

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

| Source                                 | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars    | %            | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars    | %           |
|--|------|------------------------|------------------------|----------------------|--------------|-----------------------------|-----------------------------|----------------------|-------------|
| <b>RECEIPTS BY TAX TYPE</b>            |      |                        |                        |                      |              |                             |                             |                      |             |
| Individual Income Tax                  |      | 230,382,138.81         | 220,463,203.21         | -9,918,935.60        | -4.3%        | 809,393,106.40              | 833,926,869.29              | 24,533,762.89        | 3.0%        |
| Corporate Income Tax                   |      | 42,273,391.97          | 36,644,137.47          | -5,629,254.50        | -13.3%       | 194,539,202.54              | 202,366,145.47              | 7,826,942.93         | 4.0%        |
| Sales Tax                              |      | 273,002,293.35         | 273,939,032.60         | 936,739.25           | 0.3%         | 1,100,365,461.99            | 1,123,144,633.55            | 22,779,171.56        | 2.1%        |
| Cigarette Tax                          |      | 2,339,475.47           | 2,046,346.17           | -293,129.30          | -12.5%       | 9,867,027.53                | 8,732,054.75                | -1,134,972.78        | -11.5%      |
| Tobacco Tax                            |      | 1,038,899.35           | 1,084,075.94           | 45,176.59            | 4.3%         | 4,135,919.70                | 4,509,062.37                | 373,142.67           | 9.0%        |
| Beer Tax                               |      | 393,545.98             | 358,526.91             | -35,019.07           | -8.9%        | 1,826,068.30                | 1,738,809.13                | -87,259.17           | -4.8%       |
| Wine Tax                               |      | 600,688.95             | 571,157.12             | -29,531.83           | -4.9%        | 2,478,080.04                | 2,381,611.03                | -96,469.01           | -3.9%       |
| Kilowatt Hour Tax                      |      | 138,066.55             | 172,852.56             | 34,786.01            | 25.2%        | 746,586.22                  | 821,342.16                  | 74,755.94            | 10.0%       |
| Mine License Tax                       |      | 277,140.61             | 18,243.14              | -258,897.47          | -93.4%       | 471,658.94                  | 20,408.70                   | -451,250.24          | -95.7%      |
| Oil & Gas                              |      | 41,297.33              | 7,783.90               | -33,513.43           | -81.2%       | 56,765.15                   | 18,407.37                   | -38,357.78           | -67.6%      |
| E911                                   |      | 113,110.79             | 99,020.18              | -14,090.61           | -12.5%       | 466,563.47                  | 402,974.03                  | -63,589.44           | -13.6%      |
| Motor Fuels Tax                        |      | 40,421,839.90          | 48,419,916.26          | 7,998,076.36         | 19.8%        | 153,603,742.83              | 156,750,458.80              | 3,146,715.97         | 2.0%        |
| Boise Auditorium District              |      | 1,064,153.62           | 1,159,814.13           | 95,660.51            | 9.0%         | 4,642,724.19                | 4,790,021.23                | 147,297.04           | 3.2%        |
| Idaho Falls Auditorium District        |      | 318,805.73             | 322,078.08             | 3,272.35             | 1.0%         | 1,430,609.83                | 1,430,640.17                | 30.34                | 0.0%        |
| Pocatello-Chubbuck Auditorium District |      | 182,059.68             | 175,963.34             | -6,096.34            | -3.3%        | 670,521.21                  | 716,101.30                  | 45,580.09            | 6.8%        |
| Idaho Travel & Convention              |      | 2,500,576.10           | 2,513,143.19           | 12,567.09            | 0.5%         | 10,602,416.76               | 10,868,391.48               | 265,974.72           | 2.5%        |
| Miscellaneous Revenues                 | A1   | 72,159.42              | 216,152.91             | 143,993.49           | 199.5%       | 78,095.76                   | 1,334,892.37                | 1,256,796.61         | 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                   | 250.00                 | 250.00               | 0.0%         | 937.50                      | 2,262.50                    | 1,325.00             | 141.3%      |
| <b>Total Gross Receipts</b>            |      | <b>595,159,643.61</b>  | <b>588,211,697.11</b>  | <b>-6,947,946.50</b> | <b>-1.2%</b> | <b>2,295,375,488.36</b>     | <b>2,353,955,085.70</b>     | <b>58,579,597.34</b> | <b>2.6%</b> |

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| Source                                     | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %       | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %       |
|--|------|------------------------|------------------------|-------------------|---------|-----------------------------|-----------------------------|-------------------|---------|
