

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		177,140,474.38	186,115,509.05	8,975,034.67	5.1%	348,669,779.57	370,308,885.91	21,639,106.34	6.2%
Corporate Income Tax		14,049,741.83	16,294,177.91	2,244,436.08	16.0%	36,934,887.13	40,116,994.54	3,182,107.41	8.6%
Sales Tax		269,714,176.91	267,692,365.52	-2,021,811.39	-0.7%	555,431,200.65	556,723,523.61	1,292,322.96	0.2%
Cigarette Tax		2,644,067.40	2,534,193.24	-109,874.16	-4.2%	5,537,425.23	5,001,606.36	-535,818.87	-9.7%
Tobacco Tax		922,757.44	974,816.50	52,059.06	5.6%	2,126,143.86	2,057,490.07	-68,653.79	-3.2%
Beer Tax		586,119.34	455,576.32	-130,543.02	-22.3%	981,130.01	947,598.17	-33,531.84	-3.4%
Wine Tax		653,230.26	562,501.52	-90,728.74	-13.9%	1,233,745.37	1,240,846.66	7,101.29	0.6%
Kilowatt Hour Tax		273,567.37	297,296.59	23,729.22	8.7%	450,635.81	578,106.32	127,470.51	28.3%
Mine License Tax		3,627.66	0.00	-3,627.66	-100.0%	3,627.66	194,518.33	190,890.67	N/A
Oil & Gas		66,909.92	0.00	-66,909.92	-100.0%	113,740.03	15,467.82	-98,272.21	-86.4%
E911		124,734.51	113,705.21	-11,029.30	-8.8%	261,551.20	237,781.56	-23,769.64	-9.1%
Motor Fuels Tax		36,630,993.93	37,856,977.07	1,225,983.14	3.3%	72,227,395.42	78,068,201.70	5,840,806.28	8.1%
Boise Auditorium District		1,067,287.98	1,067,075.01	-212.97	0.0%	2,246,054.46	2,325,938.79	79,884.33	3.6%
Idaho Falls Auditorium District		373,708.53	371,940.85	-1,767.68	-0.5%	762,538.86	739,372.27	-23,166.59	-3.0%
Pocatello-Chubbuck Auditorium District		152,120.55	170,155.12	18,034.57	11.9%	323,309.51	336,291.20	12,981.69	4.0%
Idaho Travel & Convention		2,829,938.38	2,873,943.69	44,005.31	1.6%	5,368,207.64	5,566,828.30	198,620.66	3.7%
Suspense	A1	-1,769.37	14,967.14	16,736.51	-945.9%	139,887.06	13,271.15	-126,615.91	-90.5%
Miscellaneous Revenues	A2	63,268.65	-210,583.57	-273,852.22	-432.8%	98,473.23	537,885.48	439,412.25	446.2%
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		2,550.00	937.50	-1,612.50	-63.2%	2,550.00	937.50	-1,612.50	-63.2%
<b>Total Gross Receipts</b>		<b>507,297,505.67</b>	<b>517,185,554.67</b>	<b>9,888,049.00</b>	<b>1.9%</b>	<b>1,032,912,282.70</b>	<b>1,065,011,545.74</b>	<b>32,099,263.04</b>	<b>3.1%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		360,635,811.83	356,124,775.39	-4,511,036.44	-1.3%	732,421,440.99	633,218,327.96	-99,203,113.03	-13.5%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		275,903.05	260,262.23	-15,640.82	-5.7%	477,317.78	529,420.29	52,102.51	10.9%
161 - Fish and Game Donation		1,444.48	115.00	-1,329.48	-92.0%	10,128.07	674.32	-9,453.75	-93.3%
166 - Abandoned Mine & Oil & Gas Conserv		41,379.35	6,280.36	-35,098.99	-84.8%	69,477.42	72,416.59	2,939.17	4.2%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	50,000.00	50,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	20,000.00	60,000.00	40,000.00	200.0%
182 - Substance Abuse Treatment		205,638.69	166,606.48	-39,032.21	-19.0%	350,068.84	345,446.32	-4,622.52	-1.3%
188 - County Juvenile Probation Svcs		332,996.53	336,814.80	3,818.27	1.1%	682,809.59	679,492.34	-3,317.25	-0.5%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	800,000.00	800,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,811,197.50	2,869,963.02	58,765.52	2.1%	5,340,437.09	5,558,429.34	217,992.25	4.1%
213 - Veterans Support Donation		3,622.97	100.00	-3,522.97	-97.2%	10,361.41	1,173.42	-9,187.99	-88.7%
220 - Cooperative Welfare Fund		-7,245.63	2,595.92	9,841.55	-135.8%	-50,996.22	9,600.22	60,596.44	-118.8%
221 - State Aeronautics Fund		448,264.40	389,708.00	-58,556.40	-13.1%	807,598.22	622,098.94	-185,499.28	-23.0%
247 - Parks & Rec Motor Fuels		579,201.52	549,805.62	-29,395.90	-5.1%	1,040,177.39	1,153,332.67	113,155.28	10.9%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		3,243,960.91	3,015,211.33	-228,749.58	-7.1%	5,675,633.46	6,236,862.61	561,229.15	9.9%
260 - State Highway Account		6,892,695.12	6,410,149.55	-482,545.57	-7.0%	12,060,463.32	13,258,818.58	1,198,355.26	9.9%
261 - Highway Distribution Fund		27,477,278.60	25,561,765.05	-1,915,513.55	-7.0%	48,021,136.14	52,817,875.16	4,796,739.02	10.0%
266 - Search and Rescue Fund		4,985.04	4,732.07	-252.97	-5.1%	8,952.56	9,926.50	973.94	10.9%
267 - Motor Fuel Distribution Fund		-3,704,211.10	328,237.48	4,032,448.58	-108.9%	1,017,123.14	76,968.58	-940,154.56	-92.4%
269 - Transportation Congestion Mitigation		10,134,430.57	10,002,716.06	-131,714.51	-1.3%	20,878,268.84	20,809,796.80	-68,472.04	-0.3%
275 - E911 Wireless		122,130.05	106,446.37	-15,683.68	-12.8%	256,002.55	228,041.18	-27,961.37	-10.9%
276 - Multi-State Tax Compact		142,640.49	583,676.90	441,036.41	309.2%	531,558.40	731,355.42	199,797.02	37.6%
323 - In Demand Careers Fund	B1	0.00	0.00	0.00	0.0%	0.00	20,000,000.00	20,000,000.00	0.0%
338 - Tax Commission Admin Fees		4,642.46	3,109.87	-1,532.59	-33.0%	7,374.54	5,591.41	-1,783.13	-24.2%
