

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		227,216,484.02	241,662,441.19	14,445,957.17	6.4%	3,104,895,549.07	3,160,868,410.76	55,972,861.69	1.8%
Corporate Income Tax		80,745,885.33	85,774,086.03	5,028,200.70	6.2%	1,007,114,048.53	957,198,999.18	-49,915,049.35	-5.0%
Sales Tax		283,496,263.92	301,440,246.44	17,943,982.52	6.3%	3,215,982,364.18	3,392,297,138.87	176,314,774.69	5.5%
Cigarette Tax		1,947,436.46	1,794,323.07	-153,113.39	-7.9%	23,448,921.96	21,940,763.28	-1,508,158.68	-6.4%
Tobacco Tax		1,101,055.77	1,780,461.23	679,405.46	61.7%	12,172,371.81	13,880,500.69	1,708,128.88	14.0%
Beer Tax		425,206.63	397,771.24	-27,435.39	-6.5%	4,490,302.84	4,366,695.10	-123,607.74	-2.8%
Wine Tax		571,387.80	580,643.09	9,255.29	1.6%	6,603,000.36	6,756,337.93	153,337.57	2.3%
Kilowatt Hour Tax		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
Mine License Tax		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A
Oil & Gas		8,730.26	0.00	-8,730.26	-100.0%	175,194.70	167,883.75	-7,310.95	-4.2%
E911	A2	97,925.51	46,105.89	-51,819.62	-52.9%	1,194,775.62	789,830.33	-404,945.29	-33.9%
Motor Fuels Tax		33,798,635.69	35,708,259.41	1,909,623.72	5.7%	422,895,360.40	428,037,399.06	5,142,038.66	1.2%
Boise Auditorium District		1,129,711.30	1,268,941.13	139,229.83	12.3%	12,179,799.35	12,406,931.33	227,131.98	1.9%
Idaho Falls Auditorium District		284,692.23	300,204.68	15,512.45	5.4%	3,146,233.15	3,227,856.48	81,623.33	2.6%
Pocatello-Chubbuck Auditorium District		159,085.67	152,782.99	-6,302.68	-4.0%	1,607,347.53	1,594,107.46	-13,240.07	-0.8%
Nampa Auditorium District	A5	0.00	165,784.51	165,784.51	0.0%	0.00	270,967.99	270,967.99	0.0%
Mountain Auditorium District	A5	0.00	52,104.64	52,104.64	0.0%	0.00	52,104.64	52,104.64	0.0%
Idaho Travel & Convention		1,893,471.81	2,266,816.18	373,344.37	19.7%	23,001,698.34	24,480,774.27	1,479,075.93	6.4%
Miscellaneous Revenues	A1	-257,774.34	338,402.60	596,176.94	-231.3%	5,277,938.70	822,599.91	-4,455,338.79	-84.4%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Wine Direct Shipper Fee		50.00	2,225.00	2,175.00	N/A	14,937.50	16,362.50	1,425.00	9.5%
Total Gross Receipts		632,703,078.28	674,096,169.51	41,393,091.23	6.5%	7,846,451,512.76	8,032,400,208.87	185,948,696.11	2.4%

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Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		449,909,393.99	474,282,949.48	24,373,555.49	5.4%	5,047,980,159.44	5,459,320,813.71	411,340,654.27	8.1%
129 - Secondary Aquifer Fund		0.00	770,156.41	770,156.41	0.0%	5,000,000.00	4,947,018.27	-52,981.73	-1.1%
130 - Petroleum Storage Trust		236,402.13	239,467.23	3,065.10	1.3%	2,881,734.00	2,926,648.46	44,914.46	1.6%
161 - Fish and Game Donation		1,417.00	1,381.08	-35.92	-2.5%	47,358.85	49,565.24	2,206.39	4.7%
166 - Abandoned Mine & Oil & Gas Conserv		5,204.15	0.00	-5,204.15	-100.0%	116,094.09	621,895.18	505,801.09	435.7%
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		30,000.00	30,000.00	0.00	0.0%	360,000.00	360,000.00	0.00	0.0%
182 - Substance Abuse Treatment		138,420.16	149,235.69	10,815.53	7.8%	1,671,825.30	1,698,470.14	26,644.84	1.6%
188 - County Juvenile Probation Svcs		344,987.07	389,658.46	44,671.39	12.9%	4,074,995.71	4,181,535.42	106,539.71	2.6%
200 - Water Polution 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		1,867,324.74	2,234,113.89	366,789.15	19.6%	22,836,049.70	24,337,738.14	1,501,688.44	6.6%
213 - Veterans Support Donation		362.00	3,195.66	2,833.66	782.8%	50,161.54	59,967.79	9,806.25	19.5%
220 - Cooperative Welfare Fund	B3	17,016.00	34,352.35	17,336.35	101.9%	939,147.47	1,574,130.21	634,982.74	67.6%
221 - State Aeronautics Fund		237,852.04	346,448.04	108,596.00	45.7%	3,317,341.93	3,340,250.34	22,908.41	0.7%
247 - Parks & Rec Motor Fuels		481,203.94	446,212.61	-34,991.33	-7.3%	6,032,434.26	5,976,969.85	-55,464.41	-0.9%
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		13,080,331.90	14,784,197.82	1,703,865.92	13.0%	70,835,089.40	78,411,914.65	7,576,825.25	10.7%
260 - State Highway Account		5,766,850.24	5,741,356.41	-25,493.83	-0.4%	70,897,112.65	71,029,000.58	131,887.93	0.2%
261 - Highway Distribution Fund		23,028,356.44	22,966,642.16	-61,714.28	-0.3%	282,795,706.73	283,546,253.06	750,546.33	0.3%
266 - Search and Rescue Fund		4,141.60	3,840.45	-301.15	-7.3%	51,919.79	51,442.35	-477.44	-0.9%
267 - Motor Fuel Distribution Fund		-2,460,521.87	712,968.03	3,173,489.90	-129.0%	94,464.45	2,241,888.19	2,147,423.74	N/A
269 - Transportation Congestion Mitigation		923,269.80	0.00	-923,269.80	-100.0%	81,458,883.96	100,000,000.00	18,541,116.04	22.8%
275 - E911 Wireless		95,965.85	45,183.76	-50,782.09	-52.9%	1,169,962.33	773,367.29	-396,595.04	-33.9%
276 - Multi-State Tax Compact		478,075.64	600,948.29	122,872.65	25.7%	2,982,410.47	3,679,977.51	697,567.04	23.4%
310 - School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	125,000,000.00	125,000,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