| <b>DISTRIBUTIONS BY FUND</b>               |      |                        |                        |                   |         |                             |                             |                   |         |
| <b>Fund</b>                                |      |                        |                        |                   |         |                             |                             |                   |         |
| 100 - General Fund                         |      | 312,188,857.38         | 269,877,712.21         | -42,311,145.17    | -13.6%  | 1,396,631,054.98            | 1,372,918,995.54            | -23,712,059.44    | -1.7%   |
| 129 - Secondary Aquifer Fund               |      | 1,070,290.86           | 0.00                   | -1,070,290.86     | -100.0% | 1,070,290.86                | 0.00                        | -1,070,290.86     | -100.0% |
| 130 - Petroleum Storage Trust              |      | 270,019.98             | 327,947.49             | 57,927.51         | 21.5%   | 1,040,085.50                | 1,065,068.52                | 24,983.02         | 2.4%    |
| 161 - Fish and Game Donation               |      | 565.00                 | 385.00                 | -180.00           | -31.9%  | 1,061.00                    | 1,225.80                    | 164.80            | 15.5%   |
| 166 - Abandoned Mine & Oil & Gas Conserv   |      | 119,006.21             | 10,872.99              | -108,133.22       | -90.9%  | 203,422.99                  | 17,983.33                   | -185,439.66       | -91.2%  |
| 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               |      | 30,000.00              | 30,000.00              | 0.00              | 0.0%    | 120,000.00                  | 120,000.00                  | 0.00              | 0.0%    |
| 182 - Substance Abuse Treatment            |      | 158,796.28             | 136,834.60             | -21,961.68        | -13.8%  | 666,891.20                  | 630,117.33                  | -36,773.87        | -5.5%   |
| 188 - County Juvenile Probation Svcs       |      | 341,029.60             | 344,802.26             | 3,772.66          | 1.1%    | 1,359,075.10                | 1,386,576.41                | 27,501.31         | 2.0%    |
| 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          |      | 2,489,276.08           | 2,507,413.46           | 18,137.38         | 0.7%    | 10,554,814.22               | 10,818,496.65               | 263,682.43        | 2.5%    |
| 213 - Veterans Support Donation            |      | 1,477.66               | 1,146.50               | -331.16           | -22.4%  | 2,057.08                    | 2,180.97                    | 123.89            | 6.0%    |
| 220 - Cooperative Welfare Fund             |      | 8,247.40               | 13,190.74              | 4,943.34          | 59.9%   | 20,628.97                   | 40,107.21                   | 19,478.24         | 94.4%   |
| 221 - State Aeronautics Fund               |      | 268,311.28             | 334,568.47             | 66,257.19         | 24.7%   | 1,174,167.83                | 1,335,775.13                | 161,607.30        | 13.8%   |
| 247 - Parks & Rec Motor Fuels              |      | 584,409.58             | 700,712.74             | 116,303.16        | 19.9%   | 2,254,714.05                | 2,265,941.96                | 11,227.91         | 0.5%    |
| 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           |      | 3,282,807.15           | 3,955,884.13           | 673,076.98        | 20.5%   | 12,254,869.71               | 12,455,882.91               | 201,013.20        | 1.6%    |
| 260 - State Highway Account                |      | 6,975,965.19           | 8,408,119.44           | 1,432,154.25      | 20.5%   | 26,047,083.65               | 26,477,207.32               | 430,123.67        | 1.7%    |
| 261 - Highway Distribution Fund            |      | 27,762,535.12          | 33,478,244.00          | 5,715,708.88      | 20.6%   | 103,734,953.87              | 105,529,499.03              | 1,794,545.16      | 1.7%    |
| 266 - Search and Rescue Fund               |      | 5,029.88               | 6,030.87               | 1,000.99          | 19.9%   | 19,405.84                   | 19,502.45                   | 96.61             | 0.5%    |
| 267 - Motor Fuel Distribution Fund         |      | -50,628.70             | -72,484.91             | -21,856.21        | 43.2%   | -404,275.90                 | 865,916.51                  | 1,270,192.41      | -314.2% |
| 269 - Transportation Congestion Mitigation |      | 10,086,683.59          | 10,061,161.24          | -25,522.35        | -0.3%   | 41,014,460.00               | 41,361,490.55               | 347,030.55        | 0.8%    |
| 275 - E911 Wireless                        |      | 110,764.31             | 97,039.76              | -13,724.55        | -12.4%  | 452,073.02                  | 394,720.11                  | -57,352.91        | -12.7%  |
| 276 - Multi-State Tax Compact              |      | 166,922.97             | 508,362.77             | 341,439.80        | 204.5%  | 1,054,092.43                | 1,154,170.05                | 100,077.62        | 9.5%    |
| 310 - School Modernization Facilities Fund | B1   | 0.00                   | 31,250,000.00          | 31,250,000.00     | 0.0%    | 0.00                        | 62,500,000.00               | 62,500,000.00     | 0.0%    |
