

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019	Fiscal 2020	Change	
	09/30/18	09/30/19	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RECEIPTS BY TAX TYPE								
Individual Income Tax	124,667,800.96	140,660,198.78	15,992,397.82	12.83	355,097,243.17	375,306,429.83	20,209,186.66	5.69
Corporate Income Tax	52,066,521.49	51,690,383.51	-376,137.98	-0.72	74,013,509.16	66,032,135.71	-7,981,373.45	-10.78
Sales Tax	170,482,435.60	185,204,408.49	14,721,972.89	8.64	507,773,508.31	555,478,669.60	47,705,161.29	9.39
Cigarette Tax	3,619,990.71	3,157,296.79	-462,693.92	-12.78	10,063,516.43	9,331,762.11	-731,754.32	-7.27
Tobacco Tax	1,535,692.13	1,513,577.47	-22,114.66	-1.44	4,412,512.84	4,444,811.79	32,298.95	0.73
Beer Tax	452,780.51	465,417.42	12,636.91	2.79	1,310,171.72	1,352,560.35	42,388.63	3.24
Wine Tax	563,052.07	556,345.38	-6,706.69	-1.19	1,657,789.59	1,656,370.08	-1,419.51	-0.09
Kilowatt Hour Tax	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Mine License Tax	2,250.00	5,253.00	3,003.00	133.47	5,313.00	7,446.00	2,133.00	40.15
Estate Tax								
Oil & Gas	21,880.69		-21,880.69	-100.00	61,716.65	14,724.52	-46,992.13	-76.14
E911	139,504.74	138,057.14	-1,447.60	-1.04	419,273.13	416,293.11	-2,980.02	-0.71
Motor Fuels Tax	31,430,031.63	35,399,032.27	3,969,000.64	12.63	100,534,488.46	102,824,102.05	2,289,613.59	2.28
Boise Auditorium District	805,285.52	880,073.60	74,788.08	9.29	2,369,697.96	2,668,711.10	299,013.14	12.62
Idaho Travel & Convention	1,723,545.93	1,855,453.86	131,907.93	7.65	5,167,246.84	5,717,953.57	550,706.73	10.66
Illegal Drug Tax					0.44	0.46	0.02	4.55
Suspense Fund	-24,452.14	-29,632.78	-5,180.64	21.19	6,642.11	72,881.54	66,239.43	997.26
Miscellaneous Revenues	68,414.02	35,209.56	-33,204.46	-48.53	92,844.98	120,008.91	27,163.93	29.26
RR Car Company's Ad Valorem Tax					1,911.50		-1,911.50	-100.00
Local Option Tax								
Wine Direct Shipper Fee	400.00	650.00	250.00	62.50	3,087.50	4,125.00	1,037.50	33.60
Total Gross Receipts	387,702,764.61	421,574,185.84	33,871,421.23	8.74	1,063,678,268.50	1,126,130,300.04	62,452,031.54	5.87

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	09/30/18	09/30/19	Dollars	%			Dollars	%
DISTRIBUTIONS BY FUND								
Fund Description								
0001 General Fund	287,374,733.57	307,701,141.68	20,326,408.11	7.07	778,367,418.35	816,027,948.44	37,660,530.09	4.84
0051 Fish and Game Donation	30.00	-599.51	-629.51	-2,098.37	1,088.00	1,345.24	257.24	23.64
0075 Abandoned Mine & Oil & Gas Conserv	13,892.73	1,849.26	-12,043.47	-86.69	38,835.73	11,366.36	-27,469.37	-70.73
0129 Secondary Aquifer Fund								
0130 Petroleum Storage Trust	224,968.92	232,201.72	7,232.80	3.22	670,012.39	696,060.92	26,048.53	3.89
0176 Cancer Control	25,000.00	25,000.00			75,000.00	75,000.00		
0181 Central Tumor Registry	10,000.00	10,000.00			30,000.00	30,000.00		
0182 Substance Abuse Treatment	158,098.86	159,748.31	1,649.45	1.04	460,854.88	469,087.81	8,232.93	1.79
0188 County Juvenile Probation Svcs	372,184.63	370,820.03	-1,364.60	-0.37	1,104,259.35	1,106,331.13	2,071.78	0.19
0200 Water Pollution Control	400,000.00	400,000.00			1,200,000.00	1,200,000.00		
0212 Idaho Travel and Convention	1,698,501.39	1,827,021.94	128,520.55	7.57	5,138,131.92	5,684,525.52	546,393.60	10.63
0213 Veterans Support Donation	-124.00	-550.00	-426.00	343.55	796.98	1,036.13	239.15	30.01
0220 Cooperative Welfare Fund	4,820.24	1,211.00	-3,609.24	-74.88	10,151.42	15,271.98	5,120.56	50.44
0221 State Aeronautics Fund	366,136.34	337,200.59	-28,935.75	-7.90	823,876.97	892,220.95	68,343.98	8.30
0247 Parks & Rec Motor Fuels	470,402.04	511,625.42	41,223.38	8.76	1,470,315.62	1,518,146.57	47,830.95	3.25
0259 Bridges & RR Xings					350,000.00	350,000.00		
0259 Local Highway Distribution	2,554,977.01	2,732,936.62	177,959.61	6.97	7,839,663.81	8,155,896.24	316,232.43	4.03
0260 State Highway Account	5,432,039.76	5,808,899.55	376,859.79	6.94	16,664,858.07	17,335,124.41	670,266.34	4.02
0261 Highway Distribution Fund	21,681,908.68	23,127,252.54	1,445,343.86	6.67	66,380,535.73	69,058,148.07	2,677,612.34	4.03
0266 Search and Rescue Fund	4,048.68	4,403.45	354.77	8.76	12,654.70	13,066.34	411.64	3.25
0267 Motor Fuel Distribution Fund	-1,324,074.94	365,196.77	1,689,271.71	-127.58	1,057,655.98	-317,449.02	-1,375,105.00	-130.01
0269 Transportation Congestion Mitigation	1,498,590.21	1,581,973.05	83,382.84	5.56	4,464,784.69	4,758,340.21	293,555.52	6.57
