

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		208,702,081.68	228,669,724.04	19,967,642.36	9.6%	579,010,967.59	613,463,666.08	34,452,698.49	6.0%
Corporate Income Tax		112,148,816.03	126,276,774.34	14,127,958.31	12.6%	152,265,810.57	165,722,008.00	13,456,197.43	8.8%
Sales Tax		270,639,645.03	278,286,143.69	7,646,498.66	2.8%	827,363,168.64	849,205,600.95	21,842,432.31	2.6%
Cigarette Tax		2,525,945.70	1,982,685.51	-543,260.19	-21.5%	7,527,552.06	6,685,708.58	-841,843.48	-11.2%
Tobacco Tax		1,039,530.28	1,445,470.50	405,940.22	39.1%	3,097,020.35	3,424,986.43	327,966.08	10.6%
Beer Tax		484,924.15	452,637.61	-32,286.54	-6.7%	1,432,522.32	1,380,282.22	-52,240.10	-3.6%
Wine Tax		636,544.43	593,369.46	-43,174.97	-6.8%	1,877,391.09	1,810,453.91	-66,937.18	-3.6%
Kilowatt Hour Tax		30,413.35	150,820.91	120,407.56	395.9%	608,519.67	648,489.60	39,969.93	6.6%
Mine License Tax		0.00	1,014.56	1,014.56	0.0%	194,518.33	2,165.56	-192,352.77	-98.9%
Oil & Gas		0.00	7,058.05	7,058.05	0.0%	15,467.82	10,623.47	-4,844.35	-31.3%
E911		115,671.12	101,953.42	-13,717.70	-11.9%	353,452.68	303,953.85	-49,498.83	-14.0%
Motor Fuels Tax		35,113,701.23	31,441,644.57	-3,672,056.66	-10.5%	113,181,902.93	108,330,542.54	-4,851,360.39	-4.3%
Boise Auditorium District		1,252,631.78	1,327,101.35	74,469.57	5.9%	3,578,570.57	3,630,207.10	51,636.53	1.4%
Idaho Falls Auditorium District		372,431.83	346,189.21	-26,242.62	-7.0%	1,111,804.10	1,108,562.09	-3,242.01	-0.3%
Pocatello-Chubbuck Auditorium District		152,170.33	160,137.92	7,967.59	5.2%	488,461.53	540,137.96	51,676.43	10.6%
Idaho Travel & Convention		2,535,012.36	2,690,963.40	155,951.04	6.2%	8,101,840.66	8,355,248.29	253,407.63	3.1%
Miscellaneous Revenues	A1	-545,452.40	209,068.25	754,520.65	-138.3%	5,936.34	1,118,739.46	1,112,803.12	N/A
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	350.00	350.00	0.0%	937.50	2,012.50	1,075.00	114.7%
Total Gross Receipts		635,204,066.90	674,143,106.79	38,939,039.89	6.1%	1,700,215,844.75	1,765,743,388.59	65,527,543.84	3.9%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		451,223,869.64	484,599,430.98	33,375,561.34	7.4%	1,084,442,197.60	1,103,041,283.33	18,599,085.73	1.7%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		240,645.23	220,839.39	-19,805.84	-8.2%	770,065.52	737,121.03	-32,944.49	-4.3%
161 - Fish and Game Donation		-178.32	-500.00	-321.68	180.4%	496.00	840.80	344.80	69.5%
166 - Abandoned Mine & Oil & Gas Conserv		12,000.19	4,579.77	-7,420.42	-61.8%	84,416.78	7,110.34	-77,306.44	-91.6%
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		30,000.00	30,000.00	0.00	0.0%	90,000.00	90,000.00	0.00	0.0%
182 - Substance Abuse Treatment		162,648.60	161,617.46	-1,031.14	-0.6%	508,094.92	493,282.73	-14,812.19	-2.9%
188 - County Juvenile Probation Svcs		338,553.16	365,696.55	27,143.39	8.0%	1,018,045.50	1,041,774.15	23,728.65	2.3%
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		2,507,108.80	2,655,471.66	148,362.86	5.9%	8,065,538.14	8,311,083.19	245,545.05	3.0%
213 - Veterans Support Donation		-594.00	-204.53	389.47	-65.6%	579.42	1,034.47	455.05	78.5%
220 - Cooperative Welfare Fund		2,781.35	6,988.40	4,207.05	151.3%	12,381.57	26,916.47	14,534.90	117.4%
221 - State Aeronautics Fund		283,757.61	269,548.32	-14,209.29	-5.0%	905,856.55	1,001,206.66	95,350.11	10.5%
247 - Parks & Rec Motor Fuels		516,971.80	432,520.23	-84,451.57	-16.3%	1,670,304.47	1,565,229.22	-105,075.25	-6.3%
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		2,735,199.95	2,401,150.39	-334,049.56	-12.2%	8,972,062.56	8,499,998.78	-472,063.78	-5.3%
260 - State Highway Account		5,812,299.88	5,104,595.81	-707,704.07	-12.2%	19,071,118.46	18,069,087.88	-1,002,030.58	-5.3%
261 - Highway Distribution Fund		23,154,543.59	20,416,092.13	-2,738,451.46	-11.8%	75,972,418.75	72,051,255.03	-3,921,163.72	-5.2%
266 - Search and Rescue Fund		4,449.46	3,722.61	-726.85	-16.3%	14,375.96	13,471.58	-904.38	-6.3%
267 - Motor Fuel Distribution Fund		-430,615.78	-146,659.15	283,956.63	-65.9%	-353,647.20	938,401.42	1,292,048.62	-365.3%
269 - Transportation Congestion Mitigation		10,117,979.61	10,255,311.55	137,331.94	1.4%	30,927,776.41	31,300,329.31	372,552.90	1.2%
275 - E911 Wireless		113,267.53	99,806.10	-13,461.43	-11.9%	341,308.71	297,680.35	-43,628.36	-12.8%
276 - Multi-State Tax Compact		155,814.04	198,880.81	43,066.77	27.6%	887,169.46	645,807.28	-241,362.18	-27.2%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	31,250,000.00	31,250,000.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		1,388,936.59	1,414,991.89	26,055.30	1.9%	1,394,528.00	1,420,317.66	25,789.66	1.8%
