

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		149,035,984	166,717,842	17,681,858	11.9%	149,035,984	166,717,842	17,681,858	11.9%
Corporate Income Tax		19,264,397	18,918,297	-346,100	-1.8%	19,264,397	18,918,297	-346,100	-1.8%
Sales Tax		158,434,104	177,966,750	19,532,647	12.3%	158,434,104	177,966,750	19,532,647	12.3%
Tobacco Tax		896,799	1,013,950	117,151	13.1%	896,799	1,013,950	117,151	13.1%
Beer Tax		206,513	210,657	4,143	2.0%	206,513	210,657	4,143	2.0%
Wine Tax		599,427	518,792	-80,635	-13.5%	599,427	518,792	-80,635	-13.5%
Kilowatt Hour Tax		214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Mine License Tax		0	0	0	0.0%	0	0	0	0.0%
Advanced Payments		0	0	0	0.0%	0	0	0	0.0%
Miscellaneous Revenues		0	2,295	2,295	0.0%	0	2,295	2,295	0.0%
Total Distributed Direct to General Fund		328,651,891	365,464,830	36,812,939	11.2%	328,651,891	365,464,830	36,812,939	11.2%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		22,293,873	-26,994,815	-49,288,688	-221.1%	22,293,873	-26,994,815	-49,288,688	-221.1%
Advanced Payments Income Net Refund Fund	GF1	0	-2,266,644	-2,266,644	0.0%	0	-2,266,644	-2,266,644	0.0%
Corporate Income Tax Net Refund Fund		-4,785,043	-7,936,112	-3,151,068	65.9%	-4,785,043	-7,936,112	-3,151,068	65.9%
Total Distributed and Accrued to G. Fund		346,160,721	328,267,260	-17,893,461	-5.2%	346,160,721	328,267,260	-17,893,461	-5.2%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		37,252,179	41,679,261	4,427,082	11.9%	37,252,179	41,679,261	4,427,082	11.9%
Less Total Refunds		-14,958,306	-68,674,076	-53,715,770	359.1%	-14,958,306	-68,674,076	-53,715,770	359.1%
Net Refund Fund (To Above)		22,293,873	-26,994,815	-49,288,688	-221.1%	22,293,873	-26,994,815	-49,288,688	-221.1%
Add Distributed Direct to General Fund		149,035,984	166,717,842	17,681,858	11.9%	149,035,984	166,717,842	17,681,858	11.9%
IIT Distributed and Accrued to G. Fund		171,329,857	139,723,027	-31,606,830	-18.4%	171,329,857	139,723,027	-31,606,830	-18.4%
Parental Choice Advanced Payments									
Less Advance Payments Refunds		0	-2,266,644	-2,266,644	0.0%	0	-2,266,644	-2,266,644	0.0%
Add Distributed Direct to General Fund		0	0	0	0.0%	0	0	0	0.0%
Advanced Payments Accrued to G. Fund		0	-2,266,644	-2,266,644	0.0%	0	-2,266,644	-2,266,644	0.0%
Corporate Income Tax									
Distributed to Refund Fund		4,754,924	4,705,464	-49,460	-1.0%	4,754,924	4,705,464	-49,460	-1.0%
Less Total Refunds		-9,539,967	-12,641,576	-3,101,609	32.5%	-9,539,967	-12,641,576	-3,101,609	32.5%
Net Refund Fund (To Above)		-4,785,043	-7,936,112	-3,151,068	65.9%	-4,785,043	-7,936,112	-3,151,068	65.9%
Add Distributed Direct to General Fund		19,264,397	18,918,297	-346,100	-1.8%	19,264,397	18,918,297	-346,100	-1.8%
CIT Distributed and Accrued to G. Fund		14,479,353	10,982,185	-3,497,168	-24.2%	14,479,353	10,982,185	-3,497,168	-24.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		186,662,225	207,287,077	20,624,853	11.0%	186,662,225	207,287,077	20,624,853	11.0%
Corporate Income Tax		24,345,860	23,748,659	-597,201	-2.5%	24,345,860	23,748,659	-597,201	-2.5%
Sales Tax		295,574,011	328,697,187	33,123,175	11.2%	295,574,011	328,697,187	33,123,175	11.2%
Cigarette Tax		2,016,768	1,985,252	-31,516	-1.6%	2,016,768	1,985,252	-31,516	-1.6%
Tobacco Tax		1,024,964	1,158,900	133,936	13.1%	1,024,964	1,158,900	133,936	13.1%
Beer Tax		439,390	448,310	8,920	2.0%	439,390	448,310	8,920	2.0%
Wine Tax		630,315	655,402	25,087	4.0%	630,315	655,402	25,087	4.0%
Kilowatt Hour Tax	A1	214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Mine License Tax		0	0	0	0.0%	0	0	0	0.0%
Oil & Gas	A2	6,102	0	-6,102	-100.0%	6,102	0	-6,102	-100.0%
E911	A3	100,082	51,736	-48,346	-48.3%	100,082	51,736	-48,346	-48.3%
Motor Fuels Tax		39,652,913	48,554,205	8,901,292	22.4%	39,652,913	48,554,205	8,901,292	22.4%
Boise Auditorium District		1,267,555	1,395,824	128,269	10.1%	1,267,555	1,395,824	128,269	10.1%
Idaho Falls Auditorium District		396,299	452,116	55,816	14.1%	396,299	452,116	55,816	14.1%
Pocatello-Chubbuck Auditorium District		209,347	217,034	7,687	3.7%	209,347	217,034	7,687	3.7%
Nampa Auditorium District	A4	0	201,924	201,924	0.0%	0	201,924	201,924	0.0%
Mountain Auditorium District	A4	0	237,742	237,742	0.0%	0	237,742	237,742	0.0%
Idaho Travel & Convention		2,917,940	3,384,213	466,273	16.0%	2,917,940	3,384,213	466,273	16.0%
Miscellaneous Revenues	A5	230,943	1,187,912	956,969	414.4%	230,943	1,187,912	956,969	414.4%
RR Car Company's Ad Valorem Tax		0	0	0	0.0%	0	0	0	0.0%
Wine Direct Shipper Fee		1,525	2,213	688	45.1%	1,525	2,213	688	45.1%
Total Gross Receipts		555,690,907	619,781,953	64,091,046	11.5%	555,690,907	619,781,953	64,091,046	11.5%

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DISTRIBUTIONS BY FUND									
Fund									