349 - Wine Direct Shipper Fee to ISP		400.00	0.00	-400.00	-100.0%	400.00	0.00	-400.00	-100.0%
365 - Permanent Building Fund		1,235,655.22	1,204,934.87	-30,720.35	-2.5%	2,382,735.96	2,406,669.44	23,933.48	1.0%
375 - Garvee State Match		1,532,521.06	1,510,026.57	-22,494.49	-1.5%	3,314,336.55	2,953,273.02	-361,063.53	-10.9%
401 - Miscellaneous Income		56,091.76	58,734.17	2,642.41	4.7%	66,435.79	76,875.01	10,439.22	15.7%
403 - Opportunity Scholarship		1,862.00	15.00	-1,847.00	-99.2%	3,293.91	132.00	-3,161.91	-96.0%
481 - Public School Endowment	B2	362,180.39	468,811.79	106,631.40	29.4%	756,776.96	84,107,883.04	83,351,106.08	N/A
483 - Childrens Trust Donation		-2,120.50	75.66	2,196.16	-103.6%	18,122.14	548.38	-17,573.76	-97.0%

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		29,266,131.08	28,884,176.98	-381,954.10	-1.3%	60,262,949.64	60,091,064.24	-171,885.40	-0.3%
502 - Sales Tax - Circuit Breaker		2,007,502.69	1,971,520.71	-35,981.98	-1.8%	4,032,688.25	3,952,699.64	-79,988.61	-2.0%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	3,114,449.54	3,823,244.96	708,795.42	22.8%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	1,414,517.16	1,414,517.16	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		870,463.27	959,088.74	88,625.47	10.2%	1,865,472.11	2,024,449.89	158,977.78	8.5%
502 - Sales Tax - Election Consolidation		464,323.51	464,323.51	0.00	0.0%	893,057.50	964,236.55	71,179.05	8.0%
502 - Sales Tax - Tax Relief Fund		14,120,084.87	15,152,262.92	1,032,178.05	7.3%	27,740,886.23	32,792,188.08	5,051,301.85	18.2%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	30,751.17	0.00	-30,751.17	-100.0%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense	B6	2,833,333.33	0.00	-2,833,333.33	-100.0%	11,333,333.33	0.00	-11,333,333.33	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,776,297.07	4,776,297.07	0.0%	0.00	9,936,678.23	9,936,678.23	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,776,297.07	4,776,297.07	0.0%	0.00	9,936,678.23	9,936,678.23	0.0%
516 - Refund Fund		40,607,250.91	41,921,072.10	1,313,821.19	3.2%	81,160,830.34	85,473,888.75	4,313,058.41	5.3%
516 - Refund Fund - County Juvenile Prob Services		21,691.96	130,752.25	109,060.29	502.8%	61,232.51	177,145.96	115,913.45	189.3%
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	0.00	3,160.12	3,160.12	0.0%
630 - Grape Growers and Wine Producers		43,468.21	38,318.40	-5,149.81	-11.8%	59,721.79	74,617.36	14,895.57	24.9%
630 - Hop Growers		14,850.40	12,391.48	-2,458.92	-16.6%	24,437.20	25,017.17	579.97	2.4%
630 - Unidentified Wine & Strong Beer		-87,585.76	0.00	87,585.76	-100.0%	-52,667.44	0.00	52,667.44	-100.0%
630 - Custodial Accounts		1,586,687.55	1,609,792.12	23,104.57	1.5%	3,346,581.49	3,395,017.57	48,436.08	1.4%
630 - Oil & Gas-Cities & Counties		19,270.06	3,014.57	-16,255.49	-84.4%	32,757.13	3,014.57	-29,742.56	-90.8%
601 - Tax Suspense & Adjustments	B7	-1,769.37	3,446,696.13	3,448,465.50	N/A	139,887.06	3,677,897.72	3,538,010.66	N/A
<b>Total Distribution</b>		<b>507,297,505.67</b>	<b>517,185,554.67</b>	<b>9,888,049.00</b>	<b>1.9%</b>	<b>1,032,912,282.70</b>	<b>1,065,011,545.74</b>	<b>32,099,263.04</b>	<b>3.1%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 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		141,566,340.67	145,534,038.48	3,967,697.81	2.8%	278,567,482.76	292,678,376.32	14,110,893.56	5.1%
Corporate Income Taxes		11,188,117.08	12,754,533.99	1,566,416.91	14.0%	29,469,059.39	31,740,549.19	2,271,489.80	7.7%
Sales Tax		205,837,938.37	195,972,710.29	-9,865,228.08	-4.8%	420,387,497.29	304,816,944.41	-115,570,552.88	-27.5%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	214,683.34	0.00	-214,683.34	-100.0%
Tobacco Tax		794,451.23	847,906.95	53,455.72	6.7%	1,824,333.72	1,777,892.27	-46,441.45	-2.5%
Beer Tax		275,415.50	214,117.05	-61,298.45	-22.3%	461,033.33	445,367.30	-15,666.03	-3.4%
Wine Tax		590,245.68	502,904.27	-87,341.41	-14.8%	1,044,321.09	1,043,839.81	-481.28	0.0%
Kilowatt Hour Tax		273,567.37	298,565.36	24,997.99	9.1%	450,635.81	586,977.56	136,341.75	30.3%
Mine License		2,394.26	0.00	-2,394.26	-100.0%	2,394.26	128,382.10	125,987.84	N/A
Misc Revenue		0.00	-1.00	-1.00	0.0%	0.00	-1.00	-1.00	0.0%
<b>Total Distributed Direct to General Fund</b>		<b>360,635,811.83</b>	<b>356,124,775.39</b>	<b>-4,511,036.44</b>	<b>-1.3%</b>	<b>732,421,440.99</b>	<b>633,218,327.96</b>	<b>-99,203,113.03</b>	<b>-13.5%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		17,315,465.20	21,939,420.72	4,623,955.52	26.7%	29,314,993.11	48,025,092.33	18,710,099.22	63.8%
Corporate Income Tax Net Refund Fund		1,823,216.06	-11,292,701.09	-13,115,917.15	-719.4%	5,523,555.16	-11,794,029.65	-17,317,584.81	-313.5%