349 - Wine Direct Shipper Fee to ISP		0.00	175.00	175.00	0.0%	0.00	550.00	550.00	0.0%
365 - Permanent Building Fund		1,273,606.54	1,202,693.75	-70,912.79	-5.6%	3,680,275.98	3,638,567.18	-41,708.80	-1.1%
375 - Garvee State Match		1,501,745.04	958,518.85	-543,226.19	-36.2%	4,455,018.06	3,613,170.58	-841,847.48	-18.9%
401 - Miscellaneous Income		40,178.05	76,399.06	36,221.01	90.2%	117,053.06	128,677.56	11,624.50	9.9%
403 - Opportunity Scholarship		-650.00	-604.04	45.96	-7.1%	-518.00	-104.04	413.96	-79.9%
481 - Public School Endowment		387,913.16	422,515.28	34,602.12	8.9%	84,495,796.20	83,678,096.79	-817,699.41	-1.0%
483 - Childrens Trust Donation		-454.32	-79.77	374.55	-82.4%	94.06	1,070.23	976.17	N/A

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502 - Sales Tax - Cities & Counties		29,217,015.84	29,613,580.11	396,564.27	1.4%	89,308,080.08	89,987,364.79	679,284.71	0.8%
502 - Sales Tax - Circuit Breaker		1,968,426.38	2,041,546.65	73,120.27	3.7%	5,921,126.02	6,103,687.06	182,561.04	3.1%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	5,734,867.44	5,734,867.44	0.00	0.0%
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		1,017,619.74	230,839.01	-786,780.73	-77.3%	3,042,069.63	743,919.18	-2,298,150.45	-75.5%
502 - Sales Tax - Election Consolidation		509,717.44	492,946.84	-16,770.60	-3.3%	1,473,953.99	1,478,840.51	4,886.52	0.3%
502 - Sales Tax - Tax Relief Fund		15,720,380.15	19,474,607.97	3,754,227.82	23.9%	48,512,568.23	60,723,141.92	12,210,573.69	25.2%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	0.00	396,511.35	396,511.35	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		4,831,335.42	4,896,911.42	65,576.00	1.4%	14,768,013.65	14,945,907.64	177,893.99	1.2%
502 - Sales Tax - School District Facility Holding Fund	B2,B3	4,831,335.42	7,073,312.02	2,241,976.60	46.4%	14,768,013.65	21,588,143.32	6,820,129.67	46.2%
516 - Refund Fund		64,671,795.51	72,873,910.72	8,202,115.21	12.7%	150,145,684.26	161,473,805.47	11,328,121.21	7.5%
516 - Refund Fund - County Juvenile Prob Services		47,119.97	56,028.24	8,908.27	18.9%	224,265.93	133,918.70	-90,347.23	-40.3%
535 - Tax Rebate Fund		-3.81	-53.13	-49.32	N/A	0.00	389.77	389.77	0.0%
630 - Grape Growers and Wine Producers		36,251.75	21,576.81	-14,674.94	-40.5%	110,869.11	77,672.09	-33,197.02	-29.9%
630 - Hop Growers		9,269.90	15,948.99	6,679.09	72.1%	34,287.07	48,212.76	13,925.69	40.6%
630 - Custodial Accounts		1,771,585.21	1,817,830.91	46,245.70	2.6%	5,166,602.78	5,264,827.24	98,224.46	1.9%
630 - Oil & Gas-Cities & Counties		5,760.09	2,032.73	-3,727.36	-64.7%	8,774.66	3,059.59	-5,715.07	-65.1%
601 - Tax Suspense & Adjustments		5,950,799.42	1,334,707.93	-4,616,091.49	-77.6%	9,628,929.25	1,354,084.03	-8,274,845.22	-85.9%
Total Distribution		635,204,066.90	674,143,106.79	38,939,039.89	6.1%	1,700,215,844.75	1,765,743,388.59	65,527,543.84	3.9%

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DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		161,689,472.03	181,783,925.10	20,094,453.07	12.4%	454,367,848.35	489,165,853.87	34,798,005.52	7.7%
Corporate Income Taxes		89,590,188.35	100,968,860.07	11,378,671.72	12.7%	121,330,737.54	132,313,593.72	10,982,856.18	9.1%
Sales Tax		198,376,471.80	199,746,363.64	1,369,891.84	0.7%	503,193,416.21	475,813,312.13	-27,380,104.08	-5.4%
Tobacco Tax		872,244.18	1,252,251.59	380,007.41	43.6%	2,650,136.45	2,982,337.34	332,200.89	12.5%
Beer Tax		227,370.64	212,739.66	-14,630.98	-6.4%	672,737.94	648,695.60	-24,042.34	-3.6%
Wine Tax		437,709.29	483,800.40	46,091.11	10.5%	1,481,549.10	1,467,097.27	-14,451.83	-1.0%
Kilowatt Hour Tax		30,413.35	150,820.91	120,407.56	395.9%	617,390.91	648,489.60	31,098.69	5.0%
Mine License		0.00	669.61	669.61	0.0%	128,382.10	1,429.27	-126,952.83	-98.9%
Misc Revenue		0.00	0.00	0.00	0.0%	-1.00	474.53	475.53	N/A
Total Distributed Direct to General Fund		451,223,869.64	484,599,430.98	33,375,561.34	7.4%	1,084,442,197.60	1,103,041,283.33	18,599,085.73	1.7%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		25,738,661.83	33,006,680.93	7,268,019.10	28.2%	73,763,754.16	88,546,556.60	14,782,802.44	20.0%
Corporate Income Tax Net Refund Fund		13,572,833.90	16,317,654.28	2,744,820.38	20.2%	1,778,804.25	14,633,573.01	12,854,768.76	722.7%
Total Distributed and Accrued to G. Fund		490,535,365.37	533,923,766.19	43,388,400.82	8.8%	1,159,984,756.01	1,206,221,412.94	46,236,656.93	4.0%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		40,411,093.04	45,159,059.96	4,747,966.92	11.7%	113,570,211.21	121,995,712.95	8,425,501.74	7.4%
