

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		182,670,567.65	208,702,081.68	26,031,514.03	14.3%	531,340,347.22	579,010,967.59	47,670,620.37	9.0%
Corporate Income Tax		135,676,833.44	112,148,816.03	-23,528,017.41	-17.3%	172,611,720.57	152,265,810.57	-20,345,910.00	-11.8%
Sales Tax		273,396,312.92	270,639,645.03	-2,756,667.89	-1.0%	828,827,513.57	827,363,168.64	-1,464,344.93	-0.2%
Cigarette Tax		2,829,545.20	2,525,945.70	-303,599.50	-10.7%	8,366,970.43	7,527,552.06	-839,418.37	-10.0%
Tobacco Tax		1,337,504.04	1,039,530.28	-297,973.76	-22.3%	3,463,647.90	3,097,020.35	-366,627.55	-10.6%
Beer Tax		495,086.90	484,924.15	-10,162.75	-2.1%	1,476,216.91	1,432,522.32	-43,694.59	-3.0%
Wine Tax		624,637.47	636,544.43	11,906.96	1.9%	1,858,382.84	1,877,391.09	19,008.25	1.0%
Kilowatt Hour Tax		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	608,519.67	136,424.14	28.9%
Mine License Tax		462.00	0.00	-462.00	-100.0%	4,089.66	194,518.33	190,428.67	N/A
Oil & Gas		58,478.85	0.00	-58,478.85	-100.0%	172,218.88	15,467.82	-156,751.06	-91.0%
E911		122,952.72	115,671.12	-7,281.60	-5.9%	384,503.92	353,452.68	-31,051.24	-8.1%
Motor Fuels Tax		31,976,017.46	35,114,101.64	3,138,084.18	9.8%	104,203,412.88	113,182,303.34	8,978,890.46	8.6%
Boise Auditorium District		1,123,917.14	1,252,631.78	128,714.64	11.5%	3,369,971.60	3,578,570.57	208,598.97	6.2%
Idaho Falls Auditorium District		338,826.35	372,431.83	33,605.48	9.9%	1,101,365.21	1,111,804.10	10,438.89	0.9%
Pocatello-Chubbuck Auditorium District		158,624.54	152,170.33	-6,454.21	-4.1%	481,934.05	488,461.53	6,527.48	1.4%
Idaho Travel & Convention		2,614,628.77	2,535,012.36	-79,616.41	-3.0%	7,982,836.41	8,101,840.66	119,004.25	1.5%
Suspense	A1	2,534.37	23,035.56	20,501.19	808.9%	142,421.43	36,306.71	-106,114.72	-74.5%
Miscellaneous Revenues	A2	41,910.64	-568,888.37	-610,799.01	N/A	140,383.87	-31,002.89	-171,386.76	-122.1%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		0.00	0.00	0.00	0.0%	2,550.00	937.50	-1,612.50	-63.2%
Total Gross Receipts		633,490,300.18	635,204,066.90	1,713,766.72	0.3%	1,666,402,582.88	1,700,215,612.64	33,813,029.76	2.0%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		465,494,944.34	451,223,869.64	-14,271,074.70	-3.1%	1,197,916,385.33	1,084,442,197.60	-113,474,187.73	-9.5%
129 - Secondary Aquifer Fund		332,339.41	0.00	-332,339.41	-100.0%	332,339.41	0.00	-332,339.41	-100.0%
130 - Petroleum Storage Trust		209,593.37	240,645.23	31,051.86	14.8%	686,911.15	770,065.52	83,154.37	12.1%
161 - Fish and Game Donation		392.10	-178.32	-570.42	-145.5%	10,520.17	496.00	-10,024.17	-95.3%
166 - Abandoned Mine & Oil & Gas Conserv		35,244.39	12,000.19	-23,244.20	-66.0%	104,721.81	84,416.78	-20,305.03	-19.4%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	75,000.00	75,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	30,000.00	90,000.00	60,000.00	200.0%
182 - Substance Abuse Treatment		175,034.48	162,648.60	-12,385.88	-7.1%	525,103.32	508,094.92	-17,008.40	-3.2%
188 - County Juvenile Probation Svcs		359,781.57	338,553.16	-21,228.41	-5.9%	1,042,591.16	1,018,045.50	-24,545.66	-2.4%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	1,200,000.00	1,200,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,585,493.85	2,507,108.80	-78,385.05	-3.0%	7,925,930.94	8,065,538.14	139,607.20	1.8%
213 - Veterans Support Donation		1,831.39	-594.00	-2,425.39	-132.4%	12,192.80	579.42	-11,613.38	-95.2%
220 - Cooperative Welfare Fund		-14,208.56	2,781.35	16,989.91	-119.6%	-65,204.78	12,381.57	77,586.35	-119.0%
221 - State Aeronautics Fund		263,471.91	283,757.61	20,285.70	7.7%	1,071,070.13	905,856.55	-165,213.58	-15.4%
247 - Parks & Rec Motor Fuels		422,710.16	516,971.80	94,261.64	22.3%	1,462,887.55	1,670,304.47	207,416.92	14.2%
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		2,373,670.37	2,735,199.95	361,529.58	15.2%	8,049,303.83	8,972,062.56	922,758.73	11.5%
260 - State Highway Account		5,044,943.30	5,812,299.88	767,356.58	15.2%	17,105,406.62	19,071,118.46	1,965,711.84	11.5%
261 - Highway Distribution Fund		20,134,498.01	23,154,543.59	3,020,045.58	15.0%	68,155,634.15	75,972,418.75	7,816,784.60	11.5%
266 - Search and Rescue Fund		3,638.16	4,449.46	811.30	22.3%	12,590.72	14,375.96	1,785.24	14.2%
267 - Motor Fuel Distribution Fund		1,114,050.84	-430,615.78	-1,544,666.62	-138.7%	2,131,173.98	-353,647.20	-2,484,821.18	-116.6%
269 - Transportation Congestion Mitigation		10,285,197.64	10,117,979.61	-167,218.03	-1.6%	31,163,466.48	30,927,776.41	-235,690.07	-0.8%
