

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		231,028,681.74	230,382,138.81	-646,542.93	-0.3%	762,369,028.96	809,393,106.40	47,024,077.44	6.2%
Corporate Income Tax		30,679,276.83	42,273,391.97	11,594,115.14	37.8%	203,290,997.40	194,539,202.54	-8,751,794.86	-4.3%
Sales Tax		274,763,412.00	273,002,293.35	-1,761,118.65	-0.6%	1,103,590,925.57	1,100,365,461.99	-3,225,463.58	-0.3%
Cigarette Tax		2,469,556.83	2,339,475.47	-130,081.36	-5.3%	10,836,527.26	9,867,027.53	-969,499.73	-8.9%
Tobacco Tax		1,239,903.80	1,038,899.35	-201,004.45	-16.2%	4,703,551.70	4,135,919.70	-567,632.00	-12.1%
Beer Tax		437,364.49	393,545.98	-43,818.51	-10.0%	1,913,581.40	1,826,068.30	-87,513.10	-4.6%
Wine Tax		617,660.54	600,688.95	-16,971.59	-2.7%	2,476,043.38	2,478,080.04	2,036.66	0.1%
Kilowatt Hour Tax		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	746,586.22	149,494.63	25.0%
Mine License Tax		217,167.84	277,140.61	59,972.77	27.6%	221,257.50	471,658.94	250,401.44	113.2%
Oil & Gas		66,135.96	41,297.33	-24,838.63	-37.6%	238,354.84	56,765.15	-181,589.69	-76.2%
E911		125,076.00	113,110.79	-11,965.21	-9.6%	509,579.92	466,563.47	-43,016.45	-8.4%
Motor Fuels Tax		35,238,041.04	40,421,839.90	5,183,798.86	14.7%	139,441,453.92	153,603,742.83	14,162,288.91	10.2%
Boise Auditorium District		989,764.74	1,064,153.62	74,388.88	7.5%	4,359,736.34	4,642,724.19	282,987.85	6.5%
Idaho Falls Auditorium District		326,686.73	318,805.73	-7,881.00	-2.4%	1,428,051.94	1,430,609.83	2,557.89	0.2%
Pocatello-Chubbuck Auditorium District		161,560.81	182,059.68	20,498.87	12.7%	643,494.86	670,521.21	27,026.35	4.2%
Idaho Travel & Convention		2,353,293.34	2,500,576.10	147,282.76	6.3%	10,336,129.75	10,602,416.76	266,287.01	2.6%
Suspense	A1	-130,694.65	-142.26	130,552.39	-99.9%	11,726.78	36,396.56	24,669.78	210.4%
Miscellaneous Revenues	A2	31,233.32	72,301.68	41,068.36	131.5%	171,617.19	41,699.20	-129,917.99	-75.7%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		2,962.50	0.00	-2,962.50	-100.0%	5,512.50	937.50	-4,575.00	-83.0%
Total Gross Receipts		580,742,079.92	595,159,643.61	14,417,563.69	2.5%	2,247,144,662.80	2,295,375,488.36	48,230,825.56	2.1%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		418,280,500.08	312,188,857.38	-106,091,642.70	-25.4%	1,616,196,885.41	1,396,631,054.98	-219,565,830.43	-13.6%
129 - Secondary Aquifer Fund		1,358,014.49	1,070,290.86	-287,723.63	-21.2%	1,690,353.90	1,070,290.86	-620,063.04	-36.7%
130 - Petroleum Storage Trust		252,209.24	270,019.98	17,810.74	7.1%	939,120.39	1,040,085.50	100,965.11	10.8%
161 - Fish and Game Donation		2,392.38	565.00	-1,827.38	-76.4%	12,912.55	1,061.00	-11,851.55	-91.8%
166 - Abandoned Mine & Oil & Gas Conserv		113,517.96	119,006.21	5,488.25	4.8%	218,239.77	203,422.99	-14,816.78	-6.8%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	100,000.00	100,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	40,000.00	120,000.00	80,000.00	200.0%
182 - Substance Abuse Treatment		160,747.10	158,796.28	-1,950.82	-1.2%	685,850.42	666,891.20	-18,959.22	-2.8%
188 - County Juvenile Probation Svcs		353,740.87	341,029.60	-12,711.27	-3.6%	1,396,332.03	1,359,075.10	-37,256.93	-2.7%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	1,600,000.00	1,600,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,342,796.07	2,489,276.08	146,480.01	6.3%	10,268,727.01	10,554,814.22	286,087.21	2.8%
213 - Veterans Support Donation		2,561.96	1,477.66	-1,084.30	-42.3%	14,754.76	2,057.08	-12,697.68	-86.1%
220 - Cooperative Welfare Fund		-15,483.58	8,247.40	23,730.98	-153.3%	-80,688.36	20,628.97	101,317.33	-125.6%
221 - State Aeronautics Fund		279,348.34	268,311.28	-11,037.06	-4.0%	1,350,418.47	1,174,167.83	-176,250.64	-13.1%
247 - Parks & Rec Motor Fuels		557,222.56	584,409.58	27,187.02	4.9%	2,020,110.11	2,254,714.05	234,603.94	11.6%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		3,036,926.43	3,282,807.15	245,880.72	8.1%	11,086,230.26	12,254,869.71	1,168,639.45	10.5%
260 - State Highway Account		6,454,585.61	6,975,965.19	521,379.58	8.1%	23,559,992.23	26,047,083.65	2,487,091.42	10.6%
261 - Highway Distribution Fund		25,689,628.62	27,762,535.12	2,072,906.50	8.1%	93,845,262.77	103,734,953.87	9,889,691.10	10.5%
266 - Search and Rescue Fund		4,795.88	5,029.88	234.00	4.9%	17,386.60	19,405.84	2,019.24	11.6%
267 - Motor Fuel Distribution Fund		-3,474,085.02	-50,628.70	3,423,456.32	-98.5%	-1,342,911.04	-404,275.90	938,635.14	-69.9%
269 - Transportation Congestion Mitigation		10,351,351.89	10,086,683.59	-264,668.30	-2.6%	41,514,818.37	41,014,460.00	-500,358.37	-1.2%
275 - E911 Wireless		122,486.27	110,764.31	-11,721.96	-9.6%	498,844.81	452,073.02	-46,771.79	-9.4%