Less Total Refunds		-14,672,431.21	-12,152,379.03	2,520,052.18	-17.2%	-39,806,457.05	-33,449,156.35	6,357,300.70	-16.0%
Net Refund Fund (To Above)		25,738,661.83	33,006,680.93	7,268,019.10	28.2%	73,763,754.16	88,546,556.60	14,782,802.44	20.0%
Add Distributed Direct to General Fund		161,689,472.03	181,783,925.10	20,094,453.07	12.4%	454,367,848.35	489,165,853.87	34,798,005.52	7.7%
IIT Distributed and Accrued to G. Fund		187,428,133.86	214,790,606.03	27,362,472.17	14.6%	528,131,602.51	577,712,410.47	49,580,807.96	9.4%
Corporate Income Tax									
Distributed to Refund Fund		22,320,930.23	25,203,030.40	2,882,100.17	12.9%	30,233,627.81	33,018,917.56	2,785,289.75	9.2%
Less Total Refunds		-8,748,096.33	-8,885,376.12	-137,279.79	1.6%	-28,454,823.56	-18,385,344.55	10,069,479.01	-35.4%
Net Refund Fund (To Above)		13,572,833.90	16,317,654.28	2,744,820.38	20.2%	1,778,804.25	14,633,573.01	12,854,768.76	722.7%
Add Distributed Direct to General Fund		89,590,188.35	100,968,860.07	11,378,671.72	12.7%	121,330,737.54	132,313,593.72	10,982,856.18	9.1%
CIT Distributed and Accrued to G. Fund		103,163,022.25	117,286,514.35	14,123,492.10	13.7%	123,109,541.79	146,947,166.73	23,837,624.94	19.4%

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Individual Income Tax Receipts									
IIT Payments by Filing		34,115,910.60	38,596,259.50	4,480,348.90	13.1%	67,314,514.19	73,281,265.45	5,966,751.26	8.9%
Permanent Building Fund		124,300.00	134,960.00	10,660.00	8.6%	371,410.00	442,180.00	70,770.00	19.1%
Donations on returns		5,757.95	11,087.62	5,329.67	92.6%	21,814.34	46,001.74	24,187.40	110.9%
Individual Tax reclassified as Multi State		57,125.96	1,293,061.01	1,235,935.05	N/A	239,661.65	1,416,853.03	1,177,191.38	491.2%
Total Filing Payments		34,303,094.51	40,035,368.13	5,732,273.62	16.7%	67,947,400.18	75,186,300.22	7,238,900.04	10.7%
Lottery Winnings Withholdings		47,119.97	56,028.23	8,908.26	18.9%	224,265.93	133,918.69	-90,347.24	-40.3%
Employer Withholdings		174,351,867.20	188,578,327.68	14,226,460.48	8.2%	510,839,301.48	538,143,447.17	27,304,145.69	5.3%
Withholding Payments Total		174,398,987.17	188,634,355.91	14,235,368.74	8.2%	511,063,567.41	538,277,365.86	27,213,798.45	5.3%
Gross Collections		208,702,081.68	228,669,724.04	19,967,642.36	9.6%	579,010,967.59	613,463,666.08	34,452,698.49	6.0%
Individual Income Tax Filing Refunds		-14,015,760.94	-11,832,975.95	2,182,784.99	-15.6%	-37,347,400.81	-32,260,811.63	5,086,589.18	-13.6%
Employer Withholding Refunds		-656,670.27	-319,403.08	337,267.19	-51.4%	-2,459,056.24	-1,188,344.72	1,270,711.52	-51.7%
Less Total Refunds Paid		-14,672,431.21	-12,152,379.03	2,520,052.18	-17.2%	-39,806,457.05	-33,449,156.35	6,357,300.70	-16.0%
Net Collections		194,029,650.47	216,517,345.01	22,487,694.54	11.6%	539,204,510.54	580,014,509.73	40,809,999.19	7.6%
Distribution of Individual Income Tax									
General Fund		161,689,472.03	181,783,925.10	20,094,453.07	12.4%	454,367,848.35	489,165,853.87	34,798,005.52	7.7%
Refund Fund		40,411,093.04	45,159,059.96	4,747,966.92	11.7%	113,570,211.21	121,995,712.95	8,425,501.74	7.4%
Refund Fund - County Juvenile Prob Svc		47,119.97	56,028.24	8,908.27	18.9%	224,265.93	133,918.70	-90,347.23	-40.3%
Multi-State Tax Compact		11,899.03	145,375.90	133,476.87	N/A	146,131.71	233,851.27	87,719.56	60.0%
Permanent Building Fund		124,300.00	134,960.00	10,660.00	8.6%	371,410.00	442,180.00	70,770.00	19.1%
Public School Income Substance Abuse		47,119.96	56,028.23	8,908.27	18.9%	224,265.91	133,918.68	-90,347.23	-40.3%
Donations:									
Fish & Game		-178.32	-500.00	-321.68	180.4%	496.00	840.80	344.80	69.5%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		-454.32	-79.77	374.55	-82.4%	94.06	1,070.23	976.17	N/A
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		230.00	400.00	170.00	73.9%	327.00	952.98	625.98	191.4%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		175.00	210.00	35.00	20.0%	454.44	712.99	258.55	56.9%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		122.60	742.01	619.41	505.2%	844.69	1,648.00	803.31	95.1%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-594.00	-204.53	389.47	-65.6%	579.42	1,034.47	455.05	78.5%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		2,781.35	6,988.40	4,207.05	151.3%	12,381.57	26,916.47	14,534.90	117.4%