10000 - General Fund		328,651,891	365,464,830	36,812,939	11.2%	328,651,891	365,464,830	36,812,939	11.2%
12901 - Secondary Aquifer Fund		0	0	0	0.0%	0	0	0	0.0%
13000 - Petroleum Storage Trust		268,045	326,583	58,538	21.8%	268,045	326,583	58,538	21.8%
16150 - Fish and Game Donation	B1	220	1,495	1,275	579.7%	220	1,495	1,275	579.7%
16614 - Oil & Gas Conservation		3,661	0	-3,661	-100.0%	3,661	0	-3,661	-100.0%
16635 - Abandoned Mine Reclamation		0	0	0	0.0%	0	0	0	0.0%
17600 - Cancer Control		25,000	25,000	0	0.0%	25,000	25,000	0	0.0%
18100 - Central Tumor Registry		30,000	30,000	0	0.0%	30,000	30,000	0	0.0%
18200 - Substance Abuse Treatment		178,644	168,127	-10,517	-5.9%	178,644	168,127	-10,517	-5.9%
18801 - County Juvenile Probation Svcs		340,307	348,675	8,368	2.5%	340,307	348,675	8,368	2.5%
20000 - Water Polution Control		400,000	400,000	0	0.0%	400,000	400,000	0	0.0%
21200 - Idaho Travel and Convention		2,912,685	3,362,927	450,242	15.5%	2,912,685	3,362,927	450,242	15.5%
21300 - Veterans Support Donation	B1	268	1,071	803	299.6%	268	1,071	803	299.6%
22000 - Cooperative Welfare Fund	B1	3,925	10,236	6,311	160.8%	3,925	10,236	6,311	160.8%
22100 - State Aeronautics Fund		274,579	381,900	107,321	39.1%	274,579	381,900	107,321	39.1%
24701 - Parks & Rec Motor Fuels: Capital Improvement		154,310	208,166	53,856	34.9%	154,310	208,166	53,856	34.9%
24702 - Parks & Rec Motor Fuels: Waterway Improvement		154,310	208,166	53,856	34.9%	154,310	208,166	53,856	34.9%
24703 - Parks & Rec Motor Fuels: Off-Road Motor Vehicle		154,310	208,166	53,856	34.9%	154,310	208,166	53,856	34.9%
24704 - Parks & Rec Motor Fuels: Roads & Bridge		80,370	108,420	28,050	34.9%	80,370	108,420	28,050	34.9%
25400 - Alcohol Beverage Control	B2	0	88,745	88,745	0.0%	0	88,745	88,745	0.0%
25901 - Local Highway Distribution	B3	3,147,550	27,139	-3,120,411	-99.1%	3,147,550	27,139	-3,120,411	-99.1%
25903 - Local Bridge Inspection	B4	175,000	300,000	125,000	71.4%	175,000	300,000	125,000	71.4%
25904 - Railroad Grade Crossing		250,000	250,000	0	0.0%	250,000	250,000	0	0.0%
26000 - State Highway Account	B3	6,690,527	2,476,005	-4,214,522	-63.0%	6,690,527	2,476,005	-4,214,522	-63.0%
26100 - Highway Distribution Fund	B3	26,688,906	42,586,865	15,897,959	59.6%	26,688,906	42,586,865	15,897,959	59.6%
26401 - Idaho Law Enforcement Project Choice	B2	0	59,163	59,163	0.0%	0	59,163	59,163	0.0%
26600 - Search and Rescue Fund		4,676	6,308	1,632	34.9%	4,676	6,308	1,632	34.9%
26700 - Motor Fuel Distribution Fund		9,040	-1,680,821	-1,689,861	N/A	9,040	-1,680,821	-1,689,861	N/A
26702 - Motor Fuels Distrib Fund: Motor Fuel Registration		0	0	0	0.0%	0	0	0	0.0%
26703 - Motor Fuels Distrib Fund: IFTA Carriers		0	0	0	0.0%	0	0	0	0.0%
26704 - Motor Fuels Distrib Fund: IFTA Jurisdictions		0	-4,176	-4,176	0.0%	0	-4,176	-4,176	0.0%
26902 - Transportation Congestion Mitigation	B5	12,083,333	13,750,000	1,666,667	13.8%	12,083,333	13,750,000	1,666,667	13.8%
27502 - E911 Wireless		98,074	49,982	-48,092	-49.0%	98,074	49,982	-48,092	-49.0%
27600 - Multi-State Tax Compact	B6	426,224	269,562	-156,662	-36.8%	426,224	269,562	-156,662	-36.8%
31000 - School Modernization Facilities Fund		31,250,000	31,250,000	0	0.0%	31,250,000	31,250,000	0	0.0%
31100 - School District Facilities Fund		0	0	0	0.0%	0	0	0	0.0%
32300 - In Demand Careers Fund		20,000,000	20,000,000	0	0.0%	20,000,000	20,000,000	0	0.0%
33801 - Tax Commission General Admin Fees		3,377	3,158	-219	-6.5%	3,377	3,158	-219	-6.5%
33802 - Tax Commission Transportation Admin Fees		0	0	0	0.0%	0	0	0	0.0%
34940 - Wine Direct Shipper Fee to ISP		150	75	-75	-50.0%	150	75	-75	-50.0%

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36500 - Permanent Building Fund	B2	1,244,747	1,012,273	-232,474	-18.7%	1,244,747	1,012,273	-232,474	-18.7%
37500 - Garvee State Match		992,602	961,086	-31,516	-3.2%	992,602	961,086	-31,516	-3.2%
40100 - Miscellaneous Income		12,624	12,822	198	1.6%	12,624	12,822	198	1.6%
40305 - Opportunity Scholarship	B1	1,210	652	-558	-46.1%	1,210	652	-558	-46.1%
48101 - Public School Endowment		683	0	-683	-100.0%	683	0	-683	-100.0%
48154 - Public School Income: Tobacco Tax		387,377	378,777	-8,600	-2.2%	387,377	378,777	-8,600	-2.2%
48300 - Childrens Trust Donation	B1	713	847	134	18.8%	713	847	134	18.8%
50201- Sales Tax - Cities & Counties		31,196,094	32,417,166	1,221,071	3.9%	31,196,094	32,417,166	1,221,071	3.9%
50203 - Sales Tax - Circuit Breaker		2,070,905	2,054,241	-16,664	-0.8%	2,070,905	2,054,241	-16,664	-0.8%
50205 - Sales Tax - Personal Property		1,884,934	1,884,934	0	0.0%	1,884,934	1,884,934	0	0.0%
50206 - Sales Tax - Ag Property Relief		707,259	707,259	0	0.0%	707,259	707,259	0	0.0%
50208 - Sales Tax - Demonstration Pilot Project		300,299	303,655	3,356	1.1%	300,299	303,655	3,356	1.1%
50209 - Sales Tax - Election Consolidation		492,947	492,947	0	0.0%	492,947	492,947	0	0.0%