276 - Multi-State Tax Compact		701,048.55	166,922.97	-534,125.58	-76.2%	1,510,201.18	1,054,092.43	-456,108.75	-30.2%
323 - In Demand Careers Fund	B1	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	40,000,000.00	40,000,000.00	0.0%
338 - Tax Commission Admin Fees		4,987.23	2,260.48	-2,726.75	-54.7%	1,356,093.00	1,396,788.48	40,695.48	3.0%
349 - Wine Direct Shipper Fee to ISP		475.00	0.00	-475.00	-100.0%	875.00	0.00	-875.00	-100.0%
365 - Permanent Building Fund		1,457,631.82	1,539,785.68	82,153.86	5.6%	5,125,730.66	5,220,061.66	94,331.00	1.8%
375 - Garvee State Match		0.00	244,981.94	244,981.94	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		19,266.71	18,553.45	-713.26	-3.7%	120,221.36	135,606.51	15,385.15	12.8%
403 - Opportunity Scholarship		541.93	413.00	-128.93	-23.8%	3,552.89	-105.00	-3,657.89	-103.0%
481 - Public School Endowment	B2	391,031.43	82,147,481.99	81,756,450.56	N/A	1,544,740.16	166,643,278.19	165,098,538.03	N/A
483 - Childrens Trust Donation		1,295.81	2,770.98	1,475.17	113.8%	19,549.00	2,865.04	-16,683.96	-85.3%

Idaho State Tax Commission
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Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		28,387,390.18	29,126,644.28	739,254.10	2.6%	119,841,432.82	118,434,724.36	-1,406,708.46	-1.2%
502 - Sales Tax - Circuit Breaker		2,010,453.49	1,975,285.27	-35,168.22	-1.7%	8,050,859.32	7,896,411.29	-154,448.03	-1.9%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	6,228,899.08	7,646,489.92	1,417,590.84	22.8%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	2,829,034.33	2,829,034.33	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		919,720.68	1,032,864.45	113,143.77	12.3%	3,702,843.11	4,074,934.08	372,090.97	10.0%
502 - Sales Tax - Election Consolidation		499,913.03	477,950.31	-21,962.72	-4.4%	1,857,294.04	1,951,904.30	94,610.26	5.1%
502 - Sales Tax - Tax Relief Fund		14,037,825.32	17,182,426.17	3,144,600.85	22.4%	55,793,459.87	65,694,994.40	9,901,534.53	17.7%
502 - Sales Tax - Held in Reserve		12,350.85	0.00	-12,350.85	-100.0%	43,102.02	0.00	-43,102.02	-100.0%
502 - Sales Tax - Indigent Defense	B6	7,157,860.70	0.00	-7,157,860.70	-100.0%	19,833,333.34	0.00	-19,833,333.34	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,816,391.54	4,816,391.54	0.0%	0.00	19,584,405.19	19,584,405.19	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,816,391.54	4,816,391.54	0.0%	0.00	19,584,405.19	19,584,405.19	0.0%
516 - Refund Fund		55,144,235.08	55,931,218.75	786,983.67	1.4%	201,781,464.81	206,076,903.01	4,295,438.20	2.1%
516 - Refund Fund - County Juvenile Prob Services		29,883.34	51,826.46	21,943.12	73.4%	121,716.43	276,092.39	154,375.96	126.8%
535 - Tax Rebate Fund		0.00	334.54	334.54	0.0%	0.00	3,490.85	3,490.85	0.0%
630 - Grape Growers and Wine Producers		19,505.17	25,002.86	5,497.69	28.2%	114,563.89	135,871.97	21,308.08	18.6%
630 - Hop Growers		11,903.32	13,874.31	1,970.99	16.6%	48,476.91	48,161.38	-315.53	-0.7%
630 - Unidentified Wine & Strong Beer		-12,428.37	0.00	12,428.37	-100.0%	-76,840.01	0.00	76,840.01	-100.0%
630 - Custodial Accounts		1,486,095.64	1,568,821.21	82,725.57	5.6%	6,457,083.30	6,735,423.99	278,340.69	4.3%
630 - Oil & Gas-Cities & Counties		19,047.16	11,893.63	-7,153.53	-37.6%	68,646.20	20,668.29	-47,977.91	-69.9%
601 - Tax Suspense & Adjustments	B7	-130,694.65	5,258,222.89	5,388,917.54	N/A	11,726.78	14,887,152.14	14,875,425.36	N/A
Total Distribution		580,742,079.92	595,159,643.61	14,417,563.69	2.5%	2,247,144,662.80	2,295,375,488.36	48,230,825.56	2.1%

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Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		184,323,884.47	179,831,353.24	-4,492,531.23	-2.4%	608,810,905.76	634,199,201.59	25,388,295.83	4.2%
Corporate Income Taxes		24,163,935.48	33,687,802.61	9,523,867.13	39.4%	162,117,757.28	155,018,540.15	-7,099,217.13	-4.4%
Sales Tax		207,618,376.56	96,708,238.72	-110,910,137.84	-53.4%	837,054,238.29	599,901,654.93	-237,152,583.36	-28.3%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	429,366.68	0.00	-429,366.68	-100.0%
Tobacco Tax		1,084,872.06	906,914.15	-177,957.91	-16.4%	4,078,647.71	3,557,050.60	-521,597.11	-12.8%
Beer Tax		205,359.30	184,884.25	-20,475.05	-10.0%	898,586.21	857,622.19	-40,964.02	-4.6%
Wine Tax		506,566.11	548,685.06	42,118.95	8.3%	2,062,424.34	2,030,234.16	-32,190.18	-1.6%
Kilowatt Hour Tax		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	755,457.46	158,365.87	26.5%
Mine License		143,329.45	182,912.80	39,583.35	27.6%	146,028.63	311,294.90	165,266.27	113.2%
Misc Revenue		1,838.92	0.00	-1,838.92	-100.0%	1,838.92	-1.00	-1,839.92	-100.1%