<b>Total Distributed and Accrued to G. Fund</b>		<b>379,774,493.09</b>	<b>366,771,495.02</b>	<b>-13,002,998.07</b>	<b>-3.4%</b>	<b>767,259,989.26</b>	<b>669,449,390.64</b>	<b>-97,810,598.62</b>	<b>-12.7%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		35,391,585.16	36,374,593.48	983,008.32	2.8%	69,641,870.68	73,159,118.17	3,517,247.49	5.1%
Less Total Refunds		-18,076,119.96	-14,435,172.76	3,640,947.20	-20.1%	-40,326,877.57	-25,134,025.84	15,192,851.73	-37.7%
<b>Net Refund Fund (To Above)</b>		<b>17,315,465.20</b>	<b>21,939,420.72</b>	<b>4,623,955.52</b>	<b>26.7%</b>	<b>29,314,993.11</b>	<b>48,025,092.33</b>	<b>18,710,099.22</b>	<b>63.8%</b>
Add Distributed Direct to General Fund		141,566,340.67	145,534,038.48	3,967,697.81	2.8%	278,567,482.76	292,678,376.32	14,110,893.56	5.1%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>158,881,805.87</b>	<b>167,473,459.20</b>	<b>8,591,653.33</b>	<b>5.4%</b>	<b>307,882,475.87</b>	<b>340,703,468.65</b>	<b>32,820,992.78</b>	<b>10.7%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		2,797,029.30	3,167,836.60	370,807.30	13.3%	7,335,987.23	7,912,697.58	576,710.35	7.9%
Less Total Refunds		-973,813.24	-14,460,537.69	-13,486,724.45	N/A	-1,812,432.07	-19,706,727.23	-17,894,295.16	987.3%
<b>Net Refund Fund (To Above)</b>		<b>1,823,216.06</b>	<b>-11,292,701.09</b>	<b>-13,115,917.15</b>	<b>-719.4%</b>	<b>5,523,555.16</b>	<b>-11,794,029.65</b>	<b>-17,317,584.81</b>	<b>-313.5%</b>
Add Distributed Direct to General Fund		11,188,117.08	12,754,533.99	1,566,416.91	14.0%	29,469,059.39	31,740,549.19	2,271,489.80	7.7%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>13,011,333.14</b>	<b>1,461,832.90</b>	<b>-11,549,500.24</b>	<b>-88.8%</b>	<b>34,992,614.55</b>	<b>19,946,519.54</b>	<b>-15,046,095.01</b>	<b>-43.0%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		19,086,723.37	16,784,214.02	-2,302,509.35	-12.1%	36,274,405.84	33,198,603.59	-3,075,802.25	-8.5%
Permanent Building Fund		147,660.00	109,660.00	-38,000.00	-25.7%	295,390.00	247,110.00	-48,280.00	-16.3%
Donations on returns		-8,588.19	3,970.28	12,558.47	-146.2%	42,478.30	16,056.39	-26,421.91	-62.2%
Individual Tax reclassified as Multi State		92.83	147,881.67	147,788.84	N/A	92.83	182,535.69	182,442.86	N/A
Total Filing Payments		19,225,888.01	17,045,725.97	-2,180,162.04	-11.3%	36,612,366.97	33,644,305.67	-2,968,061.30	-8.1%
Lottery Winnings Withholdings		43,383.91	130,752.24	87,368.33	201.4%	122,465.00	177,145.95	54,680.95	44.7%
Employer Withholdings		157,871,202.46	168,939,030.84	11,067,828.38	7.0%	311,934,947.60	336,487,434.29	24,552,486.69	7.9%
Withholding Payments Total		157,914,586.37	169,069,783.08	11,155,196.71	7.1%	312,057,412.60	336,664,580.24	24,607,167.64	7.9%
<b>Gross Collections</b>									
Individual Income Tax Filing Refunds		-17,631,607.55	-13,383,854.56	4,247,752.99	-24.1%	-39,481,563.51	-23,331,639.87	16,149,923.64	-40.9%
Employer Withholding Refunds		-444,512.41	-1,051,318.20	-606,805.79	136.5%	-845,314.06	-1,802,385.97	-957,071.91	113.2%
Less Total Refunds Paid		-18,076,119.96	-14,435,172.76	3,640,947.20	-20.1%	-40,326,877.57	-25,134,025.84	15,192,851.73	-37.7%
<b>Net Collections</b>		<b>159,064,354.42</b>	<b>171,680,336.29</b>	<b>12,615,981.87</b>	<b>7.9%</b>	<b>308,342,902.00</b>	<b>345,174,860.07</b>	<b>36,831,958.07</b>	<b>11.9%</b>
<b>Distribution of Individual Income Tax</b>									
General Fund		141,566,340.67	145,534,038.48	3,967,697.81	2.8%	278,567,482.76	292,678,376.32	14,110,893.56	5.1%
Refund Fund		35,391,585.16	36,374,593.48	983,008.32	2.8%	69,641,870.68	73,159,118.17	3,517,247.49	5.1%
Refund Fund - County Juvenile Prob Svc		21,691.96	130,752.25	109,060.29	502.8%	61,232.51	177,145.96	115,913.45	189.3%
Multi-State Tax Compact		92.83	112,056.88	111,964.05	N/A	92.83	134,232.68	134,139.85	N/A
Permanent Building Fund		147,660.00	109,660.00	-38,000.00	-25.7%	295,390.00	247,110.00	-48,280.00	-16.3%
Public School Income Substance Abuse		21,691.95	130,752.24	109,060.29	502.8%	61,232.49	177,145.95	115,913.46	189.3%
Donations:									
Fish & Game		1,444.48	115.00	-1,329.48	-92.0%	10,128.07	674.32	-9,453.75	-93.3%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Children's Trust		-2,120.50	75.66	2,196.16	-103.6%	18,122.14	548.38	-17,573.76	-97.0%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Guard & Reserve Support		1,743.98	0.00	-1,743.98	-100.0%	7,148.12	97.00	-7,051.12	-98.6%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		1,501.99	22.44	-1,479.55	-98.5%	1,838.65	279.44	-1,559.21	-84.8%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		1,128.00	335.44	-792.56	-70.3%	16,323.72	722.09	-15,601.63	-95.6%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		3,622.97	100.00	-3,522.97	-97.2%	10,361.41	1,173.42	-9,187.99	-88.7%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cooperative Welfare Fund		-7,245.63	2,595.92	9,841.55	-135.8%	-50,996.22	9,600.22	60,596.44	-118.8%