275 - E911 Wireless		120,355.99	113,267.53	-7,088.46	-5.9%	376,358.54	341,308.71	-35,049.83	-9.3%
276 - Multi-State Tax Compact		277,594.23	155,814.04	-121,780.19	-43.9%	809,152.63	887,169.46	78,016.83	9.6%
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		1,343,731.23	1,388,936.59	45,205.36	3.4%	1,351,105.77	1,394,528.00	43,422.23	3.2%
349 - Wine Direct Shipper Fee to ISP		0.00	0.00	0.00	0.0%	400.00	0.00	-400.00	-100.0%
365 - Permanent Building Fund		1,285,362.88	1,273,606.54	-11,756.34	-0.9%	3,668,098.84	3,680,275.98	12,177.14	0.3%
375 - Garvee State Match		1,385,663.45	1,501,745.04	116,081.59	8.4%	4,700,000.00	4,455,018.06	-244,981.94	-5.2%
401 - Miscellaneous Income		34,518.86	40,178.05	5,659.19	16.4%	100,954.65	117,053.06	16,098.41	15.9%
403 - Opportunity Scholarship		-282.95	-650.00	-367.05	129.7%	3,010.96	-518.00	-3,528.96	-117.2%
481 - Public School Endowment	B2	396,931.77	387,913.16	-9,018.61	-2.3%	1,153,708.73	84,495,796.20	83,342,087.47	N/A
483 - Childrens Trust Donation		131.05	-454.32	-585.37	-446.7%	18,253.19	94.06	-18,159.13	-99.5%

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502 - Sales Tax - Cities & Counties		31,191,093.00	29,217,015.84	-1,974,077.16	-6.3%	91,454,042.64	89,308,080.08	-2,145,962.56	-2.3%
502 - Sales Tax - Circuit Breaker		2,007,717.58	1,968,426.38	-39,291.20	-2.0%	6,040,405.83	5,921,126.02	-119,279.81	-2.0%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	4,671,674.31	5,734,867.44	1,063,193.13	22.8%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	2,121,775.75	2,121,775.75	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		917,650.32	1,017,619.74	99,969.42	10.9%	2,783,122.43	3,042,069.63	258,947.20	9.3%
502 - Sales Tax - Election Consolidation		464,323.51	509,717.44	45,393.93	9.8%	1,357,381.01	1,473,953.99	116,572.98	8.6%
502 - Sales Tax - Tax Relief Fund		14,014,748.32	15,720,380.15	1,705,631.83	12.2%	41,755,634.55	48,512,568.23	6,756,933.68	16.2%
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	1,342,139.31	0.00	-1,342,139.31	-100.0%	12,675,472.64	0.00	-12,675,472.64	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,831,335.42	4,831,335.42	0.0%	0.00	14,768,013.65	14,768,013.65	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,831,335.42	4,831,335.42	0.0%	0.00	14,768,013.65	14,768,013.65	0.0%
516 - Refund Fund		65,476,399.39	64,671,795.51	-804,603.88	-1.2%	146,637,229.73	150,145,684.26	3,508,454.53	2.4%
516 - Refund Fund - County Juvenile Prob Services		30,600.58	47,119.97	16,519.39	54.0%	91,833.09	224,265.93	132,432.84	144.2%
535 - Tax Rebate Fund		0.00	-3.81	-3.81	0.0%	0.00	3,156.31	3,156.31	0.0%
630 - Grape Growers and Wine Producers		35,336.93	36,251.75	914.82	2.6%	95,058.72	110,869.11	15,810.39	16.6%
630 - Hop Growers		12,136.39	9,269.90	-2,866.49	-23.6%	36,573.59	34,287.07	-2,286.52	-6.3%
630 - Unidentified Wine & Strong Beer		-11,744.20	0.00	11,744.20	-100.0%	-64,411.64	0.00	64,411.64	-100.0%
630 - Custodial Accounts		1,624,406.17	1,771,585.21	147,179.04	9.1%	4,970,987.66	5,166,602.78	195,615.12	3.9%
630 - Oil & Gas-Cities & Counties		16,841.91	5,760.09	-11,081.82	-65.8%	49,599.04	8,774.66	-40,824.38	-82.3%
601 - Tax Suspense & Adjustments	B7	2,534.37	5,950,799.42	5,948,265.05	N/A	142,421.43	9,628,697.14	9,486,275.71	N/A
Total Distribution		633,490,300.18	635,204,066.90	1,713,766.72	0.3%	1,666,402,582.88	1,700,215,612.64	33,813,029.76	2.0%

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Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	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		145,919,538.53	161,689,472.03	15,769,933.50	10.8%	424,487,021.29	454,367,848.35	29,880,827.06	7.0%
Corporate Income Taxes		108,484,762.41	89,590,188.35	-18,894,574.06	-17.4%	137,953,821.80	121,330,737.54	-16,623,084.26	-12.0%
Sales Tax		209,048,364.44	198,376,471.80	-10,671,892.64	-5.1%	629,435,861.73	503,193,416.21	-126,242,445.52	-20.1%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	322,025.01	0.00	-322,025.01	-100.0%
Tobacco Tax		1,169,441.93	872,244.18	-297,197.75	-25.4%	2,993,775.65	2,650,136.45	-343,639.20	-11.5%
Beer Tax		232,193.58	227,370.64	-4,822.94	-2.1%	693,226.91	672,737.94	-20,488.97	-3.0%
Wine Tax		511,537.14	437,709.29	-73,827.85	-14.4%	1,555,858.23	1,481,549.10	-74,309.13	-4.8%
Kilowatt Hour Tax		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	617,390.91	145,295.38	30.8%
