

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		171,529,305.19	184,193,376.86	12,664,071.67	7.4%	171,529,305.19	184,193,376.86	12,664,071.67	7.4%
Corporate Income Tax		22,885,145.30	23,822,816.63	937,671.33	4.1%	22,885,145.30	23,822,816.63	937,671.33	4.1%
Sales Tax		285,717,023.74	289,031,158.09	3,314,134.35	1.2%	285,717,023.74	289,031,158.09	3,314,134.35	1.2%
Cigarette Tax		2,893,357.83	2,467,413.12	-425,944.71	-14.7%	2,893,357.83	2,467,413.12	-425,944.71	-14.7%
Tobacco Tax		1,203,386.42	1,082,673.57	-120,712.85	-10.0%	1,203,386.42	1,082,673.57	-120,712.85	-10.0%
Beer Tax		395,010.67	492,021.85	97,011.18	24.6%	395,010.67	492,021.85	97,011.18	24.6%
Wine Tax		580,515.11	678,345.14	97,830.03	16.9%	580,515.11	678,345.14	97,830.03	16.9%
Kilowatt Hour Tax		177,068.44	280,809.73	103,741.29	58.6%	177,068.44	280,809.73	103,741.29	58.6%
Mine License Tax		0.00	194,518.33	194,518.33	0.0%	0.00	194,518.33	194,518.33	0.0%
Oil & Gas		46,830.11	15,467.82	-31,362.29	-67.0%	46,830.11	15,467.82	-31,362.29	-67.0%
E911		136,816.69	124,076.35	-12,740.34	-9.3%	136,816.69	124,076.35	-12,740.34	-9.3%
Motor Fuels Tax		35,596,401.49	40,211,224.63	4,614,823.14	13.0%	35,596,401.49	40,211,224.63	4,614,823.14	13.0%
Boise Auditorium District		1,178,766.48	1,258,863.78	80,097.30	6.8%	1,178,766.48	1,258,863.78	80,097.30	6.8%
Idaho Falls Auditorium District		388,830.33	367,431.42	-21,398.91	-5.5%	388,830.33	367,431.42	-21,398.91	-5.5%
Pocatello-Chubbuck Auditorium District		171,188.96	166,136.08	-5,052.88	-3.0%	171,188.96	166,136.08	-5,052.88	-3.0%
Idaho Travel & Convention		2,538,269.26	2,692,884.61	154,615.35	6.1%	2,538,269.26	2,692,884.61	154,615.35	6.1%
Suspense	A1	141,656.43	-1,695.99	-143,352.42	-101.2%	141,656.43	-1,695.99	-143,352.42	-101.2%
Miscellaneous Revenues	A2	35,204.58	748,469.05	713,264.47	N/A	35,204.58	748,469.05	713,264.47	N/A
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		525,614,777.03	547,825,991.07	22,211,214.04	4.2%	525,614,777.03	547,825,991.07	22,211,214.04	4.2%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		371,785,629.16	277,093,552.57	-94,692,076.59	-25.5%	371,785,629.16	277,093,552.57	-94,692,076.59	-25.5%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		201,414.73	269,158.06	67,743.33	33.6%	201,414.73	269,158.06	67,743.33	33.6%
161 - Fish and Game Donation		8,683.59	559.32	-8,124.27	-93.6%	8,683.59	559.32	-8,124.27	-93.6%
166 - Abandoned Mine & Oil & Gas Conserv		28,098.07	66,136.23	38,038.16	135.4%	28,098.07	66,136.23	38,038.16	135.4%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	25,000.00	25,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	10,000.00	30,000.00	20,000.00	200.0%
182 - Substance Abuse Treatment		144,430.15	178,839.84	34,409.69	23.8%	144,430.15	178,839.84	34,409.69	23.8%
188 - County Juvenile Probation Svcs		349,813.06	342,677.54	-7,135.52	-2.0%	349,813.06	342,677.54	-7,135.52	-2.0%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	400,000.00	400,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,529,239.59	2,688,466.32	159,226.73	6.3%	2,529,239.59	2,688,466.32	159,226.73	6.3%
213 - Veterans Support Donation		6,738.44	1,073.42	-5,665.02	-84.1%	6,738.44	1,073.42	-5,665.02	-84.1%
220 - Cooperative Welfare Fund		-43,750.59	7,004.30	50,754.89	-116.0%	-43,750.59	7,004.30	50,754.89	-116.0%
221 - State Aeronautics Fund		359,333.82	232,390.94	-126,942.88	-35.3%	359,333.82	232,390.94	-126,942.88	-35.3%
247 - Parks & Rec Motor Fuels		460,975.87	603,527.05	142,551.18	30.9%	460,975.87	603,527.05	142,551.18	30.9%
259 - Bridges & RR Xings		425,000.00	425,000.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		2,431,672.55	3,221,651.28	789,978.73	32.5%	2,431,672.55	3,221,651.28	789,978.73	32.5%
260 - State Highway Account		5,167,768.20	6,848,669.03	1,680,900.83	32.5%	5,167,768.20	6,848,669.03	1,680,900.83	32.5%
261 - Highway Distribution Fund		20,543,857.54	27,256,110.11	6,712,252.57	32.7%	20,543,857.54	27,256,110.11	6,712,252.57	32.7%
266 - Search and Rescue Fund		3,967.52	5,194.43	1,226.91	30.9%	3,967.52	5,194.43	1,226.91	30.9%
267 - Motor Fuel Distribution Fund		4,721,334.24	-251,268.90	-4,972,603.14	-105.3%	4,721,334.24	-251,268.90	-4,972,603.14	-105.3%
269 - Transportation Congestion Mitigation		10,743,838.27	10,807,080.74	63,242.47	0.6%	10,743,838.27	10,807,080.74	63,242.47	0.6%
275 - E911 Wireless		133,872.50	121,594.81	-12,277.69	-9.2%	133,872.50	121,594.81	-12,277.69	-9.2%
276 - Multi-State Tax Compact		388,917.91	147,678.52	-241,239.39	-62.0%	388,917.91	147,678.52	-241,239.39	-62.0%
323 - In Demand Careers Fund	B1	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	20,000,000.00	20,000,000.00	0.0%