Total Distributed Direct to General Fund		418,280,500.08	312,188,857.38	-106,091,642.70	-25.4%	1,616,196,885.41	1,396,631,054.98	-219,565,830.43	-13.6%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		33,023,142.90	-3,134,083.25	-36,157,226.15	-109.5%	89,958,153.81	70,629,670.91	-19,328,482.90	-21.5%
Corporate Income Tax Net Refund Fund		-1,648,762.98	-22,288,672.64	-20,639,909.66	N/A	19,355,841.48	-20,509,868.39	-39,865,709.87	-206.0%
Total Distributed and Accrued to G. Fund		449,654,880.00	286,766,101.49	-162,888,778.51	-36.2%	1,725,510,880.70	1,446,750,857.50	-278,760,023.20	-16.2%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		46,206,657.20	44,901,093.81	-1,305,563.39	-2.8%	152,328,391.10	158,471,305.02	6,142,913.92	4.0%
Less Total Refunds		-13,183,514.30	-48,035,177.06	-34,851,662.76	264.4%	-62,370,237.29	-87,841,634.11	-25,471,396.82	40.8%
Net Refund Fund (To Above)		33,023,142.90	-3,134,083.25	-36,157,226.15	-109.5%	89,958,153.81	70,629,670.91	-19,328,482.90	-21.5%
Add Distributed Direct to General Fund		184,323,884.47	179,831,353.24	-4,492,531.23	-2.4%	608,810,905.76	634,199,201.59	25,388,295.83	4.2%
IIT Distributed and Accrued to G. Fund		217,347,027.37	176,697,269.99	-40,649,757.38	-18.7%	698,769,059.57	704,828,872.50	6,059,812.93	0.9%
Corporate Income Tax									
Distributed to Refund Fund		5,974,600.83	8,312,462.52	2,337,861.69	39.1%	40,162,203.73	38,546,090.33	-1,616,113.40	-4.0%
Less Total Refunds		-7,623,363.81	-30,601,135.16	-22,977,771.35	301.4%	-20,806,362.25	-59,055,958.72	-38,249,596.47	183.8%
Net Refund Fund (To Above)		-1,648,762.98	-22,288,672.64	-20,639,909.66	N/A	19,355,841.48	-20,509,868.39	-39,865,709.87	-206.0%
Add Distributed Direct to General Fund		24,163,935.48	33,687,802.61	9,523,867.13	39.4%	162,117,757.28	155,018,540.15	-7,099,217.13	-4.4%
CIT Distributed and Accrued to G. Fund		22,515,172.50	11,399,129.97	-11,116,042.53	-49.4%	181,473,598.76	134,508,671.76	-46,964,927.00	-25.9%

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Individual Income Tax Receipts									
IIT Payments by Filing		66,602,469.47	55,850,261.75	-10,752,207.72	-16.1%	146,166,676.14	123,164,775.94	-23,001,900.20	-15.7%
Permanent Building Fund		438,580.00	349,110.00	-89,470.00	-20.4%	943,110.00	720,520.00	-222,590.00	-23.6%
Donations on returns		-382.14	17,464.22	17,846.36	N/A	42,900.33	39,278.56	-3,621.77	-8.4%
Individual Tax reclassified as Multi State		268.91	250,181.93	249,913.02	N/A	467.46	489,843.58	489,376.12	N/A
Total Filing Payments		67,040,936.24	56,467,017.90	-10,573,918.34	-15.8%	147,153,153.93	124,414,418.08	-22,738,735.85	-15.5%
Lottery Winnings Withholdings		59,766.67	51,826.46	-7,940.21	-13.3%	243,432.82	276,092.39	32,659.57	13.4%
Employer Withholdings		163,927,978.83	173,863,294.45	9,935,315.62	6.1%	614,972,442.21	684,702,595.93	69,730,153.72	11.3%
Withholding Payments Total		163,987,745.50	173,915,120.91	9,927,375.41	6.1%	615,215,875.03	684,978,688.32	69,762,813.29	11.3%
Gross Collections		231,028,681.74	230,382,138.81	-646,542.93	-0.3%	762,369,028.96	809,393,106.40	47,024,077.44	6.2%
Individual Income Tax Filing Refunds		-12,045,184.26	-47,344,502.54	-35,299,318.28	293.1%	-59,629,761.60	-84,691,903.35	-25,062,141.75	42.0%
Employer Withholding Refunds		-1,138,330.04	-690,674.52	447,655.52	-39.3%	-2,740,475.69	-3,149,730.76	-409,255.07	14.9%
Less Total Refunds Paid		-13,183,514.30	-48,035,177.06	-34,851,662.76	264.4%	-62,370,237.29	-87,841,634.11	-25,471,396.82	40.8%
Net Collections		217,845,167.44	182,346,961.75	-35,498,205.69	-16.3%	699,998,791.67	721,551,472.29	21,552,680.62	3.1%
Distribution of Individual Income Tax									
General Fund		184,323,884.47	179,831,353.24	-4,492,531.23	-2.4%	608,810,905.76	634,199,201.59	25,388,295.83	4.2%
Refund Fund		46,206,657.20	44,901,093.81	-1,305,563.39	-2.8%	152,328,391.10	158,471,305.02	6,142,913.92	4.0%
Refund Fund - County Juvenile Prob Svc		29,883.34	51,826.46	21,943.12	73.4%	121,716.43	276,092.39	154,375.96	126.8%
Multi-State Tax Compact		175.54	23,591.19	23,415.65	N/A	288.95	169,722.90	169,433.95	N/A
Permanent Building Fund		438,580.00	349,110.00	-89,470.00	-20.4%	943,110.00	720,520.00	-222,590.00	-23.6%
Public School Income Substance Abuse		29,883.33	51,826.45	21,943.12	73.4%	121,716.39	276,092.36	154,375.97	126.8%
Donations:									
