11.7%	5,536,292.62	5,784,533.87	248,241.25	4.5%
502 - Sales Tax - Tax Relief Fund		15,847,379.98	25,219,688.16	9,372,308.18	59.1%	185,152,657.19	224,094,989.68	38,942,332.49	21.0%
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	4,676,545.29	4,676,545.29	0.0%	0.00	54,426,241.98	54,426,241.98	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,676,545.29	4,676,545.29	0.0%	0.00	54,426,241.98	54,426,241.98	0.0%
516 - Refund Fund	B8	55,801,768.16	62,995,804.33	7,194,036.17	12.9%	804,261,580.62	807,122,316.64	2,860,736.02	0.4%
516 - Refund Fund - County Juvenile Prob Services		50,607.59	9,881.23	-40,726.36	-80.5%	611,234.91	761,086.04	149,851.13	24.5%
518 - Unclaimed Property		0.00	322.54	322.54	0.0%	0.00	322.54	322.54	0.0%
535 - Tax Rebate Fund		0.00	678.72	678.72	0.0%	0.00	4,982.80	4,982.80	0.0%
630 - Grape Growers and Wine Producers	B9	57,038.48	-26,137.05	-83,175.53	-145.8%	338,590.15	309,127.79	-29,462.36	-8.7%
630 - Hop Growers		7,877.74	65,974.50	58,096.76	737.5%	122,938.31	178,668.80	55,730.49	45.3%
630 - Unidentified Wine & Strong Beer	B9	-2,362.73	-100,116.15	-97,753.42	N/A	-26,294.45	-100,116.15	-73,821.70	280.8%
630 - Custodial Accounts		1,533,154.86	1,441,521.28	-91,633.58	-6.0%	15,478,390.61	15,887,847.41	409,456.80	2.6%
630 - Oil & Gas-Cities & Counties		10,795.63	0.00	-10,795.63	-100.0%	256,139.49	79,193.41	-176,946.08	-69.1%
601 - Tax Suspense & Adjustments	B7	5,118,317.14	34,142.85	-5,084,174.29	-99.3%	6,316,352.99	2,737,327.04	-3,579,025.95	-56.7%
Total Distribution		574,533,772.47	614,403,126.52	39,869,354.05	6.9%	7,443,602,630.90	7,518,618,051.37	75,015,420.47	1.0%

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Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		144,934,609.77	173,524,002.39	28,589,392.62	19.7%	2,194,847,191.56	2,296,274,363.00	101,427,171.44	4.6%
Corporate Income Taxes		69,787,560.10	66,727,919.70	-3,059,640.40	-4.4%	910,904,929.44	815,437,971.98	-95,466,957.46	-10.5%
Sales Tax		197,627,153.24	192,309,265.67	-5,317,887.57	-2.7%	2,299,158,373.72	1,823,862,358.15	-475,296,015.57	-20.7%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	1,288,100.04	0.00	-1,288,100.04	-100.0%
Tobacco Tax		819,697.89	1,064,128.14	244,430.25	29.8%	10,909,215.39	10,439,731.45	-469,483.94	-4.3%
Beer Tax		216,708.49	206,294.02	-10,414.47	-4.8%	2,229,145.56	2,168,212.31	-60,933.25	-2.7%
Wine Tax		448,576.29	536,046.18	87,469.89	19.5%	5,427,363.78	5,440,162.80	12,799.02	0.2%
Kilowatt Hour Tax		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Mine License		0.00	0.00	0.00	0.0%	28,383.18	312,492.99	284,109.81	N/A
Misc Revenue		0.00	0.00	0.00	0.0%	3,368.35	248.00	-3,120.35	-92.6%
Total Distributed Direct to General Fund		414,141,737.14	434,680,501.48	20,538,764.34	5.0%	5,426,445,146.77	4,956,007,411.46	-470,437,735.31	-8.7%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		7,203,708.61	12,033,919.43	4,830,210.82	67.1%	-46,137,228.97	-67,573,190.13	-21,435,961.16	46.5%
Corporate Income Tax Net Refund Fund		11,131,467.35	8,368,884.96	-2,762,582.39	-24.8%	120,949,274.98	52,044,777.27	-68,904,497.71	-57.0%
Total Distributed and Accrued to G. Fund		432,476,913.10	455,083,305.87	22,606,392.77	5.2%	5,501,257,192.78	4,940,478,998.60	-560,778,194.18	-10.2%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		36,228,668.71	43,381,000.66	7,152,331.95	19.7%	548,675,642.02	573,864,614.21	25,188,972.19	4.6%
Less Total Refunds		-29,024,960.10	-31,347,081.23	-2,322,121.13	8.0%	-594,812,870.99	-641,437,804.34	-46,624,933.35	7.8%
Net Refund Fund (To Above)		7,203,708.61	12,033,919.43	4,830,210.82	67.1%	-46,137,228.97	-67,573,190.13	-21,435,961.16	46.5%
Add Distributed Direct to General Fund		144,934,609.77	173,524,002.39	28,589,392.62	19.7%	2,194,847,191.56	2,296,274,363.00	101,427,171.44	4.6%
IIT Distributed and Accrued to G. Fund		152,138,318.38	185,557,921.82	33,419,603.44	22.0%	2,148,709,962.59	2,228,701,172.87	79,991,210.28	3.7%
Corporate Income Tax									