Mine License		304.92	0.00	-304.92	-100.0%	2,699.18	128,382.10	125,682.92	N/A
Misc Revenue		0.00	0.00	0.00	0.0%	0.00	-1.00	-1.00	0.0%
Total Distributed Direct to General Fund		465,494,944.34	451,223,869.64	-14,271,074.70	-3.1%	1,197,916,385.33	1,084,442,197.60	-113,474,187.73	-9.5%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		27,620,017.80	25,738,661.83	-1,881,355.97	-6.8%	56,935,010.91	73,763,754.16	16,828,743.25	29.6%
Corporate Income Tax Net Refund Fund		15,481,049.30	13,572,833.90	-1,908,215.40	-12.3%	21,004,604.46	1,778,804.25	-19,225,800.21	-91.5%
Total Distributed and Accrued to G. Fund		508,596,011.44	490,535,365.37	-18,060,646.07	-3.6%	1,275,856,000.70	1,159,984,756.01	-115,871,244.69	-9.1%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		36,479,863.22	40,411,093.04	3,931,229.82	10.8%	106,121,733.90	113,570,211.21	7,448,477.31	7.0%
Less Total Refunds		-8,859,845.42	-14,672,431.21	-5,812,585.79	65.6%	-49,186,722.99	-39,806,457.05	9,380,265.94	-19.1%
Net Refund Fund (To Above)		27,620,017.80	25,738,661.83	-1,881,355.97	-6.8%	56,935,010.91	73,763,754.16	16,828,743.25	29.6%
Add Distributed Direct to General Fund		145,919,538.53	161,689,472.03	15,769,933.50	10.8%	424,487,021.29	454,367,848.35	29,880,827.06	7.0%
IIT Distributed and Accrued to G. Fund		173,539,556.33	187,428,133.86	13,888,577.53	8.0%	481,422,032.20	528,131,602.51	46,709,570.31	9.7%
Corporate Income Tax									
Distributed to Refund Fund		26,851,615.67	22,320,930.23	-4,530,685.44	-16.9%	34,187,602.90	30,233,627.81	-3,953,975.09	-11.6%
Less Total Refunds		-11,370,566.37	-8,748,096.33	2,622,470.04	-23.1%	-13,182,998.44	-28,454,823.56	-15,271,825.12	115.8%
Net Refund Fund (To Above)		15,481,049.30	13,572,833.90	-1,908,215.40	-12.3%	21,004,604.46	1,778,804.25	-19,225,800.21	-91.5%
Add Distributed Direct to General Fund		108,484,762.41	89,590,188.35	-18,894,574.06	-17.4%	137,953,821.80	121,330,737.54	-16,623,084.26	-12.0%
CIT Distributed and Accrued to G. Fund		123,965,811.71	103,163,022.25	-20,802,789.46	-16.8%	158,958,426.26	123,109,541.79	-35,848,884.47	-22.6%

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Individual Income Tax Receipts									
IIT Payments by Filing		43,289,800.83	34,115,910.60	-9,173,890.23	-21.2%	79,564,206.67	67,314,514.19	-12,249,692.48	-15.4%
Permanent Building Fund		209,140.00	124,300.00	-84,840.00	-40.6%	504,530.00	371,410.00	-133,120.00	-26.4%
Donations on returns		804.17	5,757.95	4,953.78	616.0%	43,282.47	21,814.34	-21,468.13	-49.6%
Individual Tax reclassified as Multi State		105.72	57,125.96	57,020.24	N/A	198.55	239,661.65	239,463.10	N/A
Total Filing Payments		43,499,850.72	34,303,094.51	-9,196,756.21	-21.1%	80,112,217.69	67,947,400.18	-12,164,817.51	-15.2%
Lottery Winnings Withholdings		61,201.15	47,119.96	-14,081.19	-23.0%	183,666.15	224,265.91	40,599.76	22.1%
Employer Withholdings		139,109,515.78	174,351,867.21	35,242,351.43	25.3%	451,044,463.38	510,839,301.50	59,794,838.12	13.3%
Withholding Payments Total		139,170,716.93	174,398,987.17	35,228,270.24	25.3%	451,228,129.53	511,063,567.41	59,835,437.88	13.3%
Gross Collections									
Individual Income Tax Filing Refunds		-8,103,013.83	-14,015,760.94	-5,912,747.11	73.0%	-47,584,577.34	-37,347,400.81	10,237,176.53	-21.5%
Employer Withholding Refunds		-756,831.59	-656,670.27	100,161.32	-13.2%	-1,602,145.65	-2,459,056.24	-856,910.59	53.5%
Less Total Refunds Paid		-8,859,845.42	-14,672,431.21	-5,812,585.79	65.6%	-49,186,722.99	-39,806,457.05	9,380,265.94	-19.1%
Net Collections		173,810,722.23	194,029,650.47	20,218,928.24	11.6%	482,153,624.23	539,204,510.54	57,050,886.31	11.8%
Distribution of Individual Income Tax									
General Fund		145,919,538.53	161,689,472.03	15,769,933.50	10.8%	424,487,021.29	454,367,848.35	29,880,827.06	7.0%
Refund Fund		36,479,863.22	40,411,093.04	3,931,229.82	10.8%	106,121,733.90	113,570,211.21	7,448,477.31	7.0%
Refund Fund - County Juvenile Prob Svc		30,600.58	47,119.97	16,519.39	54.0%	91,833.09	224,265.93	132,432.84	144.2%
Multi-State Tax Compact		20.58	11,899.03	11,878.45	N/A	113.41	146,131.71	146,018.30	N/A
Permanent Building Fund		209,140.00	124,300.00	-84,840.00	-40.6%	504,530.00	371,410.00	-133,120.00	-26.4%
Public School Income Substance Abuse		30,600.57	47,119.96	16,519.39	54.0%	91,833.06	224,265.91	132,432.85	144.2%
Donations:									