Idaho Food Bank		1,325.64	1,135.55	-190.09	-14.3%	4,155.16	9,929.84	5,774.68	139.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-650.00	-604.04	45.96	-7.1%	-518.00	-104.04	413.96	-79.9%
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		6,365,319.70	1,323,258.99	-5,042,060.71	-79.2%	0.00	1,312,228.87	1,312,228.87	0.0%
Total Distribution of Gross Collections		208,702,081.68	228,669,724.04	19,967,642.36	9.6%	579,010,967.59	613,463,666.08	34,452,698.49	6.0%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		25,173,712.09	22,926,770.77	-2,246,941.32	-8.9%	37,025,663.31	34,572,885.66	-2,452,777.65	-6.6%
Corporate Estimates		86,586,322.56	103,173,411.27	16,587,088.71	19.2%	114,471,476.06	130,762,622.07	16,291,146.01	14.2%
Corporate Tax reclassified as Multi-State		388,781.38	176,592.30	-212,189.08	-54.6%	768,671.20	386,500.27	-382,170.93	-49.7%
Gross Collections		112,148,816.03	126,276,774.34	14,127,958.31	12.6%	152,265,810.57	165,722,008.00	13,456,197.43	8.8%
Less Refunds Paid		-8,748,096.33	-8,885,376.12	-137,279.79	1.6%	-28,454,823.56	-18,385,344.55	10,069,479.01	-35.4%
Net Collections		103,400,719.70	117,391,398.22	13,990,678.52	13.5%	123,810,987.01	147,336,663.45	23,525,676.44	19.0%
Distribution of Corporate Tax									
General Fund		89,590,188.35	100,968,860.07	11,378,671.72	12.7%	121,330,737.54	132,313,593.72	10,982,856.18	9.1%
Refund Fund		22,320,930.23	25,203,030.40	2,882,100.17	12.9%	30,233,627.81	33,018,917.56	2,785,289.75	9.2%
Multi-State Tax Compact		80,981.09	19,853.87	-61,127.22	-75.5%	364,540.86	148,576.72	-215,964.14	-59.2%
Permanent Building Fund		156,330.00	85,030.00	-71,300.00	-45.6%	336,518.00	240,920.00	-95,598.00	-28.4%
Rebate Fund		386.36	0.00	-386.36	-100.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		112,148,816.03	126,276,774.34	14,127,958.31	12.6%	152,265,810.57	165,722,008.00	13,456,197.43	8.8%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		270,322,926.20	277,986,312.99	7,663,386.79	2.8%	826,567,670.34	848,441,141.32	21,873,470.98	2.6%
Sales Tax reclassified as Multi-State		302,138.91	299,312.70	-2,826.21	-0.9%	740,769.38	718,326.63	-22,442.75	-3.0%
Amusement Device Tax		14,579.92	518.00	-14,061.92	-96.4%	54,728.92	46,133.00	-8,595.92	-15.7%
Gross Collections		270,639,645.03	278,286,143.69	7,646,498.66	2.8%	827,363,168.64	849,205,600.95	21,842,432.31	2.6%
Less Refunds Paid		-446,794.28	-1,082,365.29	-635,571.01	142.3%	-1,860,923.79	-2,624,570.74	-763,646.95	41.0%
Net Collections		270,192,850.75	277,203,778.40	7,010,927.65	2.6%	825,502,244.85	846,581,030.21	21,078,785.36	2.6%
Distribution of Sales Tax									
General Fund		198,376,471.80	199,746,363.64	1,369,891.84	0.7%	503,193,416.21	475,813,312.13	-27,380,104.08	-5.4%
Tax Commission Refunds		446,794.28	1,082,365.29	635,571.01	142.3%	1,860,923.79	2,624,570.74	763,646.95	41.0%
Multi-State Tax Compact		62,933.92	33,651.04	-29,282.88	-46.5%	376,496.89	263,379.29	-113,117.60	-30.0%
Tax Relief Fund		15,720,380.15	19,395,073.53	3,674,693.38	23.4%	47,992,553.24	59,915,850.51	11,923,297.27	24.8%
Revenue Share		29,217,015.84	29,613,580.11	396,564.27	1.4%	89,308,080.08	89,987,364.79	679,284.71	0.8%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	0.00	396,511.35	396,511.35	0.0%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	1,250,000.00	1,250,000.00	0.00	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		1,968,426.38	2,030,241.51	61,815.13	3.1%	5,921,166.02	6,090,724.53	169,558.51	2.9%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	5,734,867.44	5,734,867.44	0.00	0.0%
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		1,017,619.74	230,839.01	-786,780.73	-77.3%	3,042,069.63	743,919.18	-2,298,150.45	-75.5%
Election Consolidation		509,717.44	492,946.84	-16,770.60	-3.3%	1,473,953.99	1,478,840.51	4,886.52	0.3%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,117,979.61	10,255,311.55	137,331.94	1.4%	30,927,776.41	31,300,329.31	372,552.90	1.2%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-137.5%	0.00	0.00	0.00	-118.3%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,831,335.42	4,896,911.42	65,576.00	1.4%	14,768,013.65	14,945,907.64	177,893.99	1.2%
School District Facility Fund Holding Account		4,831,335.42	7,073,312.02	2,241,976.60	46.4%	14,768,013.65	21,588,143.32	6,820,129.67	46.2%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	0.00	31,250,000.00	31,250,000.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	83,250,000.00	82,500,000.00	-750,000.00	-0.9%
Unallocated Sales Tax		104,087.30	0.00	-104,087.30	-100.0%	174,061.89	104.46	-173,957.43	-99.9%
