

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		184,193,376.86	190,379,846.46	6,186,469.60	3.4%	184,193,376.86	190,379,846.46	6,186,469.60	3.4%
Corporate Income Tax		23,822,816.63	29,281,585.14	5,458,768.51	22.9%	23,822,816.63	29,281,585.14	5,458,768.51	22.9%
Sales Tax		289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%	289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%
Cigarette Tax		2,467,413.12	2,133,363.24	-334,049.88	-13.5%	2,467,413.12	2,133,363.24	-334,049.88	-13.5%
Tobacco Tax		1,082,673.57	1,083,225.41	551.84	0.1%	1,082,673.57	1,083,225.41	551.84	0.1%
Beer Tax		492,021.85	443,633.57	-48,388.28	-9.8%	492,021.85	443,633.57	-48,388.28	-9.8%
Wine Tax		678,345.14	614,340.88	-64,004.26	-9.4%	678,345.14	614,340.88	-64,004.26	-9.4%
Kilowatt Hour Tax		280,809.73	292,112.49	11,302.76	4.0%	280,809.73	292,112.49	11,302.76	4.0%
Mine License Tax		194,518.33	1,151.00	-193,367.33	-99.4%	194,518.33	1,151.00	-193,367.33	-99.4%
Oil & Gas		15,467.82	796.92	-14,670.90	-94.8%	15,467.82	796.92	-14,670.90	-94.8%
E911		124,076.35	102,484.71	-21,591.64	-17.4%	124,076.35	102,484.71	-21,591.64	-17.4%
Motor Fuels Tax		40,211,224.63	40,608,090.01	396,865.38	1.0%	40,211,224.63	40,608,090.01	396,865.38	1.0%
Boise Auditorium District		1,258,863.78	1,144,350.69	-114,513.09	-9.1%	1,258,863.78	1,144,350.69	-114,513.09	-9.1%
Idaho Falls Auditorium District		367,431.42	363,403.47	-4,027.95	-1.1%	367,431.42	363,403.47	-4,027.95	-1.1%
Pocatello-Chubbuck Auditorium District		166,136.08	223,789.88	57,653.80	34.7%	166,136.08	223,789.88	57,653.80	34.7%
Idaho Travel & Convention		2,692,884.61	2,715,233.59	22,348.98	0.8%	2,692,884.61	2,715,233.59	22,348.98	0.8%
Miscellaneous Revenues	A1	746,773.06	821,177.39	74,404.33	10.0%	746,773.06	821,177.39	74,404.33	10.0%
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	1,262.50	1,262.50	0.0%	0.00	1,262.50	1,262.50	0.0%
<b>Total Gross Receipts</b>		<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>	<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		277,093,552.57	249,855,265.87	-27,238,286.70	-9.8%	277,093,552.57	249,855,265.87	-27,238,286.70	-9.8%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		269,158.06	270,234.55	1,076.49	0.4%	269,158.06	270,234.55	1,076.49	0.4%
161 - Fish and Game Donation		559.32	750.92	191.60	34.3%	559.32	750.92	191.60	34.3%
166 - Abandoned Mine & Oil & Gas Conserv		66,136.23	869.48	-65,266.75	-98.7%	66,136.23	869.48	-65,266.75	-98.7%
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		30,000.00	30,000.00	0.00	0.0%	30,000.00	30,000.00	0.00	0.0%
182 - Substance Abuse Treatment		178,839.84	162,401.94	-16,437.90	-9.2%	178,839.84	162,401.94	-16,437.90	-9.2%
188 - County Juvenile Probation Svcs		342,677.54	343,821.79	1,144.25	0.3%	342,677.54	343,821.79	1,144.25	0.3%
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		2,688,466.32	2,711,368.73	22,902.41	0.9%	2,688,466.32	2,711,368.73	22,902.41	0.9%
213 - Veterans Support Donation		1,073.42	423.00	-650.42	-60.6%	1,073.42	423.00	-650.42	-60.6%
220 - Cooperative Welfare Fund		7,004.30	10,382.05	3,377.75	48.2%	7,004.30	10,382.05	3,377.75	48.2%
221 - State Aeronautics Fund		232,390.94	296,080.15	63,689.21	27.4%	232,390.94	296,080.15	63,689.21	27.4%
247 - Parks & Rec Motor Fuels		603,527.05	593,264.13	-10,262.92	-1.7%	603,527.05	593,264.13	-10,262.92	-1.7%
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		3,221,651.28	3,230,689.07	9,037.79	0.3%	3,221,651.28	3,230,689.07	9,037.79	0.3%
260 - State Highway Account		6,848,669.03	6,867,525.07	18,856.04	0.3%	6,848,669.03	6,867,525.07	18,856.04	0.3%
261 - Highway Distribution Fund		27,256,110.11	27,344,790.72	88,680.61	0.3%	27,256,110.11	27,344,790.72	88,680.61	0.3%
266 - Search and Rescue Fund		5,194.43	5,106.10	-88.33	-1.7%	5,194.43	5,106.10	-88.33	-1.7%
267 - Motor Fuel Distribution Fund		-251,268.90	536,038.73	787,307.63	-313.3%	-251,268.90	536,038.73	787,307.63	-313.3%
269 - Transportation Congestion Mitigation		10,807,080.74	10,586,580.64	-220,500.10	-2.0%	10,807,080.74	10,586,580.64	-220,500.10	-2.0%
275 - E911 Wireless		121,594.81	100,354.64	-21,240.17	-17.5%	121,594.81	100,354.64	-21,240.17	-17.5%
276 - Multi-State Tax Compact		147,678.52	262,942.81	115,264.29	78.1%	147,678.52	262,942.81	115,264.29	78.1%
310 - School Modernization Facilities Fund	B1	0.00	31,250,000.00	31,250,000.00	0.0%	0.00	31,250,000.00	31,250,000.00	0.0%
323 - In Demand Careers Fund		20,000,000.00	20,000,000.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		2,481.54	3,135.57	654.03	26.4%	2,481.54	3,135.57	654.03	26.4%
349 - Wine Direct Shipper Fee to ISP		0.00	175.00	175.00	0.0%	0.00	175.00	175.00	0.0%
365 - Permanent Building Fund		1,201,734.57	1,226,160.54	24,425.97	2.0%	1,201,734.57	1,226,160.54	24,425.97	2.0%