Fish & Game		392.10	-178.32	-570.42	-145.5%	10,520.17	496.00	-10,024.17	-95.3%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		131.05	-454.32	-585.37	-446.7%	18,253.19	94.06	-18,159.13	-99.5%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		1,952.01	230.00	-1,722.01	-88.2%	9,100.13	327.00	-8,773.13	-96.4%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		1,119.39	175.00	-944.39	-84.4%	2,958.04	454.44	-2,503.60	-84.6%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		1,189.17	122.60	-1,066.57	-89.7%	17,512.89	844.69	-16,668.20	-95.2%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		1,831.39	-594.00	-2,425.39	-132.4%	12,192.80	579.42	-11,613.38	-95.2%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		-14,208.56	2,781.35	16,989.91	-119.6%	-65,204.78	12,381.57	77,586.35	-119.0%
Idaho Food Bank		5,680.57	1,325.64	-4,354.93	-76.7%	31,939.07	4,155.16	-27,783.91	-87.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-282.95	-650.00	-367.05	129.7%	3,010.96	-518.00	-3,528.96	-117.2%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	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								
Total Distribution of Gross Collections		182,670,567.65	208,702,081.68	26,031,514.03	14.3%	531,340,347.22	579,010,967.59	47,670,620.37	9.0%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		27,452,389.30	25,173,712.09	-2,278,677.21	-8.3%	40,327,471.96	37,025,663.31	-3,301,808.65	-8.2%
Corporate Estimates		106,885,549.04	86,586,322.56	-20,299,226.48	-19.0%	130,787,377.42	114,471,476.06	-16,315,901.36	-12.5%
Corporate Tax reclassified as Multi-State		1,338,895.10	388,781.38	-950,113.72	-71.0%	1,496,871.19	768,671.20	-728,199.99	-48.6%
Gross Collections		135,676,833.44	112,148,816.03	-23,528,017.41	-17.3%	172,611,720.57	152,265,810.57	-20,345,910.00	-11.8%
Less Refunds Paid		-11,370,566.37	-8,748,096.33	2,622,470.04	-23.1%	-13,182,998.44	-28,454,823.56	-15,271,825.12	115.8%
Net Collections		124,306,267.07	103,400,719.70	-20,905,547.37	-16.8%	159,428,722.13	123,810,987.01	-35,617,735.12	-22.3%
Distribution of Corporate Tax									
General Fund		108,484,762.41	89,590,188.35	-18,894,574.06	-17.4%	137,953,821.80	121,330,737.54	-16,623,084.26	-12.0%
Refund Fund		26,851,615.67	22,320,930.23	-4,530,685.44	-16.9%	34,187,602.90	30,233,627.81	-3,953,975.09	-11.6%
Multi-State Tax Compact		260,595.36	80,981.09	-179,614.27	-68.9%	293,460.87	364,540.86	71,079.99	24.2%
Permanent Building Fund		79,860.00	156,330.00	76,470.00	95.8%	176,835.00	336,518.00	159,683.00	90.3%
Rebate Fund		0.00	386.36	386.36	0.0%	0.00	386.36	386.36	0.0%
Total Distribution of Gross Collections		135,676,833.44	112,148,816.03	-23,528,017.41	-17.3%	172,611,720.57	152,265,810.57	-20,345,910.00	-11.8%
Total Income Tax Gross Collections		318,347,401.09	320,850,897.71	2,503,496.62	0.8%	703,952,067.79	731,276,778.16	27,324,710.37	3.9%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		273,308,871.31	270,322,926.20	-2,985,945.11	-1.1%	826,665,268.27	826,567,670.34	-97,597.93	0.0%
Sales Tax reclassified as Multi-State		87,231.61	302,138.91	214,907.30	246.4%	2,107,063.30	740,769.38	-1,366,293.92	-64.8%
Amusement Device Tax		210.00	14,579.92	14,369.92	N/A	55,182.00	54,728.92	-453.08	-0.8%
Gross Collections		273,396,312.92	270,639,645.03	-2,756,667.89	-1.0%	828,827,513.57	827,363,168.64	-1,464,344.93	-0.2%
Less Refunds Paid		-1,034,342.26	-446,794.28	587,547.98	-56.8%	-2,411,775.10	-1,860,923.79	550,851.31	-22.8%
Net Collections		272,361,970.66	270,192,850.75	-2,169,119.91	-0.8%	826,415,738.47	825,502,244.85	-913,493.62	-0.1%
Distribution of Sales Tax									
General Fund		209,048,364.44	198,376,471.80	-10,671,892.64	-5.1%	629,435,861.73	503,193,416.21	-126,242,445.52	-20.1%
Tax Commission Refunds		1,034,342.26	446,794.28	-587,547.98	-56.8%	2,411,775.10	1,860,923.79	-550,851.31	-22.8%
Multi-State Tax Compact		16,978.29	62,933.92	45,955.63	270.7%	515,578.35	376,496.89	-139,081.46	-27.0%
Tax Relief Fund		14,014,748.32	15,720,380.15	1,705,631.83	12.2%	41,755,634.55	47,992,553.24	6,236,918.69	14.9%
Revenue Share		31,191,093.00	29,217,015.84	-1,974,077.16	-6.3%	91,454,042.64	89,308,080.08	-2,145,962.56	-2.3%
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	416,666.66	-0.01	0.0%	1,250,000.01	1,250,000.00	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	1,200,000.00	1,200,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	1,968,426.38	-31,899.42	-1.6%	6,000,977.40	5,921,166.02	-79,811.38	-1.3%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	4,671,674.31	5,734,867.44	1,063,193.13	22.8%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	2,121,775.75	2,121,775.75	0.00	0.0%