0275 E911 Wireless	136,606.84	135,196.05	-1,410.79	-1.03	410,525.07	407,457.21	-3,067.86	-0.75
0276 Multi-State Tax Compact	177,568.84	130,913.39	-46,655.45	-26.27	824,629.55	724,579.57	-100,049.98	-12.13
0307 Oil & Gas Local Economic Development								
0338 Tax Commission Admin Fees	1,154,912.90	1,074,434.50	-80,478.40	-6.97	1,162,815.56	1,083,065.84	-79,749.72	-6.86
0349 Wine Direct Shipper Fee to ISP	200.00	325.00	125.00	62.50	575.00	725.00	150.00	26.09
0365 Permanent Building Fund	1,285,082.31	1,132,327.93	-152,754.38	-11.89	3,509,363.20	3,405,572.92	-103,790.28	-2.96
0375 Garvee State Match	1,750,142.04	1,491,665.25	-258,476.79	-14.77	4,453,972.42	4,334,394.57	-119,577.85	-2.68
0401 Miscellaneous Income	64,627.44	20,816.66	-43,810.78	-67.79	80,567.64	86,089.36	5,521.72	6.85
0403 Opportunity Scholarship	-715.00	-710.00	5.00	-0.70	273.00	-346.42	-619.42	-226.89
0481 Public School Endowment	394,701.37	403,177.96	8,476.59	2.15	1,179,143.99	1,187,193.82	8,049.83	0.68
0483 Childrens Trust Donation	-419.00	-660.00	-241.00	57.52	328.00	493.64	165.64	50.50
0502 Sales Tax - Tax Relief Fund		5,817,753.04	5,817,753.04			16,232,789.52	16,232,789.52	
0502 Sales Tax - Cities & Counties	19,473,205.70	20,569,977.08	1,096,771.38	5.63	58,006,989.82	61,847,420.54	3,840,430.72	6.62
0502 Sales Tax - Circuit Breaker	1,582,398.58	1,583,854.90	1,456.32	0.09	4,750,878.54	4,763,355.35	12,476.81	0.26
0502 Sales Tax - Personal Property	1,576,816.78	1,557,224.77	-19,592.01	-1.24	4,820,300.56	4,671,674.31	-148,626.25	-3.08
0502 Sales Tax - Ag Property Relief	707,258.59	707,258.59			2,121,775.75	2,121,775.75		
0502 Sales Tax - Demonstration Pilot Project	250,578.53	268,950.60	18,372.07	7.33	789,961.40	825,511.16	35,549.76	4.50
0502 Sales Tax - Election Consolidation	394,943.60	414,478.71	19,535.11	4.95	1,173,780.48	1,204,365.91	30,585.43	2.61
0502 Sales Tax - Held in Reserve					9,985.91	15,189.74	5,203.83	52.11
0507 Estate Tax- To Counties								
0516 Refund Fund	36,954,226.17	40,162,095.53	3,207,869.36	8.68	91,676,534.85	93,227,191.71	1,550,656.86	1.69
0516 Refund Fund - County Juvenile Prob Sv	20,066.10	32,357.93	12,291.83	61.26	66,060.88	79,213.55	13,152.67	19.91
0630 Suspense Accounts	-24,452.14	-29,632.78	-5,180.64	21.19	6,642.11	72,881.54	66,239.43	997.26
0630 Custodial Accounts	832,579.20	905,048.31	72,469.11	8.70	2,454,495.79	2,753,997.49	299,501.70	12.20
0630 Oil & Gas-Cities & Counties	6,301.64		-6,301.64	-100.00	17,774.39	4,240.66	-13,533.73	-76.14
Total Distributions	387,702,764.61	421,574,185.84	33,871,421.23	8.74	1,063,678,268.50	1,126,130,300.04	62,452,031.54	5.87

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	09/30/18	09/30/19	Dollars	%			Dollars	%
Individual Income Tax Receipts								
IIT Payments by Filing	25,509,037.38	30,683,240.78	5,174,203.40	20.28	46,603,442.50	56,850,112.31	10,246,669.81	21.99
Permanent Building Fund	122,220.00	91,300.00	-30,920.00	-25.30	327,340.00	364,500.00	37,160.00	11.35
Donations on returns	8,523.45	2,146.11	-6,377.34	-74.82	21,380.43	28,069.62	6,689.19	31.29
Individual Tax reclassified as Multi State	11,949.52	5,466.24	-6,483.28	-54.26	31,354.57	14,398.31	-16,956.26	-54.08
Total Filing Payments	25,651,730.35	30,782,153.13	5,130,422.78	20.00	46,983,517.50	57,257,080.24	10,273,562.74	21.87
Withholding Payments (See Below)	99,016,070.61	109,878,045.65	10,861,975.04	10.97	308,113,725.67	318,049,349.59	9,935,623.92	3.22
Gross Collections	124,667,800.96	140,660,198.78	15,992,397.82	12.83	355,097,243.17	375,306,429.83	20,209,186.66	5.69
Less Refunds Paid (See Below)	-6,365,710.39	-5,150,315.54	1,215,394.85	-19.09	-16,581,815.53	-17,089,511.47	-507,695.94	3.06
Net Collections	118,302,090.57	135,509,883.24	17,207,792.67	14.55	338,515,427.64	358,216,918.36	19,701,490.72	5.82
Distribution of Individual Income Tax								
General Fund	99,596,057.11	112,399,978.90	12,803,921.79	12.86	283,681,978.88	299,800,013.98	16,118,035.10	5.68
Refund Fund	24,896,995.18	28,099,314.03	3,202,318.85	12.86	70,917,009.24	74,948,206.81	4,031,197.57	5.68
Refund Fund - County Juvenile Prob Svc	20,066.10	32,357.93	12,291.83	61.26	66,060.88	79,213.55	13,152.67	19.91
Multi-State Tax Compact	3,873.02	2,743.88	-1,129.14	-29.15	17,412.87	7,212.32	-10,200.55	-58.58
Permanent Building Fund	122,220.00	91,300.00	-30,920.00	-25.30	327,340.00	364,500.00	37,160.00	11.35
Public School Income Substance Abuse	20,066.10	32,357.93	12,291.83	61.26	66,060.87	79,213.55	13,152.68	19.91