| 323 - In Demand Careers Fund               |      | 20,000,000.00          | 20,000,000.00          | 0.00              | 0.0%    | 40,000,000.00               | 40,000,000.00               | 0.00              | 0.0%    |
| 338 - Tax Commission Admin Fees            |      | 2,260.48               | 2,105.42               | -155.06           | -6.9%   | 1,396,788.48                | 1,422,423.08                | 25,634.60         | 1.8%    |
| 349 - Wine Direct Shipper Fee to ISP       |      | 0.00                   | 125.00                 | 125.00            | 0.0%    | 0.00                        | 675.00                      | 675.00            | 0.0%    |
| 365 - Permanent Building Fund              |      | 1,539,785.68           | 1,371,080.77           | -168,704.91       | -11.0%  | 5,220,061.66                | 5,009,647.95                | -210,413.71       | -4.0%   |
| 375 - Garvee State Match                   |      | 244,981.94             | 1,022,179.50           | 777,197.56        | 317.2%  | 4,700,000.00                | 4,635,350.08                | -64,649.92        | -1.4%   |
| 401 - Miscellaneous Income                 |      | 18,553.45              | 23,890.85              | 5,337.40          | 28.8%   | 135,606.51                  | 152,568.41                  | 16,961.90         | 12.5%   |
| 403 - Opportunity Scholarship              |      | 413.00                 | 336.00                 | -77.00            | -18.6%  | -105.00                     | 231.96                      | 336.96            | -320.9% |
| 481 - Public School Endowment              |      | 82,147,481.99          | 82,888,038.51          | 740,556.52        | 0.9%    | 166,643,278.19              | 166,566,135.30              | -77,142.89        | 0.0%    |
| 483 - Childrens Trust Donation             |      | 2,770.98               | 243.50                 | -2,527.48         | -91.2%  | 2,865.04                    | 1,313.73                    | -1,551.31         | -54.1%  |

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|---|-------|------------------------|------------------------|----------------------|--------------|-----------------------------|-----------------------------|----------------------|-------------|
| 502 - Sales Tax - Cities & Counties                     |       | 29,126,644.28          | 29,753,134.02          | 626,489.74           | 2.2%         | 118,434,724.36              | 119,740,498.81              | 1,305,774.45         | 1.1%        |
| 502 - Sales Tax - Circuit Breaker                       |       | 1,975,285.27           | 2,043,456.32           | 68,171.05            | 3.5%         | 7,896,411.29                | 8,147,143.38                | 250,732.09           | 3.2%        |
| 502 - Sales Tax - Personal Property                     |       | 1,911,622.48           | 1,911,622.48           | 0.00                 | 0.0%         | 7,646,489.92                | 7,646,489.92                | 0.00                 | 0.0%        |
| 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           |       | 1,032,864.45           | 282,568.33             | -750,296.12          | -72.6%       | 4,074,934.08                | 1,026,487.51                | -3,048,446.57        | -74.8%      |
| 502 - Sales Tax - Election Consolidation                |       | 477,950.31             | 492,946.83             | 14,996.52            | 3.1%         | 1,951,904.30                | 1,971,787.34                | 19,883.04            | 1.0%        |
| 502 - Sales Tax - Tax Relief Fund                       |       | 17,182,426.17          | 20,179,511.59          | 2,997,085.42         | 17.4%        | 65,694,994.40               | 80,902,653.51               | 15,207,659.11        | 23.1%       |
| 502 - Sales Tax - Held in Reserve                       |       | 0.00                   | -700,188.92            | -700,188.92          | 0.0%         | 0.00                        | -303,677.57                 | -303,677.57          | 0.0%        |
| 502 - Sales Tax - Homeowner Property Tax Relief         |       | 4,816,391.54           | 4,804,204.63           | -12,186.91           | -0.3%        | 19,584,405.19               | 19,750,112.27               | 165,707.08           | 0.8%        |
| 502 - Sales Tax - School District Facility Holding Fund | B2,B3 | 4,816,391.54           | 6,939,360.05           | 2,122,968.51         | 44.1%        | 19,584,405.19               | 28,527,503.37               | 8,943,098.18         | 45.7%       |
| 516 - Refund Fund                                       |       | 55,931,218.75          | 53,640,108.65          | -2,291,110.10        | -4.1%        | 206,076,903.01              | 215,113,914.12              | 9,037,011.11         | 4.4%        |
| 516 - Refund Fund - County Juvenile Prob Services       |       | 51,826.46              | 42,364.45              | -9,462.01            | -18.3%       | 276,092.39                  | 176,283.15                  | -99,809.24           | -36.2%      |
| 518 - Unclaimed Property                                |       | 0.00                   | 180.72                 | 180.72               | 0.0%         | 0.00                        | 180.72                      | 180.72               | 0.0%        |
| 535 - Tax Rebate Fund                                   |       | 334.54                 | 611.94                 | 277.40               | 82.9%        | 3,490.85                    | 1,001.71                    | -2,489.14            | -71.3%      |