323 - In Demand Careers Fund		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		1,414,763.50	1,484,997.13	70,233.63	5.0%	5,700,309.46	5,926,745.57	226,436.11	4.0%
349 - Wine Direct Shipper Fee to ISP		25.00	0.00	-25.00	-100.0%	1,625.00	2,050.00	425.00	26.2%
365 - Permanent Building Fund		1,315,987.52	1,365,897.85	49,910.33	3.8%	21,484,838.16	21,795,893.70	311,055.54	1.4%
375 - Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		14,600.60	14,931.66	331.06	2.3%	401,493.74	344,809.31	-56,684.43	-14.1%
403 - Opportunity Scholarship		572.00	8,538.85	7,966.85	N/A	15,966.90	30,104.31	14,137.41	88.5%
481 - Public School Endowment	B1	371,965.18	445,505.83	73,540.65	19.8%	334,633,924.87	4,783,593.18	-329,850,331.69	-98.6%
483 - Childrens Trust Donation		256.00	394.92	138.92	54.3%	37,684.14	45,126.20	7,442.06	19.7%

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Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		29,937,904.74	31,540,936.32	1,603,031.58	5.4%	336,660,407.98	350,870,839.58	14,210,431.60	4.2%
502 - Sales Tax - Circuit Breaker		2,041,634.38	2,129,543.14	87,908.76	4.3%	24,470,838.33	24,692,731.19	221,892.86	0.9%
502 - Sales Tax - Personal Property		1,281,143.54	1,759,405.38	478,261.84	37.3%	22,308,990.82	22,368,154.96	59,164.14	0.3%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	8,487,103.01	8,487,102.99	-0.02	0.0%
502 - Sales Tax - Demonstration Pilot Project		239,672.74	257,395.10	17,722.36	7.4%	3,250,553.10	6,812,599.46	3,562,046.36	109.6%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.58	13,333.74	2.7%	5,915,362.06	6,075,366.83	160,004.77	2.7%
502 - Sales Tax - Tax Relief Fund		17,635,972.58	26,323,226.76	8,687,254.18	49.3%	202,694,260.66	286,042,027.25	83,347,766.59	41.1%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	2,591,209.17	3,512,784.61	921,575.44	35.6%
502 - Sales Tax - Homeowner Property Tax Relief		4,950,541.80	5,461,381.68	510,839.88	10.3%	56,098,759.48	61,362,295.01	5,263,535.53	9.4%
502 - Sales Tax - School District Facility Holding Fund	B2	11,448,702.41	7,688,103.23	-3,760,599.18	-32.8%	131,148,132.94	86,381,008.40	-44,767,124.54	-34.1%
516 - Refund Fund		65,226,196.94	68,177,375.28	2,951,178.34	4.5%	849,311,406.76	860,003,708.28	10,692,301.52	1.3%
516 - Refund Fund - County Juvenile Prob Services		26,000.33	55,847.37	29,847.04	114.8%	536,074.30	583,254.85	47,180.55	8.8%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		15,051.47	15,074.99	23.52	0.2%	172,683.96	175,804.32	3,120.36	1.8%
630 - Custodial Accounts		1,574,177.49	1,882,222.28	308,044.79	19.6%	17,126,222.82	17,731,586.78	605,363.96	3.5%
630 - Oil & Gas-Cities & Counties		2,514.32	0.00	-2,514.32	-100.0%	50,456.14	48,350.55	-2,105.59	-4.2%
630 - Grape Growers and Wine Producers		11,924.99	24,120.62	12,195.63	102.3%	267,376.05	425,742.92	158,366.87	59.2%
601 - Unidentified Wine & Strong Beer		125,603.14	-140.95	-125,744.09	-100.1%	129,436.54	-129,413.81	-258,850.35	-200.0%
601 - Tax Suspense & Adjustments		-743,390.64	1,308,034.82	2,051,425.46	-276.0%	2,137,287.37	-337,929.83	-2,475,217.20	-115.8%
Total Distribution		632,703,078.28	674,096,169.51	41,393,091.23	6.5%	7,846,451,512.76	8,032,400,208.87	185,948,696.11	2.4%

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Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		181,473,143.65	191,845,520.13	10,372,376.48	5.7%	2,473,953,644.72	2,518,745,167.40	44,791,522.68	1.8%
Corporate Income Tax		64,456,065.47	68,414,805.26	3,958,739.79	6.1%	804,408,776.75	763,936,601.41	-40,472,175.34	-5.0%
Sales Tax		202,368,486.82	211,411,545.53	9,043,058.71	4.5%	1,749,382,582.23	2,154,227,109.29	404,844,527.06	23.1%
Tobacco Tax		962,318.39	1,587,718.35	625,399.96	65.0%	10,639,937.76	12,131,493.69	1,491,555.93	14.0%
Beer Tax		199,847.10	186,952.46	-12,894.64	-6.5%	2,105,103.04	2,052,255.70	-52,847.34	-2.5%
Wine Tax		364,468.34	471,801.56	107,333.22	29.4%	5,250,750.03	5,448,594.11	197,844.08	3.8%
Kilowatt Hour Tax		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
Mine License Tax		-66.00	0.00	66.00	-100.0%	21,309.00	521,165.01	499,856.01	N/A
Miscellaneous Revenues		300.00	36.00	-264.00	-88.0%	792.53	76,253.73	75,461.20	N/A
Total Distributed Direct to General Fund		449,909,393.99	474,282,949.48	24,373,555.49	5.4%	5,047,980,159.44	5,459,320,813.71	411,340,654.27	8.1%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		6,820,062.05	-10,002,535.95	-16,822,598.00	-246.7%	-55,098,870.37	-147,452,393.59	-92,353,523.22	167.6%
Corporate Income Tax Net Refund Fund		2,902,544.28	8,390,306.14	5,487,761.86	189.1%	86,204,758.50	56,596,087.00	-29,608,671.50	-34.3%
Total Distributed and Accrued to G. Fund		459,632,000.32	472,670,719.67	13,038,719.35	2.8%	5,079,086,047.57	5,368,464,507.12	289,378,459.55	5.7%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		45,368,285.90	47,959,799.49	2,591,513.59	5.7%	618,057,857.89	629,600,131.70	11,542,273.81	1.9%
Less Total Refunds		-38,548,223.85	-57,962,335.44	-19,414,111.59	50.4%	-673,156,728.26	-777,052,525.29	-103,895,797.03	15.4%