Donations: Fish & Game	30.00	-599.51	-629.51	-2,098.37	1,088.00	1,345.24	257.24	23.64
Fish & Game Admin Fee	750.00	750.00			750.00	750.00		
Children's Trust	-419.00	-660.00	-241.00	57.52	328.00	493.64	165.64	50.50
Children's Trust Admin Fee	750.00	750.00			750.00	750.00		
Guard & Reserve Support	521.00	-25.00	-546.00	-104.80	938.76	932.23	-6.53	-0.70
Guard & Reserve Sup Admin Fee								
Red Cross	235.00	31.00	-204.00	-86.81	760.01	58.00	-702.01	-92.37
Red Cross Admin Fee								
Special Olympics	300.00	-10.00	-310.00	-103.33	723.00	1,199.63	476.63	65.92
Special Olympics Admin Fee								
Veterans Support	-124.00	-550.00	-426.00	343.55	796.98	1,036.13	239.15	30.01
Veterans Support Admin Fee	750.00	750.00			750.00	750.00		
Cooperative Welfare Fund	4,820.24	1,211.00	-3,609.24	-74.88	10,151.42	15,271.98	5,120.56	50.44
Idaho Food Bank	875.21	458.62	-416.59	-47.60	3,321.26	5,079.19	1,757.93	52.93
Idaho Food Bank Admin Fee								
Opportunity Scholarship	-715.00	-710.00	5.00	-0.70	273.00	-346.42	-619.42	-226.89
Opportunity Scholar Admin Fee	750.00	750.00			750.00	750.00		
Election Campaign Fund								
Total Distribution of Gross Collections	124,667,800.96	140,660,198.78	15,992,397.82	12.83	355,097,243.17	375,306,429.83	20,209,186.66	5.69
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-6,217,314.53	-4,935,426.10	1,281,888.43	-20.62	-15,784,512.15	-16,265,604.52	-481,092.37	3.05
Withholding Refunds	-148,395.86	-214,889.44	-66,493.58	44.81	-797,303.38	-823,906.95	-26,603.57	3.34
Total IIT Refunds Paid	-6,365,710.39	-5,150,315.54	1,215,394.85	-19.09	-16,581,815.53	-17,089,511.47	-507,695.94	3.06
Withholding Receipts								
Lottery Winnings Withholdings	40,132.20	64,715.86	24,583.66	61.26	132,121.75	158,427.10	26,305.35	19.91
Withholding	98,975,938.41	109,813,329.79	10,837,391.38	10.95	307,981,603.92	317,890,922.49	9,909,318.57	3.22
Total IIT Withholding Payments	99,016,070.61	109,878,045.65	10,861,975.04	10.97	308,113,725.67	318,049,349.59	9,935,623.92	3.22

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Corp. Income Tax Receipts								
Corporate Income Tax	3,683,486.14	3,484,892.80	-198,593.34	-5.39	7,226,530.11	5,337,534.65	-1,888,995.46	-26.14
Corporate Estimates	48,175,466.03	48,045,518.71	-129,947.32	-0.27	66,412,764.04	59,647,904.05	-6,764,859.99	-10.19
Corporate Tax reclassified as Multi-State	207,569.32	159,972.00	-47,597.32	-22.93	374,215.01	1,046,697.01	672,482.00	179.70
Gross Collections	52,066,521.49	51,690,383.51	-376,137.98	-0.72	74,013,509.16	66,032,135.71	-7,981,373.45	-10.78
Less Refunds Paid	-1,123,378.25	-919,684.65	203,693.60	-18.13	-3,728,840.34	-2,392,140.17	1,336,700.17	-35.85
Net Collections	50,943,143.24	50,770,698.86	-172,444.38	-0.34	70,284,668.82	63,639,995.54	-6,644,673.28	-9.45
Distribution of Corporate Tax								
General Fund	41,483,360.31	41,260,632.22	-222,728.09	-0.54	58,877,624.65	52,402,835.94	-6,474,788.71	-11.00
Refund Fund	10,335,766.86	10,295,240.31	-40,526.55	-0.39	14,677,922.23	12,978,116.58	-1,699,805.65	-11.58
Multi-State Tax Compact	67,276.32	80,300.98	13,024.66	19.36	208,279.28	556,327.19	348,047.91	167.11
Permanent Building Fund	180,118.00	54,210.00	-125,908.00	-69.90	249,683.00	94,856.00	-154,827.00	-62.01
Total Distribution of Gross Collections	52,066,521.49	51,690,383.51	-376,137.98	-0.72	74,013,509.16	66,032,135.71	-7,981,373.45	-10.78
Total Income Tax Gross Collections	176,734,322.45	192,350,582.29	15,616,259.84	8.84	429,110,752.33	441,338,565.54	12,227,813.21	2.85
Sales Tax Receipts								
Sales Tax	170,152,662.82	185,104,688.96	14,952,026.14	8.79	506,388,361.29	555,084,975.33	48,696,614.04	9.62
Sales Tax reclassified as Multi-State	328,338.78	95,361.53	-232,977.25	-70.96	1,351,111.02	346,563.27	-1,004,547.75	-74.35
Amusement Device Tax	1,434.00	4,358.00	2,924.00	203.91	34,036.00	47,131.00	13,095.00	38.47
Gross Collections	170,482,435.60	185,204,408.49	14,721,972.89	8.64	507,773,508.31	555,478,669.60	47,705,161.29	9.39
Less Refunds Paid	-821,873.10	-524,009.64	297,863.46	-36.24	-1,926,955.75	-1,202,678.65	724,277.10	-37.59
Net Collections	169,660,562.50	184,680,398.85	15,019,836.35	8.85	505,846,552.56	554,275,990.95	48,429,438.39	9.57
Distribution of Sales Tax								
General Fund	143,256,082.92	151,318,247.81	8,062,164.89	5.63	426,670,036.54	455,247,883.74	28,577,847.20	6.70