50210 - Sales Tax - Tax Relief Fund		22,853,652	29,093,377	6,239,724	27.3%	22,853,652	29,093,377	6,239,724	27.3%
50211 - Sales Tax - Held in Reserve	B7	98,471	1,788,858	1,690,387	N/A	98,471	1,788,858	1,690,387	N/A
50212 - Sales Tax - Transportation		0	0	0	0.0%	0	0	0	0.0%
50214 - Sales Tax - Homeowner Property Tax Relief		5,418,722	5,922,847	504,125	9.3%	5,418,722	5,922,847	504,125	9.3%
50215 - Sales Tax - School District Facility Holding Fund		7,628,050	8,362,732	734,681	9.6%	7,628,050	8,362,732	734,681	9.6%
51600 - Refund Fund		44,288,569	51,688,719	7,400,150	16.7%	44,288,569	51,688,719	7,400,150	16.7%
51601 - Refund Fund - County Juvenile Prob Services		47,070	30,102	-16,968	-36.0%	47,070	30,102	-16,968	-36.0%
51801 - Unclaimed Property		0	0	0	0.0%	0	0	0	0.0%
53500 - Tax Rebate Fund		873	0	-873	-100.0%	873	0	-873	-100.0%
60100 - Tax Suspense & Adjustments		-212,816	-557,697	-344,881	162.1%	-212,816	-557,697	-344,881	162.1%
60117 - Unidentified Wine & Strong Beer		-127,707	1,070	128,777	-100.8%	-127,707	1,070	128,777	-100.8%
63002 - Hop Growers		16,517	16,566	49	0.3%	16,517	16,566	49	0.3%
63002 - Custodial Accounts		1,876,298	2,482,748	606,451	32.3%	1,876,298	2,482,748	606,451	32.3%
63002 - Oil & Gas-Cities & Counties		1,757	0	-1,757	-100.0%	1,757	0	-1,757	-100.0%
63002 - Grape Growers and Wine Producers		49,674	40,207	-9,467	-19.1%	49,674	40,207	-9,467	-19.1%
Total Distribution		555,690,907	619,781,953	64,091,046	11.5%	555,690,907	619,781,953	64,091,046	11.5%

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Individual Income Tax Receipts									
IIT Payments by Filing		15,842,433	18,212,361	2,369,928	15.0%	15,842,433	18,212,361	2,369,928	15.0%
Permanent Building Fund		148,230	124,950	-23,280	-15.7%	148,230	124,950	-23,280	-15.7%
Donations on Returns		9,024	21,454	12,430	137.7%	9,024	21,454	12,430	137.7%
Individual Tax reclassified as Multi State		50,484	9,838	-40,647	-80.5%	50,484	9,838	-40,647	-80.5%
Total Filing Payments		16,050,171	18,368,602	2,318,431	14.4%	16,050,171	18,368,602	2,318,431	14.4%
Lottery Winnings Withholdings		94,139	60,203	-33,936	-36.0%	94,139	60,203	-33,936	-36.0%
Employer Withholdings		170,517,915	188,858,272	18,340,358	10.8%	170,517,915	188,858,272	18,340,358	10.8%
Withholding Payments Total		170,612,054	188,918,475	18,306,421	10.7%	170,612,054	188,918,475	18,306,421	10.7%
Gross Collections		186,662,225	207,287,077	20,624,853	11.0%	186,662,225	207,287,077	20,624,853	11.0%
Individual Income Tax Filing Refunds		-14,317,521	-67,699,223	-53,381,702	372.8%	-14,317,521	-67,699,223	-53,381,702	372.8%
Employer Withholding Refunds		-640,786	-974,853	-334,068	52.1%	-640,786	-974,853	-334,068	52.1%
Less Total Refunds Paid		-14,958,306	-68,674,076	-53,715,770	359.1%	-14,958,306	-68,674,076	-53,715,770	359.1%
Net Collections		171,703,918	138,613,001	-33,090,917	-19.3%	171,703,918	138,613,001	-33,090,917	-19.3%
Distribution of Individual Income Tax									
General Fund		149,035,984	166,717,842	17,681,858	11.9%	149,035,984	166,717,842	17,681,858	11.9%
Refund Fund		37,252,179	41,679,261	4,427,082	11.9%	37,252,179	41,679,261	4,427,082	11.9%
Refund Fund - County Juvenile Prob Svc		47,070	30,102	-16,968	-36.0%	47,070	30,102	-16,968	-36.0%
Multi-State Tax Compact		23,217	4,168	-19,049	-82.0%	23,217	4,168	-19,049	-82.0%
Permanent Building Fund		148,230	124,950	-23,280	-15.7%	148,230	124,950	-23,280	-15.7%
Public School Income Substance Abuse		47,070	30,102	-16,968	-36.0%	47,070	30,102	-16,968	-36.0%
Donations:									
Fish & Game		220	1,495	1,275	579.7%	220	1,495	1,275	579.7%
Fish & Game Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Children's Trust		713	847	134	18.8%	713	847	134	18.8%
Children's Trust Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Guard & Reserve Support		115	355	240	208.7%	115	355	240	208.7%
Guard & Reserve Sup Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Red Cross		249	2,360	2,111	847.7%	249	2,360	2,111	847.7%
Red Cross Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Special Olympics		190	375	185	97.4%	190	375	185	97.4%
Special Olympics Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Veterans Support		268	1,071	803	299.6%	268	1,071	803	299.6%
Veterans Support Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Cooperative Welfare Fund		3,925	10,236	6,311	160.8%	3,925	10,236	6,311	160.8%
Idaho Food Bank		2,134	4,063	1,929	90.4%	2,134	4,063	1,929	90.4%
Idaho Food Bank Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Opportunity Scholarship		1,210	652	-558	-46.1%	1,210	652	-558	-46.1%
Opportunity Scholar Admin Fee		0	0	0	0.0%	0	0	0	0.0%
Election Campaign Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Income Tax		99,451	-1,320,801	-1,420,252	N/A	99,451	-1,320,801	-1,420,252	N/A