Total Distribution of Gross Collections		270,639,645.03	278,286,143.69	7,646,498.66	2.8%	827,363,168.64	849,205,600.95	21,842,432.31	2.6%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,525,945.70	1,982,685.51	-543,260.19	-21.5%	7,527,552.06	6,685,708.58	-841,843.48	-11.2%
Less Refunds Paid		-34.00	0.00	34.00	-100.0%	-34.00	-38.00	-4.00	11.8%
Net Collections		2,525,911.70	1,982,685.51	-543,226.19	-21.5%	7,527,518.06	6,685,670.58	-841,847.48	-11.2%
Distribution of Cigarette Tax									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	1,250,000.00	1,250,000.00	0.00	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		30,000.00	30,000.00	0.00	0.0%	90,000.00	90,000.00	0.00	0.0%
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		1,501,745.04	958,518.85	-543,226.19	-36.2%	4,455,018.06	3,613,170.58	-841,847.48	-18.9%
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	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,525,945.70	1,982,685.51	-543,260.19	-21.5%	7,527,552.06	6,685,708.58	-841,843.48	-11.2%
Tobacco Tax Receipts									
Gross Collections		1,039,530.28	1,445,470.50	405,940.22	39.1%	3,097,020.35	3,424,986.43	327,966.08	10.6%
Less Refunds Paid		-42,679.78	-14,325.81	28,353.97	-66.4%	-68,292.90	-16,600.79	51,692.11	-75.7%
Net Collections		996,850.50	1,431,144.69	434,294.19	43.6%	3,028,727.45	3,408,385.64	379,658.19	12.5%
Distribution of Tobacco Tax									
General Fund		872,244.18	1,252,251.59	380,007.41	43.6%	2,650,136.45	2,982,337.34	332,200.89	12.5%
Tax Commission Refunds		42,679.78	14,325.81	-28,353.97	-66.4%	68,292.90	16,600.79	-51,692.11	-75.7%
Public School Endowment		62,303.16	89,446.55	27,143.39	43.6%	189,295.50	213,024.15	23,728.65	12.5%
County Juvenile Probation Svcs		62,303.16	89,446.55	27,143.39	43.6%	189,295.50	213,024.15	23,728.65	12.5%
Total Distribution of Gross Collections		1,039,530.28	1,445,470.50	405,940.22	39.1%	3,097,020.35	3,424,986.43	327,966.08	10.6%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		484,924.15	452,637.61	-32,286.54	-6.7%	1,432,522.32	1,380,282.22	-52,240.10	-3.6%
Less Refunds Paid		-1,156.83	0.00	1,156.83	-100.0%	-1,164.93	-78.73	1,086.20	-93.2%
Net Collections		483,767.32	452,637.61	-31,129.71	-6.4%	1,431,357.39	1,380,203.49	-51,153.90	-3.6%
Distribution of Beer Tax									
General Fund		227,370.64	212,739.66	-14,630.98	-6.4%	672,737.94	648,695.60	-24,042.34	-3.6%
Tax Commission Refunds		1,156.83	0.00	-1,156.83	-100.0%	1,164.93	78.73	-1,086.20	-93.2%
Substance Abuse Treatment		96,753.46	90,527.52	-6,225.94	-6.4%	286,271.47	276,040.71	-10,230.76	-3.6%
Permanent Building Fund		159,643.22	149,370.43	-10,272.79	-6.4%	472,347.98	455,467.18	-16,880.80	-3.6%
Total Distribution of Gross Collections		484,924.15	452,637.61	-32,286.54	-6.7%	1,432,522.32	1,380,282.22	-52,240.10	-3.6%
Wine Tax Receipts									
Gross Collections		636,544.43	593,369.46	-43,174.97	-6.8%	1,877,391.09	1,810,453.91	-66,937.18	-3.6%
Less Refunds Paid		-785.33	-332.55	452.78	-57.7%	-1,092.30	-658.93	433.37	-39.7%
Net Collections		635,759.10	593,036.91	-42,722.19	-6.7%	1,876,298.79	1,809,794.98	-66,503.81	-3.5%
Distribution of Wine Tax									
General Fund		437,709.29	483,800.40	46,091.11	10.5%	1,481,549.10	1,467,097.27	-14,451.83	-1.0%
Tax Commission Refunds		785.33	332.55	-452.78	-57.7%	1,092.30	658.93	-433.37	-39.7%
Substance Abuse Treatment		65,895.14	71,089.94	5,194.80	7.9%	221,823.45	217,242.02	-4,581.43	-2.1%
Grape Growers & Wine Producers		36,251.75	21,576.81	-14,674.94	-40.5%	110,869.11	77,672.09	-33,197.02	-29.9%
Hop Growers		9,269.90	15,948.99	6,679.09	72.1%	34,287.07	48,212.76	13,925.69	40.6%
Unallocated Wine & Strong Beer		86,633.02	620.77	-86,012.25	-99.3%	27,770.06	-429.16	-28,199.22	-101.5%
Total Distribution of Gross Collections		636,544.43	593,369.46	-43,174.97	-6.8%	1,877,391.09	1,810,453.91	-66,937.18	-3.6%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		0.00	175.00	175.00	0.0%	937.50	1,462.50	525.00	56.0%
Wine Direct Shipper Fee to ISP		0.00	175.00	175.00	0.0%	0.00	550.00	550.00	0.0%
Total Distributions		0.00	350.00	350.00	0.0%	937.50	2,012.50	1,075.00	114.7%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		30,413.35	150,820.91	120,407.56	395.9%	608,519.67	648,489.60	39,969.93	6.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		30,413.35	150,820.91	120,407.56	395.9%	608,519.67	648,489.60	39,969.93	6.6%
Distribution of Kilowatt Hour Tax									