338 - Tax Commission Admin Fees		2,732.08	2,481.54	-250.54	-9.2%	2,732.08	2,481.54	-250.54	-9.2%
349 - Wine Direct Shipper Fee to ISP		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
365 - Permanent Building Fund		1,147,080.74	1,201,734.57	54,653.83	4.8%	1,147,080.74	1,201,734.57	54,653.83	4.8%
375 - Garvee State Match		1,781,815.49	1,443,246.45	-338,569.04	-19.0%	1,781,815.49	1,443,246.45	-338,569.04	-19.0%
401 - Miscellaneous Income		10,344.03	18,140.84	7,796.81	75.4%	10,344.03	18,140.84	7,796.81	75.4%
403 - Opportunity Scholarship		1,431.91	117.00	-1,314.91	-91.8%	1,431.91	117.00	-1,314.91	-91.8%
481 - Public School Endowment	B2	394,596.57	83,639,071.25	83,244,474.68	N/A	394,596.57	83,639,071.25	83,244,474.68	N/A
483 - Childrens Trust Donation		20,242.64	472.72	-19,769.92	-97.7%	20,242.64	472.72	-19,769.92	-97.7%

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502 - Sales Tax - Cities & Counties		30,996,818.56	31,206,887.26	210,068.70	0.7%	30,996,818.56	31,206,887.26	210,068.70	0.7%
502 - Sales Tax - Circuit Breaker		2,025,185.56	1,981,178.93	-44,006.63	-2.2%	2,025,185.56	1,981,178.93	-44,006.63	-2.2%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	1,557,224.77	1,911,622.48	354,397.71	22.8%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	707,258.58	707,258.58	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		995,008.84	1,065,361.15	70,352.31	7.1%	995,008.84	1,065,361.15	70,352.31	7.1%
502 - Sales Tax - Election Consolidation		428,733.99	499,913.04	71,179.05	16.6%	428,733.99	499,913.04	71,179.05	16.6%
502 - Sales Tax - Tax Relief Fund		13,620,801.36	17,639,925.16	4,019,123.80	29.5%	13,620,801.36	17,639,925.16	4,019,123.80	29.5%
502 - Sales Tax - Held in Reserve		30,751.17	0.00	-30,751.17	-100.0%	30,751.17	0.00	-30,751.17	-100.0%
502 - Sales Tax - Indigent Defense	B6	8,500,000.00	0.00	-8,500,000.00	-100.0%	8,500,000.00	0.00	-8,500,000.00	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	5,160,381.16	5,160,381.16	0.0%	0.00	5,160,381.16	5,160,381.16	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	5,160,381.16	5,160,381.16	0.0%	0.00	5,160,381.16	5,160,381.16	0.0%
516 - Refund Fund		40,553,579.43	43,552,816.65	2,999,237.22	7.4%	40,553,579.43	43,552,816.65	2,999,237.22	7.4%
516 - Refund Fund - County Juvenile Prob Services		39,540.55	46,393.71	6,853.16	17.3%	39,540.55	46,393.71	6,853.16	17.3%
535 - Tax Rebate Fund		0.00	3,160.12	3,160.12	0.0%	0.00	3,160.12	3,160.12	0.0%
630 - Grape Growers and Wine Producers		16,253.58	36,298.96	20,045.38	123.3%	16,253.58	36,298.96	20,045.38	123.3%
630 - Hop Growers		9,586.80	12,625.69	3,038.89	31.7%	9,586.80	12,625.69	3,038.89	31.7%
630 - Unidentified Wine & Strong Beer		34,918.32	0.00	-34,918.32	-100.0%	34,918.32	0.00	-34,918.32	-100.0%
630 - Custodial Accounts		1,759,893.94	1,785,225.45	25,331.51	1.4%	1,759,893.94	1,785,225.45	25,331.51	1.4%
630 - Oil & Gas-Cities & Counties		13,487.07	0.00	-13,487.07	-100.0%	13,487.07	0.00	-13,487.07	-100.0%
601 - Tax Suspense & Adjustments	B7	141,656.43	231,201.59	89,545.16	63.2%	141,656.43	231,201.59	89,545.16	63.2%
Total Distribution		525,614,777.03	547,825,991.07	22,211,214.04	4.2%	525,614,777.03	547,825,991.07	22,211,214.04	4.2%

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DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		137,001,142.09	147,144,337.84	10,143,195.75	7.4%	137,001,142.09	147,144,337.84	10,143,195.75	7.4%
Corporate Income Taxes		18,280,942.31	18,986,015.20	705,072.89	3.9%	18,280,942.31	18,986,015.20	705,072.89	3.9%
Sales Tax		214,549,558.92	108,844,234.12	-105,705,324.80	-49.3%	214,549,558.92	108,844,234.12	-105,705,324.80	-49.3%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	107,341.67	0.00	-107,341.67	-100.0%
Tobacco Tax		1,029,882.49	929,985.32	-99,897.17	-9.7%	1,029,882.49	929,985.32	-99,897.17	-9.7%
Beer Tax		185,617.83	231,250.25	45,632.42	24.6%	185,617.83	231,250.25	45,632.42	24.6%
Wine Tax		454,075.41	540,935.54	86,860.13	19.1%	454,075.41	540,935.54	86,860.13	19.1%
Kilowatt Hour Tax		177,068.44	288,412.20	111,343.76	62.9%	177,068.44	288,412.20	111,343.76	62.9%
Mine License		0.00	128,382.10	128,382.10	0.0%	0.00	128,382.10	128,382.10	0.0%
Misc Revenue		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distributed Direct to General Fund		371,785,629.16	277,093,552.57	-94,692,076.59	-25.5%	371,785,629.16	277,093,552.57	-94,692,076.59	-25.5%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		11,999,527.91	26,085,671.61	14,086,143.70	117.4%	11,999,527.91	26,085,671.61	14,086,143.70	117.4%
Corporate Income Tax Net Refund Fund		3,700,339.10	-501,328.56	-4,201,667.66	-113.5%	3,700,339.10	-501,328.56	-4,201,667.66	-113.5%