Fish & Game		2,392.38	565.00	-1,827.38	-76.4%	12,912.55	1,061.00	-11,851.55	-91.8%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		1,295.81	2,770.98	1,475.17	113.8%	19,549.00	2,865.04	-16,683.96	-85.3%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		629.06	1,022.19	393.13	62.5%	9,729.19	1,349.19	-8,380.00	-86.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		596.48	460.00	-136.48	-22.9%	3,554.52	914.44	-2,640.08	-74.3%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		977.52	563.99	-413.53	-42.3%	18,490.41	1,408.68	-17,081.73	-92.4%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		2,561.96	1,477.66	-1,084.30	-42.3%	14,754.76	2,057.08	-12,697.68	-86.1%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		-15,483.58	8,247.40	23,730.98	-153.3%	-80,688.36	20,628.97	101,317.33	-125.6%
Idaho Food Bank		6,106.30	1,944.00	-4,162.30	-68.2%	38,045.37	6,099.16	-31,946.21	-84.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		541.93	413.00	-128.93	-23.8%	3,552.89	-105.00	-3,657.89	-103.0%
Opportunity Scholar Admin Fee		0.00	0.00	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	0.00	5,155,873.44	5,155,873.44	0.0%	0.00	15,240,893.58	15,240,893.58	0.0%
Total Distribution of Gross Collections		231,028,681.74	230,382,138.81	-646,542.93	-0.3%	762,369,028.96	809,393,106.40	47,024,077.44	6.2%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		16,654,672.11	23,671,462.50	7,016,790.39	42.1%	56,982,144.07	60,697,125.81	3,714,981.74	6.5%
Corporate Estimates		13,259,862.17	18,118,380.01	4,858,517.84	36.6%	144,047,239.59	132,589,856.07	-11,457,383.52	-8.0%
Corporate Tax reclassified as Multi-State		764,742.55	483,549.46	-281,193.09	-36.8%	2,261,613.74	1,252,220.66	-1,009,393.08	-44.6%
Gross Collections		30,679,276.83	42,273,391.97	11,594,115.14	37.8%	203,290,997.40	194,539,202.54	-8,751,794.86	-4.3%
Less Refunds Paid	E1	-7,623,363.81	-30,601,135.16	-22,977,771.35	301.4%	-20,806,362.25	-59,055,958.72	-38,249,596.47	183.8%
Net Collections		23,055,913.02	11,672,256.81	-11,383,656.21	-49.4%	182,484,635.15	135,483,243.82	-47,001,391.33	-25.8%
Distribution of Corporate Tax									
General Fund		24,163,935.48	33,687,802.61	9,523,867.13	39.4%	162,117,757.28	155,018,540.15	-7,099,217.13	-4.4%
Refund Fund		5,974,600.83	8,312,462.52	2,337,861.69	39.1%	40,162,203.73	38,546,090.33	-1,616,113.40	-4.0%
Multi-State Tax Compact		499,210.52	45,596.84	-453,613.68	-90.9%	792,671.39	410,137.70	-382,533.69	-48.3%
Permanent Building Fund		41,530.00	227,530.00	186,000.00	447.9%	218,365.00	564,048.00	345,683.00	158.3%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		30,679,276.83	42,273,391.97	11,594,115.14	37.8%	203,290,997.40	194,539,202.54	-8,751,794.86	-4.3%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		274,454,194.44	271,965,825.05	-2,488,369.39	-0.9%	1,101,119,462.71	1,098,533,495.39	-2,585,967.32	-0.2%
Sales Tax reclassified as Multi-State		308,927.56	1,036,468.30	727,540.74	235.5%	2,415,990.86	1,777,237.68	-638,753.18	-26.4%
Amusement Device Tax		290.00	0.00	-290.00	-100.0%	55,472.00	54,728.92	-743.08	-1.3%
Gross Collections		274,763,412.00	273,002,293.35	-1,761,118.65	-0.6%	1,103,590,925.57	1,100,365,461.99	-3,225,463.58	-0.3%
Less Refunds Paid		-495,484.48	-1,379,739.27	-884,254.79	178.5%	-2,907,259.58	-3,240,663.06	-333,403.48	11.5%
Net Collections		274,267,927.52	271,622,554.08	-2,645,373.44	-1.0%	1,100,683,665.99	1,097,124,798.93	-3,558,867.06	-0.3%
Distribution of Sales Tax									
General Fund		207,618,376.56	96,708,238.72	-110,910,137.84	-53.4%	837,054,238.29	599,901,654.93	-237,152,583.36	-28.3%
Tax Commission Refunds		495,484.48	1,379,739.27	884,254.79	178.5%	2,907,259.58	3,240,663.06	333,403.48	11.5%
Multi-State Tax Compact		201,662.49	97,734.94	-103,927.55	-51.5%	717,240.84	474,231.83	-243,009.01	-33.9%
Tax Relief Fund		14,037,825.32	17,182,395.84	3,144,570.52	22.4%	55,793,459.87	65,174,949.08	9,381,489.21	16.8%
Revenue Share		28,387,390.18	29,126,644.28	739,254.10	2.6%	119,841,432.82	118,434,724.36	-1,406,708.46	-1.2%
Revenue Share Held for Non-Compliance		12,350.85	0.00	-12,350.85	-100.0%	43,102.02	0.00	-43,102.02	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	1,666,666.68	1,666,666.67	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	1,600,000.00	1,600,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	1,975,188.47	-25,137.33	-1.3%	8,001,303.20	7,896,354.49	-104,948.71	-1.3%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	6,228,899.08	7,646,489.92	1,417,590.84	22.8%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	2,829,034.33	2,829,034.33	0.00	0.0%
Demonstration Pilot Project		919,720.68	1,032,864.45	113,143.77	12.3%	3,702,843.11	4,074,934.08	372,090.97	10.0%
Election Consolidation		499,913.03	477,950.31	-21,962.72	-4.4%	1,857,294.04	1,951,904.30	94,610.26	5.1%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	1,037.15	0.00	-1,037.15	-100.0%
Transportation Congestion Mitigation		10,351,351.89	10,086,683.59	-264,668.30	-2.6%	41,514,818.37	41,014,460.00	-500,358.37	-1.2%