| 630 - Grape Growers and Wine Producers                  |       | 25,002.86              | 23,783.19              | -1,219.67            | -4.9%        | 135,871.97                  | 101,455.28                  | -34,416.69           | -25.3%      |
| 630 - Hop Growers                                       |       | 13,874.31              | 14,302.74              | 428.43               | 3.1%         | 48,161.38                   | 62,515.50                   | 14,354.12            | 29.8%       |
| 630 - Custodial Accounts                                |       | 1,568,821.21           | 1,662,859.68           | 94,038.47            | 6.0%         | 6,735,423.99                | 6,927,686.92                | 192,262.93           | 2.9%        |
| 630 - Oil & Gas-Cities & Counties                       |       | 11,893.63              | 2,241.77               | -9,651.86            | -81.2%       | 20,668.29                   | 5,301.36                    | -15,366.93           | -74.4%      |
| 601 - Tax Suspense & Adjustments                        |       | 5,258,222.89           | -1,299,573.25          | -6,557,796.14        | -124.7%      | 14,887,152.14               | 54,510.78                   | -14,832,641.36       | -99.6%      |
| <b>Total Distribution</b>                               |       | <b>595,159,643.61</b>  | <b>588,211,697.11</b>  | <b>-6,947,946.50</b> | <b>-1.2%</b> | <b>2,295,375,488.36</b>     | <b>2,353,955,085.70</b>     | <b>58,579,597.34</b> | <b>2.6%</b> |

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|---|------|------------------------|------------------------|-----------------------|----------------|-----------------------------|-----------------------------|-----------------------|----------------|
| <b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b> |      |                        |                        |                       |                |                             |                             |                       |                |
| <b>Distributed Direct to General Fund by Tax</b>  |      |                        |                        |                       |                |                             |                             |                       |                |
| Individual Income Taxes                           |      | 179,831,353.24         | 177,020,745.34         | -2,810,607.90         | -1.6%          | 634,199,201.59              | 666,186,599.21              | 31,987,397.62         | 5.0%           |
| Corporate Income Taxes                            |      | 33,687,802.61          | 29,209,953.49          | -4,477,849.12         | -13.3%         | 155,018,540.15              | 161,523,547.21              | 6,505,007.06          | 4.2%           |
| Sales Tax   |      | 96,708,238.72          | 61,894,303.09          | -34,813,935.63        | -36.0%         | 599,901,654.93              | 537,707,615.22              | -62,194,039.71        | -10.4%         |
| Tobacco Tax                                       |      | 906,914.15             | 959,731.46             | 52,817.31             | 5.8%           | 3,557,050.60                | 3,942,068.80                | 385,018.20            | 10.8%          |
| Beer Tax  |      | 184,884.25             | 168,484.21             | -16,400.04            | -8.9%          | 857,622.19                  | 817,179.81                  | -40,442.38            | -4.7%          |
| Wine Tax  |      | 548,685.06             | 439,601.58             | -109,083.48           | -19.9%         | 2,030,234.16                | 1,906,698.85                | -123,535.31           | -6.1%          |
| Kilowatt Hour Tax                                 |      | 138,066.55             | 172,852.56             | 34,786.01             | 25.2%          | 755,457.46                  | 821,342.16                  | 65,884.70             | 8.7%           |
| Mine License                                      |      | 182,912.80             | 12,040.48              | -170,872.32           | -93.4%         | 311,294.90                  | 13,469.75                   | -297,825.15           | -95.7%         |
| Misc Revenue                                      |      | 0.00                   | 0.00                   | 0.00                  | 0.0%           | -1.00                       | 474.53                      | 475.53                | N/A            |
| <b>Total Distributed Direct to General Fund</b>   |      | <b>312,188,857.38</b>  | <b>269,877,712.21</b>  | <b>-42,311,145.17</b> | <b>-13.6%</b>  | <b>1,396,631,054.98</b>     | <b>1,372,918,995.54</b>     | <b>-23,712,059.44</b> | <b>-1.7%</b>   |
| <b>Accrued to General Fund</b>                    |      |                        |                        |                       |                |                             |                             |                       |                |
| Individual Income Tax Net Refund Fund             |      | -3,134,083.25          | 13,184,052.83          | 16,318,136.08         | -520.7%        | 70,629,670.91               | 101,730,609.43              | 31,100,938.52         | 44.0%          |
| Corporate Income Tax Net Refund Fund              |      | -22,288,672.64         | -2,293,228.29          | 19,995,444.35         | -89.7%         | -20,509,868.39              | 12,340,344.72               | 32,850,213.11         | -160.2%        |