Demonstration Pilot Project		917,650.32	1,017,619.74	99,969.42	10.9%	2,783,122.43	3,042,069.63	258,947.20	9.3%
Election Consolidation		464,323.51	509,717.44	45,393.93	9.8%	1,357,381.01	1,473,953.99	116,572.98	8.6%
Transportation Congestion Mitigation		10,285,197.64	10,117,979.61	-167,218.03	-1.6%	31,164,503.63	30,927,776.41	-236,727.22	-0.8%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	-1,037.15	0.00	1,037.15	-100.0%
Indigent Defense Distribution	F6	1,342,139.31	0.00	-1,342,139.31	-100.0%	12,675,472.64	0.00	-12,675,472.64	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,831,335.42	4,831,335.42	0.0%	0.00	14,768,013.65	14,768,013.65	0.0%
School District Facility Fund Holding Account	F2	0.00	4,831,335.42	4,831,335.42	0.0%	0.00	14,768,013.65	14,768,013.65	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	104,087.30	104,087.30	0.0%	0.00	174,061.89	174,061.89	0.0%
Total Distribution of Gross Collections		273,396,312.92	270,639,645.03	-2,756,667.89	-1.0%	828,827,513.57	827,363,168.64	-1,464,344.93	-0.2%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,829,545.20	2,525,945.70	-303,599.50	-10.7%	8,366,970.43	7,527,552.06	-839,418.37	-10.0%
Less Refunds Paid		-34.00	-34.00	0.00	0.0%	-106.00	-34.00	72.00	-67.9%
Net Collections		2,829,511.20	2,525,911.70	-303,599.50	-10.7%	8,366,864.43	7,527,518.06	-839,346.37	-10.0%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	322,025.01	0.00	-322,025.01	-100.0%
Tax Commission Refunds		34.00	34.00	0.00	0.0%	106.00	34.00	-72.00	-67.9%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	1,250,000.01	1,250,000.00	-0.01	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	75,000.00	75,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	30,000.00	90,000.00	60,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	828,750.00	828,750.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	828,750.00	828,750.00	0.00	0.0%
Garvee State Match		1,385,663.45	1,501,745.04	116,081.59	8.4%	4,700,000.00	4,455,018.06	-244,981.94	-5.2%
Secondary Aquifer Fund		332,339.41	0.00	-332,339.41	-100.0%	332,339.41	0.00	-332,339.41	-100.0%
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%
Total Distribution of Gross Collections		2,829,545.20	2,525,945.70	-303,599.50	-10.7%	8,366,970.43	7,527,552.06	-839,418.37	-10.0%
Tobacco Tax Receipts									
Gross Collections		1,337,504.04	1,039,530.28	-297,973.76	-22.3%	3,463,647.90	3,097,020.35	-366,627.55	-10.6%
Less Refunds Paid		-998.97	-42,679.78	-41,680.81	N/A	-42,189.93	-68,292.90	-26,102.97	61.9%
Net Collections		1,336,505.07	996,850.50	-339,654.57	-25.4%	3,421,457.97	3,028,727.45	-392,730.52	-11.5%
Distribution of Tobacco Tax									
General Fund		1,169,441.93	872,244.18	-297,197.75	-25.4%	2,993,775.65	2,650,136.45	-343,639.20	-11.5%
Tax Commission Refunds		998.97	42,679.78	41,680.81	N/A	42,189.93	68,292.90	26,102.97	61.9%
Public School Endowment		83,531.57	62,303.16	-21,228.41	-25.4%	213,841.16	189,295.50	-24,545.66	-11.5%
County Juvenile Probation Svcs		83,531.57	62,303.16	-21,228.41	-25.4%	213,841.16	189,295.50	-24,545.66	-11.5%
Total Distribution of Gross Collections		1,337,504.04	1,039,530.28	-297,973.76	-22.3%	3,463,647.90	3,097,020.35	-366,627.55	-10.6%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		495,086.90	484,924.15	-10,162.75	-2.1%	1,476,216.91	1,432,522.32	-43,694.59	-3.0%
Less Refunds Paid		-1,058.00	-1,156.83	-98.83	9.3%	-1,266.00	-1,164.93	101.07	-8.0%
Net Collections		494,028.90	483,767.32	-10,261.58	-2.1%	1,474,950.91	1,431,357.39	-43,593.52	-3.0%
Distribution of Beer Tax									
General Fund		232,193.58	227,370.64	-4,822.94	-2.1%	693,226.91	672,737.94	-20,488.97	-3.0%
Tax Commission Refunds		1,058.00	1,156.83	98.83	9.3%	1,266.00	1,164.93	-101.07	-8.0%
Substance Abuse Treatment		98,805.78	96,753.46	-2,052.32	-2.1%	294,990.18	286,271.47	-8,718.71	-3.0%
Permanent Building Fund		163,029.54	159,643.22	-3,386.32	-2.1%	486,733.82	472,347.98	-14,385.84	-3.0%
Total Distribution of Gross Collections		495,086.90	484,924.15	-10,162.75	-2.1%	1,476,216.91	1,432,522.32	-43,694.59	-3.0%
Wine Tax Receipts									
Gross Collections		624,637.47	636,544.43	11,906.96	1.9%	1,858,382.84	1,877,391.09	19,008.25	1.0%
Less Refunds Paid		-1,142.51	-785.33	357.18	-31.3%	-5,191.59	-1,092.30	4,099.29	-79.0%
Net Collections		623,494.96	635,759.10	12,264.14	2.0%	1,853,191.25	1,876,298.79	23,107.54	1.2%