Distributed to Refund Fund		17,444,409.29	16,681,979.91	-762,429.38	-4.4%	226,381,883.40	202,998,703.21	-23,383,180.19	-10.3%
Less Total Refunds		-6,312,941.94	-8,313,094.95	-2,000,153.01	31.7%	-105,432,608.42	-150,953,925.94	-45,521,317.52	43.2%
Net Refund Fund (To Above)		11,131,467.35	8,368,884.96	-2,762,582.39	-24.8%	120,949,274.98	52,044,777.27	-68,904,497.71	-57.0%
Add Distributed Direct to General Fund		69,787,560.10	66,727,919.70	-3,059,640.40	-4.4%	910,904,929.44	815,437,971.98	-95,466,957.46	-10.5%
CIT Distributed and Accrued to G. Fund		80,919,027.45	75,096,804.66	-5,822,222.79	-7.2%	1,031,854,204.42	867,482,749.25	-164,371,455.17	-15.9%

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Individual Income Tax Receipts									
IIT Payments by Filing		31,833,279.32	32,889,674.87	1,056,395.55	3.3%	854,026,620.19	737,834,251.60	-116,192,368.59	-13.6%
Permanent Building Fund		228,400.00	199,540.00	-28,860.00	-12.6%	8,717,740.00	8,459,410.00	-258,330.00	-3.0%
Donations on returns		34,044.98	19,426.66	-14,618.32	-42.9%	1,339,462.05	1,345,912.69	6,450.64	0.5%
Individual Tax reclassified as Multi State		88,785.30	83,052.11	-5,733.19	-6.5%	347,278.44	1,225,248.28	877,969.84	252.8%
Total Filing Payments		32,184,509.60	33,191,693.64	1,007,184.04	3.1%	864,431,100.68	748,864,822.57	-115,566,278.11	-13.4%
Lottery Winnings Withholdings		101,215.17	9,881.23	-91,333.94	-90.2%	1,222,469.73	761,086.04	-461,383.69	-37.7%
Employer Withholdings		149,310,064.10	184,036,239.52	34,726,175.42	23.3%	1,889,351,591.00	2,135,986,203.07	246,634,612.07	13.1%
Withholding Payments Total		149,411,279.27	184,046,120.75	34,634,841.48	23.2%	1,890,574,060.73	2,136,747,289.11	246,173,228.38	13.0%
Gross Collections		181,595,788.87	217,237,814.39	35,642,025.52	19.6%	2,755,005,161.41	2,885,612,111.68	130,606,950.27	4.7%
Individual Income Tax Filing Refunds		-27,313,611.67	-30,436,100.78	-3,122,489.11	11.4%	-583,106,432.99	-624,898,369.22	-41,791,936.23	7.2%
Employer Withholding Refunds		-1,711,348.43	-910,980.45	800,367.98	-46.8%	-11,706,438.00	-16,539,435.12	-4,832,997.12	41.3%
Less Total Refunds Paid		-29,024,960.10	-31,347,081.23	-2,322,121.13	8.0%	-594,812,870.99	-641,437,804.34	-46,624,933.35	7.8%
Net Collections		152,570,828.77	185,890,733.16	33,319,904.39	21.8%	2,160,192,290.42	2,244,174,307.34	83,982,016.92	3.9%
Distribution of Individual Income Tax									
General Fund		144,934,609.77	173,524,002.39	28,589,392.62	19.7%	2,194,847,191.56	2,296,274,363.00	101,427,171.44	4.6%
Refund Fund		36,228,668.71	43,381,000.66	7,152,331.95	19.7%	548,675,642.02	573,864,614.21	25,188,972.19	4.6%
Refund Fund - County Juvenile Prob Svc		50,607.59	9,881.23	-40,726.36	-80.5%	611,234.91	761,086.04	149,851.13	24.5%
Multi-State Tax Compact		68,850.24	83,052.11	14,201.87	20.6%	202,656.05	393,377.29	190,721.24	94.1%
Permanent Building Fund		228,400.00	199,540.00	-28,860.00	-12.6%	8,717,740.00	8,459,410.00	-258,330.00	-3.0%
Public School Income Substance Abuse		50,607.58	9,881.22	-40,726.36	-80.5%	611,234.82	761,085.97	149,851.15	24.5%
Donations:									
Fish & Game		1,241.41	510.99	-730.42	-58.8%	78,360.65	44,954.41	-33,406.24	-42.6%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Children's Trust		1,580.04	97.60	-1,482.44	-93.8%	48,779.93	52,531.14	3,751.21	7.7%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Guard & Reserve Support		-1,874.42	368.99	2,243.41	-119.7%	23,620.39	23,267.07	-353.32	-1.5%
Guard & Reserve Sup Admin Fee		3,000.00	0.00	-3,000.00	-100.0%	3,000.00	3,000.00	0.00	0.0%
Red Cross		-1,548.60	381.48	1,930.08	-124.6%	29,455.69	26,730.78	-2,724.91	-9.3%
Red Cross Admin Fee		3,000.00	0.00	-3,000.00	-100.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		2,032.10	946.99	-1,085.11	-53.4%	29,544.30	24,620.08	-4,924.22	-16.7%