Total Distribution of Gross Collections		186,662,225	207,287,077	20,624,853	11.0%	186,662,225	207,287,077	20,624,853	11.0%

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Parental Choice Advanced Payments									
Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Less Advance Payments Refunds		0	-2,266,644	-2,266,644	0.0%	0	-2,266,644	-2,266,644	0.0%
Net Collections		0	-2,266,644	-2,266,644	0.0%	0	-2,266,644	-2,266,644	0.0%
Distribution of Advanced Payments									
General Fund		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	2,266,644	2,266,644	0.0%	0	2,266,644	2,266,644	0.0%
Total Distribution of Gross Collections		0	2,266,644	2,266,644	0.0%	0	2,266,644	2,266,644	0.0%
Corp. Income Tax Receipts									
Corporate Income Tax		8,214,048	6,849,899	-1,364,149	-16.6%	8,214,048	6,849,899	-1,364,149	-16.6%
Corporate Estimates		15,678,758	16,731,413	1,052,656	6.7%	15,678,758	16,731,413	1,052,656	6.7%
Corporate Tax reclassified as Multi-State		453,054	167,347	-285,707	-63.1%	453,054	167,347	-285,707	-63.1%
Gross Collections		24,345,860	23,748,659	-597,201	-2.5%	24,345,860	23,748,659	-597,201	-2.5%
Less Refunds Paid		-9,539,967	-12,641,576	-3,101,609	32.5%	-9,539,967	-12,641,576	-3,101,609	32.5%
Net Collections		14,805,892	11,107,083	-3,698,809	-25.0%	14,805,892	11,107,083	-3,698,809	-25.0%
Distribution of Corporate Tax									
General Fund		19,264,397	18,918,297	-346,100	-1.8%	19,264,397	18,918,297	-346,100	-1.8%
Refund Fund		4,754,924	4,705,464	-49,460	-1.0%	4,754,924	4,705,464	-49,460	-1.0%
Multi-State Tax Compact		208,354	70,908	-137,446	-66.0%	208,354	70,908	-137,446	-66.0%
Permanent Building Fund		118,185	53,990	-64,195	-54.3%	118,185	53,990	-64,195	-54.3%
Rebate Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Income Tax		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		24,345,860	23,748,659	-597,200	-2.5%	24,345,860	23,748,659	-597,200	-2.5%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		295,132,262	328,163,826	33,031,564	11.2%	295,132,262	328,163,826	33,031,564	11.2%
Sales Tax reclassified as Multi-State		423,261	458,999	35,738	8.4%	423,261	458,999	35,738	8.4%
Amusement Device Tax	C1	18,488	74,362	55,874	302.2%	18,488	74,362	55,874	302.2%
Gross Collections		295,574,011	328,697,187	33,123,175	11.2%	295,574,011	328,697,187	33,123,175	11.2%
Less Refunds Paid		-642,524	-2,067,806	-1,425,282	221.8%	-642,524	-2,067,806	-1,425,282	221.8%
Net Collections		294,931,488	326,629,381	31,697,893	10.7%	294,931,488	326,629,381	31,697,893	10.7%
Distribution of Sales Tax									
General Fund		158,434,104	177,966,750	19,532,647	12.3%	158,434,104	177,966,750	19,532,647	12.3%
Tax Commission Refunds		642,524	2,067,806	1,425,282	221.8%	642,524	2,067,806	1,425,282	221.8%
Multi-State Tax Compact		194,653	194,486	-167	-0.1%	194,653	194,486	-167	-0.1%
Tax Relief Fund		22,381,571	28,724,085	6,342,514	28.3%	22,381,571	28,724,085	6,342,514	28.3%
Revenue Share		31,196,094	32,417,166	1,221,071	3.9%	31,196,094	32,417,166	1,221,071	3.9%
Revenue Share Held for Non-Compliance		98,471	1,788,858	1,690,387	N/A	98,471	1,788,858	1,690,387	N/A
Permanent Building Fund		416,667	416,667	0	0.0%	416,667	416,667	0	0.0%
Water Pollution Control		400,000	400,000	0	0.0%	400,000	400,000	0	0.0%
County Circuit Breaker		2,044,384	2,044,384	0	0.0%	2,044,384	2,044,384	0	0.0%
Personal Property		1,884,934	1,884,934	0	0.0%	1,884,934	1,884,934	0	0.0%
Ag Prop Relief to Counties & Schools		707,259	707,259	0	0.0%	707,259	707,259	0	0.0%
Demonstration Pilot Project		300,299	303,655	3,356	1.1%	300,299	303,655	3,356	1.1%
Election Consolidation		492,947	492,947	0	0.0%	492,947	492,947	0	0.0%
Transportation Local Highway Distribution		0	0	0	0.0%	0	0	0	0.0%
Transportation Congestion Mitigation		12,083,333	13,750,000	1,666,667	13.8%	12,083,333	13,750,000	1,666,667	13.8%
Sales Tax to ITD Holding Fund		0	0	0	0.0%	0	0	0	0.0%
Indigent Defense Distribution		0	0	0	0.0%	0	0	0	0.0%
Homeowner Property Tax Relief Account		5,418,722	5,922,847	504,125	9.3%	5,418,722	5,922,847	504,125	9.3%
School District Facility Fund Holding Account		7,628,050	8,362,732	734,681	9.6%	7,628,050	8,362,732	734,681	9.6%
School Modernization Facilities Fund		31,250,000	31,250,000	0	0.0%	31,250,000	31,250,000	0	0.0%
School District Facility Fund		0	0	0	0.0%	0	0	0	0.0%
In Demand Careers		20,000,000	20,000,000	0	0.0%	20,000,000	20,000,000	0	0.0%
Public School Income Fund		0	0	0	0.0%	0	0	0	0.0%
Unallocated Sales Tax		0	2,612	2,612	0.0%	0	2,612	2,612	0.0%
Total Distribution of Gross Collections		295,574,011	328,697,187	33,123,175	11.2%	295,574,011	328,697,187	33,123,175	11.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,016,768	1,985,252	-31,516	-1.6%	2,016,768	1,985,252	-31,516	-1.6%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		2,016,768	1,985,252	-31,516	-1.6%	2,016,768	1,985,252	-31,516	-1.6%