Distribution of Wine Tax									
General Fund		511,537.14	437,709.29	-73,827.85	-14.4%	1,555,858.23	1,481,549.10	-74,309.13	-4.8%
Tax Commission Refunds		1,142.51	785.33	-357.18	-31.3%	5,191.59	1,092.30	-4,099.29	-79.0%
Substance Abuse Treatment		76,228.70	65,895.14	-10,333.56	-13.6%	230,112.35	221,823.45	-8,288.90	-3.6%
Grape Growers & Wine Producers		35,336.93	36,251.75	914.82	2.6%	95,058.72	110,869.11	15,810.39	16.6%
Hop Growers		12,136.39	9,269.90	-2,866.49	-23.6%	36,573.59	34,287.07	-2,286.52	-6.3%
Unallocated Wine & Strong Beer		-11,744.20	86,633.02	98,377.22	-837.7%	-64,411.64	27,770.06	92,181.70	-143.1%
Total Distribution of Gross Collections		624,637.47	636,544.43	11,906.96	1.9%	1,858,382.84	1,877,391.09	19,008.25	1.0%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		0.00	0.00	0.00	0.0%	2,150.00	937.50	-1,212.50	-56.4%
Wine Direct Shipper Fee to ISP		0.00	0.00	0.00	0.0%	400.00	0.00	-400.00	-100.0%
Total Distributions		0.00	0.00	0.00	0.0%	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 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	608,519.67	136,424.14	28.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	608,519.67	136,424.14	28.9%
Distribution of Kilowatt Hour Tax									
General Fund		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	617,390.91	145,295.38	30.8%
Unallocated Kilowatt Hour		0.00	0.00	0.00	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		21,459.72	30,413.35	8,953.63	41.7%	472,095.53	608,519.67	136,424.14	28.9%
Mine License Tax Receipts									
Gross Collections		462.00	0.00	-462.00	-100.0%	4,089.66	194,518.33	190,428.67	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		462.00	0.00	-462.00	-100.0%	462.00	194,518.33	194,056.33	N/A
Distribution of Mine Tax									
General Fund		304.92	0.00	-304.92	-100.0%	304.92	128,382.10	128,077.18	N/A
Abandoned Mine Reclamation		157.08	0.00	-157.08	-100.0%	157.08	66,136.23	65,979.15	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		462.00	0.00	-462.00	-100.0%	462.00	194,518.33	194,056.33	N/A

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		122,952.72	115,671.12	-7,281.60	-5.9%	384,503.92	353,452.68	-31,051.24	-8.1%
Less Refunds Paid		-140.50	-92.00	48.50	-34.5%	-464.61	-5,178.47	-4,713.86	N/A
Net Collections		122,812.22	115,579.12	-7,233.10	-5.9%	384,039.31	348,274.21	-35,765.10	-9.3%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		120,355.99	113,267.53	-7,088.46	-5.9%	376,358.54	341,308.71	-35,049.83	-9.3%
E911 Wireless Admin		2,456.23	2,311.59	-144.64	-5.9%	7,680.77	6,965.50	-715.27	-9.3%
Tax Commission Refunds		140.50	92.00	-48.50	-34.5%	464.61	5,178.47	4,713.86	N/A
Total Distribution of Gross Collections		122,952.72	115,671.12	-7,281.60	-5.9%	384,503.92	353,452.68	-31,051.24	-8.1%
Oil & Gas Tax Receipts									
Gross Collections		58,478.85	0.00	-58,478.85	-100.0%	172,218.88	15,467.82	-156,751.06	-91.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		58,478.85	0.00	-58,478.85	-100.0%	172,218.88	15,467.82	-156,751.06	-91.0%
Distribution of Oil & Gas Tax									
Conservation Fund		35,087.31	12,000.19	-23,087.12	-65.8%	103,331.33	18,280.55	-85,050.78	-82.3%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		16,841.91	5,760.09	-11,081.82	-65.8%	49,599.04	8,774.66	-40,824.38	-82.3%
Public Schools Fund		6,549.63	2,240.04	-4,309.59	-65.8%	19,288.51	3,412.38	-15,876.13	-82.3%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	-20,000.32	-20,000.32	0.0%	0.00	-14,999.77	-14,999.77	0.0%
Total Distribution of Gross Collections		58,478.85	0.00	-58,478.85	-100.0%	172,218.88	15,467.82	-156,751.06	-91.0%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,461,550.96	9,434,741.33	-26,809.63	-0.3%	29,825,234.71	31,316,188.32	1,490,953.61	5.0%
Gasoline Tax		20,088,445.46	24,620,761.00	4,532,315.54	22.6%	67,725,844.35	77,380,760.82	9,654,916.47	14.3%
Aviation Fuel		263,471.91	283,757.61	20,285.70	7.7%	1,071,070.13	904,915.52	-166,154.61	-15.5%
Transfer Fee		1,047,849.76	1,203,601.26	155,751.50	14.9%	3,433,724.33	3,846,897.28	413,172.95	12.0%
Fuels Distribution Fund		1,114,050.84	-430,215.37	-1,544,266.21	-138.6%	2,131,173.98	-270,093.85	-2,401,267.83	-112.7%
Motor Fuel Registration		648.53	955.81	307.28	47.4%	16,365.38	2,151.77	-14,213.61	-86.9%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	1,483.48	1,483.48	0.0%
Gross Collections		31,976,017.46	35,114,101.64	3,138,084.18	9.8%	104,203,412.88	113,182,303.34	8,978,890.46	8.6%
