

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	%
RECEIPTS BY TAX TYPE									
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	15,199.25	16,968.62	-959.0%	139,887.06	13,503.26	-126,383.80	-90.3%
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%
Total Gross Receipts		507,297,505.67	517,185,786.78	9,888,281.11	1.9%	1,032,912,282.70	1,065,011,777.85	32,099,495.15	3.1%

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	%
DISTRIBUTIONS BY FUND									
Fund									
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 - 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	3,446,928.24	3,448,697.61	N/A	139,887.06	3,678,129.83	3,538,242.77	N/A
Total Distribution		507,297,505.67	517,185,786.78	9,888,281.11	1.9%	1,032,912,282.70	1,065,011,777.85	32,099,495.15	3.1%

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	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
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%
Total Distributed Direct to 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%
Accrued to General Fund									
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%
Total Distributed and Accrued to G. Fund		379,774,493.09	366,771,495.02	-13,002,998.07	-3.4%	767,259,989.26	669,449,390.64	-97,810,598.62	-12.7%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
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%
Net Refund Fund (To Above)		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%
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%
IIT Distributed and Accrued to G. Fund		158,881,805.87	167,473,459.20	8,591,653.33	5.4%	307,882,475.87	340,703,468.65	32,820,992.78	10.7%
Corporate Income Tax									
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%
Net Refund Fund (To Above)		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%
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%
CIT Distributed and Accrued to G. Fund		13,011,333.14	1,461,832.90	-11,549,500.24	-88.8%	34,992,614.55	19,946,519.54	-15,046,095.01	-43.0%

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	%
Individual Income Tax Receipts									
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	130,752.25	87,368.34	201.4%	122,465.00	177,145.96	54,680.96	44.7%
Employer Withholdings		157,871,202.46	168,939,030.83	11,067,828.37	7.0%	311,934,947.60	336,487,434.28	24,552,486.68	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%
Gross Collections		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%
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%
Net Collections		159,064,354.42	171,680,336.29	12,615,981.87	7.9%	308,342,902.00	345,174,860.07	36,831,958.07	11.9%
Distribution of Individual Income Tax									
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	0.00	3,719,685.44	3,719,685.44	0.0%	0.00	3,719,700.44	3,719,700.44	0.0%
Total Distribution of Gross Collections		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%

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	%
Corp. Income Tax Receipts									
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%
Gross Collections		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	E1	-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%
Net Collections		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%
Distribution of Corporate Tax									
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%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		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%

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	%
Sales Tax Receipts									
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%
Gross Collections		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%
Net Collections		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%
Distribution of Sales Tax									
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 Local Highway Distribution		1,037.15	0.00	-1,037.15	-100.0%	1,037.15	0.00	-1,037.15	-100.0%
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%
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%
Total Distribution of Gross Collections		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	%
Cigarette Taxes Receipts									
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%
Net Collections		2,644,029.40	2,534,193.24	-109,836.16	-4.2%	5,537,353.23	5,001,606.36	-535,746.87	-9.7%
Distribution of Cigarette Tax									
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%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,644,067.40	2,534,193.24	-109,874.16	-4.2%	5,537,425.23	5,001,606.36	-535,818.87	-9.7%
Tobacco Tax Receipts									
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%
Net Collections		907,944.29	969,036.55	61,092.26	6.7%	2,084,952.90	2,031,876.95	-53,075.95	-2.5%
Distribution of Tobacco Tax									
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%
Total Distribution of 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%

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	%
Beer Tax Receipts									
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%
Net Collections		585,990.48	455,568.22	-130,422.26	-22.3%	980,922.01	947,590.07	-33,331.94	-3.4%
Distribution of Beer Tax									
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%
Total Distribution of Gross Collections		586,119.34	455,576.32	-130,543.02	-22.3%	981,130.01	947,598.17	-33,531.84	-3.4%
Wine Tax Receipts									
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%
Net Collections		649,419.12	562,411.02	-87,008.10	-13.4%	1,229,696.29	1,240,539.69	10,843.40	0.9%
Distribution of Wine Tax									
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%
Total Distribution of 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%
Wine Direct Shipper Fee Receipts									
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%
Total Distributions		2,550.00	937.50	-1,612.50	-63.2%	2,550.00	937.50	-1,612.50	-63.2%