375 - Garvee State Match		1,443,246.45	1,109,158.57	-334,087.88	-23.1%	1,443,246.45	1,109,158.57	-334,087.88	-23.1%
401 - Miscellaneous Income		18,140.84	11,048.76	-7,092.08	-39.1%	18,140.84	11,048.76	-7,092.08	-39.1%
403 - Opportunity Scholarship		117.00	47.00	-70.00	-59.8%	117.00	47.00	-70.00	-59.8%
481 - Public School Endowment		83,639,071.25	82,898,376.32	-740,694.93	-0.9%	83,639,071.25	82,898,376.32	-740,694.93	-0.9%
483 - Childrens Trust Donation		472.72	441.00	-31.72	-6.7%	472.72	441.00	-31.72	-6.7%

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		31,206,887.26	30,172,413.92	-1,034,473.34	-3.3%	31,206,887.26	30,172,413.92	-1,034,473.34	-3.3%
502 - Sales Tax - Circuit Breaker		1,981,178.93	2,013,468.18	32,289.25	1.6%	1,981,178.93	2,013,468.18	32,289.25	1.6%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	1,911,622.48	1,911,622.48	0.00	0.0%
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		1,065,361.15	279,830.35	-785,530.80	-73.7%	1,065,361.15	279,830.35	-785,530.80	-73.7%
502 - Sales Tax - Election Consolidation		499,913.04	479,078.69	-20,834.35	-4.2%	499,913.04	479,078.69	-20,834.35	-4.2%
502 - Sales Tax - Tax Relief Fund		17,639,925.16	20,449,198.92	2,809,273.76	15.9%	17,639,925.16	20,449,198.92	2,809,273.76	15.9%
502 - Sales Tax - Held in Reserve		0.00	397,749.95	397,749.95	0.0%	0.00	397,749.95	397,749.95	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		5,160,381.16	5,055,092.35	-105,288.81	-2.0%	5,160,381.16	5,055,092.35	-105,288.81	-2.0%
502 - Sales Tax - School District Facility Fund	B2	5,160,381.16	7,301,570.62	2,141,189.46	41.5%	5,160,381.16	7,301,570.62	2,141,189.46	41.5%
516 - Refund Fund		43,552,816.65	45,733,004.88	2,180,188.23	5.0%	43,552,816.65	45,733,004.88	2,180,188.23	5.0%
516 - Refund Fund - County Juvenile Prob Services		46,393.71	53,255.60	6,861.89	14.8%	46,393.71	53,255.60	6,861.89	14.8%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
535 - Tax Rebate Fund		3,160.12	391.66	-2,768.46	-87.6%	0.00	391.66	391.66	0.0%
630 - Grape Growers and Wine Producers		36,298.96	31,784.15	-4,514.81	-12.4%	36,298.96	31,784.15	-4,514.81	-12.4%
630 - Hop Growers		12,625.69	16,424.66	3,798.97	30.1%	12,625.69	16,424.66	3,798.97	30.1%
630 - Unidentified Wine & Strong Beer		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
630 - Custodial Accounts		1,785,225.45	1,736,344.20	-48,881.25	-2.7%	1,785,225.45	1,736,344.20	-48,881.25	-2.7%
630 - Oil & Gas-Cities & Counties		0.00	229.52	229.52	0.0%	0.00	229.52	229.52	0.0%
601 - Tax Suspense & Adjustments		231,201.59	27,992.48	-203,209.11	-87.9%	231,201.59	27,992.48	-203,209.11	-87.9%
<b>Total Distribution</b>		<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>	<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>

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**Comparative Statement of Receipts and Distributions**  
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Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
Individual Income Taxes		147,144,337.84	152,067,648.05	4,923,310.21	3.3%	147,144,337.84	152,067,648.05	4,923,310.21	3.3%
Corporate Income Taxes		18,986,015.20	23,319,081.09	4,333,065.89	22.8%	18,986,015.20	23,319,081.09	4,333,065.89	22.8%
Sales Tax		108,844,234.12	72,528,691.59	-36,315,542.53	-33.4%	108,844,234.12	72,528,691.59	-36,315,542.53	-33.4%
Tobacco Tax		929,985.32	946,004.65	16,019.33	1.7%	929,985.32	946,004.65	16,019.33	1.7%
Beer Tax		231,250.25	208,490.85	-22,759.40	-9.8%	231,250.25	208,490.85	-22,759.40	-9.8%
Wine Tax		540,935.54	492,002.96	-48,932.58	-9.0%	540,935.54	492,002.96	-48,932.58	-9.0%
Kilowatt Hour Tax		288,412.20	292,112.49	3,700.29	1.3%	288,412.20	292,112.49	3,700.29	1.3%
Mine License		128,382.10	759.66	-127,622.44	-99.4%	128,382.10	759.66	-127,622.44	-99.4%
Misc Revenue		0.00	474.53	474.53	0.0%	0.00	474.53	474.53	0.0%
<b>Total Distributed Direct to General Fund</b>		277,093,552.57	249,855,265.87	-27,238,286.70	-9.8%	277,093,552.57	249,855,265.87	-27,238,286.70	-9.8%
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		26,085,671.61	28,113,713.29	2,028,041.68	7.8%	26,085,671.61	28,113,713.29	2,028,041.68	7.8%
Corporate Income Tax Net Refund Fund		-501,328.56	132,594.14	633,922.70	-126.4%	-501,328.56	132,594.14	633,922.70	-126.4%
<b>Total Distributed and Accrued to G. Fund</b>		302,677,895.62	278,101,573.30	-24,576,322.32	-8.1%	302,677,895.62	278,101,573.30	-24,576,322.32	-8.1%
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		36,784,524.69	38,008,082.87	1,223,558.18	3.3%	36,784,524.69	38,008,082.87	1,223,558.18	3.3%
Less Total Refunds		-10,698,853.08	-9,894,369.58	804,483.50	-7.5%	-10,698,853.08	-9,894,369.58	804,483.50	-7.5%