Idaho Food Bank		-10,525.48	710.82	11,236.30	-106.8%	26,258.50	2,829.52	-23,428.98	-89.2%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,862.00	15.00	-1,847.00	-99.2%	3,293.91	132.00	-3,161.91	-96.0%
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								
<b>Total Distribution of Gross Collections</b>		<b>177,140,474.38</b>	<b>186,115,509.05</b>	<b>8,975,034.67</b>	<b>5.1%</b>	<b>348,669,779.57</b>	<b>370,308,885.91</b>	<b>21,639,106.34</b>	<b>6.2%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		6,019,986.82	8,132,178.51	2,112,191.69	35.1%	12,875,082.66	11,851,951.22	-1,023,131.44	-7.9%
Corporate Estimates		8,026,444.56	7,818,608.59	-207,835.97	-2.6%	23,901,828.38	27,885,153.50	3,983,325.12	16.7%
Corporate Tax reclassified as Multi-State		3,310.45	343,390.81	340,080.36	N/A	157,976.09	379,889.82	221,913.73	140.5%
<b>Gross Collections</b>		14,049,741.83	16,294,177.91	2,244,436.08	16.0%	36,934,887.13	40,116,994.54	3,182,107.41	8.6%
Less Refunds Paid		-973,813.24	-14,460,537.69	-13,486,724.45	N/A	-1,812,432.07	-19,706,727.23	-17,894,295.16	987.3%
<b>Net Collections</b>		13,075,928.59	1,833,640.22	-11,242,288.37	-86.0%	35,122,455.06	20,410,267.31	-14,712,187.75	-41.9%
<b>Distribution of Corporate Tax</b>									
General Fund		11,188,117.08	12,754,533.99	1,566,416.91	14.0%	29,469,059.39	31,740,549.19	2,271,489.80	7.7%
Refund Fund		2,797,029.30	3,167,836.60	370,807.30	13.3%	7,335,987.23	7,912,697.58	576,710.35	7.9%
Multi-State Tax Compact		3,310.45	260,203.32	256,892.87	N/A	32,865.51	283,559.77	250,694.26	762.8%
Permanent Building Fund		61,285.00	111,604.00	50,319.00	82.1%	96,975.00	180,188.00	83,213.00	85.8%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		14,049,741.83	16,294,177.91	2,244,436.08	16.0%	36,934,887.13	40,116,994.54	3,182,107.41	8.6%
<b>Total Income Tax Gross Collections</b>		191,190,216.21	202,409,686.96	11,219,470.75	5.9%	385,604,666.70	410,425,880.45	24,821,213.75	6.4%

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		269,556,921.70	267,400,883.50	-2,156,038.20	-0.8%	553,356,396.96	556,244,744.14	2,888,347.18	0.5%
Sales Tax reclassified as Multi-State		139,237.21	279,007.02	139,769.81	100.4%	2,019,831.69	438,630.47	-1,581,201.22	-78.3%
Amusement Device Tax		18,018.00	12,475.00	-5,543.00	-30.8%	54,972.00	40,149.00	-14,823.00	-27.0%
<b>Gross Collections</b>		269,714,176.91	267,692,365.52	-2,021,811.39	-0.7%	555,431,200.65	556,723,523.61	1,292,322.96	0.2%
Less Refunds Paid		-966,758.88	-1,026,000.77	-59,241.89	6.1%	-1,377,432.84	-1,414,129.51	-36,696.67	2.7%
<b>Net Collections</b>		268,747,418.03	266,666,364.75	-2,081,053.28	-0.8%	554,053,767.81	555,309,394.10	1,255,626.29	0.2%
<b>Distribution of Sales Tax</b>									
General Fund		205,837,938.37	195,972,710.29	-9,865,228.08	-4.8%	420,387,497.29	304,816,944.41	-115,570,552.88	-27.5%
Tax Commission Refunds		966,758.88	1,026,000.77	59,241.89	6.1%	1,377,432.84	1,414,129.51	36,696.67	2.7%
Multi-State Tax Compact		139,237.21	211,416.70	72,179.49	51.8%	498,600.06	313,562.97	-185,037.09	-37.1%
Tax Relief Fund		14,120,084.87	15,149,029.18	1,028,944.31	7.3%	27,740,886.23	32,272,173.09	4,531,286.86	16.3%
Revenue Share		29,266,131.08	28,884,176.98	-381,954.10	-1.3%	60,262,949.64	60,091,064.24	-171,885.40	-0.3%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	30,751.17	0.00	-30,751.17	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	833,333.34	833,333.34	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	800,000.00	800,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	1,971,560.71	-28,765.09	-1.4%	4,000,651.60	3,952,739.64	-47,911.96	-1.2%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	3,114,449.54	3,823,244.96	708,795.42	22.8%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	1,414,517.16	1,414,517.16	0.00	0.0%
Demonstration Pilot Project		870,463.27	959,088.74	88,625.47	10.2%	1,865,472.11	2,024,449.89	158,977.78	8.5%
Election Consolidation		464,323.51	464,323.51	0.00	0.0%	893,057.50	964,236.55	71,179.05	8.0%
Transportation Congestion Mitigation		10,135,467.72	10,002,716.06	-132,751.66	-1.3%	20,879,305.99	20,809,796.80	-69,509.19	-0.3%
Sales Tax to ITD Holding Fund		-1,037.15	0.00	1,037.15	-100.0%	-1,037.15	0.00	1,037.15	-100.0%
Indigent Defense Distribution	F6	2,833,333.33	0.00	-2,833,333.33	-100.0%	11,333,333.33	0.00	-11,333,333.33	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,776,297.07	4,776,297.07	0.0%	0.00	9,936,678.23	9,936,678.23	0.0%
School District Facility Fund Holding Account	F2	0.00	4,776,297.07	4,776,297.07	0.0%	0.00	9,936,678.23	9,936,678.23	0.0%
In Demand Careers	F3	0.00	0.00	0.00	0.0%	0.00	20,000,000.00	20,000,000.00	0.0%
Public School Income Fund	F4	0.00	0.00	0.00	0.0%	0.00	83,250,000.00	83,250,000.00	0.0%