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	%
Kilowatt Hour Tax Receipts									
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%
Net Collections		273,567.37	297,296.59	23,729.22	8.7%	450,635.81	578,106.32	127,470.51	28.3%
Distribution of Kilowatt Hour Tax									
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%
Total Distribution of Gross Collections		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 Receipts									
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%
Net Collections		3,627.66	0.00	-3,627.66	-100.0%	3,627.66	194,518.33	190,890.67	N/A
Distribution of Mine Tax									
General Fund		2,394.26	0.00	-2,394.26	-100.0%	2,394.26	128,382.10	125,987.84	N/A
Abandoned Mine Reclamation		1,233.40	0.00	-1,233.40	-100.0%	1,233.40	66,136.23	64,902.83	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		3,627.66	0.00	-3,627.66	-100.0%	3,627.66	194,518.33	190,890.67	N/A

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	%
E911 Wireless Fee Receipts									
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
Net Collections		124,622.51	108,618.74	-16,003.77	-12.8%	261,227.09	232,695.09	-28,532.00	-10.9%
Distribution of E911 Wireless Fee									
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
Total Distribution of Gross Collections		124,734.51	113,705.21	-11,029.30	-8.8%	261,551.20	237,781.56	-23,769.64	-9.1%
Oil & Gas Tax Receipts									
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%
Net Collections		66,909.92	0.00	-66,909.92	-100.0%	113,740.03	15,467.82	-98,272.21	-86.4%
Distribution of Oil & Gas Tax									
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%
Total Distribution of Gross Collections		66,909.92	0.00	-66,909.92	-100.0%	113,740.03	15,467.82	-98,272.21	-86.4%

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	%
Motor Fuels Tax Receipts									
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%
Gross Collections		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%
IFTA Taxpayer Refunds		-224,138.43	-164,076.35	60,062.08	-26.8%	-332,953.79	-258,977.14	73,976.65	-22.2%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,189,815.11	-1,173,171.65	16,643.46	-1.4%	-2,362,076.77	-2,679,039.99	-316,963.22	13.4%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,413,953.54	-1,337,248.00	76,705.54	-5.4%	-2,695,030.56	-2,938,017.13	-242,986.57	9.0%
Net Collections		35,217,040.39	36,519,729.07	1,302,688.68	3.7%	69,532,364.86	75,130,184.57	5,597,819.71	8.1%
Distribution of Motor Fuels Taxes									
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	328,095.22	4,032,306.32	-108.9%	1,017,123.14	76,849.82	-940,273.32	-92.4%
Total Distribution of Gross Collections		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%

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	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
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%
Total 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 Highway Account									
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%
Total 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%

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	%
Boise Auditorium District Tax Receipts									
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%
Net Collections		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%
Distribution of Boise Auditorium Tax									
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%
Total Distribution of 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%
Idaho Falls Auditorium District Tax Receipts									
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
Net Collections		373,632.53	371,940.85	-1,691.68	-0.5%	762,398.86	731,484.80	-30,914.06	-4.1%
Distribution of Idaho Falls Auditorium Tax									
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
Total Distribution of Gross Collections		373,708.53	371,940.85	-1,767.68	-0.5%	762,538.86	739,372.27	-23,166.59	-3.0%

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	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
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%
Net Collections		152,078.55	170,155.12	18,076.57	11.9%	323,231.51	336,291.20	13,059.69	4.0%
Distribution of Pocatello-Chubbuck Auditorium Tax									
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%
Total Distribution of Gross Collections		152,120.55	170,155.12	18,034.57	11.9%	323,309.51	336,291.20	12,981.69	4.0%
Idaho Travel and Convention Tax Receipts									
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%
Net Collections		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%
Distribution of Idaho Travel & Convention									
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%
Total Distribution of 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%