Net Refund Fund (To Above)		6,820,062.05	-10,002,535.95	-16,822,598.00	-246.7%	-55,098,870.37	-147,452,393.59	-92,353,523.22	167.6%
Add Distributed Direct to General Fund		181,473,143.65	191,845,520.13	10,372,376.48	5.7%	2,473,953,644.72	2,518,745,167.40	44,791,522.68	1.8%
IIT Distributed and Accrued to G. Fund		188,293,205.70	181,842,984.18	-6,450,221.52	-3.4%	2,418,854,774.35	2,371,292,773.81	-47,562,000.54	-2.0%
Corporate Income Tax									
Distributed to Refund Fund		16,114,016.40	17,094,523.13	980,506.73	6.1%	200,583,388.15	189,782,524.29	-10,800,863.86	-5.4%
Less Total Refunds		-13,211,472.12	-8,704,216.99	4,507,255.13	-34.1%	-114,378,629.65	-133,186,437.29	-18,807,807.64	16.4%
Net Refund Fund (To Above)		2,902,544.28	8,390,306.14	5,487,761.86	189.1%	86,204,758.50	56,596,087.00	-29,608,671.50	-34.3%
Add Distributed Direct to General Fund		64,456,065.47	68,414,805.26	3,958,739.79	6.1%	804,408,776.75	763,936,601.41	-40,472,175.34	-5.0%
CIT Distributed and Accrued to G. Fund		67,358,609.75	76,805,111.40	9,446,501.65	14.0%	890,613,535.25	820,532,688.41	-70,080,846.84	-7.9%

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Individual Income Tax Receipts									
IIT Payments by Filing		40,613,552.59	38,055,041.87	-2,558,510.72	-6.3%	829,625,695.92	822,370,863.34	-7,254,832.58	-0.9%
Permanent Building Fund		239,350.00	327,870.00	88,520.00	37.0%	8,684,640.00	9,016,210.00	331,570.00	3.8%
Donations on Returns		29,514.25	63,809.58	34,295.33	116.2%	1,363,607.83	2,056,601.92	692,994.09	50.8%
Individual Tax reclassified as Multi State		18,615.87	39,268.66	20,652.79	110.9%	2,236,074.29	587,979.45	-1,648,094.84	-73.7%
Total Filing Payments		40,901,032.71	38,485,990.11	-2,415,042.60	-5.9%	841,910,018.04	834,031,654.71	-7,878,363.33	-0.9%
Lottery Winnings Withholdings		52,000.65	111,694.74	59,694.09	114.8%	553,608.30	614,784.56	61,176.26	11.1%
Employer Withholdings		186,263,450.66	203,064,756.34	16,801,305.68	9.0%	2,262,431,922.73	2,326,221,971.49	63,790,048.76	2.8%
Withholding Payments Total		186,315,451.31	203,176,451.08	16,860,999.77	9.0%	2,262,985,531.03	2,326,836,756.05	63,851,225.02	2.8%
Gross Collections		227,216,484.02	241,662,441.19	14,445,957.17	6.4%	3,104,895,549.07	3,160,868,410.76	55,972,861.69	1.8%
Individual Income Tax Filing Refunds		-37,519,228.56	-57,338,930.36	-19,819,701.80	52.8%	-663,070,993.31	-767,607,449.24	-104,536,455.93	15.8%
Employer Withholding Refunds		-1,028,995.29	-623,405.08	405,590.21	-39.4%	-10,085,734.95	-9,445,076.05	640,658.90	-6.4%
Less Total Refunds Paid		-38,548,223.85	-57,962,335.44	-19,414,111.59	50.4%	-673,156,728.26	-777,052,525.29	-103,895,797.03	15.4%
Net Collections		188,668,260.17	183,700,105.75	-4,968,154.42	-2.6%	2,431,738,820.81	2,383,815,885.47	-47,922,935.34	-2.0%
Distribution of Individual Income Tax									
General Fund		181,473,143.65	191,845,520.13	10,372,376.48	5.7%	2,473,953,644.72	2,518,745,167.40	44,791,522.68	1.8%
Refund Fund		45,368,285.90	47,959,799.49	2,591,513.59	5.7%	618,057,857.89	629,600,131.70	11,542,273.81	1.9%
Refund Fund - County Juvenile Prob Svc		26,000.33	55,847.37	29,847.04	114.8%	536,074.30	583,254.85	47,180.55	8.8%
Multi-State Tax Compact		18,615.87	32,946.71	14,330.84	77.0%	513,861.76	233,846.14	-280,015.62	-54.5%
Permanent Building Fund		239,350.00	327,870.00	88,520.00	37.0%	8,684,640.00	9,016,210.00	331,570.00	3.8%
Public School Income Substance Abuse		26,000.32	55,847.37	29,847.05	114.8%	536,074.22	583,254.78	47,180.56	8.8%
Donations:									
Fish & Game		1,417.00	1,381.08	-35.92	-2.5%	47,358.85	49,565.24	2,206.39	4.7%
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		256.00	394.92	138.92	54.3%	37,684.14	45,126.20	7,442.06	19.7%
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		1,038.00	1,109.39	71.39	6.9%	19,573.32	21,064.27	1,490.95	7.6%
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		907.00	1,953.97	1,046.97	115.4%	29,992.48	30,422.68	430.20	1.4%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Special Olympics		517.00	1,382.02	865.02	167.3%	25,962.70	35,480.82	9,518.12	36.7%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	3,000.00	3,000.00	0.00	0.0%
Veterans Support		362.00	3,195.66	2,833.66	782.8%	50,161.54	59,967.79	9,806.25	19.5%
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		17,016.00	34,352.35	17,336.35	101.9%	939,147.47	1,574,130.21	634,982.74	67.6%
Idaho Food Bank		4,429.25	8,501.34	4,072.09	91.9%	173,760.43	186,740.40	12,979.97	7.5%
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		572.00	8,538.85	7,966.85	N/A	15,966.90	30,104.31	14,137.41	88.5%
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		35,573.70	1,320,800.54	1,285,226.84	N/A	1,249,788.35	49,943.97	-1,199,844.38	-96.0%
Total Distribution of Gross Collections		227,216,484.02	241,662,441.19	14,445,957.17	6.4%	3,104,895,549.07	3,160,868,410.76	55,972,861.69	1.8%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		4,968,143.72	6,705,152.93	1,737,009.21	35.0%	291,599,605.04	264,070,469.60	-27,529,135.44	-9.4%