Unallocated Sales Tax	F5	0.00	63,200.71	63,200.71	0.0%	0.00	69,974.59	69,974.59	0.0%
<b>Total Distribution of Gross Collections</b>		269,714,176.91	267,692,365.52	-2,021,811.39	-0.7%	555,431,200.65	556,723,523.61	1,292,322.96	0.2%

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		2,644,067.40	2,534,193.24	-109,874.16	-4.2%	5,537,425.23	5,001,606.36	-535,818.87	-9.7%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-72.00	0.00	72.00	-100.0%
<b>Net Collections</b>		<b>2,644,029.40</b>	<b>2,534,193.24</b>	<b>-109,836.16</b>	<b>-4.2%</b>	<b>5,537,353.23</b>	<b>5,001,606.36</b>	<b>-535,746.87</b>	<b>-9.7%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	214,683.34	0.00	-214,683.34	-100.0%
Tax Commission Refunds		38.00	0.00	-38.00	-100.0%	72.00	0.00	-72.00	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	833,333.34	833,333.34	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	50,000.00	50,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	20,000.00	60,000.00	40,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	552,500.00	552,500.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	552,500.00	552,500.00	0.00	0.0%
Garvee State Match		1,532,521.06	1,510,026.57	-22,494.49	-1.5%	3,314,336.55	2,953,273.02	-361,063.53	-10.9%
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%
<b>Total Distribution of Gross Collections</b>		<b>2,644,067.40</b>	<b>2,534,193.24</b>	<b>-109,874.16</b>	<b>-4.2%</b>	<b>5,537,425.23</b>	<b>5,001,606.36</b>	<b>-535,818.87</b>	<b>-9.7%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		922,757.44	974,816.50	52,059.06	5.6%	2,126,143.86	2,057,490.07	-68,653.79	-3.2%
Less Refunds Paid		-14,813.15	-5,779.95	9,033.20	-61.0%	-41,190.96	-25,613.12	15,577.84	-37.8%
<b>Net Collections</b>		<b>907,944.29</b>	<b>969,036.55</b>	<b>61,092.26</b>	<b>6.7%</b>	<b>2,084,952.90</b>	<b>2,031,876.95</b>	<b>-53,075.95</b>	<b>-2.5%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		794,451.23	847,906.95	53,455.72	6.7%	1,824,333.72	1,777,892.27	-46,441.45	-2.5%
Tax Commission Refunds		14,813.15	5,779.95	-9,033.20	-61.0%	41,190.96	25,613.12	-15,577.84	-37.8%
Public School Endowment		56,746.53	60,564.80	3,818.27	6.7%	130,309.59	126,992.34	-3,317.25	-2.5%
County Juvenile Probation Svcs		56,746.53	60,564.80	3,818.27	6.7%	130,309.59	126,992.34	-3,317.25	-2.5%
<b>Total Distribution of Gross Collections</b>		<b>922,757.44</b>	<b>974,816.50</b>	<b>52,059.06</b>	<b>5.6%</b>	<b>2,126,143.86</b>	<b>2,057,490.07</b>	<b>-68,653.79</b>	<b>-3.2%</b>



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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		586,119.34	455,576.32	-130,543.02	-22.3%	981,130.01	947,598.17	-33,531.84	-3.4%
Less Refunds Paid		-128.86	-8.10	120.76	-93.7%	-208.00	-8.10	199.90	-96.1%
<b>Net Collections</b>		<b>585,990.48</b>	<b>455,568.22</b>	<b>-130,422.26</b>	<b>-22.3%</b>	<b>980,922.01</b>	<b>947,590.07</b>	<b>-33,331.94</b>	<b>-3.4%</b>
<b>Distribution of Beer Tax</b>									
General Fund		275,415.50	214,117.05	-61,298.45	-22.3%	461,033.33	445,367.30	-15,666.03	-3.4%
Tax Commission Refunds		128.86	8.10	-120.76	-93.7%	208.00	8.10	-199.90	-96.1%
Substance Abuse Treatment		117,198.10	91,113.64	-26,084.46	-22.3%	196,184.40	189,518.01	-6,666.39	-3.4%
Permanent Building Fund		193,376.88	150,337.53	-43,039.35	-22.3%	323,704.28	312,704.76	-10,999.52	-3.4%
<b>Total Distribution of Gross Collections</b>		<b>586,119.34</b>	<b>455,576.32</b>	<b>-130,543.02</b>	<b>-22.3%</b>	<b>981,130.01</b>	<b>947,598.17</b>	<b>-33,531.84</b>	<b>-3.4%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		653,230.26	562,501.52	-90,728.74	-13.9%	1,233,745.37	1,240,846.66	7,101.29	0.6%
Less Refunds Paid		-3,811.14	-90.50	3,720.64	-97.6%	-4,049.08	-306.97	3,742.11	-92.4%
<b>Net Collections</b>		<b>649,419.12</b>	<b>562,411.02</b>	<b>-87,008.10</b>	<b>-13.4%</b>	<b>1,229,696.29</b>	<b>1,240,539.69</b>	<b>10,843.40</b>	<b>0.9%</b>
<b>Distribution of Wine Tax</b>									
General Fund		590,245.68	502,904.27	-87,341.41	-14.8%	1,044,321.09	1,043,839.81	-481.28	0.0%
Tax Commission Refunds		3,811.14	90.50	-3,720.64	-97.6%	4,049.08	306.97	-3,742.11	-92.4%
Substance Abuse Treatment		88,440.59	75,492.84	-12,947.75	-14.6%	153,883.65	155,928.31	2,044.66	1.3%
Grape Growers & Wine Producers		43,468.21	38,318.40	-5,149.81	-11.8%	59,721.79	74,617.36	14,895.57	24.9%
Hop Growers		14,850.40	12,391.48	-2,458.92	-16.6%	24,437.20	25,017.17	579.97	2.4%
Unallocated Wine & Strong Beer		-87,585.76	-66,695.97	20,889.79	-23.9%	-52,667.44	-58,862.96	-6,195.52	11.8%
<b>Total Distribution of Gross Collections</b>		<b>653,230.26</b>	<b>562,501.52</b>	<b>-90,728.74</b>	<b>-13.9%</b>	<b>1,233,745.37</b>	<b>1,240,846.66</b>	<b>7,101.29</b>	<b>0.6%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		2,150.00	937.50	-1,212.50	-56.4%	2,150.00	937.50	-1,212.50	-56.4%