Total Distributed and Accrued to G. Fund		387,485,496.17	302,677,895.62	-84,807,600.55	-21.9%	387,485,496.17	302,677,895.62	-84,807,600.55	-21.9%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		34,250,285.52	36,784,524.69	2,534,239.17	7.4%	34,250,285.52	36,784,524.69	2,534,239.17	7.4%
Less Total Refunds		-22,250,757.61	-10,698,853.08	11,551,904.53	-51.9%	-22,250,757.61	-10,698,853.08	11,551,904.53	-51.9%
Net Refund Fund (To Above)		11,999,527.91	26,085,671.61	14,086,143.70	117.4%	11,999,527.91	26,085,671.61	14,086,143.70	117.4%
Add Distributed Direct to General Fund		137,001,142.09	147,144,337.84	10,143,195.75	7.4%	137,001,142.09	147,144,337.84	10,143,195.75	7.4%
IIT Distributed and Accrued to G. Fund		149,000,670.00	173,230,009.45	24,229,339.45	16.3%	149,000,670.00	173,230,009.45	24,229,339.45	16.3%
Corporate Income Tax									
Distributed to Refund Fund		4,538,957.93	4,744,860.98	205,903.05	4.5%	4,538,957.93	4,744,860.98	205,903.05	4.5%
Less Total Refunds		-838,618.83	-5,246,189.54	-4,407,570.71	525.6%	-838,618.83	-5,246,189.54	-4,407,570.71	525.6%
Net Refund Fund (To Above)		3,700,339.10	-501,328.56	-4,201,667.66	-113.5%	3,700,339.10	-501,328.56	-4,201,667.66	-113.5%
Add Distributed Direct to General Fund		18,280,942.31	18,986,015.20	705,072.89	3.9%	18,280,942.31	18,986,015.20	705,072.89	3.9%
CIT Distributed and Accrued to G. Fund		21,981,281.41	18,484,686.64	-3,496,594.77	-15.9%	21,981,281.41	18,484,686.64	-3,496,594.77	-15.9%

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Individual Income Tax Receipts									
IIT Payments by Filing		17,187,682.47	16,414,389.57	-773,292.90	-4.5%	17,187,682.47	16,414,389.57	-773,292.90	-4.5%
Permanent Building Fund		147,730.00	137,450.00	-10,280.00	-7.0%	147,730.00	137,450.00	-10,280.00	-7.0%
Donations on returns		51,066.49	12,086.11	-38,980.38	-76.3%	51,066.49	12,086.11	-38,980.38	-76.3%
Individual Tax reclassified as Multi State		0.00	34,654.02	34,654.02	0.0%	0.00	34,654.02	34,654.02	0.0%
Total Filing Payments		17,386,478.96	16,598,579.70	-787,899.26	-4.5%	17,386,478.96	16,598,579.70	-787,899.26	-4.5%
Lottery Winnings Withholdings		79,081.09	46,393.71	-32,687.38	-41.3%	79,081.09	46,393.71	-32,687.38	-41.3%
Employer Withholdings		154,063,745.14	167,548,403.45	13,484,658.31	8.8%	154,063,745.14	167,548,403.45	13,484,658.31	8.8%
Withholding Payments Total		154,142,826.23	167,594,797.16	13,451,970.93	8.7%	154,142,826.23	167,594,797.16	13,451,970.93	8.7%
Gross Collections		171,529,305.19	184,193,376.86	12,664,071.67	7.4%	171,529,305.19	184,193,376.86	12,664,071.67	7.4%
Individual Income Tax Filing Refunds		-21,849,955.96	-9,947,785.31	11,902,170.65	-54.5%	-21,849,955.96	-9,947,785.31	11,902,170.65	-54.5%
Employer Withholding Refunds		-400,801.65	-751,067.77	-350,266.12	87.4%	-400,801.65	-751,067.77	-350,266.12	87.4%
Less Total Refunds Paid		-22,250,757.61	-10,698,853.08	11,551,904.53	-51.9%	-22,250,757.61	-10,698,853.08	11,551,904.53	-51.9%
Net Collections		149,278,547.58	173,494,523.78	24,215,976.20	16.2%	149,278,547.58	173,494,523.78	24,215,976.20	16.2%
Distribution of Individual Income Tax									
General Fund		137,001,142.09	147,144,337.84	10,143,195.75	7.4%	137,001,142.09	147,144,337.84	10,143,195.75	7.4%
Refund Fund		34,250,285.52	36,784,524.69	2,534,239.17	7.4%	34,250,285.52	36,784,524.69	2,534,239.17	7.4%
Refund Fund - County Juvenile Prob Svc		39,540.55	46,393.71	6,853.16	17.3%	39,540.55	46,393.71	6,853.16	17.3%
Multi-State Tax Compact		0.00	22,175.80	22,175.80	0.0%	0.00	22,175.80	22,175.80	0.0%
Permanent Building Fund		147,730.00	137,450.00	-10,280.00	-7.0%	147,730.00	137,450.00	-10,280.00	-7.0%
Public School Income Substance Abuse		39,540.54	46,393.71	6,853.17	17.3%	39,540.54	46,393.71	6,853.17	17.3%
Donations:									
Fish & Game		8,683.59	559.32	-8,124.27	-93.6%	8,683.59	559.32	-8,124.27	-93.6%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Children's Trust		20,242.64	472.72	-19,769.92	-97.7%	20,242.64	472.72	-19,769.92	-97.7%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Guard & Reserve Support		5,404.14	97.00	-5,307.14	-98.2%	5,404.14	97.00	-5,307.14	-98.2%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		336.66	257.00	-79.66	-23.7%	336.66	257.00	-79.66	-23.7%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		15,195.72	386.65	-14,809.07	-97.5%	15,195.72	386.65	-14,809.07	-97.5%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		6,738.44	1,073.42	-5,665.02	-84.1%	6,738.44	1,073.42	-5,665.02	-84.1%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cooperative Welfare Fund		-43,750.59	7,004.30	50,754.89	-116.0%	-43,750.59	7,004.30	50,754.89	-116.0%