<b>Net Refund Fund (To Above)</b>		26,085,671.61	28,113,713.29	2,028,041.68	7.8%	26,085,671.61	28,113,713.29	2,028,041.68	7.8%
Add Distributed Direct to General Fund		147,144,337.84	152,067,648.05	4,923,310.21	3.3%	147,144,337.84	152,067,648.05	4,923,310.21	3.3%
<b>IIT Distributed and Accrued to G. Fund</b>		173,230,009.45	180,181,361.34	6,951,351.89	4.0%	173,230,009.45	180,181,361.34	6,951,351.89	4.0%
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		4,744,860.98	5,809,473.98	1,064,613.00	22.4%	4,744,860.98	5,809,473.98	1,064,613.00	22.4%
Less Total Refunds		-5,246,189.54	-5,676,879.84	-430,690.30	8.2%	-5,246,189.54	-5,676,879.84	-430,690.30	8.2%
<b>Net Refund Fund (To Above)</b>		-501,328.56	132,594.14	633,922.70	-126.4%	-501,328.56	132,594.14	633,922.70	-126.4%
Add Distributed Direct to General Fund		18,986,015.20	23,319,081.09	4,333,065.89	22.8%	18,986,015.20	23,319,081.09	4,333,065.89	22.8%
<b>CIT Distributed and Accrued to G. Fund</b>		18,484,686.64	23,451,675.23	4,966,988.59	26.9%	18,484,686.64	23,451,675.23	4,966,988.59	26.9%

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Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		16,414,389.57	18,631,627.07	2,217,237.50	13.5%	16,414,389.57	18,631,627.07	2,217,237.50	13.5%
Permanent Building Fund		137,450.00	163,220.00	25,770.00	18.7%	137,450.00	163,220.00	25,770.00	18.7%
Donations on returns		12,086.11	15,046.13	2,960.02	24.5%	12,086.11	15,046.13	2,960.02	24.5%
Individual Tax reclassified as Multi State		34,654.02	65,684.99	31,030.97	89.5%	34,654.02	65,684.99	31,030.97	89.5%
Total Filing Payments		16,598,579.70	18,875,578.19	2,276,998.49	13.7%	16,598,579.70	18,875,578.19	2,276,998.49	13.7%
Lottery Winnings Withholdings		46,393.71	53,255.60	6,861.89	14.8%	46,393.71	53,255.60	6,861.89	14.8%
Employer Withholdings		167,548,403.45	171,451,012.67	3,902,609.22	2.3%	167,548,403.45	171,451,012.67	3,902,609.22	2.3%
Withholding Payments Total		167,594,797.16	171,504,268.27	3,909,471.11	2.3%	167,594,797.16	171,504,268.27	3,909,471.11	2.3%
<b>Gross Collections</b>		184,193,376.86	190,379,846.46	6,186,469.60	3.4%	184,193,376.86	190,379,846.46	6,186,469.60	3.4%
Individual Income Tax Filing Refunds		-9,947,785.31	-9,551,710.30	396,075.01	-4.0%	-9,947,785.31	-9,551,710.30	396,075.01	-4.0%
Employer Withholding Refunds		-751,067.77	-342,659.28	408,408.49	-54.4%	-751,067.77	-342,659.28	408,408.49	-54.4%
Less Total Refunds Paid		-10,698,853.08	-9,894,369.58	804,483.50	-7.5%	-10,698,853.08	-9,894,369.58	804,483.50	-7.5%
<b>Net Collections</b>		173,494,523.78	180,485,476.88	6,990,953.10	4.0%	173,494,523.78	180,485,476.88	6,990,953.10	4.0%
<b>Distribution of Individual Income Tax</b>									
General Fund		147,144,337.84	152,067,648.05	4,923,310.21	3.3%	147,144,337.84	152,067,648.05	4,923,310.21	3.3%
Refund Fund		36,784,524.69	38,008,082.87	1,223,558.18	3.3%	36,784,524.69	38,008,082.87	1,223,558.18	3.3%
Refund Fund - County Juvenile Prob Svc		46,393.71	53,255.60	6,861.89	14.8%	46,393.71	53,255.60	6,861.89	14.8%
Multi-State Tax Compact		22,175.80	30,368.34	8,192.54	36.9%	22,175.80	30,368.34	8,192.54	36.9%
Permanent Building Fund		137,450.00	163,220.00	25,770.00	18.7%	137,450.00	163,220.00	25,770.00	18.7%
Public School Income Substance Abuse		46,393.71	53,255.59	6,861.88	14.8%	46,393.71	53,255.59	6,861.88	14.8%
Donations:									
Fish & Game		559.32	750.92	191.60	34.3%	559.32	750.92	191.60	34.3%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Children's Trust		472.72	441.00	-31.72	-6.7%	472.72	441.00	-31.72	-6.7%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Guard & Reserve Support		97.00	226.00	129.00	133.0%	97.00	226.00	129.00	133.0%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		257.00	107.00	-150.00	-58.4%	257.00	107.00	-150.00	-58.4%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		386.65	415.99	29.34	7.6%	386.65	415.99	29.34	7.6%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		1,073.42	423.00	-650.42	-60.6%	1,073.42	423.00	-650.42	-60.6%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cooperative Welfare Fund		7,004.30	10,382.05	3,377.75	48.2%	7,004.30	10,382.05	3,377.75	48.2%
Idaho Food Bank		2,118.70	2,253.17	134.47	6.3%	2,118.70	2,253.17	134.47	6.3%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		117.00	47.00	-70.00	-59.8%	117.00	47.00	-70.00	-59.8%
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		15.00	-11,030.12	-11,045.12	N/A	0.00	-11,030.12	-11,030.12	0.0%
<b>Total Distribution of Gross Collections</b>		184,193,376.86	190,379,846.46	6,186,469.60	3.4%	184,193,376.86	190,379,846.46	6,186,469.60	3.4%

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		3,719,772.71	7,490,279.20	3,770,506.49	101.4%	3,719,772.71	7,490,279.20	3,770,506.49	101.4%