General Fund		30,413.35	150,820.91	120,407.56	395.9%	617,390.91	648,489.60	31,098.69	5.0%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	-8,871.24	0.00	8,871.24	-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		30,413.35	150,820.91	120,407.56	395.9%	608,519.67	648,489.60	39,969.93	6.6%
Mine License Tax Receipts									
Gross Collections		0.00	1,014.56	1,014.56	0.0%	194,518.33	2,165.56	-192,352.77	-98.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	1,014.56	1,014.56	0.0%	194,518.33	2,165.56	-192,352.77	-98.9%
Distribution of Mine Tax									
General Fund		0.00	669.61	669.61	0.0%	128,382.10	1,429.27	-126,952.83	-98.9%
Abandoned Mine Reclamation		0.00	344.95	344.95	0.0%	66,136.23	736.29	-65,399.94	-98.9%
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	1,014.56	1,014.56	0.0%	194,518.33	2,165.56	-192,352.77	-98.9%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		115,671.12	101,953.42	-13,717.70	-11.9%	353,452.68	303,953.85	-49,498.83	-14.0%
Less Refunds Paid		-92.00	-110.44	-18.44	20.0%	-5,178.47	-198.35	4,980.12	-96.2%
Net Collections		115,579.12	101,842.98	-13,736.14	-11.9%	348,274.21	303,755.50	-44,518.71	-12.8%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		113,267.53	99,806.10	-13,461.43	-11.9%	341,308.71	297,680.35	-43,628.36	-12.8%
E911 Wireless Admin		2,311.59	2,036.88	-274.71	-11.9%	6,965.50	6,075.15	-890.35	-12.8%
Tax Commission Refunds		92.00	110.44	18.44	20.0%	5,178.47	198.35	-4,980.12	-96.2%
Total Distribution of Gross Collections		115,671.12	101,953.42	-13,717.70	-11.9%	353,452.68	303,953.85	-49,498.83	-14.0%
Oil & Gas Tax Receipts									
Gross Collections		0.00	7,058.05	7,058.05	0.0%	15,467.82	10,623.47	-4,844.35	-31.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	7,058.05	7,058.05	0.0%	15,467.82	10,623.47	-4,844.35	-31.3%
Distribution of Oil & Gas Tax									
Conservation Fund		12,000.19	4,234.82	-7,765.37	-64.7%	18,280.55	6,374.05	-11,906.50	-65.1%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		5,760.09	2,032.73	-3,727.36	-64.7%	8,774.66	3,059.59	-5,715.07	-65.1%
Public Schools Fund		2,240.04	790.50	-1,449.54	-64.7%	3,412.38	1,189.83	-2,222.55	-65.1%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		-20,000.32	0.00	20,000.32	-100.0%	-14,999.77	0.00	14,999.77	-100.0%
Total Distribution of Gross Collections		0.00	7,058.05	7,058.05	0.0%	15,467.82	10,623.47	-4,844.35	-31.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,434,741.33	9,447,184.02	12,442.69	0.1%	31,316,188.32	31,054,843.77	-261,344.55	-0.8%
Gasoline Tax		24,620,761.00	20,766,588.01	-3,854,172.99	-15.7%	77,380,760.82	71,642,247.49	-5,738,513.33	-7.4%
Aviation Fuel		283,757.61	269,179.28	-14,578.33	-5.1%	904,915.52	1,000,076.09	95,160.57	10.5%
Transfer Fee		1,203,601.26	1,103,079.54	-100,521.72	-8.4%	3,846,897.28	3,681,408.16	-165,489.12	-4.3%
Fuels Distribution Fund		-430,615.78	-146,659.15	283,956.63	-65.9%	-270,494.26	938,401.42	1,208,895.68	-446.9%
Motor Fuel Registration		955.81	920.22	-35.59	-3.7%	2,151.77	10,590.96	8,439.19	392.2%
Dyed Diesel - Penalty		500.00	1,352.65	852.65	170.5%	1,483.48	2,974.65	1,491.17	100.5%
Gross Collections		35,113,701.23	31,441,644.57	-3,672,056.66	-10.5%	113,181,902.93	108,330,542.54	-4,851,360.39	-4.3%
IFTA Taxpayer Refunds		-21,381.68	-31,042.33	-9,660.65	45.2%	-280,358.82	-249,324.46	31,034.36	-11.1%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,420,867.81	-1,360,958.57	59,909.24	-4.2%	-4,099,907.80	-3,006,431.82	1,093,475.98	-26.7%
Payments to Other IFTA Jurisdictions		0.00	-72.42	-72.42	0.0%	0.00	-493,511.62	-493,511.62	0.0%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,442,249.49	-1,392,073.32	50,176.17	-3.5%	-4,380,266.62	-3,749,267.90	630,998.72	-14.4%
Net Collections		33,671,451.74	30,049,571.25	-3,621,880.49	-10.8%	108,801,636.31	104,581,274.64	-4,220,361.67	-3.9%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,442,249.49	1,392,073.32	-50,176.17	-3.5%	4,380,266.62	3,749,267.90	-630,998.72	-14.4%
Special Fuels Admin Fund		419,685.75	441,593.60	21,907.85	5.2%	419,685.75	441,593.60	21,907.85	5.2%
Gasoline Admin Fund		934,139.25	938,386.41	4,247.16	0.5%	934,139.25	938,386.41	4,247.16	0.5%
State Highway Account		5,812,299.88	5,102,444.57	-709,855.31	-12.2%	19,071,118.46	18,062,497.43	-1,008,621.03	-5.3%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		23,154,543.59	20,386,950.43	-2,767,593.16	-12.0%	75,972,418.75	71,961,977.82	-4,010,440.93	-5.3%
State Aeronautics Fund		283,757.61	269,179.28	-14,578.33	-5.1%	905,856.55	1,000,076.09	94,219.54	10.4%