| <b>Total Distributed and Accrued to G. Fund</b>   |      | <b>286,766,101.49</b>  | <b>280,768,536.75</b>  | <b>-5,997,564.74</b>  | <b>-2.1%</b>   | <b>1,446,750,857.50</b>     | <b>1,486,989,949.69</b>     | <b>40,239,092.19</b>  | <b>2.8%</b>    |
| <b>INCOME TAXES ACCRUED TO GENERAL FUND</b>       |      |                        |                        |                       |                |                             |                             |                       |                |
| <b>Individual Income Tax</b>                      |      |                        |                        |                       |                |                             |                             |                       |                |
| Distributed to Refund Fund                        |      | 44,901,093.81          | 44,249,654.56          | -651,439.25           | -1.5%          | 158,471,305.02              | 166,245,367.51              | 7,774,062.49          | 4.9%           |
| Less Total Refunds                                |      | -48,035,177.06         | -31,065,601.73         | 16,969,575.33         | -35.3%         | -87,841,634.11              | -64,514,758.08              | 23,326,876.03         | -26.6%         |
| <b>Net Refund Fund (To Above)</b>                 |      | <b>-3,134,083.25</b>   | <b>13,184,052.83</b>   | <b>16,318,136.08</b>  | <b>-520.7%</b> | <b>70,629,670.91</b>        | <b>101,730,609.43</b>       | <b>31,100,938.52</b>  | <b>44.0%</b>   |
| Add Distributed Direct to General Fund            |      | 179,831,353.24         | 177,020,745.34         | -2,810,607.90         | -1.6%          | 634,199,201.59              | 666,186,599.21              | 31,987,397.62         | 5.0%           |
| <b>IIT Distributed and Accrued to G. Fund</b>     |      | <b>176,697,269.99</b>  | <b>190,204,798.17</b>  | <b>13,507,528.18</b>  | <b>7.6%</b>    | <b>704,828,872.50</b>       | <b>767,917,208.64</b>       | <b>63,088,336.14</b>  | <b>9.0%</b>    |
| <b>Corporate Income Tax</b>                       |      |                        |                        |                       |                |                             |                             |                       |                |
| Distributed to Refund Fund                        |      | 8,312,462.52           | 7,298,967.26           | -1,013,495.26         | -12.2%         | 38,546,090.33               | 40,317,884.82               | 1,771,794.49          | 4.6%           |
| Less Total Refunds                                |      | -30,601,135.16         | -9,592,195.55          | 21,008,939.61         | -68.7%         | -59,055,958.72              | -27,977,540.10              | 31,078,418.62         | -52.6%         |
| <b>Net Refund Fund (To Above)</b>                 |      | <b>-22,288,672.64</b>  | <b>-2,293,228.29</b>   | <b>19,995,444.35</b>  | <b>-89.7%</b>  | <b>-20,509,868.39</b>       | <b>12,340,344.72</b>        | <b>32,850,213.11</b>  | <b>-160.2%</b> |
| Add Distributed Direct to General Fund            |      | 33,687,802.61          | 29,209,953.49          | -4,477,849.12         | -13.3%         | 155,018,540.15              | 161,523,547.21              | 6,505,007.06          | 4.2%           |
| <b>CIT Distributed and Accrued to G. Fund</b>     |      | <b>11,399,129.97</b>   | <b>26,916,725.20</b>   | <b>15,517,595.23</b>  | <b>136.1%</b>  | <b>134,508,671.76</b>       | <b>173,863,891.93</b>       | <b>39,355,220.17</b>  | <b>29.3%</b>   |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %       | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %       |
|--|------|------------------------|------------------------|-------------------|---------|-----------------------------|-----------------------------|-------------------|---------|
| <b>Individual Income Tax Receipts</b>          |      |                        |                        |                   |         |                             |                             |                   |         |
| IIT Payments by Filing                         |      | 55,850,261.75          | 47,535,977.30          | -8,314,284.45     | -14.9%  | 123,164,775.94              | 120,817,242.75              | -2,347,533.19     | -1.9%   |
| Permanent Building Fund                        |      | 349,110.00             | 333,550.00             | -15,560.00        | -4.5%   | 720,520.00                  | 775,730.00                  | 55,210.00         | 7.7%    |
| Donations on returns                           |      | 17,464.22              | 20,305.87              | 2,841.65          | 16.3%   | 39,278.56                   | 66,307.61                   | 27,029.05         | 68.8%   |
| Individual Tax reclassified as Multi State     |      | 250,181.93             | 99,604.56              | -150,577.37       | -60.2%  | 489,843.58                  | 1,516,457.59                | 1,026,614.01      | 209.6%  |
| Total Filing Payments                          |      | 56,467,017.90          | 47,989,437.73          | -8,477,580.17     | -15.0%  | 124,414,418.08              | 123,175,737.95              | -1,238,680.13     | -1.0%   |
| Lottery Winnings Withholdings                  |      | 51,826.46              | 42,364.45              | -9,462.01         | -18.3%  | 276,092.39                  | 176,283.14                  | -99,809.25        | -36.2%  |