Idaho Food Bank		36,783.98	2,118.70	-34,665.28	-94.2%	36,783.98	2,118.70	-34,665.28	-94.2%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,431.91	117.00	-1,314.91	-91.8%	1,431.91	117.00	-1,314.91	-91.8%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	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	15.00	15.00	0.0%	0.00	15.00	15.00	0.0%
Total Distribution of Gross Collections		171,529,305.19	184,193,376.86	12,664,071.67	7.4%	171,529,305.19	184,193,376.86	12,664,071.67	7.4%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		6,855,095.84	3,719,772.71	-3,135,323.13	-45.7%	6,855,095.84	3,719,772.71	-3,135,323.13	-45.7%
Corporate Estimates		15,875,383.82	20,066,544.91	4,191,161.09	26.4%	15,875,383.82	20,066,544.91	4,191,161.09	26.4%
Corporate Tax reclassified as Multi-State		154,665.64	36,499.01	-118,166.63	-76.4%	154,665.64	36,499.01	-118,166.63	-76.4%
Gross Collections		22,885,145.30	23,822,816.63	937,671.33	4.1%	22,885,145.30	23,822,816.63	937,671.33	4.1%
Less Refunds Paid	E1	-838,618.83	-5,246,189.54	-4,407,570.71	525.6%	-838,618.83	-5,246,189.54	-4,407,570.71	525.6%
Net Collections		22,046,526.47	18,576,627.09	-3,469,899.38	-15.7%	22,046,526.47	18,576,627.09	-3,469,899.38	-15.7%
Distribution of Corporate Tax									
General Fund		18,280,942.31	18,986,015.20	705,072.89	3.9%	18,280,942.31	18,986,015.20	705,072.89	3.9%
Refund Fund		4,538,957.93	4,744,860.98	205,903.05	4.5%	4,538,957.93	4,744,860.98	205,903.05	4.5%
Multi-State Tax Compact		29,555.06	23,356.45	-6,198.61	-21.0%	29,555.06	23,356.45	-6,198.61	-21.0%
Permanent Building Fund		35,690.00	68,584.00	32,894.00	92.2%	35,690.00	68,584.00	32,894.00	92.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		22,885,145.30	23,822,816.63	937,671.33	4.1%	22,885,145.30	23,822,816.63	937,671.33	4.1%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		283,799,475.26	288,843,860.64	5,044,385.38	1.8%	283,799,475.26	288,843,860.64	5,044,385.38	1.8%
Sales Tax reclassified as Multi-State		1,880,594.48	159,623.45	-1,720,971.03	-91.5%	1,880,594.48	159,623.45	-1,720,971.03	-91.5%
Amusement Device Tax		36,954.00	27,674.00	-9,280.00	-25.1%	36,954.00	27,674.00	-9,280.00	-25.1%
Gross Collections		285,717,023.74	289,031,158.09	3,314,134.35	1.2%	285,717,023.74	289,031,158.09	3,314,134.35	1.2%
Less Refunds Paid		-410,673.96	-388,128.74	22,545.22	-5.5%	-410,673.96	-388,128.74	22,545.22	-5.5%
Net Collections		285,306,349.78	288,643,029.35	3,336,679.57	1.2%	285,306,349.78	288,643,029.35	3,336,679.57	1.2%
Distribution of Sales Tax									
General Fund		214,549,558.92	108,844,234.12	-105,705,324.80	-49.3%	214,549,558.92	108,844,234.12	-105,705,324.80	-49.3%
Tax Commission Refunds		410,673.96	388,128.74	-22,545.22	-5.5%	410,673.96	388,128.74	-22,545.22	-5.5%
Multi-State Tax Compact		359,362.85	102,146.27	-257,216.58	-71.6%	359,362.85	102,146.27	-257,216.58	-71.6%
Tax Relief Fund		13,620,801.36	17,123,143.91	3,502,342.55	25.7%	13,620,801.36	17,123,143.91	3,502,342.55	25.7%
Revenue Share		30,996,818.56	31,206,887.26	210,068.70	0.7%	30,996,818.56	31,206,887.26	210,068.70	0.7%
Revenue Share Held for Non-Compliance		30,751.17	416,666.67	385,915.50	N/A	30,751.17	0.00	-30,751.17	-100.0%
Permanent Building Fund		416,666.67	400,000.00	-16,666.67	-4.0%	416,666.67	416,666.67	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	400,000.00	400,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	1,981,178.93	-19,146.87	-1.0%	2,000,325.80	1,981,178.93	-19,146.87	-1.0%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	1,557,224.77	1,911,622.48	354,397.71	22.8%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	707,258.58	707,258.58	0.00	0.0%
Demonstration Pilot Project		995,008.84	1,065,361.15	70,352.31	7.1%	995,008.84	1,065,361.15	70,352.31	7.1%
Election Consolidation		428,733.99	499,913.04	71,179.05	16.6%	428,733.99	499,913.04	71,179.05	16.6%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,743,838.27	10,807,080.74	63,242.47	0.6%	10,743,838.27	10,807,080.74	63,242.47	0.6%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Indigent Defense Distribution	F6	8,500,000.00	0.00	-8,500,000.00	-100.0%	8,500,000.00	0.00	-8,500,000.00	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	5,160,381.16	5,160,381.16	0.0%	0.00	5,160,381.16	5,160,381.16	0.0%
School District Facility Fund Holding Account	F2	0.00	5,160,381.16	5,160,381.16	0.0%	0.00	5,160,381.16	5,160,381.16	0.0%
In Demand Careers	F3	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	20,000,000.00	20,000,000.00	0.0%
Public School Income Fund	F4	0.00	83,250,000.00	83,250,000.00	0.0%	0.00	83,250,000.00	83,250,000.00	0.0%