Tax Commission Refunds	821,873.10	524,009.64	-297,863.46	-36.24	1,926,955.75	1,202,678.65	-724,277.10	-37.59
Multi-State Tax Compact	106,419.50	47,868.53	-58,550.97	-55.02	598,937.40	161,040.06	-437,897.34	-73.11
Tax Relief Fund		5,817,753.04	5,817,753.04			16,232,789.52	16,232,789.52	
Revenue Share	19,473,205.70	20,569,977.08	1,096,771.38	5.63	58,006,989.82	61,847,420.54	3,840,430.72	6.62
Revenue Share Held for Non-Compliance					9,985.91	15,189.74	5,203.83	52.11
Permanent Building Fund	416,666.67	416,666.67			1,250,000.01	1,250,000.01		
Water Pollution Control	400,000.00	400,000.00			1,200,000.00	1,200,000.00		
County Circuit Breaker	1,580,000.00	1,580,000.00			4,740,000.00	4,740,000.00		
Personal Property	1,576,816.78	1,557,224.77	-19,592.01	-1.24	4,820,300.56	4,671,674.31	-148,626.25	-3.08
Ag Prop Relief to Counties & Schools	707,258.59	707,258.59			2,121,775.75	2,121,775.75		
Demonstration Pilot Project	250,578.53	268,950.60	18,372.07	7.33	789,961.40	825,511.16	35,549.76	4.50
Election Consolidation	394,943.60	414,478.71	19,535.11	4.95	1,173,780.48	1,204,365.91	30,585.43	2.61
Transportation Congestion Mitigation	1,498,590.21	1,581,973.05	83,382.84	5.56	4,464,784.69	4,758,340.21	293,555.52	6.57
Total Distribution of Gross Collections	170,482,435.60	185,204,408.49	14,721,972.89	8.64	507,773,508.31	555,478,669.60	47,705,161.29	9.39

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Cigarette Taxes								
Receipts								
Gross Collections	3,619,990.71	3,157,296.79	-462,693.92	-12.78	10,063,516.43	9,331,762.11	-731,754.32	-7.27
Less Refunds Paid	-32.00	118.46	150.46	-470.19	-94.00	-117.54	-23.54	25.04
Net Collections	3,619,958.71	3,157,415.25	-462,543.46	-12.78	10,063,422.43	9,331,644.57	-731,777.86	-7.27
Distribution of Cigarette Tax								
General Fund	865,650.00	661,583.33	-204,066.67	-23.57	2,596,950.00	1,984,749.99	-612,200.01	-23.57
Tax Commission Refunds	32.00	-118.46	-150.46	-470.19	94.00	117.54	23.54	25.04
Permanent Building Fund	416,666.67	416,666.67			1,250,000.01	1,250,000.01		
Cancer Control Fund	25,000.00	25,000.00			75,000.00	75,000.00		
Central Tumor Registry	10,000.00	10,000.00			30,000.00	30,000.00		
Public School Endowment	276,250.00	276,250.00			828,750.00	828,750.00		
County Juvenile Probation Svcs	276,250.00	276,250.00			828,750.00	828,750.00		
Garvee State Match	1,750,142.04	1,491,665.25	-258,476.79	-14.77	4,453,972.42	4,334,394.57	-119,577.85	-2.68
Secondary Aquifer Fund								
State Highway Account								
Transportation Congestion Mitigation								
Total Distribution of Gross Collections	3,619,990.71	3,157,296.79	-462,693.92	-12.78	10,063,516.43	9,331,762.11	-731,754.32	-7.27
Tobacco Tax								
Receipts								
Gross Collections	1,535,692.13	1,513,577.47	-22,114.66	-1.44	4,412,512.84	4,444,811.79	32,298.95	0.73
Less Refunds Paid	-738.10	-457.20	280.90	-38.06	-4,363.98	-3,514.20	849.78	-19.47
Net Collections	1,534,954.03	1,513,120.27	-21,833.76	-1.42	4,408,148.86	4,441,297.59	33,148.73	0.75
Distribution of Tobacco Tax								
General Fund	1,343,084.77	1,323,980.21	-19,104.56	-1.42	3,857,130.16	3,886,135.33	29,005.17	0.75
Tax Commission Refunds	738.10	457.20	-280.90	-38.06	4,363.98	3,514.20	-849.78	-19.47
Public School Endowment	95,934.63	94,570.03	-1,364.60	-1.42	275,509.35	277,581.13	2,071.78	0.75
County Juvenile Probation Svcs	95,934.63	94,570.03	-1,364.60	-1.42	275,509.35	277,581.13	2,071.78	0.75
Total Distribution of Gross Collections	1,535,692.13	1,513,577.47	-22,114.66	-1.44	4,412,512.84	4,444,811.79	32,298.95	0.73
Beer Tax								
Receipts								
Gross Collections	452,780.51	465,417.42	12,636.91	2.79	1,310,171.72	1,352,560.35	42,388.63	3.24
Less Refunds Paid	-20.00	-312.65	-292.65	1,463.25	-50.00	-387.95	-337.95	675.90
Net Collections	452,760.51	465,104.77	12,344.26	2.73	1,310,121.72	1,352,172.40	42,050.68	3.21
Distribution of Beer Tax								
General Fund	212,797.45	218,599.23	5,801.78	2.73	615,757.23	635,521.04	19,763.81	3.21
Tax Commission Refunds	20.00	312.65	292.65	1,463.25	50.00	387.95	337.95	675.90
Substance Abuse Treatment	90,552.09	93,020.95	2,468.86	2.73	262,024.31	270,434.46	8,410.15	3.21
Permanent Building Fund	149,410.97	153,484.59	4,073.62	2.73	432,340.18	446,216.90	13,876.72	3.21
Total Distribution of Gross Collections	452,780.51	465,417.42	12,636.91	2.79	1,310,171.72	1,352,560.35	42,388.63	3.24

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019 Year-To-Date	Fiscal 2020 Year-To-Date	Change	