Corporate Estimates		75,704,924.15	78,840,892.70	3,135,968.55	4.1%	712,639,482.10	686,180,889.01	-26,458,593.09	-3.7%
Corporate Tax reclassified as Multi-State		72,817.46	228,040.40	155,222.94	213.2%	2,874,961.39	6,947,640.57	4,072,679.18	141.7%
Gross Collections		80,745,885.33	85,774,086.03	5,028,200.70	6.2%	1,007,114,048.53	957,198,999.18	-49,915,049.35	-5.0%
Less Refunds Paid		-13,211,472.12	-8,704,216.99	4,507,255.13	-34.1%	-114,378,629.65	-133,186,437.29	-18,807,807.64	16.4%
Net Collections		67,534,413.21	77,069,869.04	9,535,455.83	14.1%	892,735,418.88	824,012,561.89	-68,722,856.99	-7.7%
Distribution of Corporate Tax									
General Fund		64,456,065.47	68,414,805.26	3,958,739.79	6.1%	804,408,776.75	763,936,601.41	-40,472,175.34	-5.0%
Refund Fund		16,114,016.40	17,094,523.13	980,506.73	6.1%	200,583,388.15	189,782,524.29	-10,800,863.86	-5.4%
Multi-State Tax Compact		72,817.46	191,327.64	118,510.18	162.7%	799,736.67	2,141,135.48	1,341,398.81	167.7%
Permanent Building Fund		102,986.00	73,430.00	-29,556.00	-28.7%	1,322,146.96	1,338,738.00	16,591.04	1.3%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		80,745,885.33	85,774,086.03	5,028,200.70	6.2%	1,007,114,048.53	957,198,999.18	-49,915,049.35	-5.0%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		282,922,815.61	300,854,710.70	17,931,895.09	6.3%	3,211,711,818.35	3,387,976,552.67	176,264,734.32	5.5%
Sales Tax reclassified as Multi-State		386,642.31	448,951.74	62,309.43	16.1%	4,002,581.86	4,149,880.20	147,298.34	3.7%
Amusement Device Tax		186,806.00	136,584.00	-50,222.00	-26.9%	267,963.97	170,706.00	-97,257.97	-36.3%
Gross Collections		283,496,263.92	301,440,246.44	17,943,982.52	6.3%	3,215,982,364.18	3,392,297,138.87	176,314,774.69	5.5%
Less Refunds Paid		-1,290,416.36	-712,299.90	578,116.46	-44.8%	-12,572,338.92	-20,730,272.71	-8,157,933.79	64.9%
Net Collections		282,205,847.56	300,727,946.54	18,522,098.98	6.6%	3,203,410,025.26	3,371,566,866.16	168,156,840.90	5.2%
Distribution of Sales Tax									
General Fund	F1	202,368,486.82	211,411,545.53	9,043,058.71	4.5%	1,749,382,582.23	2,154,227,109.29	404,844,527.06	23.1%
Tax Commission Refunds		1,290,416.36	712,299.90	-578,116.46	-44.8%	12,572,338.92	20,730,272.71	8,157,933.79	64.9%
Multi-State Tax Compact		386,642.31	376,673.94	-9,968.37	-2.6%	1,668,812.04	1,304,995.89	-363,816.15	-21.8%
Tax Relief Fund		17,191,679.33	26,007,951.76	8,816,272.43	51.3%	199,276,829.41	285,818,222.08	86,541,392.67	43.4%
Revenue Share		29,937,904.74	31,540,936.32	1,603,031.58	5.4%	336,660,407.98	350,870,839.58	14,210,431.60	4.2%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	2,591,209.17	3,512,784.61	921,575.44	35.6%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	5,000,000.00	5,000,000.00	0.00	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		2,016,575.18	2,108,982.81	92,407.63	4.6%	24,336,972.74	24,544,355.47	207,382.73	0.9%
Personal Property		1,281,143.54	1,759,405.38	478,261.84	37.3%	22,308,990.82	22,368,154.96	59,164.14	0.3%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	8,487,103.01	8,487,102.99	-0.02	0.0%
Demonstration Pilot Project		239,672.74	257,395.10	17,722.36	7.4%	3,250,553.10	6,812,599.46	3,562,046.36	109.6%
Election Consolidation		492,946.84	506,280.58	13,333.74	2.7%	5,915,362.06	6,075,366.83	160,004.77	2.7%
Transportation Local Highway Distribution		10,367,626.60	12,083,333.37	1,715,706.77	16.5%	37,484,310.07	45,000,000.00	7,515,689.93	20.1%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	80,000,000.00	100,000,000.00	20,000,000.00	25.0%
Homeowner Property Tax Relief Account		4,950,541.80	5,461,381.68	510,839.88	10.3%	56,098,759.48	61,362,295.01	5,263,535.53	9.4%
School District Facility Fund Holding Account	B2	11,448,702.41	7,688,103.23	-3,760,599.18	-32.8%	131,148,132.94	86,381,008.40	-44,767,124.54	-34.1%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	125,000,000.00	125,000,000.00	0.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	80,000,000.00	80,000,000.00	0.00	0.0%
Public School Income Fund	B1	0.00	0.00	0.00	0.0%	330,000,000.00	0.00	-330,000,000.00	-100.0%
Unallocated Sales Tax		0.00	2,031.59	2,031.59	0.0%	0.21	2,031.59	2,031.38	N/A
Total Distribution of Gross Collections		283,496,263.92	301,440,246.44	17,943,982.52	6.3%	3,215,982,364.18	3,392,297,138.87	176,314,774.69	5.5%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,947,436.46	1,794,323.07	-153,113.39	-7.9%	23,448,921.96	21,940,763.28	-1,508,158.68	-6.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		1,947,436.46	1,794,323.07	-153,113.39	-7.9%	23,448,883.96	21,937,018.27	-1,511,865.69	-6.4%
Distribution of Cigarette Tax									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	38.00	3,745.01	3,707.01	N/A
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	5,000,000.00	5,000,000.00	0.00	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		30,000.00	30,000.00	0.00	0.0%	360,000.00	360,000.00	0.00	0.0%