| Employer Withholdings                          |      | 173,863,294.45         | 172,431,401.03         | -1,431,893.42     | -0.8%   | 684,702,595.93              | 710,574,848.20              | 25,872,252.27     | 3.8%    |
| Withholding Payments Total                     |      | 173,915,120.91         | 172,473,765.48         | -1,441,355.43     | -0.8%   | 684,978,688.32              | 710,751,131.34              | 25,772,443.02     | 3.8%    |
| <b>Gross Collections</b>                       |      | 230,382,138.81         | 220,463,203.21         | -9,918,935.60     | -4.3%   | 809,393,106.40              | 833,926,869.29              | 24,533,762.89     | 3.0%    |
| Individual Income Tax Filing Refunds           |      | -47,344,502.54         | -30,701,529.62         | 16,642,972.92     | -35.2%  | -84,691,903.35              | -62,962,341.25              | 21,729,562.10     | -25.7%  |
| Employer Withholding Refunds                   |      | -690,674.52            | -364,072.11            | 326,602.41        | -47.3%  | -3,149,730.76               | -1,552,416.83               | 1,597,313.93      | -50.7%  |
| Less Total Refunds Paid                        |      | -48,035,177.06         | -31,065,601.73         | 16,969,575.33     | -35.3%  | -87,841,634.11              | -64,514,758.08              | 23,326,876.03     | -26.6%  |
| <b>Net Collections</b>                         |      | 182,346,961.75         | 189,397,601.48         | 7,050,639.73      | 3.9%    | 721,551,472.29              | 769,412,111.21              | 47,860,638.92     | 6.6%    |
| <b>Distribution of Individual Income Tax</b>   |      |                        |                        |                   |         |                             |                             |                   |         |
| General Fund                                   |      | 179,831,353.24         | 177,020,745.34         | -2,810,607.90     | -1.6%   | 634,199,201.59              | 666,186,599.21              | 31,987,397.62     | 5.0%    |
| Refund Fund                                    |      | 44,901,093.81          | 44,249,654.56          | -651,439.25       | -1.5%   | 158,471,305.02              | 166,245,367.51              | 7,774,062.49      | 4.9%    |
| Refund Fund - County Juvenile Prob Svc         |      | 51,826.46              | 42,364.45              | -9,462.01         | -18.3%  | 276,092.39                  | 176,283.15                  | -99,809.24        | -36.2%  |
| Multi-State Tax Compact                        |      | 23,591.19              | 77,477.53              | 53,886.34         | 228.4%  | 169,722.90                  | 311,328.80                  | 141,605.90        | 83.4%   |
| Permanent Building Fund                        |      | 349,110.00             | 333,550.00             | -15,560.00        | -4.5%   | 720,520.00                  | 775,730.00                  | 55,210.00         | 7.7%    |
| Public School Income Substance Abuse           |      | 51,826.45              | 42,364.45              | -9,462.00         | -18.3%  | 276,092.36                  | 176,283.13                  | -99,809.23        | -36.2%  |
| Donations:                                     |      |                        |                        |                   |         |                             |                             |                   |         |
| Fish & Game                                    |      | 565.00                 | 385.00                 | -180.00           | -31.9%  | 1,061.00                    | 1,225.80                    | 164.80            | 15.5%   |
| Fish & Game Admin Fee                          |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 750.00                      | 750.00                      | 0.00              | 0.0%    |
| Children's Trust                               |      | 2,770.98               | 243.50                 | -2,527.48         | -91.2%  | 2,865.04                    | 1,313.73                    | -1,551.31         | -54.1%  |
| Children's Trust Admin Fee                     |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 750.00                      | 750.00                      | 0.00              | 0.0%    |
| Guard & Reserve Support                        |      | 1,022.19               | 840.00                 | -182.19           | -17.8%  | 1,349.19                    | 1,792.98                    | 443.79            | 32.9%   |
| Guard & Reserve Sup Admin Fee                  |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| Red Cross                                      |      | 460.00                 | 330.00                 | -130.00           | -28.3%  | 914.44                      | 1,042.99                    | 128.55            | 14.1%   |
| Red Cross Admin Fee                            |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| Special Olympics                               |      | 563.99                 | 1,098.00               | 534.01            | 94.7%   | 1,408.68                    | 2,746.00                    | 1,337.32          | 94.9%   |
| Special Olympics Admin Fee                     |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| Veterans Support                               |      | 1,477.66               | 1,146.50               | -331.16           | -22.4%  | 2,057.08                    | 2,180.97                    | 123.89            | 6.0%    |