	09/30/18	09/30/19	Dollars	%			Dollars	%
Wine Tax Receipts								
Gross Collections	563,052.07	556,345.38	-6,706.69	-1.19	1,657,789.59	1,656,370.08	-1,419.51	-0.09
Less Refunds Paid	-162.25	-284.04	-121.79	75.06	-871.42	-929.50	-58.08	6.66
Net Collections	562,889.82	556,061.34	-6,828.48	-1.21	1,656,918.17	1,655,440.58	-1,477.59	-0.09
Distribution of Wine Tax								
General Fund	467,198.58	461,530.89	-5,667.69	-1.21	1,375,242.12	1,374,015.55	-1,226.57	-0.09
Tax Commission Refunds	162.25	284.04	121.79	75.06	871.42	929.50	58.08	6.66
Substance Abuse Treatment	67,546.77	66,727.36	-819.41	-1.21	198,830.13	198,652.89	-177.24	-0.09
Grape Growers & Wine Prod	28,144.47	27,803.09	-341.38	-1.21	82,845.92	82,772.14	-73.78	-0.09
Total Distribution of Gross Collections	563,052.07	556,345.38	-6,706.69	-1.19	1,657,789.59	1,656,370.08	-1,419.51	-0.09
Wine Direct Shipper Fee Receipts								
Wine Direct Shipper Fee to Tax	200.00	325.00	125.00	62.50	2,512.50	3,400.00	887.50	35.32
Wine Direct Shipper Fee to ISP								
Wine Direct Shipper Fee to ISP	200.00	325.00	125.00	62.50	575.00	725.00	150.00	26.09
Total Distributions	400.00	650.00	250.00	62.50	3,087.50	4,125.00	1,037.50	33.60
Kilowatt Hour Tax Receipts								
Gross Collections	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Less Refunds Paid								
Net Collections	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Distribution of Kilowatt Hour Tax								
General Fund	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Tax Commission Refunds								
Total Distribution of Gross Collections	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Mine License Tax Receipts								
Gross Collections	2,250.00	5,253.00	3,003.00	133.47	5,313.00	7,446.00	2,133.00	40.15
Less Refunds Paid	-2.00	186.00	188.00	-9,400.00	-2.00	2.00	2.00	-100.00
Net Collections	2,248.00	5,439.00	3,191.00	141.95	5,311.00	7,446.00	2,135.00	40.20
Distribution of Mine Tax								
General Fund	1,483.68	3,589.74	2,106.06	141.95	3,505.26	4,914.36	1,409.10	40.20
Abandoned Mine Reclamation	764.32	1,849.26	1,084.94	141.95	1,805.74	2,531.64	725.90	40.20
Tax Commission Refunds	2.00	-186.00	-188.00	-9,400.00	2.00	-2.00	-2.00	-100.00
Total Distribution of Gross Collections	2,250.00	5,253.00	3,003.00	133.47	5,313.00	7,446.00	2,133.00	40.15

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
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Source	Month Of	Month Of	Change		Fiscal 2019 Year-To-Date	Fiscal 2020 Year-To-Date	Change	
	09/30/18	09/30/19	Dollars	%			Dollars	%
Estate Taxes								
Receipts								
Gross Collections								
Less Refunds Paid								
Net Collections								
Distribution of Estate Tax								
General Fund								
Tax Commission Refunds								
Counties - Estate								
Total Distribution of Gross Collections								
E911 Wireless Fee Receipts								
Gross Collections	139,504.74	138,057.14	-1,447.60	-1.04	419,273.13	416,293.11	-2,980.02	-0.71
Less Refunds Paid	-110.00	-102.00	8.00	-7.27	-370.00	-520.47	-150.47	40.67
Net Collections	139,394.74	137,955.14	-1,439.60	-1.03	418,903.13	415,772.64	-3,130.49	-0.75
Distribution of E911 Wireless Fee								
Idaho Emergency Communications	136,606.84	135,196.05	-1,410.79	-1.03	410,525.07	407,457.21	-3,067.86	-0.75
E911 Wireless Admin	2,787.90	2,759.09	-28.81	-1.03	8,378.06	8,315.43	-62.63	-0.75
Tax Commission Refunds	110.00	102.00	-8.00	-7.27	370.00	520.47	150.47	40.67
Total Distribution of Gross Collections	139,504.74	138,057.14	-1,447.60	-1.04	419,273.13	416,293.11	-2,980.02	-0.71
Oil & Gas Tax								
Receipts								
Gross Collections	21,880.69		-21,880.69	-100.00	61,716.65	14,724.52	-46,992.13	-76.14
Less Refunds Paid								
Net Collections	21,880.69		-21,880.69	-100.00	61,716.65	14,724.52	-46,992.13	-76.14
Distribution of Oil & Gas Tax								
Conservation Fund	13,128.41		-13,128.41	-100.00	37,029.99	8,834.72	-28,195.27	-76.14
Tax Commission Refunds								
Cities & Counties share	6,301.64		-6,301.64	-100.00	17,774.39	4,240.66	-13,533.73	-76.14
Public Schools Fund	2,450.64		-2,450.64	-100.00	6,912.27	1,649.14	-5,263.13	-76.14
Local Economic Development								
Total Distribution of Gross Collections	21,880.69		-21,880.69	-100.00	61,716.65	14,724.52	-46,992.13	-76.14
Miscellaneous Gross Collections								
Net Collections	68,414.02	35,209.56	-33,204.46	-48.53	92,844.98	120,008.91	27,163.93	29.26
Distribution of Miscellaneous								