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	770,156.41	770,156.41	0.0%	5,000,000.00	4,947,018.27	-52,981.73	-1.1%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		923,269.80	0.00	-923,269.80	-100.0%	1,458,883.96	0.00	-1,458,883.96	-100.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,947,436.46	1,794,323.07	-153,113.39	-7.9%	23,448,921.96	21,940,763.28	-1,508,158.68	-6.4%
Tobacco Tax Receipts									
Gross Collections		1,101,055.77	1,780,461.23	679,405.46	61.7%	12,172,371.81	13,880,500.69	1,708,128.88	14.0%
Less Refunds Paid		-1,263.24	34,074.04	35,337.28	N/A	-12,442.63	-15,936.16	-3,493.53	28.1%
Net Collections		1,099,792.53	1,814,535.27	714,742.74	65.0%	12,159,929.18	13,864,564.53	1,704,635.35	14.0%
Distribution of Tobacco Tax									
General Fund		962,318.39	1,587,718.35	625,399.96	65.0%	10,639,937.76	12,131,493.69	1,491,555.93	14.0%
Tax Commission Refunds		1,263.24	-34,074.04	-35,337.28	N/A	12,442.63	15,936.16	3,493.53	28.1%
Public School Endowment		68,737.07	113,408.46	44,671.39	65.0%	759,995.71	866,535.42	106,539.71	14.0%
County Juvenile Probation Svcs		68,737.07	113,408.46	44,671.39	65.0%	759,995.71	866,535.42	106,539.71	14.0%
Total Distribution of Gross Collections		1,101,055.77	1,780,461.23	679,405.46	61.7%	12,172,371.81	13,880,500.69	1,708,128.88	14.0%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		425,206.63	397,771.24	-27,435.39	-6.5%	4,490,302.84	4,366,695.10	-123,607.74	-2.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-11,360.04	-193.34	11,166.70	-98.3%
Net Collections		425,206.63	397,771.24	-27,435.39	-6.5%	4,478,942.80	4,366,501.76	-112,441.04	-2.5%
Distribution of Beer Tax									
General Fund		199,847.10	186,952.46	-12,894.64	-6.5%	2,105,103.04	2,052,255.70	-52,847.34	-2.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	11,360.04	193.34	-11,166.70	-98.3%
Substance Abuse Treatment		85,041.33	79,554.25	-5,487.08	-6.5%	895,788.56	873,300.36	-22,488.20	-2.5%
Permanent Building Fund		140,318.20	131,264.53	-9,053.67	-6.5%	1,478,051.20	1,440,945.70	-37,105.50	-2.5%
Total Distribution of Gross Collections		425,206.63	397,771.24	-27,435.39	-6.5%	4,490,302.84	4,366,695.10	-123,607.74	-2.8%
Wine Tax Receipts									
Gross Collections		571,387.80	580,643.09	9,255.29	1.6%	6,603,000.36	6,756,337.93	153,337.57	2.3%
Less Refunds Paid		-961.03	-105.43	855.60	-89.0%	-6,717.04	-10,591.11	-3,874.07	57.7%
Net Collections		570,426.77	580,537.66	10,110.89	1.8%	6,596,283.32	6,745,746.82	149,463.50	2.3%
Distribution of Wine & Strong Beer Tax									
General Fund		364,468.34	471,801.56	107,333.22	29.4%	5,250,750.03	5,448,594.11	197,844.08	3.8%
Tax Commission Refunds		961.03	105.43	-855.60	-89.0%	6,717.04	10,591.11	3,874.07	57.7%
Substance Abuse Treatment		53,378.83	69,681.44	16,302.61	30.5%	776,036.74	825,019.28	48,982.54	6.3%
Grape Growers & Wine Producers		11,924.99	24,120.62	12,195.63	102.3%	267,376.05	425,742.92	158,366.87	59.2%
Hop Growers		15,051.47	15,074.99	23.52	0.2%	172,683.96	175,804.32	3,120.36	1.8%
Unallocated Wine & Strong Beer		125,603.14	-140.95	-125,744.09	-100.1%	129,436.54	-129,413.81	-258,850.35	-200.0%
Total Distribution of Gross Collections		571,387.80	580,643.09	9,255.29	1.6%	6,603,000.36	6,756,337.93	153,337.57	2.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		25.00	2,225.00	2,200.00	N/A	13,312.50	14,312.50	1,000.00	7.5%
Wine Direct Shipper Fee to ISP		25.00	0.00	-25.00	-100.0%	1,625.00	2,050.00	425.00	26.2%
Total Distributions		50.00	2,225.00	2,175.00	N/A	14,937.50	16,362.50	1,425.00	9.5%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
Distribution of Kilowatt Hour Tax									
General Fund		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
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		84,830.22	364,570.19	279,739.97	329.8%	2,217,263.38	2,182,173.37	-35,090.01	-1.6%
Mine License Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A
Less Refunds Paid		-100.00	0.00	100.00	-100.0%	-100.00	-42.00	58.00	-58.0%
Net Collections		-100.00	0.00	100.00	-100.0%	32,286.34	1,042,329.97	1,010,043.63	N/A
Distribution of Mine Tax									
General Fund		-66.00	0.00	66.00	-100.0%	21,309.00	521,165.01	499,856.01	N/A
Abandoned Mine Reclamation		-34.00	0.00	34.00	-100.0%	10,977.34	521,164.96	510,187.62	N/A
Tax Commission Refunds		100.00	0.00	-100.00	-100.0%	100.00	42.00	-58.00	-58.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	32,386.34	1,042,371.97	1,009,985.63	N/A

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		97,925.51	46,105.89	-51,819.62	-52.9%	1,194,775.62	789,830.33	-404,945.29	-33.9%
Less Refunds Paid		-1.17	0.00	1.17	-100.0%	-936.37	-679.97	256.40	-27.4%
Net Collections		97,924.34	46,105.89	-51,818.45	-52.9%	1,193,839.25	789,150.36	-404,688.89	-33.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		95,965.85	45,183.76	-50,782.09	-52.9%	1,169,962.33	773,367.29	-396,595.04	-33.9%