Unallocated Sales Tax	F5	0.00	6,773.88	6,773.88	0.0%	0.00	6,773.88	6,773.88	0.0%
Total Distribution of Gross Collections		285,717,023.74	289,031,158.09	3,314,134.35	1.2%	285,717,023.74	289,031,158.09	3,314,134.35	1.2%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,893,357.83	2,467,413.12	-425,944.71	-14.7%	2,893,357.83	2,467,413.12	-425,944.71	-14.7%
Less Refunds Paid		-34.00	0.00	34.00	-100.0%	-34.00	0.00	34.00	-100.0%
Net Collections		2,893,323.83	2,467,413.12	-425,910.71	-14.7%	2,893,323.83	2,467,413.12	-425,910.71	-14.7%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	107,341.67	0.00	-107,341.67	-100.0%
Tax Commission Refunds		34.00	0.00	-34.00	-100.0%	34.00	0.00	-34.00	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	416,666.67	416,666.67	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	25,000.00	25,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	10,000.00	30,000.00	20,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	276,250.00	276,250.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	276,250.00	276,250.00	0.00	0.0%
Garvee State Match		1,781,815.49	1,443,246.45	-338,569.04	-19.0%	1,781,815.49	1,443,246.45	-338,569.04	-19.0%
Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	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		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,893,357.83	2,467,413.12	-425,944.71	-14.7%	2,893,357.83	2,467,413.12	-425,944.71	-14.7%
Tobacco Tax Receipts									
Gross Collections		1,203,386.42	1,082,673.57	-120,712.85	-10.0%	1,203,386.42	1,082,673.57	-120,712.85	-10.0%
Less Refunds Paid		-26,377.81	-19,833.17	6,544.64	-24.8%	-26,377.81	-19,833.17	6,544.64	-24.8%
Net Collections		1,177,008.61	1,062,840.40	-114,168.21	-9.7%	1,177,008.61	1,062,840.40	-114,168.21	-9.7%
Distribution of Tobacco Tax									
General Fund		1,029,882.49	929,985.32	-99,897.17	-9.7%	1,029,882.49	929,985.32	-99,897.17	-9.7%
Tax Commission Refunds		26,377.81	19,833.17	-6,544.64	-24.8%	26,377.81	19,833.17	-6,544.64	-24.8%
Public School Endowment		73,563.06	66,427.54	-7,135.52	-9.7%	73,563.06	66,427.54	-7,135.52	-9.7%
County Juvenile Probation Svcs		73,563.06	66,427.54	-7,135.52	-9.7%	73,563.06	66,427.54	-7,135.52	-9.7%
Total Distribution of Gross Collections		1,203,386.42	1,082,673.57	-120,712.85	-10.0%	1,203,386.42	1,082,673.57	-120,712.85	-10.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		395,010.67	492,021.85	97,011.18	24.6%	395,010.67	492,021.85	97,011.18	24.6%
Less Refunds Paid		-79.14	0.00	79.14	-100.0%	-79.14	0.00	79.14	-100.0%
Net Collections		394,931.53	492,021.85	97,090.32	24.6%	394,931.53	492,021.85	97,090.32	24.6%
Distribution of Beer Tax									
General Fund		185,617.83	231,250.25	45,632.42	24.6%	185,617.83	231,250.25	45,632.42	24.6%
Tax Commission Refunds		79.14	0.00	-79.14	-100.0%	79.14	0.00	-79.14	-100.0%
Substance Abuse Treatment		78,986.30	98,404.37	19,418.07	24.6%	78,986.30	98,404.37	19,418.07	24.6%
Permanent Building Fund		130,327.40	162,367.23	32,039.83	24.6%	130,327.40	162,367.23	32,039.83	24.6%
Total Distribution of Gross Collections		395,010.67	492,021.85	97,011.18	24.6%	395,010.67	492,021.85	97,011.18	24.6%
Wine Tax Receipts									
Gross Collections		580,515.11	678,345.14	97,830.03	16.9%	580,515.11	678,345.14	97,830.03	16.9%
Less Refunds Paid		-237.94	-216.47	21.47	-9.0%	-237.94	-216.47	21.47	-9.0%
Net Collections		580,277.17	678,128.67	97,851.50	16.9%	580,277.17	678,128.67	97,851.50	16.9%
Distribution of Wine Tax									
General Fund		454,075.41	540,935.54	86,860.13	19.1%	454,075.41	540,935.54	86,860.13	19.1%
Tax Commission Refunds		237.94	216.47	-21.47	-9.0%	237.94	216.47	-21.47	-9.0%
Substance Abuse Treatment		65,443.06	80,435.47	14,992.41	22.9%	65,443.06	80,435.47	14,992.41	22.9%
Grape Growers & Wine Producers		16,253.58	36,298.96	20,045.38	123.3%	16,253.58	36,298.96	20,045.38	123.3%
Hop Growers		9,586.80	12,625.69	3,038.89	31.7%	9,586.80	12,625.69	3,038.89	31.7%
Unallocated Wine & Strong Beer		34,918.32	7,833.01	-27,085.31	-77.6%	34,918.32	7,833.01	-27,085.31	-77.6%
Total Distribution of Gross Collections		580,515.11	678,345.14	97,830.03	16.9%	580,515.11	678,345.14	97,830.03	16.9%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee to ISP		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distributions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		177,068.44	280,809.73	103,741.29	58.6%	177,068.44	280,809.73	103,741.29	58.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		177,068.44	280,809.73	103,741.29	58.6%	177,068.44	280,809.73	103,741.29	58.6%
Distribution of Kilowatt Hour Tax									
General Fund		177,068.44	288,412.20	111,343.76	62.9%	177,068.44	288,412.20	111,343.76	62.9%