Local Highway Distribution Fund		2,735,199.95	2,401,150.39	-334,049.56	-12.2%	8,972,062.56	8,499,998.78	-472,063.78	-5.3%
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		146,832.07	122,667.59	-24,164.48	-16.5%	474,405.48	444,015.55	-30,389.93	-6.4%
Off-Highway Improvements		146,832.07	122,667.59	-24,164.48	-16.5%	474,405.48	444,015.55	-30,389.93	-6.4%
Capital Improvements		146,832.06	122,667.59	-24,164.47	-16.5%	474,405.49	444,015.55	-30,389.94	-6.4%
Road and Bridge		76,475.60	63,889.83	-12,585.77	-16.5%	247,088.02	231,259.79	-15,828.23	-6.4%
Search and Rescue Fund		4,449.46	3,717.21	-732.25	-16.5%	14,375.96	13,455.04	-920.92	-6.4%
Petroleum Storage Trust Fund		240,645.23	220,540.91	-20,104.32	-8.4%	770,065.52	736,206.61	-33,858.91	-4.4%
Motor Fuels Distribution Fund		-430,615.78	-146,659.15	283,956.63	-65.9%	-353,765.96	938,401.42	1,292,167.38	-365.3%
Total Distribution of Gross Collections		35,113,701.23	31,441,644.57	-3,672,056.66	-10.5%	113,181,902.93	108,330,542.54	-4,851,360.39	-4.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		6,470,593.39	6,494,644.62	24,051.23	0.4%	21,724,541.33	21,339,259.37	-385,281.96	-1.8%
Special Fuels - IFTA		63,872.78	25,872.86	-37,999.92	-59.5%	520,000.59	363,463.39	-156,537.20	-30.1%
Gasoline		15,692,137.38	13,015,077.59	-2,677,059.79	-17.1%	50,687,949.64	47,411,293.92	-3,276,655.72	-6.5%
Dyed Diesel - Penalty		500.00	1,352.65	852.65	170.5%	1,500.00	2,974.65	1,474.65	98.3%
Transfer Fee		926,484.23	849,082.49	-77,401.74	-8.4%	2,961,822.17	2,834,395.53	-127,426.64	-4.3%
Interest		0.00	29,141.70	29,141.70	0.0%	74,310.99	89,277.21	14,966.22	20.1%
Motor Fuel Registration		955.81	920.22	-35.59	-3.7%	2,294.03	10,590.96	8,296.93	361.7%
Total Highway Distribution Fund		23,154,543.59	20,416,092.13	-2,738,451.46	-11.8%	75,972,418.75	72,051,255.03	-3,921,163.72	-5.2%
State Highway Account									
Special Fuels		1,655,915.30	1,662,070.34	6,155.04	0.4%	5,559,613.80	5,461,014.74	-98,599.06	-1.8%
Special Fuels - IFTA		16,345.95	6,621.23	-9,724.72	-59.5%	133,075.44	93,015.37	-40,060.07	-30.1%
Gasoline		4,140,038.63	3,433,753.00	-706,285.63	-17.1%	13,372,943.65	12,508,467.32	-864,476.33	-6.5%
Interest		0.00	2,151.24	2,151.24	0.0%	5,485.57	6,590.45	1,104.88	20.1%
Total State Highway Account		5,812,299.88	5,104,595.81	-707,704.07	-12.2%	19,071,118.46	18,069,087.88	-1,002,030.58	-5.3%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,252,631.78	1,327,101.35	74,469.57	5.9%	3,578,570.57	3,630,207.10	51,636.53	1.4%
Less Refunds Paid		-778.97	-11,410.13	-10,631.16	N/A	-3,404.24	-11,564.13	-8,159.89	239.7%
Net Collections		1,251,852.81	1,315,691.22	63,838.41	5.1%	3,575,166.33	3,618,642.97	43,476.64	1.2%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,247,677.81	1,311,516.22	63,838.41	5.1%	3,570,991.33	3,614,467.97	43,476.64	1.2%
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		778.97	11,410.13	10,631.16	N/A	3,404.24	11,564.13	8,159.89	239.7%
Total Distribution of Gross Collections		1,252,631.78	1,327,101.35	74,469.57	5.9%	3,578,570.57	3,630,207.10	51,636.53	1.4%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		372,431.83	346,189.21	-26,242.62	-7.0%	1,111,804.10	1,108,562.09	-3,242.01	-0.3%
Less Refunds Paid		-48.00	0.00	48.00	-100.0%	-7,935.47	-98.00	7,837.47	-98.8%
Net Collections		372,383.83	346,189.21	-26,194.62	-7.0%	1,103,868.63	1,108,464.09	4,595.46	0.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		371,133.83	344,939.21	-26,194.62	-7.1%	1,102,618.63	1,107,214.09	4,595.46	0.4%
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		48.00	0.00	-48.00	-100.0%	7,935.47	98.00	-7,837.47	-98.8%
Total Distribution of Gross Collections		372,431.83	346,189.21	-26,242.62	-7.0%	1,111,804.10	1,108,562.09	-3,242.01	-0.3%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		152,170.33	160,137.92	7,967.59	5.2%	488,461.53	540,137.96	51,676.43	10.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	-9,986.59	-9,986.59	0.0%
Net Collections		152,170.33	160,137.92	7,967.59	5.2%	488,461.53	530,151.37	41,689.84	8.5%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		150,920.33	158,887.92	7,967.59	5.3%	487,211.53	528,901.37	41,689.84	8.6%
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		0.00	0.00	0.00	0.0%	0.00	9,986.59	9,986.59	0.0%
Total Distribution of Gross Collections		152,170.33	160,137.92	7,967.59	5.2%	488,461.53	540,137.96	51,676.43	10.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,535,012.36	2,690,963.40	155,951.04	6.2%	8,101,840.66	8,355,248.29	253,407.63	3.1%