Corporate Estimates		20,066,544.91	21,640,310.75	1,573,765.84	7.8%	20,066,544.91	21,640,310.75	1,573,765.84	7.8%
Corporate Tax reclassified as Multi-State		36,499.01	150,995.19	114,496.18	313.7%	36,499.01	150,995.19	114,496.18	313.7%
<b>Gross Collections</b>		<b>23,822,816.63</b>	<b>29,281,585.14</b>	<b>5,458,768.51</b>	<b>22.9%</b>	<b>23,822,816.63</b>	<b>29,281,585.14</b>	<b>5,458,768.51</b>	<b>22.9%</b>
Less Refunds Paid		-5,246,189.54	-5,676,879.84	-430,690.30	8.2%	-5,246,189.54	-5,676,879.84	-430,690.30	8.2%
<b>Net Collections</b>		<b>18,576,627.09</b>	<b>23,604,705.30</b>	<b>5,028,078.21</b>	<b>27.1%</b>	<b>18,576,627.09</b>	<b>23,604,705.30</b>	<b>5,028,078.21</b>	<b>27.1%</b>
<b>Distribution of Corporate Tax</b>									
General Fund		18,986,015.20	23,319,081.09	4,333,065.89	22.8%	18,986,015.20	23,319,081.09	4,333,065.89	22.8%
Refund Fund		4,744,860.98	5,809,473.98	1,064,613.00	22.4%	4,744,860.98	5,809,473.98	1,064,613.00	22.4%
Multi-State Tax Compact		23,356.45	69,810.07	46,453.62	198.9%	23,356.45	69,810.07	46,453.62	198.9%
Permanent Building Fund		68,584.00	83,220.00	14,636.00	21.3%	68,584.00	83,220.00	14,636.00	21.3%
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%
<b>Total Distribution of Gross Collections</b>		<b>23,822,816.63</b>	<b>29,281,585.14</b>	<b>5,458,768.51</b>	<b>22.9%</b>	<b>23,822,816.63</b>	<b>29,281,585.14</b>	<b>5,458,768.51</b>	<b>22.9%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		288,843,860.64	286,335,078.91	-2,508,781.73	-0.9%	288,843,860.64	286,335,078.91	-2,508,781.73	-0.9%
Sales Tax reclassified as Multi-State		159,623.45	352,050.08	192,426.63	120.6%	159,623.45	352,050.08	192,426.63	120.6%
Amusement Device Tax		27,674.00	27,168.00	-506.00	-1.8%	27,674.00	27,168.00	-506.00	-1.8%
<b>Gross Collections</b>		289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%	289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%
Less Refunds Paid		-388,128.74	-808,316.98	-420,188.24	108.3%	-388,128.74	-808,316.98	-420,188.24	108.3%
<b>Net Collections</b>		288,643,029.35	285,905,980.01	-2,737,049.34	-0.9%	288,643,029.35	285,905,980.01	-2,737,049.34	-0.9%
<b>Distribution of Sales Tax</b>									
General Fund		108,844,234.12	72,528,691.59	-36,315,542.53	-33.4%	108,844,234.12	72,528,691.59	-36,315,542.53	-33.4%
Tax Commission Refunds		388,128.74	808,316.98	420,188.24	108.3%	388,128.74	808,316.98	420,188.24	108.3%
Multi-State Tax Compact		102,146.27	162,764.40	60,618.13	59.3%	102,146.27	162,764.40	60,618.13	59.3%
Tax Relief Fund		17,123,143.91	19,726,418.26	2,603,274.35	15.2%	17,123,143.91	19,726,418.26	2,603,274.35	15.2%
Revenue Share		31,206,887.26	30,172,413.92	-1,034,473.34	-3.3%	31,206,887.26	30,172,413.92	-1,034,473.34	-3.3%
Revenue Share Held for Non-Compliance		0.00	397,749.95	397,749.95	0.0%	0.00	397,749.95	397,749.95	0.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	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		1,981,178.93	2,030,241.51	49,062.58	2.5%	1,981,178.93	2,030,241.51	49,062.58	2.5%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	1,911,622.48	1,911,622.48	0.00	0.0%
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		1,065,361.15	279,830.35	-785,530.80	-73.7%	1,065,361.15	279,830.35	-785,530.80	-73.7%
Election Consolidation		499,913.04	479,078.69	-20,834.35	-4.2%	499,913.04	479,078.69	-20,834.35	-4.2%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,807,080.74	10,586,580.64	-220,500.10	-2.0%	10,807,080.74	10,586,580.64	-220,500.10	-2.0%
Sales Tax to ITD Holding Fund		0.00	0.00	0.000	-105.1%	0.00	0.00	0.00	-105.1%
Homeowner Property Tax Relief Account		5,160,381.16	5,055,092.35	-105,288.81	-2.0%	5,160,381.16	5,055,092.35	-105,288.81	-2.0%
School District Facility Fund Holding Account		5,160,381.16	7,301,570.62	2,141,189.46	41.5%	5,160,381.16	7,301,570.62	2,141,189.46	41.5%
School Modernization Facilities Fund		0.00	31,250,000.00	31,250,000.00	0.0%	0.00	31,250,000.00	31,250,000.00	0.0%
In Demand Careers		20,000,000.00	20,000,000.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
Public School Income Fund		83,250,000.00	82,500,000.00	-750,000.00	-0.9%	83,250,000.00	82,500,000.00	-750,000.00	-0.9%
Unallocated Sales Tax		6,773.88	0.00	-6,773.88	-100.0%	6,773.88	0.00	-6,773.88	-100.0%
<b>Total Distribution of Gross Collections</b>		289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%	289,031,158.09	286,714,296.99	-2,316,861.10	-0.8%

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,467,413.12	2,133,363.24	-334,049.88	-13.5%	2,467,413.12	2,133,363.24	-334,049.88	-13.5%
Less Refunds Paid		0.00	-38.00	-38.00	0.0%	0.00	-38.00	-38.00	0.0%
<b>Net Collections</b>		<b>2,467,413.12</b>	<b>2,133,325.24</b>	<b>-334,087.88</b>	<b>-13.5%</b>	<b>2,467,413.12</b>	<b>2,133,325.24</b>	<b>-334,087.88</b>	<b>-13.5%</b>