Special Olympics Admin Fee		3,000.00	0.00	-3,000.00	-100.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		466.00	326.60	-139.40	-29.9%	52,589.56	53,895.45	1,305.89	2.5%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Cooperative Welfare Fund		15,321.34	11,147.09	-4,174.25	-27.2%	872,791.70	908,275.78	35,484.08	4.1%
Idaho Food Bank		2,157.11	2,722.92	565.81	26.2%	160,741.96	172,266.08	11,524.12	7.2%
Idaho Food Bank Admin Fee		3,000.00	0.00	-3,000.00	-100.0%	3,000.00	3,000.00	0.00	0.0%
Opportunity Scholarship		-330.00	-76.00	254.00	-77.0%	19,577.87	15,371.90	-4,205.97	-21.5%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	3,000.00	3,000.00	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	11,030.12	11,030.12	0.0%	0.00	3,752,262.48	3,752,262.48	0.0%
Total Distribution of Gross Collections		181,595,788.87	217,237,814.39	35,642,025.52	19.6%	2,755,005,161.41	2,885,612,111.68	130,606,950.27	4.7%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		8,127,759.90	5,743,999.21	-2,383,760.69	-29.3%	249,549,169.42	246,499,012.66	-3,050,156.76	-1.2%
Corporate Estimates		79,181,196.49	77,709,910.40	-1,471,286.09	-1.9%	883,476,210.05	769,724,401.26	-113,751,808.79	-12.9%
Corporate Tax reclassified as Multi-State		44,194.33	85,403.73	41,209.40	93.2%	6,717,487.11	4,472,779.03	-2,244,708.08	-33.4%
Gross Collections		87,353,150.72	83,539,313.34	-3,813,837.38	-4.4%	1,139,742,866.58	1,020,696,192.95	-119,046,673.63	-10.4%
Less Refunds Paid	E1	-6,312,941.94	-8,313,094.95	-2,000,153.01	31.7%	-105,432,608.42	-150,953,925.94	-45,521,317.52	43.2%
Net Collections		81,040,208.78	75,226,218.39	-5,813,990.39	-7.2%	1,034,310,258.16	869,742,267.01	-164,567,991.15	-15.9%
Distribution of Corporate Tax									
General Fund		69,787,560.10	66,727,919.70	-3,059,640.40	-4.4%	910,904,929.44	815,437,971.98	-95,466,957.46	-10.5%
Refund Fund		17,444,409.29	16,681,979.91	-762,429.38	-4.4%	226,381,883.40	202,998,703.21	-23,383,180.19	-10.3%
Multi-State Tax Compact		34,271.33	85,403.73	51,132.40	149.2%	1,340,091.74	1,021,715.76	-318,375.98	-23.8%
Permanent Building Fund		86,910.00	44,010.00	-42,900.00	-49.4%	1,115,962.00	1,230,842.00	114,880.00	10.3%
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%
Total Distribution of Gross Collections		87,353,150.72	83,539,313.34	-3,813,837.38	-4.4%	1,139,742,866.58	1,020,696,192.95	-119,046,673.63	-10.4%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		260,225,151.31	268,549,759.76	8,324,608.45	3.2%	3,044,842,337.70	3,095,305,542.67	50,463,204.97	1.7%
Sales Tax reclassified as Multi-State		105,628.41	185,266.55	79,638.14	75.4%	9,382,223.09	6,648,123.28	-2,734,099.81	-29.1%
Amusement Device Tax		107,434.11	117,865.00	10,430.89	9.7%	207,669.41	271,653.92	63,984.51	30.8%
Gross Collections		260,438,213.83	268,852,891.31	8,414,677.48	3.2%	3,054,432,230.20	3,102,225,319.87	47,793,089.67	1.6%
Less Refunds Paid		-911,096.21	-855,107.62	55,988.59	-6.1%	-11,909,965.81	-12,863,254.22	-953,288.41	8.0%
Net Collections		259,527,117.62	267,997,783.69	8,470,666.07	3.3%	3,042,522,264.39	3,089,362,065.65	46,839,801.26	1.5%
Distribution of Sales Tax									
General Fund		197,627,153.24	192,309,265.66	-5,317,887.58	-2.7%	2,299,158,373.72	1,823,862,358.14	-475,296,015.58	-20.7%
Tax Commission Refunds		911,096.21	855,107.62	-55,988.59	-6.1%	11,909,965.81	12,863,254.22	953,288.41	8.0%
Multi-State Tax Compact		81,911.55	185,266.55	103,355.00	126.2%	1,491,461.85	1,576,216.61	84,754.76	5.7%
Tax Relief Fund		15,847,379.98	21,891,318.47	6,043,938.49	38.1%	185,152,657.19	220,246,574.67	35,093,917.48	19.0%
Revenue Share		28,011,095.58	28,280,937.87	269,842.29	1.0%	326,836,405.57	327,918,199.37	1,081,793.80	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		416,666.66	416,666.67	0.01	0.0%	5,000,000.00	5,000,000.02	0.02	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	4,800,000.00	4,800,000.00	0.00	0.0%
County Circuit Breaker		1,685,484.05	2,037,616.56	352,132.51	20.9%	23,447,723.65	24,215,101.41	767,377.76	3.3%
Personal Property		3,609,799.43	1,911,622.48	-1,698,176.95	-47.0%	23,001,284.77	22,939,469.76	-61,815.01	-0.3%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.58	-0.01	0.0%	8,487,103.00	8,487,102.99	-0.01	0.0%