Miscellaneous Receipts	64,627.44	20,816.66	-43,810.78	-67.79	80,567.64	86,089.36	5,521.72	6.85
Miscellaneous Refunds - General Fund	1,388.00	10,538.00	9,150.00	659.22	1,398.80	10,564.20	9,165.40	655.23
Circuit Breaker	2,398.58	3,854.90	1,456.32	60.72	10,878.54	23,355.35	12,476.81	114.69
Total Distribution of Gross Collections	68,414.02	35,209.56	-33,204.46	-48.53	92,844.98	120,008.91	27,163.93	29.26

Idaho State Tax Commission

Comparative Statement of Receipts and Distributions
For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019 Year-To-Date	Fiscal 2020 Year-To-Date	Change	
	09/30/18	09/30/19	Dollars	%			Dollars	%
Motor Fuels Receipts								
Special Fuel	9,357,649.53	9,512,612.02	154,962.49	1.66	26,985,791.00	28,608,397.62	1,622,606.62	6.01
Gasoline Tax	21,900,874.99	24,020,809.39	2,119,934.40	9.68	68,306,623.11	70,131,465.51	1,824,842.40	2.67
Aviation Fuel	366,136.34	337,200.59	-28,935.75	-7.90	823,876.97	892,220.95	68,343.98	8.30
Transfer Fee	1,124,454.95	1,160,610.60	36,155.65	3.22	3,348,346.10	3,478,550.05	130,203.95	3.89
Fuels Distribution Fund	-1,324,074.94	365,196.77	1,689,271.71	-127.58	1,057,655.98	-317,449.02	-1,375,105.00	-130.01
Motor Fuel Registration	4,990.76	2,602.90	-2,387.86	-47.85	12,195.30	30,916.94	18,721.64	153.52
Gross Collections	31,430,031.63	35,399,032.27	3,969,000.64	12.63	100,534,488.46	102,824,102.05	2,289,613.59	2.28
IFTA Taxpayer Refunds	-14,016.81	-5,446.46	8,570.35	-61.14	-293,123.96	-336,400.31	-43,276.35	14.76
Fuel Distributor Refunds (Gas & Special Fuel)	-882,053.75	-1,202,435.95	-320,382.20	36.32	-3,727,974.99	-3,575,394.37	152,580.62	-4.09
Payments to Other IFTA Jurisdictions	-79.58	-30,007.79	-29,928.21	37,607.70	-120,341.24	-169,667.48	-49,326.24	40.99
Net Collections	30,533,881.49	34,161,142.07	3,627,260.58	11.88	96,393,048.27	98,742,639.89	2,349,591.62	2.44
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	896,150.14	1,237,890.20	341,740.06	38.13	4,141,440.19	4,081,462.16	-59,978.03	-1.45
Special Fuels Admin Fund	325,699.00	301,904.62	-23,794.38	-7.31	325,699.00	301,904.62	-23,794.38	-7.31
Gasoline Admin Fund	797,401.00	739,145.79	-58,255.21	-7.31	797,401.00	739,145.79	-58,255.21	-7.31
State Highway Account	5,432,039.76	5,808,899.55	376,859.79	6.94	16,664,858.07	17,335,124.41	670,266.34	4.02
Petroleum Storage Trust Admin	375.00	375.00			375.00	375.00		
Highway Distribution Fund	21,681,908.68	23,127,252.54	1,445,343.86	6.67	66,380,535.73	69,058,148.07	2,677,612.34	4.03
State Aeronautics Fund	366,136.34	337,200.59	-28,935.75	-7.90	823,876.97	892,220.95	68,343.98	8.30
Local Highway Distribution Fund	2,554,977.01	2,732,936.62	177,959.61	6.97	7,839,663.81	8,155,896.24	316,232.43	4.03
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	133,605.17	145,313.58	11,708.41	8.76	417,603.99	431,189.11	13,585.12	3.25
Off-Highway Improvements	133,605.17	145,313.58	11,708.41	8.76	417,603.99	431,189.11	13,585.12	3.25
Capital Improvements	133,605.17	145,313.57	11,708.40	8.76	417,603.98	431,189.08	13,585.10	3.25
Road and Bridge	69,586.53	75,684.69	6,098.16	8.76	217,503.66	224,579.27	7,075.61	3.25
Search and Rescue Fund	4,048.68	4,403.45	354.77	8.76	12,654.70	13,066.34	411.64	3.25
Petroleum Storage Trust Fund	224,968.92	232,201.72	7,232.80	3.22	670,012.39	696,060.92	26,048.53	3.89
Motor Fuels Distribution Fund	-1,324,074.94	365,196.77	1,689,271.71	-127.58	1,057,655.98	-317,449.02	-1,375,105.00	-130.01
Total Distribution of Gross Collections	31,430,031.63	35,399,032.27	3,969,000.64	12.63	100,534,488.46	102,824,102.05	2,289,613.59	2.28
Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type								
Highway Distribution Fund								
Special Fuels	5,973,219.06	6,310,775.69	337,556.63	5.65	18,217,941.74	19,708,128.08	1,490,186.34	8.18
Special Fuels - IFTA	582,660.99	355,619.18	-227,041.81	-38.97	856,182.51	490,725.65	-365,456.86	-42.68
Gasoline	14,236,786.96	15,545,936.77	1,309,149.81	9.20	44,665,115.37	46,098,005.36	1,432,889.99	3.21
Transfer Fee	865,394.37	893,232.61	27,838.24	3.22	2,577,535.24	2,677,784.85	100,249.61	3.89
Interest	18,856.54	19,085.39	228.85	1.21	51,565.57	52,587.19	1,021.62	1.98
Motor Fuel Registration	4,990.76	2,602.90	-2,387.86	-47.85	12,195.30	30,916.94	18,721.64	153.52
Total Highway Distribution Fund	21,681,908.68	23,127,252.54	1,445,343.86	6.67	66,380,535.73	69,058,148.07	2,677,612.34	4.03
State Highway Account								