<b>Distribution of Cigarette Tax</b>									
Tax Commission Refunds		0.00	38.00	38.00	0.0%	0.00	38.00	38.00	0.0%
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		30,000.00	30,000.00	0.00	0.0%	30,000.00	30,000.00	0.00	0.0%
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		1,443,246.45	1,109,158.57	-334,087.88	-23.1%	1,443,246.45	1,109,158.57	-334,087.88	-23.1%
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	485.7%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,467,413.12</b>	<b>2,133,363.24</b>	<b>-334,049.88</b>	<b>-13.5%</b>	<b>2,467,413.12</b>	<b>2,133,363.24</b>	<b>-334,049.88</b>	<b>-13.5%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		1,082,673.57	1,083,225.41	551.84	0.1%	1,082,673.57	1,083,225.41	551.84	0.1%
Less Refunds Paid		-19,833.17	-2,077.18	17,755.99	-89.5%	-19,833.17	-2,077.18	17,755.99	-89.5%
<b>Net Collections</b>		<b>1,062,840.40</b>	<b>1,081,148.23</b>	<b>18,307.83</b>	<b>1.7%</b>	<b>1,062,840.40</b>	<b>1,081,148.23</b>	<b>18,307.83</b>	<b>1.7%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		929,985.32	946,004.65	16,019.33	1.7%	929,985.32	946,004.65	16,019.33	1.7%
Tax Commission Refunds		19,833.17	2,077.18	-17,755.99	-89.5%	19,833.17	2,077.18	-17,755.99	-89.5%
Public School Endowment		66,427.54	67,571.79	1,144.25	1.7%	66,427.54	67,571.79	1,144.25	1.7%
County Juvenile Probation Svcs		66,427.54	67,571.79	1,144.25	1.7%	66,427.54	67,571.79	1,144.25	1.7%
<b>Total Distribution of Gross Collections</b>		<b>1,082,673.57</b>	<b>1,083,225.41</b>	<b>551.84</b>	<b>0.1%</b>	<b>1,082,673.57</b>	<b>1,083,225.41</b>	<b>551.84</b>	<b>0.1%</b>



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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		492,021.85	443,633.57	-48,388.28	-9.8%	492,021.85	443,633.57	-48,388.28	-9.8%
Less Refunds Paid		0.00	-36.00	-36.00	0.0%	0.00	-36.00	-36.00	0.0%
<b>Net Collections</b>		<b>492,021.85</b>	<b>443,597.57</b>	<b>-48,424.28</b>	<b>-9.8%</b>	<b>492,021.85</b>	<b>443,597.57</b>	<b>-48,424.28</b>	<b>-9.8%</b>
<b>Distribution of Beer Tax</b>									
General Fund		231,250.25	208,490.85	-22,759.40	-9.8%	231,250.25	208,490.85	-22,759.40	-9.8%
Tax Commission Refunds		0.00	36.00	36.00	0.0%	0.00	36.00	36.00	0.0%
Substance Abuse Treatment		98,404.37	88,719.52	-9,684.85	-9.8%	98,404.37	88,719.52	-9,684.85	-9.8%
Permanent Building Fund		162,367.23	146,387.20	-15,980.03	-9.8%	162,367.23	146,387.20	-15,980.03	-9.8%
<b>Total Distribution of Gross Collections</b>		<b>492,021.85</b>	<b>443,633.57</b>	<b>-48,388.28</b>	<b>-9.8%</b>	<b>492,021.85</b>	<b>443,633.57</b>	<b>-48,388.28</b>	<b>-9.8%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		678,345.14	614,340.88	-64,004.26	-9.4%	678,345.14	614,340.88	-64,004.26	-9.4%
Less Refunds Paid		-216.47	-222.13	-5.66	2.6%	-216.47	-222.13	-5.66	2.6%
<b>Net Collections</b>		<b>678,128.67</b>	<b>614,118.75</b>	<b>-64,009.92</b>	<b>-9.4%</b>	<b>678,128.67</b>	<b>614,118.75</b>	<b>-64,009.92</b>	<b>-9.4%</b>
<b>Distribution of Wine Tax</b>									
General Fund		540,935.54	492,002.96	-48,932.58	-9.0%	540,935.54	492,002.96	-48,932.58	-9.0%
Tax Commission Refunds		216.47	222.13	5.66	2.6%	216.47	222.13	5.66	2.6%
Substance Abuse Treatment		80,435.47	73,682.42	-6,753.05	-8.4%	80,435.47	73,682.42	-6,753.05	-8.4%
Grape Growers & Wine Producers		36,298.96	31,784.15	-4,514.81	-12.4%	36,298.96	31,784.15	-4,514.81	-12.4%
Hop Growers		12,625.69	16,424.66	3,798.97	30.1%	12,625.69	16,424.66	3,798.97	30.1%
Unallocated Wine & Strong Beer		7,833.01	224.56	-7,608.45	-97.1%	7,833.01	224.56	-7,608.45	-97.1%
<b>Total Distribution of Gross Collections</b>		<b>678,345.14</b>	<b>614,340.88</b>	<b>-64,004.26</b>	<b>-9.4%</b>	<b>678,345.14</b>	<b>614,340.88</b>	<b>-64,004.26</b>	<b>-9.4%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		0.00	1,087.50	1,087.50	0.0%	0.00	1,087.50	1,087.50	0.0%
Wine Direct Shipper Fee to ISP		0.00	175.00	175.00	0.0%	0.00	175.00	175.00	0.0%
<b>Total Distributions</b>		<b>0.00</b>	<b>1,262.50</b>	<b>1,262.50</b>	<b>0.0%</b>	<b>0.00</b>	<b>1,262.50</b>	<b>1,262.50</b>	<b>0.0%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		280,809.73	292,112.49	11,302.76	4.0%	280,809.73	292,112.49	11,302.76	4.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>280,809.73</b>	<b>292,112.49</b>	<b>11,302.76</b>	<b>4.0%</b>	<b>280,809.73</b>	<b>292,112.49</b>	<b>11,302.76</b>	<b>4.0%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		288,412.20	292,112.49	3,700.29	1.3%	288,412.20	292,112.49	3,700.29	1.3%