IFTA Taxpayer Refunds		-21,685.18	-1,420,867.81	-1,399,182.63	N/A	-354,638.97	-4,099,907.80	-3,745,268.83	N/A
Fuel Distributor Refunds (Gas & Special Fuel)		-1,078,906.16	-21,381.68	1,057,524.48	-98.0%	-3,440,982.93	-280,358.82	3,160,624.11	-91.9%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,100,591.34	-1,442,249.49	-341,658.15	31.0%	-3,795,621.90	-4,380,266.62	-584,644.72	15.4%
Net Collections		30,875,426.12	33,671,852.15	2,796,426.03	9.1%	100,407,790.98	108,802,036.72	8,394,245.74	8.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,100,591.34	1,442,249.49	341,658.15	31.0%	3,795,621.90	4,380,266.62	584,644.72	15.4%
Special Fuels Admin Fund		418,712.00	419,685.75	973.75	0.2%	418,712.00	419,685.75	973.75	0.2%
Gasoline Admin Fund		889,763.00	934,139.25	44,376.25	5.0%	889,763.00	934,139.25	44,376.25	5.0%
State Highway Account		5,044,943.30	5,812,299.88	767,356.58	15.2%	17,105,406.62	19,071,118.46	1,965,711.84	11.5%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		20,134,498.01	23,154,543.59	3,020,045.58	15.0%	68,155,634.15	75,972,418.75	7,816,784.60	11.5%
State Aeronautics Fund		263,471.91	283,757.61	20,285.70	7.7%	1,071,070.13	905,856.55	-165,213.58	-15.4%
Local Highway Distribution Fund		2,373,670.37	2,735,199.95	361,529.58	15.2%	8,048,266.68	8,972,062.56	923,795.88	11.5%
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		120,059.56	146,832.07	26,772.51	22.3%	415,494.25	474,405.48	58,911.23	14.2%
Off-Highway Improvements		120,059.56	146,832.07	26,772.51	22.3%	415,494.25	474,405.48	58,911.23	14.2%
Capital Improvements		120,059.56	146,832.06	26,772.50	22.3%	415,494.23	474,405.49	58,911.26	14.2%
Road and Bridge		62,531.48	76,475.60	13,944.12	22.3%	216,404.82	247,088.02	30,683.20	14.2%
Search and Rescue Fund		3,638.16	4,449.46	811.30	22.3%	12,590.72	14,375.96	1,785.24	14.2%
Petroleum Storage Trust Fund		209,593.37	240,645.23	31,051.86	14.8%	686,911.15	770,065.52	83,154.37	12.1%
Motor Fuels Distribution Fund		1,114,050.84	-430,615.78	-1,544,666.62	-138.7%	2,131,173.98	-353,807.30	-2,484,981.28	-116.6%
Total Distribution of Gross Collections		31,976,017.46	35,113,701.23	3,137,683.77	9.8%	104,203,412.88	113,181,861.59	8,978,448.71	8.6%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	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		6,366,149.98	6,470,593.39	104,443.41	1.6%	20,396,138.88	21,724,541.33	1,328,402.45	6.5%
Special Fuels - IFTA		188,282.05	63,872.78	-124,409.27	-66.1%	713,741.29	520,000.59	-193,740.70	-27.1%
Gasoline		12,760,843.40	15,692,137.38	2,931,293.98	23.0%	44,356,244.80	50,687,949.64	6,331,704.84	14.3%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	1,500.00	1,500.00	0.0%
Transfer Fee		806,460.86	926,484.23	120,023.37	14.9%	2,643,446.76	2,961,822.17	318,375.41	12.0%
Interest		12,113.19	0.00	-12,113.19	-100.0%	29,697.04	74,310.99	44,613.95	150.2%
Motor Fuel Registration		648.53	955.81	307.28	47.4%	16,365.38	2,294.03	-14,071.35	-86.0%
Total Highway Distribution Fund		20,134,498.01	23,154,543.59	3,020,045.58	15.0%	68,155,634.15	75,972,418.75	7,816,784.60	11.5%
State Highway Account									
Special Fuels		1,629,186.77	1,655,915.30	26,728.53	1.6%	5,218,112.05	5,559,613.80	341,501.75	6.5%
Special Fuels - IFTA		48,184.01	16,345.95	-31,838.06	-66.1%	182,656.37	133,075.44	-49,580.93	-27.1%
Gasoline		3,366,678.68	4,140,038.63	773,359.95	23.0%	11,702,446.36	13,372,943.65	1,670,497.29	14.3%
Interest		893.84	0.00	-893.84	-100.0%	2,191.84	5,485.57	3,293.73	150.3%
Total State Highway Account		5,044,943.30	5,812,299.88	767,356.58	15.2%	17,105,406.62	19,071,118.46	1,965,711.84	11.5%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,123,917.14	1,252,631.78	128,714.64	11.5%	3,369,971.60	3,578,570.57	208,598.97	6.2%
Less Refunds Paid		-132.00	-778.97	-646.97	490.1%	-36,804.33	-3,404.24	33,400.09	-90.8%
Net Collections		1,123,785.14	1,251,852.81	128,067.67	11.4%	3,333,167.27	3,575,166.33	241,999.06	7.3%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,119,610.14	1,247,677.81	128,067.67	11.4%	3,328,992.27	3,570,991.33	241,999.06	7.3%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		132.00	778.97	646.97	490.1%	36,804.33	3,404.24	-33,400.09	-90.8%
Total Distribution of Gross Collections		1,123,917.14	1,252,631.78	128,714.64	11.5%	3,369,971.60	3,578,570.57	208,598.97	6.2%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		338,826.35	372,431.83	33,605.48	9.9%	1,101,365.21	1,111,804.10	10,438.89	0.9%