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	7,157,860.70	0.00	-7,157,860.70	-100.0%	19,833,333.34	0.00	-19,833,333.34	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,816,391.54	4,816,391.54	0.0%	0.00	19,584,405.19	19,584,405.19	0.0%
School District Facility Fund Holding Account	F2	0.00	4,816,391.54	4,816,391.54	0.0%	0.00	19,584,405.19	19,584,405.19	0.0%
In Demand Careers	F3	0.00	20,000,000.00	20,000,000.00	0.0%	0.00	40,000,000.00	40,000,000.00	0.0%
Public School Income Fund	F4	0.00	81,750,000.00	81,750,000.00	0.0%	0.00	165,000,000.00	165,000,000.00	0.0%
Unallocated Sales Tax	F5	0.00	116,522.67	116,522.67	0.0%	0.00	290,584.56	290,584.56	0.0%
Total Distribution of Gross Collections		274,763,412.00	273,002,293.35	-1,761,118.65	-0.6%	1,103,590,925.57	1,100,365,461.99	-3,225,463.58	-0.3%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,469,556.83	2,339,475.47	-130,081.36	-5.3%	10,836,527.26	9,867,027.53	-969,499.73	-8.9%
Less Refunds Paid		-34.00	-36.00	-2.00	5.9%	-140.00	-70.00	70.00	-50.0%
Net Collections		2,469,522.83	2,339,439.47	-130,083.36	-5.3%	10,836,387.26	9,866,957.53	-969,429.73	-8.9%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	429,366.68	0.00	-429,366.68	-100.0%
Tax Commission Refunds		34.00	36.00	2.00	5.9%	140.00	70.00	-70.00	-50.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	1,666,666.68	1,666,666.67	-0.01	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	100,000.00	100,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	40,000.00	120,000.00	80,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	1,105,000.00	1,105,000.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	1,105,000.00	1,105,000.00	0.00	0.0%
Garvee State Match		0.00	244,981.94	244,981.94	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		1,358,014.49	1,070,290.86	-287,723.63	-21.2%	1,690,353.90	1,070,290.86	-620,063.04	-36.7%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,469,556.83	2,339,475.47	-130,081.36	-5.3%	10,836,527.26	9,867,027.53	-969,499.73	-8.9%
Tobacco Tax Receipts									
Gross Collections		1,239,903.80	1,038,899.35	-201,004.45	-16.2%	4,703,551.70	4,135,919.70	-567,632.00	-12.1%
Less Refunds Paid		-50.00	-2,426.00	-2,376.00	N/A	-42,239.93	-70,718.90	-28,478.97	67.4%
Net Collections		1,239,853.80	1,036,473.35	-203,380.45	-16.4%	4,661,311.77	4,065,200.80	-596,110.97	-12.8%
Distribution of Tobacco Tax									
General Fund		1,084,872.06	906,914.15	-177,957.91	-16.4%	4,078,647.71	3,557,050.60	-521,597.11	-12.8%
Tax Commission Refunds		50.00	2,426.00	2,376.00	N/A	42,239.93	70,718.90	28,478.97	67.4%
Public School Endowment		77,490.87	64,779.60	-12,711.27	-16.4%	291,332.03	254,075.10	-37,256.93	-12.8%
County Juvenile Probation Svcs		77,490.87	64,779.60	-12,711.27	-16.4%	291,332.03	254,075.10	-37,256.93	-12.8%
Total Distribution of Gross Collections		1,239,903.80	1,038,899.35	-201,004.45	-16.2%	4,703,551.70	4,135,919.70	-567,632.00	-12.1%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		437,364.49	393,545.98	-43,818.51	-10.0%	1,913,581.40	1,826,068.30	-87,513.10	-4.6%
Less Refunds Paid		-429.78	-175.23	254.55	-59.2%	-1,695.78	-1,340.16	355.62	-21.0%
Net Collections		436,934.71	393,370.75	-43,563.96	-10.0%	1,911,885.62	1,824,728.14	-87,157.48	-4.6%
Distribution of Beer Tax									
General Fund		205,359.30	184,884.25	-20,475.05	-10.0%	898,586.21	857,622.19	-40,964.02	-4.6%
Tax Commission Refunds		429.78	175.23	-254.55	-59.2%	1,695.78	1,340.16	-355.62	-21.0%
Substance Abuse Treatment		87,386.93	78,674.16	-8,712.77	-10.0%	382,377.11	364,945.63	-17,431.48	-4.6%
Permanent Building Fund		144,188.48	129,812.34	-14,376.14	-10.0%	630,922.30	602,160.32	-28,761.98	-4.6%
Total Distribution of Gross Collections		437,364.49	393,545.98	-43,818.51	-10.0%	1,913,581.40	1,826,068.30	-87,513.10	-4.6%
Wine Tax Receipts									
Gross Collections		617,660.54	600,688.95	-16,971.59	-2.7%	2,476,043.38	2,478,080.04	2,036.66	0.1%
Less Refunds Paid		-18,754.14	-463.74	18,290.40	-97.5%	-23,945.73	-1,556.04	22,389.69	-93.5%
Net Collections		598,906.40	600,225.21	1,318.81	0.2%	2,452,097.65	2,476,524.00	24,426.35	1.0%
Distribution of Wine Tax									
General Fund		506,566.11	548,685.06	42,118.95	8.3%	2,062,424.34	2,030,234.16	-32,190.18	-1.6%
Tax Commission Refunds		18,754.14	463.74	-18,290.40	-97.5%	23,945.73	1,556.04	-22,389.69	-93.5%
Substance Abuse Treatment		73,360.17	80,122.12	6,761.95	9.2%	303,472.52	301,945.57	-1,526.95	-0.5%
Grape Growers & Wine Producers		19,505.17	25,002.86	5,497.69	28.2%	114,563.89	135,871.97	21,308.08	18.6%
Hop Growers		11,903.32	13,874.31	1,970.99	16.6%	48,476.91	48,161.38	-315.53	-0.7%