Unallocated Kilowatt Hour		-7,602.47	0.00	7,602.47	-100.0%	-7,602.47	0.00	7,602.47	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>280,809.73</b>	<b>292,112.49</b>	<b>11,302.76</b>	<b>4.0%</b>	<b>280,809.73</b>	<b>292,112.49</b>	<b>11,302.76</b>	<b>4.0%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		194,518.33	1,151.00	-193,367.33	-99.4%	194,518.33	1,151.00	-193,367.33	-99.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>194,518.33</b>	<b>1,151.00</b>	<b>-193,367.33</b>	<b>-99.4%</b>	<b>194,518.33</b>	<b>1,151.00</b>	<b>-193,367.33</b>	<b>-99.4%</b>
<b>Distribution of Mine Tax</b>									
General Fund		128,382.10	759.66	-127,622.44	-99.4%	128,382.10	759.66	-127,622.44	-99.4%
Abandoned Mine Reclamation		66,136.23	391.34	-65,744.89	-99.4%	66,136.23	391.34	-65,744.89	-99.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>194,518.33</b>	<b>1,151.00</b>	<b>-193,367.33</b>	<b>-99.4%</b>	<b>194,518.33</b>	<b>1,151.00</b>	<b>-193,367.33</b>	<b>-99.4%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		124,076.35	102,484.71	-21,591.64	-17.4%	124,076.35	102,484.71	-21,591.64	-17.4%
Less Refunds Paid		0.00	-82.00	-82.00	0.0%	0.00	-82.00	-82.00	0.0%
<b>Net Collections</b>		<b>124,076.35</b>	<b>102,402.71</b>	<b>-21,673.64</b>	<b>-17.5%</b>	<b>124,076.35</b>	<b>102,402.71</b>	<b>-21,673.64</b>	<b>-17.5%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		121,594.81	100,354.64	-21,240.17	-17.5%	121,594.81	100,354.64	-21,240.17	-17.5%
E911 Wireless Admin		2,481.54	2,048.07	-433.47	-17.5%	2,481.54	2,048.07	-433.47	-17.5%
Tax Commission Refunds		0.00	82.00	82.00	0.0%	0.00	82.00	82.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>124,076.35</b>	<b>102,484.71</b>	<b>-21,591.64</b>	<b>-17.4%</b>	<b>124,076.35</b>	<b>102,484.71</b>	<b>-21,591.64</b>	<b>-17.4%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		15,467.82	796.92	-14,670.90	-94.8%	15,467.82	796.92	-14,670.90	-94.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>15,467.82</b>	<b>796.92</b>	<b>-14,670.90</b>	<b>-94.8%</b>	<b>15,467.82</b>	<b>796.92</b>	<b>-14,670.90</b>	<b>-94.8%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		0.00	478.14	478.14	0.0%	0.00	478.14	478.14	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	229.52	229.52	0.0%	0.00	229.52	229.52	0.0%
Public Schools Fund		0.00	89.26	89.26	0.0%	0.00	89.26	89.26	0.0%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		15,467.82	0.00	-15,467.82	-100.0%	15,467.82	0.00	-15,467.82	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>15,467.82</b>	<b>796.92</b>	<b>-14,670.90</b>	<b>-94.8%</b>	<b>15,467.82</b>	<b>796.92</b>	<b>-14,670.90</b>	<b>-94.8%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		10,872,438.82	11,489,729.98	617,291.16	5.7%	10,872,438.82	11,489,729.98	617,291.16	5.7%
Gasoline Tax		27,972,201.92	26,931,803.14	-1,040,398.78	-3.7%	27,972,201.92	26,931,803.14	-1,040,398.78	-3.7%
Aviation Fuel		231,934.61	295,683.74	63,749.13	27.5%	231,934.61	295,683.74	63,749.13	27.5%
Transfer Fee		1,343,944.91	1,349,569.67	5,624.76	0.4%	1,343,944.91	1,349,569.67	5,624.76	0.4%
Fuels Distribution Fund		-210,925.62	536,038.73	746,964.35	-354.1%	-210,925.62	536,038.73	746,964.35	-354.1%
Motor Fuel Registration		1,146.51	4,142.75	2,996.24	261.3%	1,146.51	4,142.75	2,996.24	261.3%
Dyed Diesel - Penalty		483.48	1,122.00	638.52	132.1%	483.48	1,122.00	638.52	132.1%
<b>Gross Collections</b>		<b>40,211,224.63</b>	<b>40,608,090.01</b>	<b>396,865.38</b>	<b>1.0%</b>	<b>40,211,224.63</b>	<b>40,608,090.01</b>	<b>396,865.38</b>	<b>1.0%</b>
IFTA Taxpayer Refunds		-94,900.79	-111,213.67	-16,312.88	17.2%	-94,900.79	-111,213.67	-16,312.88	17.2%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,505,868.34	-943,390.74	562,477.60	-37.4%	-1,505,868.34	-943,390.74	562,477.60	-37.4%
Payments to Other IFTA Jurisdictions		0.00	-19,767.85	-19,767.85	0.0%	0.00	-19,767.85	-19,767.85	0.0%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-1,600,769.13</b>	<b>-1,074,372.26</b>	<b>526,396.87</b>	<b>-32.9%</b>	<b>-1,600,769.13</b>	<b>-1,074,372.26</b>	<b>526,396.87</b>	<b>-32.9%</b>
<b>Net Collections</b>		<b>38,610,455.50</b>	<b>39,533,717.75</b>	<b>923,262.25</b>	<b>2.4%</b>	<b>38,610,455.50</b>	<b>39,533,717.75</b>	<b>923,262.25</b>	<b>2.4%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,600,769.13	1,074,372.26	-526,396.87	-32.9%	1,600,769.13	1,074,372.26	-526,396.87	-32.9%
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		6,848,669.03	6,865,214.28	16,545.25	0.2%	6,848,669.03	6,865,214.28	16,545.25	0.2%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highway Distribution Fund		27,256,110.11	27,313,487.75	57,377.64	0.2%	27,256,110.11	27,313,487.75	57,377.64	0.2%
State Aeronautics Fund		232,390.94	295,683.74	63,292.80	27.2%	232,390.94	295,683.74	63,292.80	27.2%
Local Highway Distribution Fund		3,221,651.28	3,230,689.07	9,037.79	0.3%	3,221,651.28	3,230,689.07	9,037.79	0.3%