E911 Wireless Admin		1,958.49	922.13	-1,036.36	-52.9%	23,876.92	15,783.07	-8,093.85	-33.9%
Tax Commission Refunds		1.17	0.00	-1.17	-100.0%	936.37	679.97	-256.40	-27.4%
Total Distribution of Gross Collections		97,925.51	46,105.89	-51,819.62	-52.9%	1,194,775.62	789,830.33	-404,945.29	-33.9%
Oil & Gas Tax Receipts									
Gross Collections		8,730.26	0.00	-8,730.26	-100.0%	175,194.70	167,883.75	-7,310.95	-4.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		8,730.26	0.00	-8,730.26	-100.0%	175,194.70	167,883.75	-7,310.95	-4.2%
Distribution of Oil & Gas Tax									
Conservation Fund		5,238.15	0.00	-5,238.15	-100.0%	105,116.75	100,730.22	-4,386.53	-4.2%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		2,514.32	0.00	-2,514.32	-100.0%	50,456.14	48,350.55	-2,105.59	-4.2%
Public Schools Fund		977.79	0.00	-977.79	-100.0%	19,621.81	18,802.98	-818.83	-4.2%
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		8,730.26	0.00	-8,730.26	-100.0%	175,194.70	167,883.75	-7,310.95	-4.2%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,129,413.53	12,438,367.25	1,308,953.72	11.8%	127,674,434.08	133,212,966.34	5,538,532.26	4.3%
Gasoline Tax		23,699,831.04	21,009,336.84	-2,690,494.20	-11.4%	277,354,328.45	274,583,580.08	-2,770,748.37	-1.0%
Aviation Fuel		237,448.65	346,101.61	108,652.96	45.8%	3,312,760.51	3,335,330.04	22,569.53	0.7%
Transfer Fee		1,180,754.40	1,196,310.19	15,555.79	1.3%	14,391,643.27	14,614,844.69	223,201.42	1.6%
Fuels Distribution Fund		-2,460,521.87	712,968.03	3,173,489.90	-129.0%	94,464.45	2,241,888.19	2,147,423.74	N/A
Motor Fuel Registration		11,481.09	5,175.49	-6,305.60	-54.9%	61,857.64	43,039.72	-18,817.92	-30.4%
Dyed Diesel - Penalty		228.85	0.00	-228.85	-100.0%	5,872.00	5,750.00	-122.00	-2.1%
Gross Collections		33,798,635.69	35,708,259.41	1,909,623.72	5.7%	422,895,360.40	428,037,399.06	5,142,038.66	1.2%
IFTA Taxpayer Refunds		-39,188.25	-82,325.19	-43,136.94	110.1%	-1,089,649.95	-1,087,964.40	1,685.55	-0.2%
Fuel Distributor Refunds (Gas & Special Fuel)		-2,151,074.67	-1,059,380.96	1,091,693.71	-50.8%	-14,203,607.40	-14,184,118.92	19,488.48	-0.1%
Payments to Other IFTA Jurisdictions		-256,655.36	-1,271,645.54	-1,014,990.18	395.5%	-2,638,821.64	-4,505,634.98	-1,866,813.34	70.7%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-2,446,918.28	-2,413,351.69	33,566.59	-1.4%	-17,932,078.99	-19,777,718.30	-1,845,639.31	10.3%
Net Collections		31,351,717.41	33,294,907.72	1,943,190.31	6.2%	404,963,281.41	408,259,680.76	3,296,399.35	0.8%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		2,446,918.28	2,413,351.69	-33,566.59	-1.4%	17,932,078.99	19,777,718.30	1,845,639.31	10.3%
Special Fuels Admin Fund		441,593.60	459,136.00	17,542.40	4.0%	1,766,374.40	1,836,544.00	70,169.60	4.0%
Gasoline Admin Fund		938,386.41	975,664.00	37,277.59	4.0%	3,753,545.64	3,902,656.00	149,110.36	4.0%
State Highway Account		5,764,498.75	5,739,336.95	-25,161.80	-0.4%	70,870,406.05	71,000,318.51	129,912.46	0.2%
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		22,996,502.14	22,939,285.58	-57,216.56	-0.2%	282,433,927.37	283,157,712.72	723,785.35	0.3%
State Aeronautics Fund		237,448.65	346,101.61	108,652.96	45.8%	3,312,760.51	3,335,330.04	22,569.53	0.7%
Local Highway Distribution Fund		2,712,705.30	2,700,864.45	-11,840.85	-0.4%	33,350,779.33	33,411,914.65	61,135.32	0.2%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		136,478.31	126,567.47	-9,910.84	-7.3%	1,711,139.21	1,695,222.33	-15,916.88	-0.9%
Off-Highway Improvements		136,478.31	126,567.47	-9,910.84	-7.3%	1,711,139.21	1,695,222.33	-15,916.88	-0.9%
Capital Improvements		136,478.29	126,567.46	-9,910.83	-7.3%	1,711,139.22	1,695,222.27	-15,916.95	-0.9%
Road and Bridge		71,082.96	65,921.03	-5,161.93	-7.3%	891,224.79	882,934.73	-8,290.06	-0.9%
Search and Rescue Fund		4,135.70	3,835.38	-300.32	-7.3%	51,852.76	51,370.36	-482.40	-0.9%
Petroleum Storage Trust Fund		236,075.86	239,187.03	3,111.17	1.3%	2,878,028.47	2,922,668.83	44,640.36	1.6%
Motor Fuels Distribution Funds		-2,460,521.87	-554,501.71	1,906,020.16	-77.5%	94,464.45	2,246,063.99	2,151,599.54	N/A
Total Distribution of Gross Collections		33,798,635.69	35,708,259.41	1,909,623.72	5.7%	422,895,360.40	428,037,399.06	5,142,038.66	1.2%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,716,388.18	8,636,622.82	920,234.64	11.9%	87,924,351.43	91,822,367.78	3,898,016.35	4.4%
Special Fuels - IFTA		-165,967.88	4,188.98	170,156.86	-102.5%	846,755.50	-436,319.54	-1,283,075.04	-151.5%
Gasoline		14,525,479.76	13,372,428.19	-1,153,051.57	-7.9%	182,514,680.46	180,470,599.32	-2,044,081.14	-1.1%
Dyed Diesel - Penalty		228.85	0.00	-228.85	-100.0%	5,872.00	5,750.00	-122.00	-2.1%
Transfer Fee		908,892.14	920,870.10	11,977.96	1.3%	11,080,410.34	11,252,275.44	171,865.10	1.6%
Interest		31,854.30	27,356.58	-4,497.72	-14.1%	361,779.36	388,540.34	26,760.98	7.4%
Motor Fuel Registration		11,481.09	5,175.49	-6,305.60	-54.9%	61,857.64	43,039.72	-18,817.92	-30.4%