Less Refunds Paid		-5,153.56	-12,741.74	-7,588.18	147.2%	-13,552.52	-21,415.10	-7,862.58	58.0%
Net Collections		2,529,858.80	2,678,221.66	148,362.86	5.9%	8,088,288.14	8,333,833.19	245,545.05	3.0%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,507,108.80	2,655,471.66	148,362.86	5.9%	8,065,538.14	8,311,083.19	245,545.05	3.0%
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		5,153.56	12,741.74	7,588.18	147.2%	13,552.52	21,415.10	7,862.58	58.0%
Total Distribution of Gross Collections		2,535,012.36	2,690,963.40	155,951.04	6.2%	8,101,840.66	8,355,248.29	253,407.63	3.1%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	N/A	9,766.22	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts		N/A	112,127.93	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous		N/A	76,399.06	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense		N/A	10,775.04	N/A	N/A	N/A	39,189.70	N/A	N/A
Gross Receipts		-545,452.40	209,068.25	754,520.65	-138.3%	5,936.34	1,118,739.46	1,112,803.12	N/A
Less Refunds		0.00	1,538.92	1,538.92	0.0%	0.00	-24,697.70	-24,697.70	0.0%
Net Receipts		-545,452.40	210,607.17	756,059.57	-138.6%	5,936.34	1,094,041.76	1,088,105.42	N/A
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		40,178.05	76,399.06	36,221.01	90.2%	117,053.06	128,677.56	11,624.50	9.9%
General Fund		0.00	0.00	0.00	0.0%	-1.00	474.53	475.53	N/A
Relief Fund		0.00	79,534.44	79,534.44	0.0%	520,014.99	807,291.41	287,276.42	55.2%
Rebate Fund		-390.17	0.00	390.17	-100.0%	2,769.95	0.00	-2,769.95	-100.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	0.00	1,000.00	1,000.00	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	32,593.49	32,593.49	0.0%	32.39	101,066.10	101,033.71	N/A
Other Transfers		0.00	0.00	0.00	0.0%	232.11	0.00	-232.11	-100.0%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	-1,538.92	-1,538.92	0.0%	0.00	24,697.70	24,697.70	0.0%
Circuit Breaker Fund		0.00	11,305.14	11,305.14	0.0%	0.00	12,962.53	12,962.53	0.0%
Tax Commission Holding Fund held in Suspense Account		-585,240.28	10,775.04	596,015.32	-101.8%	-634,165.16	42,569.63	676,734.79	-106.7%
Total Distribution of Gross Collections		-545,452.40	209,068.25	754,520.65	-138.3%	5,936.34	1,118,739.46	1,112,803.12	N/A
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		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	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		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		635,204,066.90	674,143,106.79	38,939,039.89	6.1%	1,700,215,844.75	1,765,743,388.59	65,527,543.84	3.9%

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2024-FY2025

Source	Note	Month Of 9/30/2023	Month Of 9/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		57,125.96	1,293,061.01	1,235,935.05	N/A	239,661.65	1,416,853.03	1,177,191.38	491.2%
Corporate Income to MTC		388,781.38	176,592.30	-212,189.08	-54.6%	768,671.20	386,500.27	-382,170.93	-49.7%
Sales Tax to MTC		302,138.91	299,312.70	-2,826.21	-0.9%	740,769.38	718,326.63	-22,442.75	-3.0%
Total Receipts Reclassified to MTC		748,046.25	1,768,966.01	1,020,919.76	136.5%	1,749,102.23	2,521,679.93	772,577.70	44.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		45,226.93	1,147,685.11	1,102,458.18	N/A	93,529.94	1,183,001.76	1,089,471.82	N/A
Corporate MTC to General Fund		307,800.29	156,738.43	-151,061.86	-49.1%	404,130.34	237,923.55	-166,206.79	-41.1%
Sales Tax MTC to General Fund		239,204.99	265,661.66	26,456.67	11.1%	364,272.49	454,947.34	90,674.85	24.9%
Total MTC Receipts to General Fund		592,232.21	1,570,085.20	977,852.99	165.1%	861,932.77	1,875,872.65	1,013,939.88	117.6%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		11,899.03	145,375.90	133,476.87	N/A	146,131.71	233,851.27	87,719.56	60.0%
MTC Revenue from Corporate Income Tax		80,981.09	19,853.87	-61,127.22	-75.5%	364,540.86	148,576.72	-215,964.14	-59.2%
MTC Revenue from Sales Tax		62,933.92	33,651.04	-29,282.88	-46.5%	376,496.89	263,379.29	-113,117.60	-30.0%
Net MTC Revenues		155,814.04	198,880.81	43,066.77	27.6%	887,169.46	645,807.28	-241,362.18	-27.2%
Total MTC Receipts		748,046.25	1,768,966.01	1,020,919.76	136.5%	1,749,102.23	2,521,679.93	772,577.70	44.2%

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

Note	Area	Description
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts
B2	Distributions by Fund	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B3	Distributions by Fund	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.