Wine Direct Shipper Fee to ISP		400.00	0.00	-400.00	-100.0%	400.00	0.00	-400.00	-100.0%
<b>Total Distributions</b>		<b>2,550.00</b>	<b>937.50</b>	<b>-1,612.50</b>	<b>-63.2%</b>	<b>2,550.00</b>	<b>937.50</b>	<b>-1,612.50</b>	<b>-63.2%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		273,567.37	297,296.59	23,729.22	8.7%	450,635.81	578,106.32	127,470.51	28.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		273,567.37	297,296.59	23,729.22	8.7%	450,635.81	578,106.32	127,470.51	28.3%
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		273,567.37	298,565.36	24,997.99	9.1%	450,635.81	586,977.56	136,341.75	30.3%
Unallocated Kilowatt Hour		0.00	-1,268.77	-1,268.77	0.0%	0.00	-8,871.24	-8,871.24	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>		273,567.37	297,296.59	23,729.22	8.7%	450,635.81	578,106.32	127,470.51	28.3%
<b>Mine License Tax Receipts</b>									
Gross Collections		3,627.66	0.00	-3,627.66	-100.0%	3,627.66	194,518.33	190,890.67	N/A
Less Refunds Paid		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	194,518.33	194,518.33	0.0%
<b>Distribution of Mine Tax</b>									
General Fund		0.00	0.00	0.00	0.0%	0.00	128,382.10	128,382.10	0.0%
Abandoned Mine Reclamation		0.00	0.00	0.00	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%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	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 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		124,734.51	113,705.21	-11,029.30	-8.8%	261,551.20	237,781.56	-23,769.64	-9.1%
Less Refunds Paid		-112.00	-5,086.47	-4,974.47	N/A	-324.11	-5,086.47	-4,762.36	N/A
<b>Net Collections</b>		<b>124,622.51</b>	<b>108,618.74</b>	<b>-16,003.77</b>	<b>-12.8%</b>	<b>261,227.09</b>	<b>232,695.09</b>	<b>-28,532.00</b>	<b>-10.9%</b>
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		122,130.05	106,446.37	-15,683.68	-12.8%	256,002.55	228,041.18	-27,961.37	-10.9%
E911 Wireless Admin		2,492.46	2,172.37	-320.09	-12.8%	5,224.54	4,653.91	-570.63	-10.9%
Tax Commission Refunds		112.00	5,086.47	4,974.47	N/A	324.11	5,086.47	4,762.36	N/A
<b>Total Distribution of Gross Collections</b>		<b>124,734.51</b>	<b>113,705.21</b>	<b>-11,029.30</b>	<b>-8.8%</b>	<b>261,551.20</b>	<b>237,781.56</b>	<b>-23,769.64</b>	<b>-9.1%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		66,909.92	0.00	-66,909.92	-100.0%	113,740.03	15,467.82	-98,272.21	-86.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>66,909.92</b>	<b>0.00</b>	<b>-66,909.92</b>	<b>-100.0%</b>	<b>113,740.03</b>	<b>15,467.82</b>	<b>-98,272.21</b>	<b>-86.4%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		40,145.95	6,280.36	-33,865.59	-84.4%	68,244.02	6,280.36	-61,963.66	-90.8%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		19,270.06	3,014.57	-16,255.49	-84.4%	32,757.13	3,014.57	-29,742.56	-90.8%
Public Schools Fund		7,493.91	1,172.34	-6,321.57	-84.4%	12,738.88	1,172.34	-11,566.54	-90.8%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	-10,467.27	-10,467.27	0.0%	0.00	5,000.55	5,000.55	0.0%
<b>Total Distribution of Gross Collections</b>		<b>66,909.92</b>	<b>0.00</b>	<b>-66,909.92</b>	<b>-100.0%</b>	<b>113,740.03</b>	<b>15,467.82</b>	<b>-98,272.21</b>	<b>-86.4%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		12,403,373.01	11,009,008.17	-1,394,364.84	-11.2%	20,363,683.75	21,881,446.99	1,517,763.24	7.5%
Gasoline Tax		26,094,127.87	24,787,797.90	-1,306,329.97	-5.0%	47,637,398.89	52,759,999.82	5,122,600.93	10.8%
Aviation Fuel		448,264.40	389,223.30	-59,041.10	-13.2%	807,598.22	621,157.91	-186,440.31	-23.1%
Transfer Fee		1,379,129.27	1,299,351.11	-79,778.16	-5.8%	2,385,874.57	2,643,296.02	257,421.45	10.8%
Fuels Distribution Fund		-3,704,211.10	371,047.14	4,075,258.24	-110.0%	1,017,123.14	160,121.52	-857,001.62	-84.3%
Motor Fuel Registration		10,310.48	49.45	-10,261.03	-99.5%	15,716.85	1,195.96	-14,520.89	-92.4%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	983.48	983.48	0.0%
<b>Gross Collections</b>		<b>36,630,993.93</b>	<b>37,856,977.07</b>	<b>1,225,983.14</b>	<b>3.3%</b>	<b>72,227,395.42</b>	<b>78,068,201.70</b>	<b>5,840,806.28</b>	<b>8.1%</b>
IFTA Taxpayer Refunds		-224,138.43	-1,173,171.65	-949,033.22	423.4%	-332,953.79	-2,679,039.99	-2,346,086.20	704.6%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,189,815.11	-164,076.35	1,025,738.76	-86.2%	-2,362,076.77	-258,977.14	2,103,099.63	-89.0%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-1,413,953.54</b>	<b>-1,337,248.00</b>	<b>76,705.54</b>	<b>-5.4%</b>	<b>-2,695,030.56</b>	<b>-2,938,017.13</b>	<b>-242,986.57</b>	<b>9.0%</b>
<b>Net Collections</b>		<b>35,217,040.39</b>	<b>36,519,729.07</b>	<b>1,302,688.68</b>	<b>3.7%</b>	<b>69,532,364.86</b>	<b>75,130,184.57</b>	<b>5,597,819.71</b>	<b>8.1%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,413,953.54	1,337,248.00	-76,705.54	-5.4%	2,695,030.56	2,938,017.13	242,986.57	9.0%