| Veterans Support Admin Fee                     |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 750.00                      | 750.00                      | 0.00              | 0.0%    |
| Cooperative Welfare Fund                       |      | 8,247.40               | 13,190.74              | 4,943.34          | 59.9%   | 20,628.97                   | 40,107.21                   | 19,478.24         | 94.4%   |
| Idaho Food Bank                                |      | 1,944.00               | 2,736.13               | 792.13            | 40.7%   | 6,099.16                    | 12,665.97                   | 6,566.81          | 107.7%  |
| Idaho Food Bank Admin Fee                      |      | 0.00                   | 0.00                   | 0.00              | 0.0%    | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| Opportunity Scholarship                        |      | 413.00                 | 336.00                 | -77.00            | -18.6%  | -105.00                     | 231.96                      | 336.96            | -320.9% |
| 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                         |      | 5,155,873.44           | -1,323,258.99          | -6,479,132.43     | -125.7% | 0.00                        | -11,030.12                  | -11,030.12        | 0.0%    |
| <b>Total Distribution of Gross Collections</b> |      | 230,382,138.81         | 220,463,203.21         | -9,918,935.60     | -4.3%   | 809,393,106.40              | 833,926,869.29              | 24,533,762.89     | 3.0%    |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %      | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %       |
|--|------|------------------------|------------------------|-------------------|--------|-----------------------------|-----------------------------|-------------------|---------|
| <b>Corp. Income Tax Receipts</b>               |      |                        |                        |                   |        |                             |                             |                   |         |
| Corporate Income Tax                           |      | 23,671,462.50          | 17,702,245.10          | -5,969,217.40     | -25.2% | 60,697,125.81               | 52,275,130.76               | -8,421,995.05     | -13.9%  |
| Corporate Estimates                            |      | 18,118,380.01          | 18,878,491.15          | 760,111.14        | 4.2%   | 132,589,856.07              | 149,641,113.22              | 17,051,257.15     | 12.9%   |
| Corporate Tax reclassified as Multi-State      |      | 483,549.46             | 63,401.22              | -420,148.24       | -86.9% | 1,252,220.66                | 449,901.49                  | -802,319.17       | -64.1%  |
| <b>Gross Collections</b>                       |      | 42,273,391.97          | 36,644,137.47          | -5,629,254.50     | -13.3% | 194,539,202.54              | 202,366,145.47              | 7,826,942.93      | 4.0%    |
| Less Refunds Paid                              |      | -30,601,135.16         | -9,592,195.55          | 21,008,939.61     | -68.7% | -59,055,958.72              | -27,977,540.10              | 31,078,418.62     | -52.6%  |
| <b>Net Collections</b>                         |      | 11,672,256.81          | 27,051,941.92          | 15,379,685.11     | 131.8% | 135,483,243.82              | 174,388,605.37              | 38,905,361.55     | 28.7%   |
| <b>Distribution of Corporate Tax</b>           |      |                        |                        |                   |        |                             |                             |                   |         |
| General Fund                                   |      | 33,687,802.61          | 29,209,953.49          | -4,477,849.12     | -13.3% | 155,018,540.15              | 161,523,547.21              | 6,505,007.06      | 4.2%    |
| Refund Fund                                    |      | 8,312,462.52           | 7,298,967.26           | -1,013,495.26     | -12.2% | 38,546,090.33               | 40,317,884.82               | 1,771,794.49      | 4.6%    |
| Multi-State Tax Compact                        |      | 45,596.84              | 49,316.72              | 3,719.88          | 8.2%   | 410,137.70                  | 197,893.44                  | -212,244.26       | -51.7%  |
| Permanent Building Fund                        |      | 227,530.00             | 85,900.00              | -141,630.00       | -62.2% | 564,048.00                  | 326,820.00                  | -237,228.00       | -42.1%  |
| Rebate Fund                                    |      | 0.00                   | 0.00                   | 0.00              | 0.0%   | 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%    |
| <b>Total Distribution of Gross Collections</b> |      | 42,273,391.97          | 36,644,137.47          | -5,629,254.50     | -13.3% | 194,539,202.54              | 202,366,145.47              | 7,826,942.93      | 4.0%    |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars   | %           | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars    | %           |
|--|------|------------------------|------------------------|---------------------|-------------|-----------------------------|-----------------------------|----------------------|-------------|
| <b>Sales Tax Receipts</b>                      |      |                        |                        |                     |             |                             |                             |                      |             |