Special Fuels	1,528,633.61	1,615,015.72	86,382.11	5.65	4,661,996.12	5,043,552.04	381,555.92	8.18
Special Fuels - IFTA	145,932.16	91,007.92	-54,924.24	-37.64	215,780.11	125,528.39	-90,251.72	-41.83
Gasoline	3,756,081.06	4,101,466.68	345,385.62	9.20	11,783,272.68	12,162,161.81	378,889.13	3.22
Interest	1,392.93	1,409.23	16.30	1.17	3,809.16	3,882.17	73.01	1.92
Total State Highway Account	5,432,039.76	5,808,899.55	376,859.79	6.94	16,664,858.07	17,335,124.41	670,266.34	4.02

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019	Fiscal 2020	Change	
	09/30/18	09/30/19	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
Boise Auditorium Receipts								
Gross Collections	805,285.52	880,073.60	74,788.08	9.29	2,369,697.96	2,668,711.10	299,013.14	12.62
Less Refunds Paid	-82.00	892.00	974.00	-1,187.80	-1,091.12	-579.80	511.32	-46.86
Net Collections	805,203.52	880,965.60	75,762.08	9.41	2,368,606.84	2,668,131.30	299,524.46	12.65
Distribution of Boise Auditorium Tax								
Boise Auditorium	802,503.52	876,790.60	74,287.08	9.26	2,365,906.84	2,663,956.30	298,049.46	12.60
Boise Auditorium Administration	2,700.00	4,175.00	1,475.00	54.63	2,700.00	4,175.00	1,475.00	54.63
Tax Commission Refunds	82.00	-892.00	-974.00	-1,187.80	1,091.12	579.80	-511.32	-46.86
Total Distribution of Gross Collections	805,285.52	880,073.60	74,788.08	9.29	2,369,697.96	2,668,711.10	299,013.14	12.62
Idaho Travel and Convention Receipts								
Gross Collections	1,723,545.93	1,855,453.86	131,907.93	7.65	5,167,246.84	5,717,953.57	550,706.73	10.66
Less Refunds Paid	-2,294.54	-5,681.92	-3,387.38	147.63	-6,364.92	-10,678.05	-4,313.13	67.76
Net Collections	1,721,251.39	1,849,771.94	128,520.55	7.47	5,160,881.92	5,707,275.52	546,393.60	10.59
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	1,698,501.39	1,827,021.94	128,520.55	7.57	5,138,131.92	5,684,525.52	546,393.60	10.63
Travel and Convention Admin	22,750.00	22,750.00			22,750.00	22,750.00		
Tax Commission Refunds	2,294.54	5,681.92	3,387.38	147.63	6,364.92	10,678.05	4,313.13	67.76
Total Distribution of Gross Collections	1,723,545.93	1,855,453.86	131,907.93	7.65	5,167,246.84	5,717,953.57	550,706.73	10.66
Illegal Drug Tax Receipts								
Gross Collections					0.44	0.46	0.02	4.55
Less Refunds Paid								
Net Collections					0.44	0.46	0.02	4.55
Distribution of Illegal Drug Tax								
Substance Abuse Treatment					0.44	0.46	0.02	4.55
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections					0.44	0.46	0.02	4.55
Suspense Fund Receipts								
Gross Collections	-24,452.14	-29,632.78	-5,180.64	21.19	6,642.11	72,881.54	66,239.43	997.26
Less Refunds Paid	-350.00		350.00	-100.00	-4,950.00	-2,705.49	2,244.51	-45.34
Net Collections	-24,802.14	-29,632.78	-4,830.64	19.48	1,692.11	70,176.05	68,483.94	4,047.25
Distribution of Suspense Fund								
Suspense Fund	-1,084.00	-24,917.75	-23,833.75	2,198.69	14,593.81	34,867.57	20,273.76	138.92
Clearing Accounts	-23,368.14	-4,715.03	18,653.11	-79.82	-8,951.70	37,013.97	45,965.67	-513.49
Special Fuels IFTA								
Bonds - Net Activity					-2,500.00	-110.00	2,390.00	-95.60
Less Bond Refunds					3,500.00	1,110.00	-2,390.00	68.29
Total Distribution of Gross Collections	-24,452.14	-29,632.78	-5,180.64	21.19	6,642.11	72,881.54	66,239.43	997.26

Idaho State Tax Commission
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For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019	Fiscal 2020	Change	
	09/30/18	09/30/19	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
RR Car Company's Ad Valorem Tax								
Gross Collections					1,911.50		-1,911.50	-100.00
Net Collections					1,911.50		-1,911.50	-100.00
Distribution of RR Car Tax								
Public School Endowment					1,911.50		-1,911.50	-100.00
Total Distribution of Gross Collections					1,911.50		-1,911.50	-100.00
Nez Perce County Local Option Tax								
Gross Collections								
Less Nez Perce Refunds Paid								
Net Collections								
Distribution of Local Option Tax								
Nez Perce Cty Local Option Tax								
Nez Perce Cty Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections								
City of Ketchum Local Option Tax								
Gross Collections								
Less Ketchum Refunds Paid								
Net Collections								
Distribution of Local Option Tax								
Ketchum City Local Option Tax								
Ketchum City Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections								
Grand Total Local Option Gross Collections								
Additional Detail - Multi-State Tax Compact Receipts and Distributions								