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		171,415.78	168,309.39	-3,106.39	-1.8%	171,415.78	168,309.39	-3,106.39	-1.8%
Off-Highway Improvements		171,415.78	168,309.39	-3,106.39	-1.8%	171,415.78	168,309.39	-3,106.39	-1.8%
Capital Improvements		171,415.78	168,309.38	-3,106.40	-1.8%	171,415.78	168,309.38	-3,106.40	-1.8%
Road and Bridge		89,279.71	87,661.79	-1,617.92	-1.8%	89,279.71	87,661.79	-1,617.92	-1.8%
Search and Rescue Fund		5,194.43	5,100.30	-94.13	-1.8%	5,194.43	5,100.30	-94.13	-1.8%
Petroleum Storage Trust Fund		269,158.06	269,913.93	755.87	0.3%	269,158.06	269,913.93	755.87	0.3%
Motor Fuels Distribution Fund		-251,245.40	536,038.73	787,284.13	-313.4%	-251,245.40	536,038.73	787,284.13	-313.4%
<b>Total Distribution of Gross Collections</b>		<b>40,211,224.63</b>	<b>40,608,090.01</b>	<b>396,865.38</b>	<b>1.0%</b>	<b>40,211,224.63</b>	<b>40,608,090.01</b>	<b>396,865.38</b>	<b>1.0%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		7,518,660.56	7,841,291.66	322,631.10	4.3%	7,518,660.56	7,841,291.66	322,631.10	4.3%
Special Fuels - IFTA		311,894.41	411,549.04	99,654.63	32.0%	311,894.41	411,549.04	99,654.63	32.0%
Gasoline		18,353,036.09	18,016,213.65	-336,822.44	-1.8%	18,353,036.09	18,016,213.65	-336,822.44	-1.8%
Dyed Diesel - Penalty		500.00	1,122.00	622.00	124.4%	500.00	1,122.00	622.00	124.4%
Transfer Fee		1,034,837.58	1,039,168.65	4,331.07	0.4%	1,034,837.58	1,039,168.65	4,331.07	0.4%
Interest		36,034.96	31,302.97	-4,731.99	-13.1%	36,034.96	31,302.97	-4,731.99	-13.1%
Motor Fuel Registration		1,146.51	4,119.40	2,972.89	259.3%	1,146.51	4,119.40	2,972.89	259.3%
<b>Total Highway Distribution Fund</b>		<b>27,256,110.11</b>	<b>27,344,767.37</b>	<b>88,657.26</b>	<b>0.3%</b>	<b>27,256,110.11</b>	<b>27,344,767.37</b>	<b>88,657.26</b>	<b>0.3%</b>
<b>State Highway Account</b>									
Special Fuels		1,924,130.34	2,006,696.13	82,565.79	4.3%	1,924,130.34	2,006,696.13	82,565.79	4.3%
Special Fuels - IFTA		79,818.14	105,321.15	25,503.01	32.0%	79,818.14	105,321.15	25,503.01	32.0%
Gasoline		4,842,060.45	4,753,197.00	-88,863.45	-1.8%	4,842,060.45	4,753,197.00	-88,863.45	-1.8%
Interest		2,660.10	2,310.79	-349.31	-13.1%	2,660.10	2,310.79	-349.31	-13.1%
<b>Total State Highway Account</b>		<b>6,848,669.03</b>	<b>6,867,525.07</b>	<b>18,856.04</b>	<b>0.3%</b>	<b>6,848,669.03</b>	<b>6,867,525.07</b>	<b>18,856.04</b>	<b>0.3%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		1,258,863.78	1,144,350.69	-114,513.09	-9.1%	1,258,863.78	1,144,350.69	-114,513.09	-9.1%
Less Refunds Paid		-2,177.71	-154.00	2,023.71	-92.9%	-2,177.71	-154.00	2,023.71	-92.9%
<b>Net Collections</b>		<b>1,256,686.07</b>	<b>1,144,196.69</b>	<b>-112,489.38</b>	<b>-9.0%</b>	<b>1,256,686.07</b>	<b>1,144,196.69</b>	<b>-112,489.38</b>	<b>-9.0%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		1,256,686.07	1,144,196.69	-112,489.38	-9.0%	1,256,686.07	1,144,196.69	-112,489.38	-9.0%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		2,177.71	154.00	-2,023.71	-92.9%	2,177.71	154.00	-2,023.71	-92.9%
<b>Total Distribution of Gross Collections</b>		<b>1,258,863.78</b>	<b>1,144,350.69</b>	<b>-114,513.09</b>	<b>-9.1%</b>	<b>1,258,863.78</b>	<b>1,144,350.69</b>	<b>-114,513.09</b>	<b>-9.1%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		367,431.42	363,403.47	-4,027.95	-1.1%	367,431.42	363,403.47	-4,027.95	-1.1%
Less Refunds Paid		-7,887.47	-48.00	7,839.47	-99.4%	-7,887.47	-48.00	7,839.47	-99.4%
<b>Net Collections</b>		<b>359,543.95</b>	<b>363,355.47</b>	<b>3,811.52</b>	<b>1.1%</b>	<b>359,543.95</b>	<b>363,355.47</b>	<b>3,811.52</b>	<b>1.1%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		359,543.95	363,355.47	3,811.52	1.1%	359,543.95	363,355.47	3,811.52	1.1%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		7,887.47	48.00	-7,839.47	-99.4%	7,887.47	48.00	-7,839.47	-99.4%
<b>Total Distribution of Gross Collections</b>		<b>367,431.42</b>	<b>363,403.47</b>	<b>-4,027.95</b>	<b>-1.1%</b>	<b>367,431.42</b>	<b>363,403.47</b>	<b>-4,027.95</b>	<b>-1.1%</b>
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		166,136.08	223,789.88	57,653.80	34.7%	166,136.08	223,789.88	57,653.80	34.7%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>166,136.08</b>	<b>223,789.88</b>	<b>57,653.80</b>	<b>34.7%</b>	<b>166,136.08</b>	<b>223,789.88</b>	<b>57,653.80</b>	<b>34.7%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		166,136.08	223,789.88	57,653.80	34.7%	166,136.08	223,789.88	57,653.80	34.7%
Pocatello-Chubbuck 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%
<b>Total Distribution of Gross Collections</b>		<b>166,136.08</b>	<b>223,789.88</b>	<b>57,653.80</b>	<b>34.7%</b>	<b>166,136.08</b>	<b>223,789.88</b>	<b>57,653.80</b>	<b>34.7%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		2,692,884.61	2,715,233.59	22,348.98	0.8%	2,692,884.61	2,715,233.59	22,348.98	0.8%