Unallocated Wine & Strong Beer		-12,428.37	-67,459.14	-55,030.77	442.8%	-76,840.01	-39,689.08	37,150.93	-48.3%
Total Distribution of Gross Collections		617,660.54	600,688.95	-16,971.59	-2.7%	2,476,043.38	2,478,080.04	2,036.66	0.1%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		2,487.50	0.00	-2,487.50	-100.0%	4,637.50	937.50	-3,700.00	-79.8%
Wine Direct Shipper Fee to ISP		475.00	0.00	-475.00	-100.0%	875.00	0.00	-875.00	-100.0%
Total Distributions		2,962.50	0.00	-2,962.50	-100.0%	5,512.50	937.50	-4,575.00	-83.0%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	746,586.22	149,494.63	25.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	746,586.22	149,494.63	25.0%
Distribution of Kilowatt Hour Tax									
General Fund		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	755,457.46	158,365.87	26.5%
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		124,996.06	138,066.55	13,070.49	10.5%	597,091.59	746,586.22	149,494.63	25.0%
Mine License Tax Receipts									
Gross Collections		217,167.84	277,140.61	59,972.77	27.6%	221,257.50	471,658.94	250,401.44	113.2%
Less Refunds Paid		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-100.0%
Net Collections		217,165.84	277,140.61	59,974.77	27.6%	221,255.50	471,658.94	250,403.44	113.2%
Distribution of Mine Tax									
General Fund		143,329.45	182,912.80	39,583.35	27.6%	146,028.63	311,294.90	165,266.27	113.2%
Abandoned Mine Reclamation		73,836.39	94,227.81	20,391.42	27.6%	75,226.87	160,364.04	85,137.17	113.2%
Tax Commission Refunds		2.00	0.00	-2.00	-100.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		217,167.84	277,140.61	59,972.77	27.6%	221,257.50	471,658.94	250,401.44	113.2%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		125,076.00	113,110.79	-11,965.21	-9.6%	509,579.92	466,563.47	-43,016.45	-8.4%
Less Refunds Paid		-90.00	-86.00	4.00	-4.4%	-554.61	-5,264.47	-4,709.86	849.2%
Net Collections		124,986.00	113,024.79	-11,961.21	-9.6%	509,025.31	461,299.00	-47,726.31	-9.4%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		122,486.27	110,764.31	-11,721.96	-9.6%	498,844.81	452,073.02	-46,771.79	-9.4%
E911 Wireless Admin		2,499.73	2,260.48	-239.25	-9.6%	10,180.50	9,225.98	-954.52	-9.4%
Tax Commission Refunds		90.00	86.00	-4.00	-4.4%	554.61	5,264.47	4,709.86	849.2%
Total Distribution of Gross Collections		125,076.00	113,110.79	-11,965.21	-9.6%	509,579.92	466,563.47	-43,016.45	-8.4%
Oil & Gas Tax Receipts									
Gross Collections		66,135.96	41,297.33	-24,838.63	-37.6%	238,354.84	56,765.15	-181,589.69	-76.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		66,135.96	41,297.33	-24,838.63	-37.6%	238,354.84	56,765.15	-181,589.69	-76.2%
Distribution of Oil & Gas Tax									
Conservation Fund		39,681.57	24,778.40	-14,903.17	-37.6%	143,012.90	43,058.95	-99,953.95	-69.9%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		19,047.16	11,893.63	-7,153.53	-37.6%	68,646.20	20,668.29	-47,977.91	-69.9%
Public Schools Fund		7,407.23	4,625.30	-2,781.93	-37.6%	26,695.74	8,037.68	-18,658.06	-69.9%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	-14,999.77	-14,999.77	0.0%
Total Distribution of Gross Collections		66,135.96	41,297.33	-24,838.63	-37.6%	238,354.84	56,765.15	-181,589.69	-76.2%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		10,747,478.10	12,427,847.45	1,680,369.35	15.6%	40,572,712.81	43,744,035.77	3,171,322.96	7.8%
Gasoline Tax		26,414,234.24	26,413,196.71	-1,037.53	0.0%	94,140,078.59	103,793,957.53	9,653,878.94	10.3%
Aviation Fuel		279,348.34	268,311.28	-11,037.06	-4.0%	1,350,418.47	1,173,226.80	-177,191.67	-13.1%
Transfer Fee		1,260,431.33	1,350,099.82	89,668.49	7.1%	4,694,155.66	5,196,997.10	502,841.44	10.7%
Fuels Distribution Fund		-3,474,085.02	-50,628.70	3,423,456.32	-98.5%	-1,342,911.04	-321,122.96	1,021,788.08	-76.1%
Motor Fuel Registration		10,634.05	12,513.34	1,879.29	17.7%	26,999.43	14,665.11	-12,334.32	-45.7%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	1,983.48	1,983.48	0.0%
Gross Collections		35,238,041.04	40,421,839.90	5,183,798.86	14.7%	139,441,453.92	153,603,742.83	14,162,288.91	10.2%
IFTA Taxpayer Refunds		-74,479.76	-94,204.95	-19,725.19	26.5%	-429,118.73	-374,563.77	54,554.96	-12.7%
Fuel Distributor Refunds (Gas & Special Fuel)		-2,362,929.62	-1,229,043.21	1,133,886.41	-48.0%	-5,803,912.55	-5,328,951.01	474,961.54	-8.2%
Payments to Other IFTA Jurisdictions		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-2,437,409.38	-1,323,248.16	1,114,161.22	-45.7%	-6,233,031.28	-5,703,514.78	529,516.50	-8.5%