Unallocated Kilowatt Hour		0.00	-7,602.47	-7,602.47	0.0%	0.00	-7,602.47	-7,602.47	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		177,068.44	280,809.73	103,741.29	58.6%	177,068.44	280,809.73	103,741.29	58.6%
Mine License Tax Receipts									
Gross Collections		0.00	194,518.33	194,518.33	0.0%	0.00	194,518.33	194,518.33	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	194,518.33	194,518.33	0.0%	0.00	194,518.33	194,518.33	0.0%
Distribution of Mine Tax									
General Fund		0.00	128,382.10	128,382.10	0.0%	0.00	128,382.10	128,382.10	0.0%
Abandoned Mine Reclamation		0.00	66,136.23	66,136.23	0.0%	0.00	66,136.23	66,136.23	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	194,518.33	194,518.33	0.0%	0.00	194,518.33	194,518.33	0.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		136,816.69	124,076.35	-12,740.34	-9.3%	136,816.69	124,076.35	-12,740.34	-9.3%
Less Refunds Paid		-212.11	0.00	212.11	-100.0%	-212.11	0.00	212.11	-100.0%
Net Collections		136,604.58	124,076.35	-12,528.23	-9.2%	136,604.58	124,076.35	-12,528.23	-9.2%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		133,872.50	121,594.81	-12,277.69	-9.2%	133,872.50	121,594.81	-12,277.69	-9.2%
E911 Wireless Admin		2,732.08	2,481.54	-250.54	-9.2%	2,732.08	2,481.54	-250.54	-9.2%
Tax Commission Refunds		212.11	0.00	-212.11	-100.0%	212.11	0.00	-212.11	-100.0%
Total Distribution of Gross Collections		136,816.69	124,076.35	-12,740.34	-9.3%	136,816.69	124,076.35	-12,740.34	-9.3%
Oil & Gas Tax Receipts									
Gross Collections		46,830.11	15,467.82	-31,362.29	-67.0%	46,830.11	15,467.82	-31,362.29	-67.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		46,830.11	15,467.82	-31,362.29	-67.0%	46,830.11	15,467.82	-31,362.29	-67.0%
Distribution of Oil & Gas Tax									
Conservation Fund		28,098.07	0.00	-28,098.07	-100.0%	28,098.07	0.00	-28,098.07	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		13,487.07	0.00	-13,487.07	-100.0%	13,487.07	0.00	-13,487.07	-100.0%
Public Schools Fund		5,244.97	0.00	-5,244.97	-100.0%	5,244.97	0.00	-5,244.97	-100.0%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	15,467.82	15,467.82	0.0%	0.00	15,467.82	15,467.82	0.0%
Total Distribution of Gross Collections		46,830.11	15,467.82	-31,362.29	-67.0%	46,830.11	15,467.82	-31,362.29	-67.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		7,960,310.74	10,872,438.82	2,912,128.08	36.6%	7,960,310.74	10,872,438.82	2,912,128.08	36.6%
Gasoline Tax		21,543,271.02	27,972,201.92	6,428,930.90	29.8%	21,543,271.02	27,972,201.92	6,428,930.90	29.8%
Aviation Fuel		359,333.82	231,934.61	-127,399.21	-35.5%	359,333.82	231,934.61	-127,399.21	-35.5%
Transfer Fee		1,006,745.30	1,343,944.91	337,199.61	33.5%	1,006,745.30	1,343,944.91	337,199.61	33.5%
Fuels Distribution Fund		4,721,334.24	-210,925.62	-4,932,259.86	-104.5%	4,721,334.24	-210,925.62	-4,932,259.86	-104.5%
Motor Fuel Registration		5,406.37	1,146.51	-4,259.86	-78.8%	5,406.37	1,146.51	-4,259.86	-78.8%
Dyed Diesel - Penalty		0.00	483.48	483.48	0.0%	0.00	483.48	483.48	0.0%
Gross Collections		35,596,401.49	40,211,224.63	4,614,823.14	13.0%	35,596,401.49	40,211,224.63	4,614,823.14	13.0%
IFTA Taxpayer Refunds		-108,815.36	-94,900.79	13,914.57	-12.8%	-108,815.36	-94,900.79	13,914.57	-12.8%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,172,261.66	-1,505,868.34	-333,606.68	28.5%	-1,172,261.66	-1,505,868.34	-333,606.68	28.5%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,281,077.02	-1,600,769.13	-319,692.11	25.0%	-1,281,077.02	-1,600,769.13	-319,692.11	25.0%
Net Collections		34,315,324.47	38,610,455.50	4,295,131.03	12.5%	34,315,324.47	38,610,455.50	4,295,131.03	12.5%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,281,077.02	1,600,769.13	319,692.11	25.0%	1,281,077.02	1,600,769.13	319,692.11	25.0%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
State Highway Account		5,167,768.20	6,848,669.03	1,680,900.83	32.5%	5,167,768.20	6,848,669.03	1,680,900.83	32.5%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highway Distribution Fund		20,543,857.54	27,256,110.11	6,712,252.57	32.7%	20,543,857.54	27,256,110.11	6,712,252.57	32.7%
State Aeronautics Fund		359,333.82	232,390.94	-126,942.88	-35.3%	359,333.82	232,390.94	-126,942.88	-35.3%
Local Highway Distribution Fund		2,431,672.55	3,221,651.28	789,978.73	32.5%	2,431,672.55	3,221,651.28	789,978.73	32.5%
Local Bridge Inspection Fund		175,000.00	175,000.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		250,000.00	250,000.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		130,927.92	171,415.78	40,487.86	30.9%	130,927.92	171,415.78	40,487.86	30.9%
Off-Highway Improvements		130,927.92	171,415.78	40,487.86	30.9%	130,927.92	171,415.78	40,487.86	30.9%