Distribution of Cigarette Tax									
General Fund		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Permanent Building Fund		416,667	416,667	0	0.0%	416,667	416,667	0	0.0%
Cancer Control Fund		25,000	25,000	0	0.0%	25,000	25,000	0	0.0%
Central Tumor Registry		30,000	30,000	0	0.0%	30,000	30,000	0	0.0%
Public School Endowment		276,250	276,250	0	0.0%	276,250	276,250	0	0.0%
County Juvenile Probation Svcs		276,250	276,250	0	0.0%	276,250	276,250	0	0.0%
Garvee State Match		992,602	961,086	-31,516	-3.2%	992,602	961,086	-31,516	-3.2%
Secondary Aquifer Fund		0	0	0	0.0%	0	0	0	0.0%
State Highway Account		0	0	0	0.0%	0	0	0	0.0%
Transportation Congestion Mitigation		0	0	0	0.0%	0	0	0	0.0%
Unallocated Cigarette Tax		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		2,016,768	1,985,252	-31,516	-1.6%	2,016,768	1,985,252	-31,516	-1.6%
Tobacco Tax Receipts									
Gross Collections		1,024,964	1,158,900	133,936	13.1%	1,024,964	1,158,900	133,936	13.1%
Less Refunds Paid		-50	-100	-50	98.7%	-50	-100	-50	98.7%
Net Collections		1,024,914	1,158,800	133,886	13.1%	1,024,914	1,158,800	133,886	13.1%
Distribution of Tobacco Tax									
General Fund		896,799	1,013,950	117,151	13.1%	896,799	1,013,950	117,151	13.1%
Tax Commission Refunds		50	100	50	98.7%	50	100	50	98.7%
Public School Endowment		64,057	72,425	8,368	13.1%	64,057	72,425	8,368	13.1%
County Juvenile Probation Svcs		64,057	72,425	8,368	13.1%	64,057	72,425	8,368	13.1%
Total Distribution of Gross Collections		1,024,964	1,158,900	133,936	13.1%	1,024,964	1,158,900	133,936	13.1%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		439,390	448,310	8,920	2.0%	439,390	448,310	8,920	2.0%
Less Refunds Paid		0	-104	-104	0.0%	0	-104	-104	0.0%
Net Collections		439,390	448,206	8,816	2.0%	439,390	448,206	8,816	2.0%
Distribution of Beer Tax									
General Fund		206,513	210,657	4,143	2.0%	206,513	210,657	4,143	2.0%
Tax Commission Refunds		0	104	104	0.0%	0	104	104	0.0%
Substance Abuse Treatment		87,878	89,641	1,763	2.0%	87,878	89,641	1,763	2.0%
Alcohol Beverage Control		0	88,745	88,745	0.0%	0	88,745	88,745	0.0%
Idaho Law Enforcement Project Choice		0	59,163	59,163	0.0%	0	59,163	59,163	0.0%
Permanent Building Fund		144,999	0	-144,999	-100.0%	144,999	0	-144,999	-100.0%
Total Distribution of Gross Collections		439,390	448,310	8,920	2.0%	439,390	448,310	8,920	2.0%
Wine Tax Receipts									
Gross Collections		630,315	655,402	25,087	4.0%	630,315	655,402	25,087	4.0%
Less Refunds Paid		-1,639	-280	1,358	-82.9%	-1,639	-280	1,358	-82.9%
Net Collections		628,676	655,122	26,445	4.2%	628,676	655,122	26,445	4.2%
Distribution of Wine & Strong Beer Tax									
General Fund		599,427	518,792	-80,635	-13.5%	599,427	518,792	-80,635	-13.5%
Tax Commission Refunds		1,639	280	-1,358	-82.9%	1,639	280	-1,358	-82.9%
Substance Abuse Treatment		90,766	78,486	-12,280	-13.5%	90,766	78,486	-12,280	-13.5%
Grape Growers & Wine Producers		49,674	40,207	-9,467	-19.1%	49,674	40,207	-9,467	-19.1%
Hop Growers		16,517	16,566	49	0.3%	16,517	16,566	49	0.3%
Unallocated Wine & Strong Beer		-127,707	1,070	128,777	-100.8%	-127,707	1,070	128,777	-100.8%
Total Distribution of Gross Collections		630,315	655,402	25,087	4.0%	630,315	655,402	25,087	4.0%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,375	2,138	763	55.5%	1,375	2,138	763	55.5%
Wine Direct Shipper Fee to ISP		150	75	-75	-50.0%	150	75	-75	-50.0%
Total Distributions		1,525	2,213	688	45.1%	1,525	2,213	688	45.1%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Distribution of Kilowatt Hour Tax									
General Fund		214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Unallocated Kilowatt Hour		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		214,667	116,248	-98,420	-45.8%	214,667	116,248	-98,420	-45.8%
Mine License Tax Receipts									
Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		0	0	0	0.0%	0	0	0	0.0%
Distribution of Mine Tax									
General Fund		0	0	0	0.0%	0	0	0	0.0%
Abandoned Mine Reclamation		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		0	0	0	0.0%	0	0	0	0.0%
E911 Wireless Fee Receipts									
Gross Collections		100,082	51,736	-48,346	-48.3%	100,082	51,736	-48,346	-48.3%
Less Refunds Paid		-6	-734	-728	N/A	-6	-734	-728	N/A
Net Collections		100,076	51,002	-49,074	-49.0%	100,076	51,002	-49,074	-49.0%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		98,074	49,982	-48,092	-49.0%	98,074	49,982	-48,092	-49.0%
E911 Wireless Admin		2,002	1,020	-981	-49.0%	2,002	1,020	-981	-49.0%
Tax Commission Refunds		6	734	728	N/A	6	734	728	N/A
Total Distribution of Gross Collections		100,082	51,736	-48,346	-48.3%	100,082	51,736	-48,346	-48.3%
Oil & Gas Tax Receipts									