Demonstration Pilot Project		1,011,269.84	231,849.80	-779,420.04	-77.1%	11,509,366.46	10,099,916.67	-1,409,449.79	-12.2%
Election Consolidation		428,733.99	479,078.70	50,344.71	11.7%	5,536,292.62	5,784,533.87	248,241.25	4.5%
Transportation Local Highway Distribution		9,700,364.71	9,793,811.77	93,447.06	1.0%	33,420,416.04	33,981,655.53	561,239.49	1.7%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	-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	4,676,545.29	4,676,545.29	0.0%	0.00	54,426,241.98	54,426,241.98	0.0%
School District Facility Fund Holding Account	F2	0.00	4,676,545.29	4,676,545.29	0.0%	0.00	54,426,241.98	54,426,241.98	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	0.00	0.00	0.0%	0.00	379,417.30	379,417.30	0.0%
Total Distribution of Gross Collections		260,438,213.83	268,852,891.31	8,414,677.48	3.2%	3,054,432,230.20	3,102,225,319.87	47,793,089.67	1.6%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,570,941.41	2,104,373.83	-466,567.58	-18.1%	28,851,081.93	26,219,429.08	-2,631,652.85	-9.1%
Less Refunds Paid		-34.00	-40.00	-6.00	17.6%	-408.00	-476.00	-68.00	16.7%
Net Collections		2,570,907.41	2,104,333.83	-466,573.58	-18.1%	28,850,673.93	26,218,953.08	-2,631,720.85	-9.1%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	1,288,100.04	0.00	-1,288,100.04	-100.0%
Tax Commission Refunds		34.00	40.00	6.00	17.6%	408.00	476.00	68.00	16.7%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	5,000,000.04	5,000,000.00	-0.04	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	300,000.00	300,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	120,000.00	360,000.00	240,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	3,315,000.00	3,315,000.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	3,315,000.00	3,315,000.00	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		1,459,399.07	1,080,167.17	-379,231.90	-26.0%	5,812,573.85	4,228,953.08	-1,583,620.77	-27.2%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,570,941.41	2,104,373.83	-466,567.58	-18.1%	28,851,081.93	26,219,429.08	-2,631,652.85	-9.1%
Tobacco Tax Receipts									
Gross Collections		936,843.59	1,212,450.15	275,606.56	29.4%	12,629,734.60	12,133,441.44	-496,293.16	-3.9%
Less Refunds Paid		-46.00	3,696.29	3,742.29	N/A	-162,059.69	-202,319.41	-40,259.72	24.8%
Net Collections		936,797.59	1,216,146.44	279,348.85	29.8%	12,467,674.91	11,931,122.03	-536,552.88	-4.3%
Distribution of Tobacco Tax									
General Fund		819,697.89	1,064,128.14	244,430.25	29.8%	10,909,215.39	10,439,731.45	-469,483.94	-4.3%
Tax Commission Refunds		46.00	-3,696.29	-3,742.29	N/A	162,059.69	202,319.41	40,259.72	24.8%
Public School Endowment		58,549.85	76,009.15	17,459.30	29.8%	779,229.76	745,695.29	-33,534.47	-4.3%
County Juvenile Probation Svcs		58,549.85	76,009.15	17,459.30	29.8%	779,229.76	745,695.29	-33,534.47	-4.3%
Total Distribution of Gross Collections		936,843.59	1,212,450.15	275,606.56	29.4%	12,629,734.60	12,133,441.44	-496,293.16	-3.9%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		461,133.89	439,037.37	-22,096.52	-4.8%	4,746,265.56	4,630,226.27	-116,039.29	-2.4%
Less Refunds Paid		-52.00	-113.90	-61.90	119.0%	-3,402.65	-17,008.20	-13,605.55	399.9%
Net Collections		461,081.89	438,923.47	-22,158.42	-4.8%	4,742,862.91	4,613,218.07	-129,644.84	-2.7%
Distribution of Beer Tax									
General Fund		216,708.49	206,294.02	-10,414.47	-4.8%	2,229,145.56	2,168,212.31	-60,933.25	-2.7%
Tax Commission Refunds		52.00	113.90	61.90	119.0%	3,402.65	17,008.20	13,605.55	399.9%
Substance Abuse Treatment		92,216.38	87,784.69	-4,431.69	-4.8%	948,572.56	922,643.66	-25,928.90	-2.7%
Permanent Building Fund		152,157.02	144,844.76	-7,312.26	-4.8%	1,565,144.79	1,522,362.10	-42,782.69	-2.7%
Total Distribution of Gross Collections		461,133.89	439,037.37	-22,096.52	-4.8%	4,746,265.56	4,630,226.27	-116,039.29	-2.4%