Capital Improvements		130,927.92	171,415.78	40,487.86	30.9%	130,927.92	171,415.78	40,487.86	30.9%
Road and Bridge		68,192.11	89,279.71	21,087.60	30.9%	68,192.11	89,279.71	21,087.60	30.9%
Search and Rescue Fund		3,967.52	5,194.43	1,226.91	30.9%	3,967.52	5,194.43	1,226.91	30.9%
Petroleum Storage Trust Fund		201,414.73	269,158.06	67,743.33	33.6%	201,414.73	269,158.06	67,743.33	33.6%
Motor Fuels Distribution Fund		4,721,334.24	-251,245.40	-4,972,579.64	-105.3%	4,721,334.24	-251,245.40	-4,972,579.64	-105.3%
Total Distribution of Gross Collections		35,596,401.49	40,211,224.63	4,614,823.14	13.0%	35,596,401.49	40,211,224.63	4,614,823.14	13.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	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		5,327,807.85	7,518,660.56	2,190,852.71	41.1%	5,327,807.85	7,518,660.56	2,190,852.71	41.1%
Special Fuels - IFTA		376,395.80	311,894.41	-64,501.39	-17.1%	376,395.80	311,894.41	-64,501.39	-17.1%
Gasoline		14,051,032.83	18,353,036.09	4,302,003.26	30.6%	14,051,032.83	18,353,036.09	4,302,003.26	30.6%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	500.00	500.00	0.0%
Transfer Fee		775,130.67	1,034,837.58	259,706.91	33.5%	775,130.67	1,034,837.58	259,706.91	33.5%
Interest		8,084.02	36,034.96	27,950.94	345.8%	8,084.02	36,034.96	27,950.94	345.8%
Motor Fuel Registration		5,406.37	1,146.51	-4,259.86	-78.8%	5,406.37	1,146.51	-4,259.86	-78.8%
Total Highway Distribution Fund		20,543,857.54	27,256,110.11	6,712,252.57	32.7%	20,543,857.54	27,256,110.11	6,712,252.57	32.7%
State Highway Account									
Special Fuels		1,363,789.56	1,924,130.34	560,340.78	41.1%	1,363,789.56	1,924,130.34	560,340.78	41.1%
Special Fuels - IFTA		96,324.94	79,818.14	-16,506.80	-17.1%	96,324.94	79,818.14	-16,506.80	-17.1%
Gasoline		3,707,057.05	4,842,060.45	1,135,003.40	30.6%	3,707,057.05	4,842,060.45	1,135,003.40	30.6%
Interest		596.65	2,660.10	2,063.45	345.8%	596.65	2,660.10	2,063.45	345.8%
Total State Highway Account		5,167,768.20	6,848,669.03	1,680,900.83	32.5%	5,167,768.20	6,848,669.03	1,680,900.83	32.5%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,178,766.48	1,258,863.78	80,097.30	6.8%	1,178,766.48	1,258,863.78	80,097.30	6.8%
Less Refunds Paid		-36,512.33	-2,177.71	34,334.62	-94.0%	-36,512.33	-2,177.71	34,334.62	-94.0%
Net Collections		1,142,254.15	1,256,686.07	114,431.92	10.0%	1,142,254.15	1,256,686.07	114,431.92	10.0%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,142,254.15	1,256,686.07	114,431.92	10.0%	1,142,254.15	1,256,686.07	114,431.92	10.0%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		36,512.33	2,177.71	-34,334.62	-94.0%	36,512.33	2,177.71	-34,334.62	-94.0%
Total Distribution of Gross Collections		1,178,766.48	1,258,863.78	80,097.30	6.8%	1,178,766.48	1,258,863.78	80,097.30	6.8%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		388,830.33	367,431.42	-21,398.91	-5.5%	388,830.33	367,431.42	-21,398.91	-5.5%
Less Refunds Paid		-64.00	-7,887.47	-7,823.47	N/A	-64.00	-7,887.47	-7,823.47	N/A
Net Collections		388,766.33	359,543.95	-29,222.38	-7.5%	388,766.33	359,543.95	-29,222.38	-7.5%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		388,766.33	388,766.33	0.00	0.0%	388,766.33	359,543.95	-29,222.38	-7.5%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		64.00	7,887.47	7,823.47	N/A	64.00	7,887.47	7,823.47	N/A
Total Distribution of Gross Collections		388,830.33	367,431.42	-21,398.91	-5.5%	388,830.33	367,431.42	-21,398.91	-5.5%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		171,188.96	166,136.08	-5,052.88	-3.0%	171,188.96	166,136.08	-5,052.88	-3.0%
Less Refunds Paid		-36.00	0.00	36.00	-100.0%	-36.00	0.00	36.00	-100.0%
Net Collections		171,152.96	166,136.08	-5,016.88	-2.9%	171,152.96	166,136.08	-5,016.88	-2.9%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		171,152.96	166,136.08	-5,016.88	-2.9%	171,152.96	166,136.08	-5,016.88	-2.9%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		36.00	0.00	-36.00	-100.0%	36.00	0.00	-36.00	-100.0%
Total Distribution of Gross Collections		171,188.96	166,136.08	-5,052.88	-3.0%	171,188.96	166,136.08	-5,052.88	-3.0%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,538,269.26	2,692,884.61	154,615.35	6.1%	2,538,269.26	2,692,884.61	154,615.35	6.1%
Less Refunds Paid		-9,029.67	-4,418.29	4,611.38	-51.1%	-9,029.67	-4,418.29	4,611.38	-51.1%
Net Collections		2,529,239.59	2,688,466.32	159,226.73	6.3%	2,529,239.59	2,688,466.32	159,226.73	6.3%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,529,239.59	2,688,466.32	159,226.73	6.3%	2,529,239.59	2,688,466.32	159,226.73	6.3%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		9,029.67	4,418.29	-4,611.38	-51.1%	9,029.67	4,418.29	-4,611.38	-51.1%