Receipts to MTC Fund								
Individual Income to MTC	3,873.02	2,743.88	-1,129.14	-29.15	17,412.87	7,212.32	-10,200.55	-58.58
Corporate Income to MTC	67,276.32	80,300.98	13,024.66	19.36	208,279.28	556,327.19	348,047.91	167.11
Sales Tax to MTC	106,419.50	47,868.53	-58,550.97	-55.02	598,937.40	161,040.06	-437,897.34	-73.11
Total MTC Fund	177,568.84	130,913.39	-46,655.45	-26.27	824,629.55	724,579.57	-100,049.98	-12.13
MTC Fund Transfers to General Fund								
Individual MTC to General Fund	8,076.50	2,722.36	-5,354.14	-66.29	13,941.70	7,185.99	-6,755.71	-48.46
Corporate MTC to General Fund	140,293.00	79,671.02	-60,621.98	-43.21	165,935.73	490,369.82	324,434.09	195.52
Sales Tax MTC to General Fund	221,919.28	47,493.00	-174,426.28	-78.60	752,173.62	185,523.21	-566,650.41	-75.34
Total MTC Receipts to General Fund	370,288.78	129,886.38	-240,402.40	-64.92	932,051.05	683,079.02	-248,972.03	-26.71
Total MTC Receipts	547,857.62	260,799.77	-287,057.85	-52.40	1,756,680.60	1,407,658.59	-349,022.01	-19.87
Total Gross Receipts	387,702,764.61	421,574,185.84	33,871,421.23	8.74	1,063,678,268.50	1,126,130,300.04	62,452,031.54	5.87

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
For the Period from September 1, 2019 to September 30, 2019

Source	Month Of	Month Of	Change		Fiscal 2019 Year-To-Date	Fiscal 2020 Year-To-Date	Change	
	09/30/18	09/30/19	Dollars	%			Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND								
Distributed Direct to General Fund by Tax								
Individual Income Taxes	99,596,057.11	112,399,978.90	12,803,921.79	12.86	283,681,978.88	299,800,013.98	16,118,035.10	5.68
Corporate Income Taxes	41,483,360.31	41,260,632.22	-222,728.09	-0.54	58,877,624.65	52,402,835.94	-6,474,788.71	-11.00
Sales Tax	143,256,082.92	151,318,247.81	8,062,164.89	5.63	426,670,036.54	455,247,883.74	28,577,847.20	6.70
Cigarette Taxes	865,650.00	661,583.33	-204,066.67	-23.57	2,596,950.00	1,984,749.99	-612,200.01	-23.57
Tobacco Tax	1,343,084.77	1,323,980.21	-19,104.56	-1.42	3,857,130.16	3,886,135.33	29,005.17	0.75
Beer Tax	212,797.45	218,599.23	5,801.78	2.73	615,757.23	635,521.04	19,763.81	3.21
Wine Tax	467,198.58	461,530.89	-5,667.69	-1.21	1,375,242.12	1,374,015.55	-1,226.57	-0.09
Kilowatt Hour Tax	147,630.75	42,461.35	-105,169.40	-71.24	687,794.71	681,314.31	-6,480.40	-0.94
Mine License	1,483.68	3,589.74	2,106.06	141.95	3,505.26	4,914.36	1,409.10	40.20
Misc Revenue	1,388.00	10,538.00	9,150.00	659.22	1,398.80	10,564.20	9,165.40	655.23
Total Distributed Direct to General Fund	287,374,733.57	307,701,141.68	20,326,408.11	7.07	778,367,418.35	816,027,948.44	37,660,530.09	4.84
Accrued to General Fund								
Individual Income Tax Refund Fund	18,531,284.79	22,948,998.49	4,417,713.70	23.84	54,335,193.71	57,858,695.34	3,523,501.63	6.48
Corporate Income Tax Net Refund Fund	9,212,388.61	9,375,555.66	163,167.05	1.77	10,949,081.89	10,585,976.41	-363,105.48	-3.32
Total Distributed and Accrued to G. Fund	315,118,406.97	340,025,695.83	24,907,288.86	7.90	843,651,693.95	884,472,620.19	40,820,926.24	4.84
INCOME TAXES ACCRUED TO GENERAL FUND								
Individual Income Tax								
Distributed to Refund Fund	24,896,995.18	28,099,314.03	3,202,318.85	12.86	70,917,009.24	74,948,206.81	4,031,197.57	5.68
Less Total Refunds	-6,365,710.39	-5,150,315.54	1,215,394.85	-19.09	-16,581,815.53	-17,089,511.47	-507,695.94	3.06
Net Refund Fund (To Above)	18,531,284.79	22,948,998.49	4,417,713.70	23.84	54,335,193.71	57,858,695.34	3,523,501.63	6.48
Add Distributed Direct to General Fund	99,596,057.11	112,399,978.90	12,803,921.79	12.86	283,681,978.88	299,800,013.98	16,118,035.10	5.68
IIT Distributed and Accrued to G. Fund	118,127,341.90	135,348,977.39	17,221,635.49	14.58	338,017,172.59	357,658,709.32	19,641,536.73	5.81
Corporate Income Tax								
Distributed to Refund Fund	10,335,766.86	10,295,240.31	-40,526.55	-0.39	14,677,922.23	12,978,116.58	-1,699,805.65	-11.58
Less Total Refunds	-1,123,378.25	-919,684.65	203,693.60	-18.13	-3,728,840.34	-2,392,140.17	1,336,700.17	-35.85
Net Refund Fund (To Above)	9,212,388.61	9,375,555.66	163,167.05	1.77	10,949,081.89	10,585,976.41	-363,105.48	-3.32
Add Distributed Direct to General Fund	41,483,360.31	41,260,632.22	-222,728.09	-0.54	58,877,624.65	52,402,835.94	-6,474,788.71	-11.00
CIT Distributed and Accrued to G. Fund	50,695,748.92	50,636,187.88	-59,561.04	-0.12	69,826,706.54	62,988,812.35	-6,837,894.19	-9.79