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	%
Suspense Fund Receipts									
	T1								
Gross Collections		-1,769.37	15,199.25	16,968.62	-959.0%	139,887.06	13,503.26	-126,383.80	-90.3%
Less Non-Tax Refunds Paid		-37.90	0.00	37.90	-100.0%	-2,037.90	0.00	2,037.90	-100.0%
Net Collections		-1,807.27	15,199.25	17,006.52	-941.0%	137,849.16	13,503.26	-124,345.90	-90.2%
Distribution of Suspense Fund									
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	14,967.14	9,261.58	162.3%	130,371.63	13,271.15	-117,100.48	-89.8%
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%
Interagency Transfers		0.00	232.11	232.11	0.0%	0.00	232.11	232.11	0.0%
Total Distribution of Gross Collections		-1,769.37	15,199.25	16,968.62	-959.0%	139,887.06	13,503.26	-126,383.80	-90.3%
Miscellaneous Revenue									
	U1								
Miscellaneous Receipts		0.00	-213,889.72	-213,889.72	0.0%	0.00	17,838.10	17,838.10	0.0%
Interest		0.00	3,306.15	3,306.15	0.0%	0.00	520,047.38	520,047.38	0.0%
Gross Receipts		63,268.65	-210,583.57	-273,852.22	-432.8%	98,473.23	537,885.48	439,412.25	446.2%
Net Collections		63,268.65	-210,583.57	-273,852.22	-432.8%	98,473.23	537,885.48	439,412.25	446.2%
Distribution of Miscellaneous									
Miscellaneous Income		56,091.76	58,734.17	2,642.41	4.7%	66,436.58	76,875.01	10,438.43	15.7%
General Fund		0.00	-1.00	-1.00	0.0%	0.00	-1.00	-1.00	0.0%
Circuit Breaker		7,176.89	0.00	-7,176.89	-100.0%	32,036.65	0.00	-32,036.65	-100.0%
Tax Rebate Fund		0.00	0.00	0.00	0.0%	0.00	3,160.12	3,160.12	0.0%
Tax Commision Holding Fund		0.00	-272,622.89	-272,622.89	0.0%	0.00	-62,196.03	-62,196.03	0.0%
Interagency Transfers		0.00	3,306.15	3,306.15	0.0%	0.00	520,047.38	520,047.38	0.0%
Total Distribution of Gross Collections		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									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		-2.00	0.00	2.00	-100.0%	-4.00	0.00	4.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		-2.00	0.00	2.00	-100.0%	-4.00	0.00	4.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

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

Source	Note	Month Of 8/31/2022	Month Of 8/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		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%
Total MTC Fund		142,640.49	770,279.50	627,639.01	440.0%	531,558.40	1,001,055.98	469,497.58	88.3%
MTC Fund Transfers to General Fund									
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%
Total MTC Receipts to General Fund		0.00	186,602.60	186,602.60	0.0%	1,646,342.21	269,700.56	-1,376,641.65	-83.6%
Total MTC Receipts		142,640.49	956,882.10	814,241.61	570.8%	2,177,900.61	1,270,756.54	-907,144.07	-41.7%
Total Gross Receipts		507,297,505.67	517,185,786.78	9,888,281.11	1.9%	1,032,912,282.70	1,065,011,777.85	32,099,495.15	3.1%

* Notes included beginning with the October 2023 Comparative Statement.

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

Note	Area	Description
A1	Receipts by Tax Type	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
A2	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, and Interest accrued to Funds associated with multiple tax types. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).
B2	Distributions by Fund	Public School Endowment was increased in FY24 and receives \$330M annually (\$82.5M quarterly) from sales tax receipts (I.C § 63-3638 (17)) in addition to other statutory distributions.
B3	Distributions by Fund	Homeowners Property Tax Relief is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (15)).
B4	Distributions by Fund	School District Facility Fund is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B6	Distributions by Fund	Indigent Defense distributions for FY24 were appropriated and distributed outside the normal Tax Collection and Distribution process and is not included in this report. HB380 (2023 Legislative Session)
B7	Distributions by Fund	Fund 601 is a Tax Commission processing fund. Receipts have yet to be distributed per Tax Type specific statutes. Predominantly related to Withholding receipts. See note D1
D1	Individual Income Tax	Withholding Receipts received from other State agencies that require additional processing.
E1	Corporate Income Tax	A large refund, exceding all issued refunds for January, was returned to be applied to 2024 tax liability.
F1	Sales Tax	See note B3
F2	Sales Tax	See note B4
F3	Sales Tax	See note B1
F4	Sales Tax	See note B2
F5	Sales Tax	Unallocated amounts represent timing differences, adjustments and pending distributions or corrections where additional detail from source tax returns is required in order to proceed.
F6	Sales Tax	See note B6
T1	Suspense	Due to process changes in LUMA,there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.
U1	Miscellaneous Revenue	Due to process changes in LUMA,there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.