Wine Tax Receipts									
Gross Collections		582,748.38	590,152.00	7,403.62	1.3%	6,700,723.21	6,682,242.77	-18,480.44	-0.3%
Less Refunds Paid		-1,596.90	-434.39	1,162.51	-72.8%	-35,094.65	-10,620.70	24,473.95	-69.7%
Net Collections		581,151.48	589,717.61	8,566.13	1.5%	6,665,628.56	6,671,622.07	5,993.51	0.1%
Distribution of Wine Tax									
General Fund		448,576.29	536,046.18	87,469.89	19.5%	5,427,363.78	5,440,162.80	12,799.02	0.2%
Tax Commission Refunds		1,596.90	434.39	-1,162.51	-72.8%	35,094.65	10,620.70	-24,473.95	-69.7%
Substance Abuse Treatment		70,021.70	79,350.85	9,329.15	13.3%	803,030.77	809,179.55	6,148.78	0.8%
Grape Growers & Wine Producers		57,038.48	-26,137.05	-83,175.53	-145.8%	338,590.15	309,127.79	-29,462.36	-8.7%
Hop Growers		7,877.74	65,974.50	58,096.76	737.5%	122,938.31	178,668.80	55,730.49	45.3%
Unallocated Wine & Strong Beer		-2,362.73	-65,516.87	-63,154.14	N/A	-26,294.45	-65,516.87	-39,222.42	149.2%
Total Distribution of Gross Collections		582,748.38	590,152.00	7,403.62	1.3%	6,700,723.21	6,682,242.77	-18,480.44	-0.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,375.00	1,387.50	12.50	0.9%	12,400.00	16,175.00	3,775.00	30.4%
Wine Direct Shipper Fee to ISP		0.00	200.00	200.00	0.0%	2,350.00	2,450.00	100.00	4.3%
Total Distributions		1,375.00	1,587.50	212.50	15.5%	14,750.00	18,625.00	3,875.00	26.3%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Distribution of Kilowatt Hour Tax									
General Fund		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		200,089.69	312,845.38	112,755.69	56.4%	1,649,075.75	2,071,870.78	422,795.03	25.6%
Mine License Tax Receipts									
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%
Net Collections		0.00	0.00	0.00	0.0%	43,004.83	473,486.23	430,481.40	N/A
Distribution of Mine Tax									
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%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	43,010.83	473,488.23	430,477.40	N/A

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		117,668.08	102,981.99	-14,686.09	-12.5%	1,467,161.58	1,299,580.22	-167,581.36	-11.4%
Less Refunds Paid		-2,887.14	-86.00	2,801.14	-97.0%	-4,290.96	-13,231.67	-8,940.71	208.4%
Net Collections		114,780.94	102,895.99	-11,884.95	-10.4%	1,462,870.62	1,286,348.55	-176,522.07	-12.1%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		112,485.32	100,838.07	-11,647.25	-10.4%	1,433,613.26	1,260,621.54	-172,991.72	-12.1%
E911 Wireless Admin		2,295.62	2,057.92	-237.70	-10.4%	29,257.36	25,727.01	-3,530.35	-12.1%
Tax Commission Refunds		2,887.14	86.00	-2,801.14	-97.0%	4,290.96	13,231.67	8,940.71	208.4%
Total Distribution of Gross Collections		117,668.08	102,981.99	-14,686.09	-12.5%	1,467,161.58	1,299,580.22	-167,581.36	-11.4%
Oil & Gas Tax Receipts									
Gross Collections		37,484.82	0.00	-37,484.82	-100.0%	889,373.20	274,977.06	-614,396.14	-69.1%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		37,484.82	0.00	-37,484.82	-100.0%	889,373.20	274,977.06	-614,396.14	-69.1%
Distribution of Oil & Gas Tax									
Conservation Fund		22,490.89	0.00	-22,490.89	-100.0%	533,623.92	164,986.20	-368,637.72	-69.1%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		10,795.63	0.00	-10,795.63	-100.0%	256,139.49	79,193.41	-176,946.08	-69.1%
Public Schools Fund		4,198.30	0.00	-4,198.30	-100.0%	99,609.79	30,797.45	-68,812.34	-69.1%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		37,484.82	0.00	-37,484.82	-100.0%	889,373.20	274,977.06	-614,396.14	-69.1%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,894,054.98	14,013,408.75	2,119,353.77	17.8%	115,373,578.26	123,057,968.98	7,684,390.72	6.7%
Gasoline Tax		27,903,108.27	21,871,262.94	-6,031,845.33	-21.6%	262,224,676.63	275,396,460.72	13,171,784.09	5.0%
Aviation Fuel		340,901.30	247,859.08	-93,042.22	-27.3%	3,325,722.12	2,954,856.77	-370,865.35	-11.2%
Transfer Fee		1,434,418.99	1,311,703.90	-122,715.09	-8.6%	13,444,484.44	14,176,000.18	731,515.74	5.4%