Total Highway Distribution Fund		23,028,356.44	22,966,642.16	-61,714.28	-0.3%	282,795,706.73	283,546,253.06	750,546.33	0.3%
State Highway Account									
Special Fuels		1,974,731.59	2,210,232.51	235,500.92	11.9%	22,501,070.59	23,498,627.47	997,556.88	4.4%
Special Fuels - IFTA		-42,473.50	1,072.04	43,545.54	-102.5%	216,696.60	-111,660.24	-328,356.84	-151.5%
Gasoline		3,832,240.66	3,528,032.40	-304,208.26	-7.9%	48,152,638.86	47,613,351.28	-539,287.58	-1.1%
Interest		2,351.49	2,019.46	-332.03	-14.1%	26,706.60	28,682.07	1,975.47	7.4%
Total State Highway Account		5,766,850.24	5,741,356.41	-25,493.83	-0.4%	70,897,112.65	71,029,000.58	131,887.93	0.2%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,129,711.30	1,268,941.13	139,229.83	12.3%	12,179,799.35	12,406,931.33	227,131.98	1.9%
Less Refunds Paid		-527.96	-21,417.39	-20,889.43	N/A	-15,561.31	-25,775.94	-10,214.63	65.6%
Net Collections		1,129,183.34	1,247,523.74	118,340.40	10.5%	12,164,238.04	12,381,155.39	216,917.35	1.8%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,125,008.34	1,243,348.74	118,340.40	10.5%	12,147,538.04	12,364,455.39	216,917.35	1.8%
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		527.96	21,417.39	20,889.43	N/A	15,561.31	25,775.94	10,214.63	65.6%
Total Distribution of Gross Collections		1,129,711.30	1,268,941.13	139,229.83	12.3%	12,179,799.35	12,406,931.33	227,131.98	1.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		284,692.23	300,204.68	15,512.45	5.4%	3,146,233.15	3,227,856.48	81,623.33	2.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-1,968.40	-44.60	1,923.80	-97.7%
Net Collections		284,692.23	300,204.68	15,512.45	5.4%	3,144,264.75	3,227,811.88	83,547.13	2.7%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		283,442.23	298,954.68	15,512.45	5.5%	3,139,264.75	3,222,811.88	83,547.13	2.7%
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		0.00	0.00	0.00	0.0%	1,968.40	44.60	-1,923.80	-97.7%
Total Distribution of Gross Collections		284,692.23	300,204.68	15,512.45	5.4%	3,146,233.15	3,227,856.48	81,623.33	2.6%
Mountain Auditorium District Tax Receipts									
Gross Collections		0.00	52,104.64	52,104.64	0.0%	0.00	52,104.64	52,104.64	0.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	52,104.64	52,104.64	0.0%	0.00	52,104.64	52,104.64	0.0%
Distribution of Mountain Auditorium Tax									
Mountain Auditorium		0.00	52,104.64	52,104.64	0.0%	0.00	52,104.64	52,104.64	0.0%
Mountain Auditorium Administration		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		0.00	52,104.64	52,104.64	0.0%	0.00	52,104.64	52,104.64	0.0%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Nampa Auditorium District Tax Receipts									
Gross Collections		0.00	165,784.51	165,784.51	0.0%	0.00	270,967.99	270,967.99	0.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	165,784.51	165,784.51	0.0%	0.00	270,967.99	270,967.99	0.0%
Distribution of Nampa Auditorium Tax									
Nampa Auditorium		0.00	151,534.51	151,534.51	0.0%	0.00	256,717.99	256,717.99	0.0%
Nampa Auditorium Administration		0.00	14,250.00	14,250.00	0.0%	0.00	14,250.00	14,250.00	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		0.00	165,784.51	165,784.51	0.0%	0.00	270,967.99	270,967.99	0.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		159,085.67	152,782.99	-6,302.68	-4.0%	1,607,347.53	1,594,107.46	-13,240.07	-0.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-10,176.43	-1,118.75	9,057.68	-89.0%
Net Collections		159,085.67	152,782.99	-6,302.68	-4.0%	1,597,171.10	1,592,988.71	-4,182.39	-0.3%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		157,835.67	151,532.99	-6,302.68	-4.0%	1,592,171.10	1,587,988.71	-4,182.39	-0.3%
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		0.00	0.00	0.00	0.0%	10,176.43	1,118.75	-9,057.68	-89.0%
Total Distribution of Gross Collections		159,085.67	152,782.99	-6,302.68	-4.0%	1,607,347.53	1,594,107.46	-13,240.07	-0.8%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,893,471.81	2,266,816.18	373,344.37	19.7%	23,001,698.34	24,480,774.27	1,479,075.93	6.4%
Less Refunds Paid		-3,397.07	-9,952.29	-6,555.22	193.0%	-74,648.64	-52,036.13	22,612.51	-30.3%
Net Collections		1,890,074.74	2,256,863.89	366,789.15	19.4%	22,927,049.70	24,428,738.14	1,501,688.44	6.5%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,867,324.74	2,234,113.89	366,789.15	19.6%	22,836,049.70	24,337,738.14	1,501,688.44	6.6%
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		3,397.07	9,952.29	6,555.22	193.0%	74,648.64	52,036.13	-22,612.51	-30.3%
Total Distribution of Gross Collections		1,893,471.81	2,266,816.18	373,344.37	19.7%	23,001,698.34	24,480,774.27	1,479,075.93	6.4%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		25,368.73	20,560.33	-4,808.40	-19.0%	165,659.54	151,273.99	-14,385.55	-8.7%
Interest Receipts		479,920.67	345,871.92	-134,048.75	-27.9%	3,823,277.15	658,367.69	-3,164,909.46	-82.8%
Miscellaneous		15,900.60	-13,232.34	-29,132.94	-183.2%	400,246.27	395,013.54	-5,232.73	-1.3%