Total Distribution of Gross Collections		2,538,269.26	2,692,884.61	154,615.35	6.1%	2,538,269.26	2,692,884.61	154,615.35	6.1%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
	T1								
Gross Collections		141,656.43	-1,695.99	-143,352.42	-101.2%	141,656.43	-1,695.99	-143,352.42	-101.2%
Less Non-Tax Refunds Paid		-2,000.00	0.00	2,000.00	-100.0%	-2,000.00	0.00	2,000.00	-100.0%
Net Collections		139,656.43	-1,695.99	-141,352.42	-101.2%	139,656.43	-1,695.99	-141,352.42	-101.2%
Distribution of Suspense Fund									
Suspense Fund		13,990.36	0.00	-13,990.36	-100.0%	13,990.36	0.00	-13,990.36	-100.0%
Clearing Accounts		124,666.07	-1,695.99	-126,362.06	-101.4%	124,666.07	-1,695.99	-126,362.06	-101.4%
Special Fuels IFTA		1,000.00	0.00	-1,000.00	-100.0%	1,000.00	0.00	-1,000.00	-100.0%
Bonds - Net Activity		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Bond Refunds		2,000.00	0.00	-2,000.00	-100.0%	2,000.00	0.00	-2,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		141,656.43	-1,695.99	-143,352.42	-101.2%	141,656.43	-1,695.99	-143,352.42	-101.2%
Miscellaneous Revenue									
	U1								
Miscellaneous Receipts		0.00	231,727.82	231,727.82	0.0%	0.00	231,727.82	231,727.82	0.0%
Interest		0.00	516,741.23	516,741.23	0.0%	0.00	516,741.23	516,741.23	0.0%
Gross Receipts		35,204.58	748,469.05	713,264.47	N/A	35,204.58	748,469.05	713,264.47	N/A
Net Collections		35,204.58	748,469.05	713,264.47	N/A	35,204.58	748,469.05	713,264.47	N/A
Distribution of Miscellaneous									
Miscellaneous Income		10,344.82	18,140.84	7,796.02	75.4%	10,344.82	18,140.84	7,796.02	75.4%
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Circuit Breaker		24,859.76	0.00	-24,859.76	-100.0%	24,859.76	0.00	-24,859.76	-100.0%
Tax Rebate Fund		0.00	3,160.12	3,160.12	0.0%	0.00	3,160.12	3,160.12	0.0%
Tax Commision Holding Fund		0.00	210,426.86	210,426.86	0.0%	0.00	210,426.86	210,426.86	0.0%
Interagency Transfers		0.00	516,741.23	516,741.23	0.0%	0.00	516,741.23	516,741.23	0.0%
Total Distribution of Gross Collections		35,204.58	748,469.05	713,264.47	N/A	35,204.58	748,469.05	713,264.47	N/A
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-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%	0.00	0.00	0.00	0.0%

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

Source	Note	Month Of 7/31/2022	Month Of 7/31/2023	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		0.00	34,654.02	34,654.02	0.0%	0.00	34,654.02	34,654.02	0.0%
Corporate Income to MTC		29,555.06	36,499.01	6,943.95	23.5%	29,555.06	36,499.01	6,943.95	23.5%
Sales Tax to MTC		359,362.85	159,623.45	-199,739.40	-55.6%	359,362.85	159,623.45	-199,739.40	-55.6%
Total MTC Fund		388,917.91	230,776.48	-158,141.43	-40.7%	388,917.91	230,776.48	-158,141.43	-40.7%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		0.00	12,478.22	12,478.22	0.0%	0.00	12,478.22	12,478.22	0.0%
Corporate MTC to General Fund		125,110.58	13,142.56	-111,968.02	-89.5%	125,110.58	13,142.56	-111,968.02	-89.5%
Sales Tax MTC to General Fund		1,521,231.63	57,477.18	-1,463,754.45	-96.2%	1,521,231.63	57,477.18	-1,463,754.45	-96.2%
Total MTC Receipts to General Fund		1,646,342.21	83,097.96	-1,563,244.25	-95.0%	1,646,342.21	83,097.96	-1,563,244.25	-95.0%
Total MTC Receipts		2,035,260.12	313,874.44	-1,721,385.68	-84.6%	2,035,260.12	313,874.44	-1,721,385.68	-84.6%
Total Gross Receipts		525,614,777.03	547,825,991.07	22,211,214.04	4.2%	525,614,777.03	547,825,991.07	22,211,214.04	4.2%

* Notes included beginning with the October 2023 Comparative Statem

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

Note	Area	Description
A1	Receipts by Tax Type	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
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.
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)).
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.
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)).
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)).
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)
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
D1	Individual Income Tax	Withholding Receipts received from other State agencies that require additional processing.
E1	Corporate Income Tax	A large refund, exceeding all issued refunds for January, was returned to be applied to 2024 tax liability.
F1	Sales Tax	See note B3
F2	Sales Tax	See note B4
F3	Sales Tax	See note B1
F4	Sales Tax	See note B2
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.
F6	Sales Tax	See note B6
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.
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.