Fuels Distribution Fund		-9,777,652.47	-4,915,711.03	4,861,941.44	-49.7%	-662,293.56	-782,085.82	-119,792.26	18.1%
Motor Fuel Registration		16,865.79	17,781.68	915.89	5.4%	64,634.60	79,536.15	14,901.55	23.1%
Dyed Diesel - Penalty		-521.25	500.00	1,021.25	-195.9%	2,882.00	4,611.48	1,729.48	60.0%
Gross Collections		31,811,175.61	32,546,805.32	735,629.71	2.3%	393,773,684.49	414,887,348.46	21,113,663.97	5.4%
IFTA Taxpayer Refunds		-50,308.77	-43,425.65	6,883.12	-13.7%	-1,329,029.08	-1,135,806.60	193,222.48	-14.5%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,141,819.69	-2,018,194.77	-876,375.08	76.8%	-15,328,761.88	-15,326,956.73	1,805.15	0.0%
Payments to Other IFTA Jurisdictions		0.00	64.36	64.36	0.0%	-218,639.82	-526,963.34	-308,323.52	141.0%
Dyed Diesel Refunds		0.00	-2.00	-2.00	0.0%	0.00	-2.00	-2.00	0.0%
Less Total Refunds		-1,192,128.46	-2,061,556.06	-869,427.60	72.9%	-16,876,430.78	-16,989,726.67	-113,295.89	0.7%
Net Collections		30,619,047.15	30,485,249.26	-133,797.89	-0.4%	376,897,253.71	397,897,621.79	21,000,368.08	5.6%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,192,128.46	2,061,558.06	869,429.60	72.9%	16,876,430.78	16,989,728.67	113,297.89	0.7%
Special Fuels Admin Fund		418,712.00	419,685.75	973.75	0.2%	1,674,848.00	1,678,743.00	3,895.00	0.2%
Gasoline Admin Fund		889,763.00	934,139.25	44,376.25	5.0%	3,559,052.00	3,736,557.00	177,505.00	5.0%
State Highway Account		6,932,370.98	6,037,258.73	-895,112.25	-12.9%	66,005,275.10	69,848,148.05	3,842,872.95	5.8%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Highway Distribution Fund		27,659,087.83	24,206,597.91	-3,452,489.92	-12.5%	263,123,406.03	278,409,443.54	15,286,037.51	5.8%
State Aeronautics Fund		340,901.30	247,859.08	-93,042.22	-27.3%	3,325,722.12	2,955,797.80	-369,924.32	-11.1%
Local Highway Distribution Fund		3,261,634.50	2,841,062.93	-420,571.57	-12.9%	31,057,683.34	32,867,135.29	1,809,451.95	5.8%
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		170,900.71	127,202.50	-43,698.21	-25.6%	1,604,238.20	1,690,963.74	86,725.54	5.4%
Off-Highway Improvements		170,900.71	127,202.50	-43,698.21	-25.6%	1,604,238.20	1,690,963.74	86,725.54	5.4%
Capital Improvements		170,900.72	127,202.49	-43,698.23	-25.6%	1,604,238.23	1,690,963.78	86,725.55	5.4%
Road and Bridge		89,011.43	66,251.77	-22,759.66	-25.6%	835,546.78	880,716.70	45,169.92	5.4%
Search and Rescue Fund		5,178.80	3,854.62	-1,324.18	-25.6%	48,613.21	51,241.37	2,628.16	5.4%
Petroleum Storage Trust Fund		286,962.64	262,265.76	-24,696.88	-8.6%	2,690,186.06	2,835,661.04	145,474.98	5.4%
Motor Fuels Distribution Fund		-9,777,652.47	-4,915,711.03	4,861,941.44	-49.7%	-662,293.56	-865,215.26	-202,921.70	30.6%
Total Distribution of Gross Collections		31,811,175.61	32,546,805.32	735,629.71	2.3%	393,773,684.49	414,887,348.46	21,113,663.97	5.4%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		8,246,957.72	9,825,175.39	1,578,217.67	19.1%	78,411,365.56	84,657,840.86	6,246,475.30	8.0%
Special Fuels - IFTA		54,043.69	20,009.29	-34,034.40	-63.0%	3,075,260.86	2,323,646.69	-751,614.17	-24.4%
Gasoline		18,218,746.29	13,333,410.29	-4,885,336.00	-26.8%	171,024,124.65	180,355,117.68	9,330,993.03	5.5%
Dyed Diesel - Penalty		0.00	498.00	498.00	0.0%	0.00	4,626.00	4,626.00	0.0%
Transfer Fee		1,104,065.80	1,009,723.26	-94,342.54	-8.5%	10,349,568.49	10,914,365.17	564,796.68	5.5%
Interest		18,929.79	254,880.84	235,951.05	N/A	195,569.87	329,191.83	133,621.96	68.3%
Motor Fuel Registration		16,865.79	17,781.68	915.89	5.4%	64,634.60	79,536.15	14,901.55	23.1%
Total Highway Distribution Fund		27,659,609.08	24,461,478.75	-3,198,130.33	-11.6%	263,120,524.03	278,664,324.38	15,543,800.35	5.9%
State Highway Account									
Special Fuels		2,110,511.76	2,514,399.72	403,887.96	19.1%	20,065,019.51	21,665,124.89	1,600,105.38	8.0%
Special Fuels - IFTA		13,830.54	5,120.66	-8,709.88	-63.0%	787,002.24	594,653.70	-192,348.54	-24.4%
Gasoline		4,806,630.94	3,517,738.35	-1,288,892.59	-26.8%	45,138,816.34	47,582,883.89	2,444,067.55	5.4%