Suspense		-778,964.34	-14,797.31	764,167.03	-98.1%	888,755.74	-382,055.31	-1,270,811.05	-143.0%
Gross Receipts		-257,774.34	338,402.60	596,176.94	-231.3%	5,277,938.70	822,599.91	-4,455,338.79	-84.4%
Less Refunds		-309.53	0.00	309.53	-100.0%	-31,793.95	-2,898.27	28,895.68	-90.9%
Net Receipts		-258,083.87	338,402.60	596,486.47	-231.1%	5,246,144.75	819,701.64	-4,426,443.11	-84.4%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		14,600.60	14,931.66	331.06	2.3%	401,493.74	344,959.81	-56,533.93	-14.1%
General Fund		300.00	36.00	-264.00	-88.0%	792.53	76,253.73	75,461.20	N/A
Relief Fund		444,293.25	315,275.00	-129,018.25	-29.0%	3,417,431.25	223,805.17	-3,193,626.08	-93.5%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		1,000.00	-28,200.00	-29,200.00	N/A	-2,040.00	-26,200.00	-24,160.00	N/A
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		35,627.42	30,596.92	-5,030.50	-14.1%	405,845.90	434,562.52	28,716.62	7.1%
Other Transfers		0.00	0.00	0.00	0.0%	255.22	6,976.61	6,721.39	N/A
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		309.53	0.00	-309.53	-100.0%	31,793.95	2,898.27	-28,895.68	-90.9%
Circuit Breaker Fund		25,059.20	20,560.33	-4,498.87	-18.0%	133,865.59	148,375.72	14,510.13	10.8%
Tax Commision Holding Fund held in Suspense Account		-778,964.34	-14,797.31	764,167.03	-98.1%	888,500.52	-389,031.92	-1,277,532.44	-143.8%
Total Distribution of Gross Collections		-257,774.34	338,402.60	596,176.94	-231.3%	5,277,938.70	822,599.91	-4,455,338.79	-84.4%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	2,019.00	0.00	-2,019.00	-100.0%
Total Gross Receipts		632,703,078.28	674,096,169.51	41,393,091.23	6.5%	7,846,451,512.76	8,032,400,208.87	185,948,696.11	2.4%

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

Source	Note	Month Of 6/30/2025	Month Of 6/30/2026	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		18,615.87	39,268.66	20,652.79	110.9%	2,236,074.29	587,979.45	-1,648,094.84	-73.7%
Corporate Income to MTC		72,817.46	228,040.40	155,222.94	213.2%	2,874,961.39	6,947,640.57	4,072,679.18	141.7%
Sales Tax to MTC		386,642.31	448,951.74	62,309.43	16.1%	4,002,581.86	4,149,880.20	147,298.34	3.7%
Total Receipts Reclassed to MTC		478,075.64	716,260.80	238,185.16	49.8%	9,113,617.54	11,685,500.22	2,571,882.68	28.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		0.00	6,321.95	6,321.95	0.0%	1,722,212.53	354,133.31	-1,368,079.22	-79.4%
Corporate MTC to General Fund		0.00	36,712.76	36,712.76	0.0%	2,075,224.72	4,806,505.09	2,731,280.37	131.6%
Sales Tax MTC to General Fund		0.00	72,277.80	72,277.80	0.0%	2,333,769.82	2,844,884.31	511,114.49	21.9%
Total MTC Receipts to General Fund		0.00	115,312.51	115,312.51	0.0%	6,131,207.07	8,005,522.71	1,874,315.64	30.6%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		18,615.87	32,946.71	14,330.84	77.0%	513,861.76	233,846.14	-280,015.62	-54.5%
MTC Revenue from Corporate Income Tax		72,817.46	191,327.64	118,510.18	162.7%	799,736.67	2,141,135.48	1,341,398.81	167.7%
MTC Revenue from Sales Tax		386,642.31	376,673.94	-9,968.37	-2.6%	1,668,812.04	1,304,995.89	-363,816.15	-21.8%
Net MTC Revenues		478,075.64	600,948.29	122,872.65	25.7%	2,982,410.47	3,679,977.51	697,567.04	23.4%
Total MTC Receipts		478,075.64	716,260.80	238,185.16	49.8%	9,113,617.54	11,685,500.22	2,571,882.68	28.2%

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

Note	Area	Description	Month Added	Month Ended
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue. Due to negative balances held in the Tax Relief Fund through November 2025, an idle Interest-bearing fund, interest amounts have been withdrawn. A significant amount of payments have been identified at time of receipt rather than be placed in suspense which has overall reduced the year to date amount.	1/31/2026	
A2	Receipts by Tax Type	Decline in E911 Fees can be attributed to a number of factors including but not limited to decline in purchase of pre-paid wireless services, timing of payments received and returns processed, or unidentified payments at time of receipt.	1/31/2026	
A5	Receipts by Tax Type	The Tax Commission began collecting room tax for Nampa and Mountain Community Auditorium Districts beginning May 2026.	5/31/2026	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-3638(17).	7/31/2025	
B2	Distributions by Fund	FY2025 20% of Tax Relief funds were moved to the School District Facility Fund to ensure proper amounts were statutorily distributed at year end.	1/31/2026	
B3	Distributions by Fund	Per Idaho Code 63-3024A (1) the allowable Food Tax Credit increased from \$120 to \$155 for tax year 2025. This in combination with the increased number of filers who donate their credit results in higher dollar amounts distributed to the Cooperative Welfare Fund.	4/30/2026	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to and distributed from the general fund.	7/31/2025	
*		Timing differences between payment processing and return processing may result in negative amounts appearing in this report.	4/30/2026	