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		6,892,695.12	6,410,149.55	-482,545.57	-7.0%	12,060,463.32	13,258,818.58	1,198,355.26	9.9%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highway Distribution Fund		27,477,278.60	25,561,765.05	-1,915,513.55	-7.0%	48,021,136.14	52,817,875.16	4,796,739.02	10.0%
State Aeronautics Fund		448,264.40	389,708.00	-58,556.40	-13.1%	807,598.22	622,098.94	-185,499.28	-23.0%
Local Highway Distribution Fund		3,242,923.76	3,015,211.33	-227,712.43	-7.0%	5,674,596.31	6,236,862.61	562,266.30	9.9%
Local Bridge Inspection Fund		0.00	0.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		0.00	0.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		164,506.77	156,157.63	-8,349.14	-5.1%	295,434.69	327,573.41	32,138.72	10.9%
Off-Highway Improvements		164,506.77	156,157.63	-8,349.14	-5.1%	295,434.69	327,573.41	32,138.72	10.9%
Capital Improvements		164,506.75	156,157.65	-8,349.10	-5.1%	295,434.67	327,573.43	32,138.76	10.9%
Road and Bridge		85,681.23	81,332.71	-4,348.52	-5.1%	153,873.34	170,612.42	16,739.08	10.9%
Search and Rescue Fund		4,985.04	4,732.07	-252.97	-5.1%	8,952.56	9,926.50	973.94	10.9%
Petroleum Storage Trust Fund		275,903.05	260,262.23	-15,640.82	-5.7%	477,317.78	529,420.29	52,102.51	10.9%
Motor Fuels Distribution Fund		-3,704,211.10	328,093.95	4,032,305.05	-108.9%	1,017,123.14	76,808.48	-940,314.66	-92.4%
<b>Total Distribution of Gross Collections</b>		<b>36,630,993.93</b>	<b>37,856,975.80</b>	<b>1,225,981.87</b>	<b>3.3%</b>	<b>72,227,395.42</b>	<b>78,068,160.36</b>	<b>5,840,764.94</b>	<b>8.1%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		8,702,181.05	7,735,287.38	-966,893.67	-11.1%	14,029,988.90	15,253,947.94	1,223,959.04	8.7%
Special Fuels - IFTA		149,063.44	144,233.40	-4,830.04	-3.2%	525,459.24	456,127.81	-69,331.43	-13.2%
Gasoline		17,544,368.57	16,642,776.17	-901,592.40	-5.1%	31,595,401.40	34,995,812.26	3,400,410.86	10.8%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	1,000.00	1,000.00	0.0%
Transfer Fee		1,061,855.23	1,000,500.36	-61,354.87	-5.8%	1,836,985.90	2,035,337.94	198,352.04	10.8%
Interest		9,499.83	38,276.03	28,776.20	302.9%	17,583.85	74,310.99	56,727.14	322.6%
Motor Fuel Registration		10,310.48	191.71	-10,118.77	-98.1%	15,716.85	1,338.22	-14,378.63	-91.5%
<b>Total Highway Distribution Fund</b>		<b>27,477,278.60</b>	<b>25,561,765.05</b>	<b>-1,915,513.55</b>	<b>-7.0%</b>	<b>48,021,136.14</b>	<b>52,817,875.16</b>	<b>4,796,739.02</b>	<b>10.0%</b>
<b>State Highway Account</b>									
Special Fuels		2,225,135.72	1,979,568.16	-245,567.56	-11.0%	3,588,925.28	3,903,698.50	314,773.22	8.8%
Special Fuels - IFTA		38,147.42	36,911.35	-1,236.07	-3.2%	134,472.36	116,729.49	-17,742.87	-13.2%
Gasoline		4,628,710.63	4,390,844.57	-237,866.06	-5.1%	8,335,767.68	9,232,905.02	897,137.34	10.8%
Interest		701.35	2,825.47	2,124.12	302.9%	1,298.00	5,485.57	4,187.57	322.6%
<b>Total State Highway Account</b>		<b>6,892,695.12</b>	<b>6,410,149.55</b>	<b>-482,545.57</b>	<b>-7.0%</b>	<b>12,060,463.32</b>	<b>13,258,818.58</b>	<b>1,198,355.26</b>	<b>9.9%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		1,067,287.98	1,067,075.01	-212.97	0.0%	2,246,054.46	2,325,938.79	79,884.33	3.6%
Less Refunds Paid		-160.00	-447.56	-287.56	179.7%	-36,672.33	-2,625.27	34,047.06	-92.8%
<b>Net Collections</b>		<b>1,067,127.98</b>	<b>1,066,627.45</b>	<b>-500.53</b>	<b>0.0%</b>	<b>2,209,382.13</b>	<b>2,323,313.52</b>	<b>113,931.39</b>	<b>5.2%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		1,067,127.98	1,066,627.45	-500.53	0.0%	2,209,382.13	2,323,313.52	113,931.39	5.2%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		160.00	447.56	287.56	179.7%	36,672.33	2,625.27	-34,047.06	-92.8%
<b>Total Distribution of Gross Collections</b>		<b>1,067,287.98</b>	<b>1,067,075.01</b>	<b>-212.97</b>	<b>0.0%</b>	<b>2,246,054.46</b>	<b>2,325,938.79</b>	<b>79,884.33</b>	<b>3.6%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		373,708.53	371,940.85	-1,767.68	-0.5%	762,538.86	739,372.27	-23,166.59	-3.0%
Less Refunds Paid		-76.00	0.00	76.00	-100.0%	-140.00	-7,887.47	-7,747.47	N/A
<b>Net Collections</b>		<b>373,632.53</b>	<b>371,940.85</b>	<b>-1,691.68</b>	<b>-0.5%</b>	<b>762,398.86</b>	<b>731,484.80</b>	<b>-30,914.06</b>	<b>-4.1%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		373,632.53	371,940.85	-1,691.68	-0.5%	762,398.86	731,484.80	-30,914.06	-4.1%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		76.00	0.00	-76.00	-100.0%	140.00	7,887.47	7,747.47	N/A
<b>Total Distribution of Gross Collections</b>		<b>373,708.53</b>	<b>371,940.85</b>	<b>-1,767.68</b>	<b>-0.5%</b>	<b>762,538.86</b>	<b>739,372.27</b>	<b>-23,166.59</b>	<b>-3.0%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		152,120.55	170,155.12	18,034.57	11.9%	323,309.51	336,291.20	12,981.69	4.0%