Gross Collections		6,102	0	-6,102	-100.0%	6,102	0	-6,102	-100.0%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		6,102	0	-6,102	-100.0%	6,102	0	-6,102	-100.0%
Distribution of Oil & Gas Tax									
Conservation Fund		3,661	0	-3,661	-100.0%	3,661	0	-3,661	-100.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Cities & Counties Share		1,757	0	-1,757	-100.0%	1,757	0	-1,757	-100.0%
Public Schools Fund		683	0	-683	-100.0%	683	0	-683	-100.0%
Local Economic Development		0	0	0	0.0%	0	0	0	0.0%
Unallocated Oil & Gas		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		6,102	0	-6,102	-100.0%	6,102	0	-6,102	-100.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		12,999,927	13,236,859	236,933	1.8%	12,999,927	13,236,859	236,933	1.8%
Gasoline Tax		25,028,424	34,984,733	9,956,310	39.8%	25,028,424	34,984,733	9,956,310	39.8%
Aviation Fuel		274,239	381,525	107,286	39.1%	274,239	381,525	107,286	39.1%
Transfer Fee		1,338,849	1,631,396	292,547	21.9%	1,338,849	1,631,396	292,547	21.9%
Fuels Distribution Fund		9,040	-1,680,821	-1,689,861	N/A	9,040	-1,680,821	-1,689,861	N/A
Motor Fuel Registration		2,185	13	-2,172	-99.4%	2,185	13	-2,172	-99.4%
Dyed Diesel - Penalty		250	500	250	100.0%	250	500	250	100.0%
Gross Collections		39,652,913	48,554,205	8,901,292	22.4%	39,652,913	48,554,205	8,901,292	22.4%
IFTA Taxpayer Refunds		-150,553	-146,743	3,810	-2.5%	-150,553	-146,743	3,810	-2.5%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,332,824	-2,795,410	-1,462,586	109.7%	-1,332,824	-2,795,410	-1,462,586	109.7%
Payments to Other IFTA Jurisdictions		-147,978	-242,487	-94,509	63.9%	-147,978	-242,487	-94,509	63.9%
Dyed Diesel Refunds		0	0	0	0.0%	0	0	0	0.0%
Less Total Refunds		-1,631,355	-3,184,640	-1,553,285	95.2%	-1,631,355	-3,184,640	-1,553,285	95.2%
Net Collections		38,021,558	45,369,566	7,348,008	19.3%	38,021,558	45,369,566	7,348,008	19.3%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,631,355	3,184,640	1,553,285	95.2%	1,631,355	3,184,640	1,553,285	95.2%
Special Fuels Admin Fund		0	0	0	0.0%	0	0	0	0.0%
Gasoline Admin Fund		0	0	0	0.0%	0	0	0	0.0%
State Highway Account		6,688,543	2,473,817	-4,214,726	-63.0%	6,688,543	2,473,817	-4,214,726	-63.0%
Petroleum Storage Trust Admin		0	0	0	0.0%	0	0	0	0.0%
Highway Distribution Fund		26,662,025	42,557,221	15,895,197	59.6%	26,662,025	42,557,221	15,895,197	59.6%
State Aeronautics Fund		274,239	381,525	107,286	39.1%	274,239	381,525	107,286	39.1%
Local Highway Distribution Fund		3,147,550	27,139	-3,120,411	-99.1%	3,147,550	27,139	-3,120,411	-99.1%
Local Bridge Inspection Fund		175,000	300,000	125,000	71.4%	175,000	300,000	125,000	71.4%
Railroad Grade Crossing		250,000	250,000	0	0.0%	250,000	250,000	0	0.0%
Waterways Improvement		154,146	207,984	53,839	34.9%	154,146	207,984	53,839	34.9%
Off-Highway Improvements		154,146	207,984	53,839	34.9%	154,146	207,984	53,839	34.9%
Capital Improvements		154,146	207,984	53,839	34.9%	154,146	207,984	53,839	34.9%
Road and Bridge		80,285	108,326	28,041	34.9%	80,285	108,326	28,041	34.9%
Search and Rescue Fund		4,671	6,303	1,632	34.9%	4,671	6,303	1,632	34.9%
Petroleum Storage Trust Fund		267,770	326,279	58,509	21.9%	267,770	326,279	58,509	21.9%
Motor Fuels Distribution Funds		9,040	-1,684,997	-1,694,037	N/A	9,040	-1,684,997	-1,694,037	N/A
Total Distribution of Gross Collections		39,652,913	48,554,205	8,901,292	22.4%	39,652,913	48,554,205	8,901,292	22.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		9,030,990	11,841,775	2,810,786	31.1%	9,030,990	11,841,775	2,810,786	31.1%
Special Fuels - IFTA		197,368	235,797	38,428	19.5%	197,368	235,797	38,428	19.5%
Gasoline		16,400,318	29,222,961	12,822,643	78.2%	16,400,318	29,222,961	12,822,643	78.2%
Dyed Diesel - Penalty		250	500	250	100.0%	250	500	250	100.0%
Transfer Fee		1,030,914	1,256,175	225,261	21.9%	1,030,914	1,256,175	225,261	21.9%
Interest		26,881	29,643	2,762	10.3%	26,881	29,643	2,762	10.3%
Motor Fuel Registration		2,185	13	-2,172	-99.4%	2,185	13	-2,172	-99.4%
Total Highway Distribution Fund		26,688,906	42,586,865	15,897,959	59.6%	26,688,906	42,586,865	15,897,959	59.6%
State Highway Account									
Special Fuels		2,311,156	685,330	-1,625,827	-70.3%	2,311,156	685,330	-1,625,827	-70.3%
Special Fuels - IFTA		50,509	60,344	9,834	19.5%	50,509	60,344	9,834	19.5%
Gasoline		4,326,877	1,728,144	-2,598,733	-60.1%	4,326,877	1,728,144	-2,598,733	-60.1%
Interest		1,984	2,188	204	10.3%	1,984	2,188	204	10.3%
Total State Highway Account		6,690,527	2,476,005	-4,214,522	-63.0%	6,690,527	2,476,005	-4,214,522	-63.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,267,555	1,395,824	128,269	10.1%	1,267,555	1,395,824	128,269	10.1%
Less Refunds Paid		0	-527	-527	0.0%	0	-527	-527	0.0%
Net Collections		1,267,555	1,395,297	127,742	10.1%	1,267,555	1,395,297	127,742	10.1%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,267,555	1,395,297	127,742	10.1%	1,267,555	1,395,297	127,742	10.1%