Interest		1,397.74	18,812.57	17,414.83	N/A	14,437.01	24,298.14	9,861.13	68.3%
Total State Highway Account		6,932,370.98	6,056,071.30	-876,299.68	-12.6%	66,005,275.10	69,866,960.62	3,861,685.52	5.9%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,090,266.02	1,009,245.94	-81,020.08	-7.4%	10,804,518.16	11,181,365.86	376,847.70	3.5%
Less Refunds Paid		-9,458.37	-132.00	9,326.37	-98.6%	-102,003.97	-44,880.08	57,123.89	-56.0%
Net Collections		1,080,807.65	1,009,113.94	-71,693.71	-6.6%	10,702,514.19	11,136,485.78	433,971.59	4.1%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,076,632.65	1,004,938.94	-71,693.71	-6.7%	10,685,814.19	11,119,785.78	433,971.59	4.1%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	16,700.00	16,700.00	0.00	0.0%
Tax Commission Refunds		9,458.37	132.00	-9,326.37	-98.6%	102,003.97	44,880.08	-57,123.89	-56.0%
Total Distribution of Gross Collections		1,090,266.02	1,009,245.94	-81,020.08	-7.4%	10,804,518.16	11,181,365.86	376,847.70	3.5%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		320,508.40	251,067.71	-69,440.69	-21.7%	3,045,273.12	2,915,115.52	-130,157.60	-4.3%
Less Refunds Paid		-38.00	-3,134.39	-3,096.39	N/A	-738.27	-11,649.51	-10,911.24	N/A
Net Collections		320,470.40	247,933.32	-72,537.08	-22.6%	3,044,534.85	2,903,466.01	-141,068.84	-4.6%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		319,220.40	246,683.32	-72,537.08	-22.7%	3,039,534.85	2,898,466.01	-141,068.84	-4.6%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	5,000.00	5,000.00	0.00	0.0%
Tax Commission Refunds		38.00	3,134.39	3,096.39	N/A	738.27	11,649.51	10,911.24	N/A
Total Distribution of Gross Collections		320,508.40	251,067.71	-69,440.69	-21.7%	3,045,273.12	2,915,115.52	-130,157.60	-4.3%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		138,569.62	148,488.64	9,919.02	7.2%	1,515,889.23	1,544,289.31	28,400.08	1.9%
Less Refunds Paid		-784.00	0.00	784.00	-100.0%	-1,210.00	-17.70	1,192.30	-98.5%
Net Collections		137,785.62	148,488.64	10,703.02	7.8%	1,514,679.23	1,544,271.61	29,592.38	2.0%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		136,535.62	147,238.64	10,703.02	7.8%	1,510,929.23	1,539,271.61	28,342.38	1.9%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	5,000.00	5,000.00	0.00	0.0%
Tax Commission Refunds		784.00	0.00	-784.00	-100.0%	1,210.00	17.70	-1,192.30	-98.5%
Total Distribution of Gross Collections		138,569.62	148,488.64	9,919.02	7.2%	1,515,889.23	1,544,289.31	28,400.08	1.9%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,695,407.01	1,781,099.36	85,692.35	5.1%	21,456,166.76	21,966,932.71	510,765.95	2.4%
Less Refunds Paid		-10,569.08	-13,949.89	-3,380.81	32.0%	-108,440.42	-97,424.27	11,016.15	-10.2%
Net Collections		1,684,837.93	1,767,149.47	82,311.54	4.9%	21,347,726.34	21,869,508.44	521,782.10	2.4%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,662,087.93	1,744,399.47	82,311.54	5.0%	21,256,726.34	21,778,508.44	521,782.10	2.5%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	91,000.00	91,000.00	0.00	0.0%
Tax Commission Refunds		10,569.08	13,949.89	3,380.81	32.0%	108,440.42	97,424.27	-11,016.15	-10.2%
Total Distribution of Gross Collections		1,695,407.01	1,781,099.36	85,692.35	5.1%	21,456,166.76	21,966,932.71	510,765.95	2.4%

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%	
Suspense Fund Receipts		T1								
Gross Collections		5,118,317.14	38,240.00	-5,080,077.14	-99.3%	6,316,352.99	73,631.54	-6,242,721.45	-98.8%	
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-24,554.68	0.00	24,554.68	-100.0%	
Net Collections		5,118,317.14	38,240.00	-5,080,077.14	-99.3%	6,291,798.31	73,631.54	-6,218,166.77	-98.8%	
Distribution of Suspense Fund										
Suspense Fund		283,397.67	0.00	-283,397.67	-100.0%	1,355,013.56	0.00	-1,355,013.56	-100.0%	
Clearing Accounts		4,834,919.47	0.00	-4,834,919.47	-100.0%	4,953,339.43	-10,197.75	-4,963,537.18	-100.2%	
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	38,240.00	38,240.00	0.0%	0.00	83,440.00	83,440.00	0.0%	