Net Collections		32,800,631.66	39,098,591.74	6,297,960.08	19.2%	133,208,422.64	147,900,228.05	14,691,805.41	11.0%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		2,437,409.38	1,323,248.16	-1,114,161.22	-45.7%	6,233,031.28	5,703,514.78	-529,516.50	-8.5%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	418,712.00	419,685.75	973.75	0.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	889,763.00	934,139.25	44,376.25	5.0%
State Highway Account		6,454,585.61	6,975,965.19	521,379.58	8.1%	23,559,992.23	26,047,083.65	2,487,091.42	10.6%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		25,689,628.62	27,762,535.12	2,072,906.50	8.1%	93,845,262.77	103,734,953.87	9,889,691.10	10.5%
State Aeronautics Fund		279,348.34	268,311.28	-11,037.06	-4.0%	1,350,418.47	1,174,167.83	-176,250.64	-13.1%
Local Highway Distribution Fund		3,036,926.43	3,282,807.15	245,880.72	8.1%	11,085,193.11	12,254,869.71	1,169,676.60	10.6%
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		158,264.22	165,985.97	7,721.75	4.9%	573,758.47	640,391.45	66,632.98	11.6%
Off-Highway Improvements		158,264.22	165,985.97	7,721.75	4.9%	573,758.47	640,391.45	66,632.98	11.6%
Capital Improvements		158,264.24	165,985.98	7,721.74	4.9%	573,758.47	640,391.47	66,633.00	11.6%
Road and Bridge		82,429.88	86,451.66	4,021.78	4.9%	298,834.70	333,539.68	34,704.98	11.6%
Search and Rescue Fund		4,795.88	5,029.88	234.00	4.9%	17,386.60	19,405.84	2,019.24	11.6%
Petroleum Storage Trust Fund		252,209.24	270,019.98	17,810.74	7.1%	939,120.39	1,040,085.50	100,965.11	10.8%
Motor Fuels Distribution Fund		-3,474,085.02	-50,486.44	3,423,598.58	-98.5%	-1,342,911.04	-404,252.40	938,658.64	-69.9%
Total Distribution of Gross Collections		35,238,041.04	40,421,839.90	5,183,798.86	14.7%	139,441,453.92	153,603,742.83	14,162,288.91	10.2%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,405,897.68	8,591,719.89	1,185,822.21	16.0%	27,802,036.56	30,316,261.22	2,514,224.66	9.0%
Special Fuels - IFTA		348,702.68	369,442.23	20,739.55	5.9%	1,062,443.97	889,442.82	-173,001.15	-16.3%
Gasoline		16,938,852.37	17,748,925.06	810,072.69	4.8%	61,295,097.17	68,436,874.70	7,141,777.53	11.7%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	2,000.00	2,000.00	0.0%
Transfer Fee		970,413.78	1,039,576.86	69,163.08	7.1%	3,613,860.54	4,001,399.03	387,538.49	10.7%
Interest		15,128.06	0.00	-15,128.06	-100.0%	44,825.10	74,310.99	29,485.89	65.8%
Motor Fuel Registration		10,634.05	12,371.08	1,737.03	16.3%	26,999.43	14,665.11	-12,334.32	-45.7%
Total Highway Distribution Fund		25,689,628.62	27,762,535.12	2,072,906.50	8.1%	93,845,262.77	103,734,953.87	9,889,691.10	10.5%
State Highway Account									
Special Fuels		1,895,272.73	2,198,741.22	303,468.49	16.0%	7,113,384.78	7,758,355.02	644,970.24	9.1%
Special Fuels - IFTA		89,237.89	94,545.44	5,307.55	5.9%	271,894.26	227,620.88	-44,273.38	-16.3%
Gasoline		4,468,957.99	4,682,678.53	213,720.54	4.8%	16,171,404.35	18,055,622.18	1,884,217.83	11.7%
Interest		1,117.00	0.00	-1,117.00	-100.0%	3,308.84	5,485.57	2,176.73	65.8%
Total State Highway Account		6,454,585.61	6,975,965.19	521,379.58	8.1%	23,559,992.23	26,047,083.65	2,487,091.42	10.6%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		989,764.74	1,064,153.62	74,388.88	7.5%	4,359,736.34	4,642,724.19	282,987.85	6.5%
Less Refunds Paid		-128.00	-136.00	-8.00	6.3%	-36,932.33	-3,540.24	33,392.09	-90.4%
Net Collections		989,636.74	1,064,017.62	74,380.88	7.5%	4,322,804.01	4,639,183.95	316,379.94	7.3%
Distribution of Boise Auditorium Tax									
Boise Auditorium		989,636.74	1,064,017.62	74,380.88	7.5%	4,318,629.01	4,635,008.95	316,379.94	7.3%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		128.00	136.00	8.00	6.3%	36,932.33	3,540.24	-33,392.09	-90.4%
Total Distribution of Gross Collections		989,764.74	1,064,153.62	74,388.88	7.5%	4,359,736.34	4,642,724.19	282,987.85	6.5%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		326,686.73	318,805.73	-7,881.00	-2.4%	1,428,051.94	1,430,609.83	2,557.89	0.2%
Less Refunds Paid		-60.00	-52.00	8.00	-13.3%	-258.00	-7,987.47	-7,729.47	N/A
Net Collections		326,626.73	318,753.73	-7,873.00	-2.4%	1,427,793.94	1,422,622.36	-5,171.58	-0.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		326,626.73	388,766.33	62,139.60	19.0%	1,426,543.94	1,421,372.36	-5,171.58	-0.4%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		60.00	52.00	-8.00	-13.3%	258.00	7,987.47	7,729.47	N/A
Total Distribution of Gross Collections		326,686.73	318,805.73	-7,881.00	-2.4%	1,428,051.94	1,430,609.83	2,557.89	0.2%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		161,560.81	182,059.68	20,498.87	12.7%	643,494.86	670,521.21	27,026.35	4.2%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-154.00	0.00	154.00	-100.0%