Boise Auditorium Administration		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	527	527	0.0%	0	527	527	0.0%
Total Distribution of Gross Collections		1,267,555	1,395,824	128,269	10.1%	1,267,555	1,395,824	128,269	10.1%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		396,299	452,116	55,816	14.1%	396,299	452,116	55,816	14.1%
Less Refunds Paid		0	0	0	0.0%	0	0	0	0.0%
Net Collections		396,299	452,116	55,816	14.1%	396,299	452,116	55,816	14.1%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		396,299	452,116	55,816	14.1%	396,299	452,116	55,816	14.1%
Idaho Falls Auditorium Administration		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		396,299	452,116	55,816	14.1%	396,299	452,116	55,816	14.1%
Mountain Auditorium District Tax Receipts									
Gross Collections		0	237,742	237,742	0.0%	0	237,742	237,742	0.0%
Less Refunds Paid		0	-25,350	-25,350	0.0%	0	-25,350	-25,350	0.0%
Net Collections		0	212,391	212,391	0.0%	0	212,391	212,391	0.0%
Distribution of Mountain Auditorium Tax									
Mountain Auditorium		0	212,391	212,391	0.0%	0	212,391	212,391	0.0%
Mountain Auditorium Administration		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	25,350	25,350	0.0%	0	25,350	25,350	0.0%
Total Distribution of Gross Collections		0	237,742	237,742	0.0%	0	237,742	237,742	0.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Nampa Auditorium District Tax Receipts									
Gross Collections		0	201,924	201,924	0.0%	0	201,924	201,924	0.0%
Less Refunds Paid		0	-3,166	-3,166	0.0%	0	-3,166	-3,166	0.0%
Net Collections		0	198,757	198,757	0.0%	0	198,757	198,757	0.0%
Distribution of Nampa Auditorium Tax									
Nampa Auditorium		0	198,757	198,757	0.0%	0	198,757	198,757	0.0%
Nampa Auditorium Administration		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	3,166	3,166	0.0%	0	3,166	3,166	0.0%
Total Distribution of Gross Collections		0	201,924	201,924	0.0%	0	201,924	201,924	0.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		209,347	217,034	7,687	3.7%	209,347	217,034	7,687	3.7%
Less Refunds Paid		-592	0	592	-100.0%	-592	0	592	-100.0%
Net Collections		208,755	217,034	8,279	4.0%	208,755	217,034	8,279	4.0%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		208,755	217,034	8,279	4.0%	208,755	217,034	8,279	4.0%
Pocatello-Chubbuck Auditorium Administration		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		592	0	-592	-100.0%	592	0	-592	-100.0%
Total Distribution of Gross Collections		209,347	217,034	7,687	3.7%	209,347	217,034	7,687	3.7%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,917,940	3,384,213	466,273	16.0%	2,917,940	3,384,213	466,273	16.0%
Less Refunds Paid		-5,255	-21,287	-16,031	305.1%	-5,255	-21,287	-16,031	305.1%
Net Collections		2,912,685	3,362,927	450,242	15.5%	2,912,685	3,362,927	450,242	15.5%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,912,685	3,362,927	450,242	15.5%	2,912,685	3,362,927	450,242	15.5%
Travel and Convention Admin		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		5,255	21,287	16,031	305.1%	5,255	21,287	16,031	305.1%
Total Distribution of Gross Collections		2,917,940	3,384,213	466,273	16.0%	2,917,940	3,384,213	466,273	16.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		26,566	9,857	-16,709	-62.9%	26,566	9,857	-16,709	-62.9%
Interest Receipts		502,146	402,446	-99,700	-19.9%	502,146	402,446	-99,700	-19.9%
Miscellaneous		13,624	15,117	1,493	11.0%	13,624	15,117	1,493	11.0%
Suspense		-311,393	760,492	1,071,885	-344.2%	-311,393	760,492	1,071,885	-344.2%
Gross Receipts		230,943	1,187,912	956,969	414.4%	230,943	1,187,912	956,969	414.4%
Less Refunds		-45	0	45	-100.0%	-45	0	45	-100.0%
Net Receipts		230,898	1,187,912	957,014	414.5%	230,898	1,187,912	957,014	414.5%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		12,624	12,822	198	1.6%	12,624	12,822	198	1.6%
General Fund		0	2,295	2,295	0.0%	0	2,295	2,295	0.0%
Relief Fund		472,081	369,292	-102,790	-21.8%	472,081	369,292	-102,790	-21.8%
Rebate Fund		0	0	0	0.0%	0	0	0	0.0%
Net Bond Activity		1,000	0	-1,000	-100.0%	1,000	0	-1,000	-100.0%
Interagency Transfers		0	0	0	0.0%	0	0	0	0.0%
Pass Through Interest		30,065	33,155	3,090	10.3%	30,065	33,155	3,090	10.3%
Other Transfers		0	0	0	0.0%	0	0	0	0.0%
Circuit Breaker Detail		0	0	0	0.0%	0	0	0	0.0%
Refund Fund for Circuit Breaker Refunds		45	0	-45	-100.0%	45	0	-45	-100.0%
Circuit Breaker Fund		26,521	9,857	-16,664	-62.8%	26,521	9,857	-16,664	-62.8%
Tax Commision Holding Fund held in Suspense Account		-311,393	760,492	1,071,885	-344.2%	-311,393	760,492	1,071,885	-344.2%
Total Distribution of Gross Collections		230,943	1,187,912	956,969	414.4%	230,943	1,187,912	956,969	414.4%
RR Car Company's Ad Valorem Tax									
Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Less Refunds		0	0	0	0.0%	0	0	0	0.0%