Less Bond Refunds		0.00	0.00	0.00	0.0%	3,000.00	0.00	-3,000.00	-100.0%	
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	389.29	389.29	0.0%	
Total Distribution of Gross Collections		5,118,317.14	38,240.00	-5,080,077.14	-99.3%	6,316,352.99	73,631.54	-6,242,721.45	-98.8%	
Miscellaneous Revenue		U1								
Miscellaneous Receipts		0.00	28,089.56	28,089.56	0.0%	0.00	-1,014,910.46	-1,014,910.46	0.0%	
Interest		0.00	4,206,642.73	4,206,642.73	0.0%	0.00	4,726,721.08	4,726,721.08	0.0%	
Gross Receipts		64,090.39	4,234,732.29	4,170,641.90	N/A	519,122.30	3,711,810.62	3,192,688.32	615.0%	
Net Collections		64,090.39	4,234,732.29	4,170,641.90	N/A	519,122.30	3,711,810.62	3,192,688.32	615.0%	
Distribution of Miscellaneous										
Miscellaneous Income		17,732.01	0.00	-17,732.01	-100.0%	331,596.58	248,408.04	-83,188.54	-25.1%	
General Fund		0.00	22,591.31	22,591.31	0.0%	3,368.35	73,113.69	69,745.34	N/A	
Circuit Breaker		46,358.38	14,019.74	-32,338.64	-69.8%	184,157.37	76,133.10	-108,024.27	-58.7%	
Tax Refund & Rebate Funds		0.00	2,642.52	2,642.52	0.0%	0.00	12,969.23	12,969.23	0.0%	
Unclaimed Property		0.00	322.54	322.54	0.0%	0.00	322.54	322.54	0.0%	
Tax Commission Holding Fund		0.00	-11,486.55	-11,486.55	0.0%	0.00	-1,425,857.06	-1,425,857.06	0.0%	
Interagency Transfers		0.00	4,206,642.73	4,206,642.73	0.0%	0.00	4,726,721.08	4,726,721.08	0.0%	
Total Distribution of Gross Collections		64,090.39	4,234,732.29	4,170,641.90	N/A	519,122.30	3,711,810.62	3,192,688.32	615.0%	
RR Car Company's Ad Valorem Tax										
Gross Collections		0.00	0.00	0.00	0.0%	189.00	52.00	-137.00	-72.5%	
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-2.00	-2.00	0.0%	
Net Collections		0.00	0.00	0.00	0.0%	183.00	50.00	-133.00	-72.7%	
Distribution of RR Car Tax										
Public School Endowment		0.00	0.00	0.00	0.0%	185.00	50.00	-135.00	-73.0%	
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	2.00	2.00	0.0%	
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	189.00	52.00	-137.00	-72.5%	

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

Source	Note	Month Of 6/30/2023	Month Of 6/30/2024	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		68,850.24	83,052.11	14,201.87	20.6%	171,663.27	1,225,248.28	1,053,585.01	613.8%
Corporate Income to MTC		34,271.33	85,403.73	51,132.40	149.2%	1,340,091.74	4,472,779.03	3,132,687.29	233.8%
Sales Tax to MTC		81,911.55	185,266.55	103,355.00	126.2%	1,491,461.85	6,648,123.28	5,156,661.43	345.7%
Total MTC Fund		185,033.12	353,722.39	168,689.27	91.2%	3,034,209.64	12,346,150.59	9,311,940.95	306.9%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		19,935.06	0.00	-19,935.06	-100.0%	144,622.39	831,870.99	687,248.60	475.2%
Corporate MTC to General Fund		9,923.00	0.00	-9,923.00	-100.0%	5,377,395.37	3,451,063.27	-1,926,332.10	-35.8%
Sales Tax MTC to General Fund		23,716.86	0.00	-23,716.86	-100.0%	7,890,761.24	5,071,906.67	-2,818,854.57	-35.7%
Total MTC Receipts to General Fund		53,574.92	0.00	-53,574.92	-100.0%	13,412,779.00	9,354,840.93	-4,057,938.07	-30.3%
Total MTC Receipts		238,608.04	353,722.39	115,114.35	48.2%	16,446,988.64	21,700,991.52	5,254,002.88	31.9%
Total Gross Receipts		574,533,772.47	614,403,126.52	39,869,354.05	6.9%	7,443,602,630.90	7,518,618,051.37	75,015,420.47	1.0%

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	
A3	Receipts by Tax Type	July 2023-May 2024 Idle Interest	6/30/2024	
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).	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 than 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	
B9	Distributions by Fund	The FY24 distribution changes for the Idaho Hop Grower's Commission Fund per 23 I.C § 1008(2)(c)(ii) was corrected in June. The net result was a reduced distribution for Idaho Grape Growers totaling \$48,386.93.	6/30/2024	
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, exceeding 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	