Less Refunds Paid		-42.00	0.00	42.00	-100.0%	-78.00	0.00	78.00	-100.0%
<b>Net Collections</b>		<b>152,078.55</b>	<b>170,155.12</b>	<b>18,076.57</b>	<b>11.9%</b>	<b>323,231.51</b>	<b>336,291.20</b>	<b>13,059.69</b>	<b>4.0%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		152,078.55	170,155.12	18,076.57	11.9%	323,231.51	336,291.20	13,059.69	4.0%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		42.00	0.00	-42.00	-100.0%	78.00	0.00	-78.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>152,120.55</b>	<b>170,155.12</b>	<b>18,034.57</b>	<b>11.9%</b>	<b>323,309.51</b>	<b>336,291.20</b>	<b>12,981.69</b>	<b>4.0%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		2,829,938.38	2,873,943.69	44,005.31	1.6%	5,368,207.64	5,566,828.30	198,620.66	3.7%
Less Refunds Paid		-18,740.88	-3,980.67	14,760.21	-78.8%	-27,770.55	-8,398.96	19,371.59	-69.8%
<b>Net Collections</b>		<b>2,811,197.50</b>	<b>2,869,963.02</b>	<b>58,765.52</b>	<b>2.1%</b>	<b>5,340,437.09</b>	<b>5,558,429.34</b>	<b>217,992.25</b>	<b>4.1%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		2,811,197.50	2,869,963.02	58,765.52	2.1%	5,340,437.09	5,558,429.34	217,992.25	4.1%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		18,740.88	3,980.67	-14,760.21	-78.8%	27,770.55	8,398.96	-19,371.59	-69.8%
<b>Total Distribution of Gross Collections</b>		<b>2,829,938.38</b>	<b>2,873,943.69</b>	<b>44,005.31</b>	<b>1.6%</b>	<b>5,368,207.64</b>	<b>5,566,828.30</b>	<b>198,620.66</b>	<b>3.7%</b>

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Suspense Fund Receipts</b>									
Gross Collections		-1,769.37	0.00	1,769.37	-100.0%	139,887.06	0.00	-139,887.06	-100.0%
Less Non-Tax Refunds Paid		-37.90	0.00	37.90	-100.0%	-2,037.90	0.00	2,037.90	-100.0%
<b>Net Collections</b>		<b>-1,807.27</b>	<b>0.00</b>	<b>1,807.27</b>	<b>-100.0%</b>	<b>137,849.16</b>	<b>0.00</b>	<b>-137,849.16</b>	<b>-100.0%</b>
<b>Distribution of Suspense Fund</b>									
Suspense Fund		-7,474.93	0.00	7,474.93	-100.0%	6,515.43	0.00	-6,515.43	-100.0%
Clearing Accounts		5,705.56	0.00	-5,705.56	-100.0%	130,371.63	0.00	-130,371.63	-100.0%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	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		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>-1,769.37</b>	<b>0.00</b>	<b>1,769.37</b>	<b>-100.0%</b>	<b>139,887.06</b>	<b>0.00</b>	<b>-139,887.06</b>	<b>-100.0%</b>
<b>Miscellaneous Revenue</b>									
<b>Gross Receipts</b>		<b>63,268.65</b>	<b>0.00</b>	<b>-63,268.65</b>	<b>-100.0%</b>	<b>98,472.44</b>	<b>0.00</b>	<b>-98,472.44</b>	<b>-100.0%</b>
<b>Net Collections</b>		<b>63,268.65</b>	<b>0.00</b>	<b>-63,268.65</b>	<b>-100.0%</b>	<b>98,472.44</b>	<b>0.00</b>	<b>-98,472.44</b>	<b>-100.0%</b>
<b>Distribution of Miscellaneous</b>									
Miscellaneous Receipts		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Miscellaneous Refunds - General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Circuit Breaker		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>63,268.65</b>	<b>0.00</b>	<b>-63,268.65</b>	<b>-100.0%</b>	<b>98,472.44</b>	<b>0.00</b>	<b>-98,472.44</b>	<b>-100.0%</b>
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		0.00	0.00	0.00	0.0%	189.00	0.00	-189.00	-100.0%
<b>Net Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>183.00</b>	<b>0.00</b>	<b>-183.00</b>	<b>-100.0%</b>
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	185.00	0.00	-185.00	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>	<b>189.00</b>	<b>0.00</b>	<b>-189.00</b>	<b>-100.0%</b>



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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		92.83	147,881.67	147,788.84	N/A	92.83	182,535.69	182,442.86	N/A
Corporate Income to MTC		3,310.45	343,390.81	340,080.36	N/A	32,865.51	379,889.82	347,024.31	N/A
Sales Tax to MTC		139,237.21	279,007.02	139,769.81	100.4%	498,600.06	438,630.47	-59,969.59	-12.0%
<b>Total MTC Fund</b>		142,640.49	770,279.50	627,639.01	440.0%	531,558.40	1,001,055.98	469,497.58	88.3%
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		0.00	35,824.79	35,824.79	0.0%	0.00	48,303.01	48,303.01	0.0%
Corporate MTC to General Fund		0.00	83,187.49	83,187.49	0.0%	125,110.58	96,330.05	-28,780.53	-23.0%
Sales Tax MTC to General Fund		0.00	67,590.32	67,590.32	0.0%	1,521,231.63	125,067.50	-1,396,164.13	-91.8%
<b>Total MTC Receipts to General Fund</b>		0.00	186,602.60	186,602.60	0.0%	1,646,342.21	269,700.56	-1,376,641.65	-83.6%
<b>Total MTC Receipts</b>		142,640.49	956,882.10	814,241.61	570.8%	2,177,900.61	1,270,756.54	-907,144.07	-41.7%
<b>Total Gross Receipts</b>		507,297,505.67	517,185,554.67	9,888,049.00	1.9%	1,032,912,282.70	1,065,011,545.74	32,099,263.04	3.1%

\* Notes included beginning with the October 2023 Comparative Statement.