Less Refunds Paid		-58.00	-48.00	10.00	-17.2%	-198.00	-7,935.47	-7,737.47	N/A
Net Collections		338,768.35	372,383.83	33,615.48	9.9%	1,101,167.21	1,103,868.63	2,701.42	0.2%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		337,518.35	371,133.83	33,615.48	10.0%	1,099,917.21	1,102,618.63	2,701.42	0.2%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		58.00	48.00	-10.00	-17.2%	198.00	7,935.47	7,737.47	N/A
Total Distribution of Gross Collections		338,826.35	372,431.83	33,605.48	9.9%	1,101,365.21	1,111,804.10	10,438.89	0.9%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		158,624.54	152,170.33	-6,454.21	-4.1%	481,934.05	488,461.53	6,527.48	1.4%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-116.00	0.00	116.00	-100.0%
Net Collections		158,586.54	152,170.33	-6,416.21	-4.0%	481,818.05	488,461.53	6,643.48	1.4%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		158,586.54	150,920.33	-7,666.21	-4.8%	481,818.05	487,211.53	5,393.48	1.1%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		38.00	0.00	-38.00	-100.0%	116.00	0.00	-116.00	-100.0%
Total Distribution of Gross Collections		158,624.54	152,170.33	-6,454.21	-4.1%	481,934.05	488,461.53	6,527.48	1.4%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,614,628.77	2,535,012.36	-79,616.41	-3.0%	7,982,836.41	8,101,840.66	119,004.25	1.5%
Less Refunds Paid		-6,384.92	-5,153.56	1,231.36	-19.3%	-34,155.47	-13,552.52	20,602.95	-60.3%
Net Collections		2,608,243.85	2,529,858.80	-78,385.05	-3.0%	7,948,680.94	8,088,288.14	139,607.20	1.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,585,493.85	2,507,108.80	-78,385.05	-3.0%	7,925,930.94	8,065,538.14	139,607.20	1.8%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	22,750.00	22,750.00	0.00	0.0%
Tax Commission Refunds		6,384.92	5,153.56	-1,231.36	-19.3%	34,155.47	13,552.52	-20,602.95	-60.3%
Total Distribution of Gross Collections		2,614,628.77	2,535,012.36	-79,616.41	-3.0%	7,982,836.41	8,101,840.66	119,004.25	1.5%

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
Gross Collections								43	-100.0%
Less Non-Tax Refunds Paid								63	-100.0%
Net Collections								<u>80</u>	<u>-100.0%</u>
Distribution of Suspense Fund									
Suspense Fund								10	-100.0%
Clearing Accounts								33	-100.0%
Special Fuels IFTA								00	-100.0%
Bonds - Net Activity								00	0.0%
Less Bond Refunds								00	-100.0%
Total Distribution of Gross Collections								<u>43</u>	<u>-100.0%</u>
Miscellaneous Revenue									
Gross Receipts								08	-100.0%
Net Collections								<u>08</u>	<u>-100.0%</u>
Distribution of Miscellaneous									
Miscellaneous Receipts								65	-100.0%
Miscellaneous Refunds - General Fund								00	0.0%
Circuit Breaker								43	-100.0%
Total Distribution of Gross Collections								<u>08</u>	<u>-100.0%</u>
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	168.00	168.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	162.00	162.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	164.00	164.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	168.00	168.00	0.0%	0.00	0.00	0.00	0.0%

In Progress
Under
Construction

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

Source	Note	Month Of 9/30/2022	Month Of 9/30/2023	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		20.58	57,125.96	57,105.38	N/A	113.41	239,661.65	239,548.24	N/A
Corporate Income to MTC		260,595.36	388,781.38	128,186.02	49.2%	293,460.87	768,671.20	475,210.33	161.9%
Sales Tax to MTC		16,978.29	302,138.91	285,160.62	N/A	515,578.35	740,769.38	225,191.03	43.7%
Total MTC Fund		277,594.23	748,046.25	470,452.02	169.5%	809,152.63	1,749,102.23	939,949.60	116.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		85.14	45,226.93	45,141.79	N/A	85.14	93,529.94	93,444.80	N/A
Corporate MTC to General Fund		1,078,299.74	307,800.29	-770,499.45	-71.5%	1,203,410.32	404,130.34	-799,279.98	-66.4%
Sales Tax MTC to General Fund		70,253.32	239,204.99	168,951.67	240.5%	1,591,484.95	364,272.49	-1,227,212.46	-77.1%
Total MTC Receipts to General Fund		1,148,638.20	592,232.21	-556,405.99	-48.4%	2,794,980.41	861,932.77	-1,933,047.64	-69.2%
Total MTC Receipts		1,426,232.43	1,340,278.46	-85,953.97	-6.0%	3,604,133.04	2,611,035.00	-993,098.04	-27.6%
Total Gross Receipts		633,490,300.18	635,204,066.90	1,713,766.72	0.3%	1,666,402,582.88	1,700,215,612.64	33,813,029.76	2.0%

* Notes included beginning with the October 2023 Comparative Statement.