Net Collections		0	0	0	0.0%	0	0	0	0.0%
Distribution of RR Car Tax									
Public School Endowment		0	0	0	0.0%	0	0	0	0.0%
Tax Commission Refunds		0	0	0	0.0%	0	0	0	0.0%
Total Distribution of Gross Collections		0	0	0	0.0%	0	0	0	0.0%
Total Gross Receipts		555,690,907	619,781,953	64,091,046	11.5%	555,690,907	619,781,953	64,091,046	11.5%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2026-FY2027

Source	Note	Month Of 7/31/2025	Month Of 7/31/2026	Change Dollars	%	Fiscal 2026 Year to Date	Fiscal 2027 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		50,484	9,838	-40,647	-80.5%	50,484	9,838	-40,647	-80.5%
Corporate Income to MTC		453,054	167,347	-285,707	-63.1%	453,054	167,347	-285,707	-63.1%
Sales Tax to MTC		423,261	458,999	35,738	8.4%	423,261	458,999	35,738	8.4%
Total Receipts Reclassed to MTC		926,800	636,183	-290,616	-31.4%	926,800	636,183	-290,616	-31.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		27,267	5,669	-21,598	-79.2%	27,267	5,669	-21,598	-79.2%
Corporate MTC to General Fund		244,700	96,439	-148,261	-60.6%	244,700	96,439	-148,261	-60.6%
Sales Tax MTC to General Fund		228,609	264,513	35,904	15.7%	228,609	264,513	35,904	15.7%
Total MTC Receipts to General Fund		500,576	366,622	-133,955	-26.8%	500,576	366,622	-133,955	-26.8%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		23,217	4,168	-19,049	-82.0%	23,217	4,168	-19,049	-82.0%
MTC Revenue from Corporate Income Tax		208,354	70,908	-137,446	-66.0%	208,354	70,908	-137,446	-66.0%
MTC Revenue from Sales Tax		194,653	194,486	-167	-0.1%	194,653	194,486	-167	-0.1%
Net MTC Revenues		426,224	269,562	-156,662	-36.8%	426,224	269,562	-156,662	-36.8%
Total MTC Receipts		926,800	636,183	-290,616	-31.4%	926,800	636,183	-290,616	-31.4%

Notes of the Comparative Report

Note	Area	Description	Month Added	Month Ended
GF1	Taxes Accrued to General	Refunds issued for Parental Choice Advance Payments have been included.	7/31/2026	
A1	Receipts by Tax Type	Timing of when payments are received and recognized account for the variance when comparing July 2025 and July 2026.	7/31/2026	
A2	Receipts by Tax Type	No returns or payments have been received for Oil & Gas Tax for the month of July.	7/31/2026	
A3	Receipts by Tax Type	Declining E911 revenues can be attributed to a decline in the purchase of pre-paid wireless services.	1/31/2026	
A4	Receipts by Tax Type	The Tax Commission began collecting room tax for Nampa and Mountain Community Auditorium Districts beginning May 2026.	5/31/2026	
A5	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. A significant number of payments have not been identified at time of receipt and placed into suspense. Additional detail is available in the section labeled Miscellaneous Revenue.	1/31/2026	
B1	Distributions by Fund	Overall the number of filers who have elected to voluntarily donate a portion of their refunds or increase their tax dues has increased.	7/31/2026	
B2	Distributions by Fund	In effect July 1, 2026, Idaho House Bill 793 modifies IC 23-1008(2)(b)(ii) to requires 33% of taxes, interest, penalties, or deficiencies to be distributed to the Idaho State Police of which 40% should be distributed to the Alcohol Beverage Control fund and 60% dedicated to the Idaho Law enforcement Fund.	7/31/2026	
B3	Distributions by Fund	Effective July 1, 2026 House Bill 716 modifies IC 63-2412(2) and 63-2418(5) directing the distributions of revenues to the Highway Distribution Account. Distributions no longer follow a 60/40% split between the State Highway Account and Highway Distribution Account for local units of government.	7/31/2026	
B4	Distributions by Fund	House Bill 716 increased the annual distribution to the local bridge inspection fund from \$175,000 to \$300,000.	7/31/2026	
B5	Distributions by Fund	Idaho Code 63-3638 (16) (c) increases the distribution of sales tax for fiscal year 2027 to the Idaho Transportation Department from \$145,000,000 to \$165,000,000.	7/31/2026	
B6	Distributions by Fund	MTC distributions are contingent on work completed by auditors and compliance efforts. An ebb and flow is expected.	7/31/2026	
B7	Distributions by Fund	Distributions to the Held & Reserve fund are due to the number of cities, counties or special purpose taxing districts who are considered Not Compliant on the Local Government Registry Compliance Report.	7/31/2026	
C1	Sales Tax Receipts	Timing of when payments are received and recognized account for the variance when comparing July 2025 and July 2026.	7/31/2026	
*		Timing differences between payments processing and returns processing may result in negative amounts appearing in this report.	4/30/2026	
**		Overall refunds issued during July 2026 increased. By obtaining additional funds we were able to issue a large backlog of refunds.	7/31/2026	