Net Collections		161,522.81	182,059.68	20,536.87	12.7%	643,340.86	670,521.21	27,180.35	4.2%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		161,522.81	182,059.68	20,536.87	12.7%	643,340.86	669,271.21	25,930.35	4.0%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	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%	154.00	0.00	-154.00	-100.0%
Total Distribution of Gross Collections		161,560.81	182,059.68	20,498.87	12.7%	643,494.86	670,521.21	27,026.35	4.2%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,353,293.34	2,500,576.10	147,282.76	6.3%	10,336,129.75	10,602,416.76	266,287.01	2.6%
Less Refunds Paid		-10,497.27	-11,300.02	-802.75	7.6%	-44,652.74	-24,852.54	19,800.20	-44.3%
Net Collections		2,342,796.07	2,489,276.08	146,480.01	6.3%	10,291,477.01	10,577,564.22	286,087.21	2.8%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,342,796.07	2,489,276.08	146,480.01	6.3%	10,268,727.01	10,554,814.22	286,087.21	2.8%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	22,750.00	22,750.00	0.00	0.0%
Tax Commission Refunds		10,497.27	11,300.02	802.75	7.6%	44,652.74	24,852.54	-19,800.20	-44.3%
Total Distribution of Gross Collections		2,353,293.34	2,500,576.10	147,282.76	6.3%	10,336,129.75	10,602,416.76	266,287.01	2.6%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
	T1								
Gross Collections		-130,694.65	-142.26	130,552.39	-99.9%	11,726.78	36,396.56	24,669.78	210.4%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-4,679.63	0.00	4,679.63	-100.0%
Net Collections		-130,694.65	-142.26	130,552.39	-99.9%	7,047.15	36,396.56	29,349.41	416.5%
Distribution of Suspense Fund									
Suspense Fund		961,724.13	0.00	-961,724.13	-100.0%	975,755.23	0.00	-975,755.23	-100.0%
Clearing Accounts		-1,092,418.78	-142.26	1,092,276.52	-100.0%	-967,028.45	36,164.45	1,003,192.90	-103.7%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Bonds - Net Activity		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	232.11	232.11	0.0%
Total Distribution of Gross Collections		-130,694.65	-142.26	130,552.39	-99.9%	11,726.78	36,396.56	24,669.78	210.4%
Miscellaneous Revenue									
	U1								
Miscellaneous Receipts		0.00	72,270.71	72,270.71	0.0%	0.00	-478,379.15	-478,379.15	0.0%
Interest		0.00	30.97	30.97	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		31,233.32	72,301.68	41,068.36	131.5%	171,617.19	41,699.20	-129,917.99	-75.7%
Net Collections		31,233.32	72,301.68	41,068.36	131.5%	171,617.19	41,699.20	-129,917.99	-75.7%
Distribution of Miscellaneous									
Miscellaneous Income		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Miscellaneous Income		19,266.71	18,553.45	-713.26	-3.7%	120,222.15	135,606.51	15,384.36	12.8%
General Fund		1,838.92	0.00	-1,838.92	-100.0%	1,838.92	-1.00	-1,839.92	-100.1%
Circuit Breaker		10,127.69	0.00	-10,127.69	-100.0%	49,556.12	0.00	-49,556.12	-100.0%
Tax Rebate Fund		0.00	334.54	334.54	0.0%	0.00	3,104.49	3,104.49	0.0%
Tax Commission Holding Fund		0.00	53,382.72	53,382.72	0.0%	0.00	-617,089.15	-617,089.15	0.0%
Interagency Transfers		0.00	30.97	30.97	0.0%	0.00	520,078.35	520,078.35	0.0%
Total Distribution of Gross Collections		31,233.32	72,301.68	41,068.36	131.5%	171,617.19	41,699.20	-129,917.99	-75.7%
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%	-4.00	0.00	4.00	-100.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	-4.00	0.00	4.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%

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

Source	Note	Month Of 10/31/2022	Month Of 10/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		175.54	250,181.93	250,006.39	N/A	288.95	489,843.58	489,554.63	N/A
Corporate Income to MTC		499,210.52	483,549.46	-15,661.06	-3.1%	792,671.39	1,252,220.66	459,549.27	58.0%
Sales Tax to MTC		201,662.49	1,036,468.30	834,805.81	414.0%	717,240.84	1,777,237.68	1,059,996.84	147.8%
Total MTC Fund		701,048.55	1,770,199.69	1,069,151.14	152.5%	1,510,201.18	3,519,301.92	2,009,100.74	133.0%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		93.37	226,590.74	226,497.37	N/A	178.51	320,120.68	319,942.17	N/A
Corporate MTC to General Fund		265,532.03	437,952.62	172,420.59	64.9%	1,468,942.35	842,082.96	-626,859.39	-42.7%
Sales Tax MTC to General Fund		107,265.07	938,733.36	831,468.29	775.2%	1,698,750.02	1,303,005.85	-395,744.17	-23.3%
Total MTC Receipts to General Fund		372,890.47	1,603,276.72	1,230,386.25	330.0%	3,167,870.88	2,465,209.49	-702,661.39	-22.2%
Total MTC Receipts		1,073,939.02	3,373,476.41	2,299,537.39	214.1%	4,678,072.06	5,984,511.41	1,306,439.35	27.9%
Total Gross Receipts		580,742,079.92	595,159,643.61	14,417,563.69	2.5%	2,247,144,662.80	2,295,375,488.36	48,230,825.56	2.1%

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

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