Less Refunds Paid		-4,418.29	-3,864.86	553.43	-12.5%	-4,418.29	-3,864.86	553.43	-12.5%
<b>Net Collections</b>		<b>2,688,466.32</b>	<b>2,711,368.73</b>	<b>22,902.41</b>	<b>0.9%</b>	<b>2,688,466.32</b>	<b>2,711,368.73</b>	<b>22,902.41</b>	<b>0.9%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		2,688,466.32	2,711,368.73	22,902.41	0.9%	2,688,466.32	2,711,368.73	22,902.41	0.9%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		4,418.29	3,864.86	-553.43	-12.5%	4,418.29	3,864.86	-553.43	-12.5%
<b>Total Distribution of Gross Collections</b>		<b>2,692,884.61</b>	<b>2,715,233.59</b>	<b>22,348.98</b>	<b>0.8%</b>	<b>2,692,884.61</b>	<b>2,715,233.59</b>	<b>22,348.98</b>	<b>0.8%</b>

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

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts	U1	N/A	9,463.29	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts		N/A	759,001.11	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous		N/A	13,523.29	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense		N/A	39,189.70	N/A	N/A	N/A	39,189.70	N/A	N/A
<b>Gross Receipts</b>		746,773.06	<b>821,177.39</b>	<b>74,404.33</b>	<b>10.0%</b>	<b>746,773.06</b>	<b>821,177.39</b>	<b>74,404.33</b>	<b>10.0%</b>
Less Refunds		0.00	-26,236.62	-26,236.62	0.0%	0.00	-26,236.62	-26,236.62	0.0%
<b>Net Receipts</b>		746,773.06	794,940.77	48,167.71	6.5%	746,773.06	794,940.77	48,167.71	6.5%
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		18,140.84	11,048.76	-7,092.08	-39.1%	18,140.84	11,048.76	-7,092.08	-39.1%
General Fund		0.00	474.53	474.53	0.0%	0.00	474.53	474.53	0.0%
Relief Fund		516,781.25	722,780.66	205,999.41	39.9%	516,781.25	722,780.66	205,999.41	39.9%
Rebate Fund		3,160.12	0.00	-3,160.12	-100.0%	3,160.12	0.00	-3,160.12	-100.0%
Net Bond Activity		0.00	2,000.00	2,000.00	0.0%	0.00	2,000.00	2,000.00	0.0%
Interagency Transfers									
Pass Through Interest		-40.02	36,220.45	36,260.47	N/A	-40.02	36,220.45	36,260.47	N/A
Other Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Circuit Breaker Detail									
Refund Fund for Circuit Breaker Refunds		0.00	26,236.62	26,236.62	0.0%	0.00	26,236.62	26,236.62	0.0%
Circuit Breaker Fund		0.00	-16,773.33	-16,773.33	0.0%	0.00	-16,773.33	-16,773.33	0.0%
Tax Commission Holding Fund held in Suspense Account		208,730.87	39,189.70	-169,541.17	-81.2%	208,730.87	39,189.70	-169,541.17	-81.2%
<b>Total Distribution of Gross Collections</b>		746,773.06	821,177.39	74,404.33	10.0%	746,773.06	821,177.39	74,404.33	10.0%
<b>RR Car Company's Ad Valorem Tax</b>									
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%
<b>Net Collections</b>		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		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**  
**FY2024-FY2025**

Source	Note	Month Of 7/31/2023	Month Of 7/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		34,654.02	65,684.99	31,030.97	89.5%	34,654.02	65,684.99	31,030.97	89.5%
Corporate Income to MTC		36,499.01	150,995.19	114,496.18	313.7%	36,499.01	150,995.19	114,496.18	313.7%
Sales Tax to MTC		159,623.45	352,050.08	192,426.63	120.6%	159,623.45	352,050.08	192,426.63	120.6%
<b>Total MTC Fund</b>		<b>230,776.48</b>	<b>568,730.26</b>	<b>337,953.78</b>	<b>146.4%</b>	<b>230,776.48</b>	<b>568,730.26</b>	<b>337,953.78</b>	<b>146.4%</b>
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		12,478.22	35,316.65	22,838.43	183.0%	12,478.22	35,316.65	22,838.43	183.0%
Corporate MTC to General Fund		13,142.56	81,185.12	68,042.56	517.7%	13,142.56	81,185.12	68,042.56	517.7%
Sales Tax MTC to General Fund		57,477.18	189,285.68	131,808.50	229.3%	57,477.18	189,285.68	131,808.50	229.3%
<b>Total MTC Receipts to General Fund</b>		<b>83,097.96</b>	<b>305,787.45</b>	<b>222,689.49</b>	<b>268.0%</b>	<b>83,097.96</b>	<b>305,787.45</b>	<b>222,689.49</b>	<b>268.0%</b>
<b>Total MTC Receipts</b>		<b>313,874.44</b>	<b>874,517.71</b>	<b>560,643.27</b>	<b>178.6%</b>	<b>313,874.44</b>	<b>874,517.71</b>	<b>560,643.27</b>	<b>178.6%</b>
<b>Total Gross Receipts</b>		<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>	<b>547,825,991.07</b>	<b>556,924,144.34</b>	<b>9,098,153.27</b>	<b>1.7%</b>



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

Note	Area	Description
<b>A1</b>	<b>Receipts by Tax Type</b>	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.
<b>B1</b>	<b>Distributions by Fund</b>	In FY25 the School District Facility Fund distribution increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
<b>B2</b>	<b>Distributions by Fund</b>	School Modernization Facilities Fund is new for FY25 and receive \$125M annually (\$31.5M quarterly) from sales tax receipts
<b>U1</b>	<b>Miscellaneous Revenue</b>	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.