| Sales Tax                                      |      | 271,965,825.05         | 273,442,980.80         | 1,477,155.75        | 0.5%        | 1,098,533,495.39            | 1,121,884,122.12            | 23,350,626.73        | 2.1%        |
| Sales Tax reclassified as Multi-State          |      | 1,036,468.30           | 490,541.80             | -545,926.50         | -52.7%      | 1,777,237.68                | 1,208,868.43                | -568,369.25          | -32.0%      |
| Amusement Device Tax                           |      | 0.00                   | 5,510.00               | 5,510.00            | N/A         | 54,728.92                   | 51,643.00                   | -3,085.92            | -5.6%       |
| <b>Gross Collections</b>                       |      | <b>273,002,293.35</b>  | <b>273,939,032.60</b>  | <b>936,739.25</b>   | <b>0.3%</b> | <b>1,100,365,461.99</b>     | <b>1,123,144,633.55</b>     | <b>22,779,171.56</b> | <b>2.1%</b> |
| Less Refunds Paid                              |      | -1,379,739.27          | -789,301.19            | 590,438.08          | -42.8%      | -3,240,663.06               | -3,413,871.93               | -173,208.87          | 5.3%        |
| <b>Net Collections</b>                         |      | <b>271,622,554.08</b>  | <b>273,149,731.41</b>  | <b>1,527,177.33</b> | <b>0.6%</b> | <b>1,097,124,798.93</b>     | <b>1,119,730,761.62</b>     | <b>22,605,962.69</b> | <b>2.1%</b> |
| <b>Distribution of Sales Tax</b>               |      |                        |                        |                     |             |                             |                             |                      |             |
| General Fund                                   |      | 96,708,238.72          | 61,894,303.09          | -34,813,935.63      | -36.0%      | 599,901,654.93              | 537,707,615.22              | -62,194,039.71       | -10.4%      |
| Tax Commission Refunds                         |      | 1,379,739.27           | 789,301.19             | -590,438.08         | -42.8%      | 3,240,663.06                | 3,413,871.93                | 173,208.87           | 5.3%        |
| Multi-State Tax Compact                        |      | 97,734.94              | 381,568.52             | 283,833.58          | 290.4%      | 474,231.83                  | 644,947.81                  | 170,715.98           | 36.0%       |
| Tax Relief Fund                                |      | 17,182,395.84          | 20,024,988.84          | 2,842,593.00        | 16.5%       | 65,174,949.08               | 79,940,839.35               | 14,765,890.27        | 22.7%       |
| Revenue Share                                  |      | 29,126,644.28          | 29,753,134.02          | 626,489.74          | 2.2%        | 118,434,724.36              | 119,740,498.81              | 1,305,774.45         | 1.1%        |
| Revenue Share Held for Non-Compliance          |      | 0.00                   | -700,188.92            | -700,188.92         | 0.0%        | 0.00                        | -303,677.57                 | -303,677.57          | 0.0%        |
| Permanent Building Fund                        |      | 416,666.67             | 416,666.67             | 0.00                | 0.0%        | 1,666,666.67                | 1,666,666.67                | 0.00                 | 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                         |      | 1,975,188.47           | 2,030,241.51           | 55,053.04           | 2.8%        | 7,896,354.49                | 8,120,966.04                | 224,611.55           | 2.8%        |
| Personal Property                              |      | 1,911,622.48           | 1,911,622.48           | 0.00                | 0.0%        | 7,646,489.92                | 7,646,489.92                | 0.00                 | 0.0%        |
| 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                    |      | 1,032,864.45           | 282,568.33             | -750,296.12         | -72.6%      | 4,074,934.08                | 1,026,487.51                | -3,048,446.57        | -74.8%      |
| Election Consolidation                         |      | 477,950.31             | 492,946.83             | 14,996.52           | 3.1%        | 1,951,904.30                | 1,971,787.34                | 19,883.04            | 1.0%        |
| Transportation Local Highway Distribution      |      | 0.00                   | 0.00                   | 0.00                | 0.0%        | 0.00                        | 0.00                        | 0.00                 | 0.0%        |
| Transportation Congestion Mitigation           |      | 10,086,683.59          | 10,061,161.24          | -25,522.35          | -0.3%       | 41,014,460.00               | 41,361,490.55               | 347,030.55           | 0.8%        |
| Sales Tax to ITD Holding Fund                  |      | 0.00                   | 0.00                   | 0.00                | 0.0%        | 0.00                        | 0.00                        | 0.00                 | 0.0%        |
| Indigent Defense Distribution                  |      | 0.00                   | 0.00                   | 0.00                | 0.0%        | 0.00                        | 0.00                        | 0.00                 | 0.0%        |
| Homeowner Property Tax Relief Account          |      | 4,816,391.54           | 4,804,204.63           | -12,186.91          | -0.3%       | 19,584,405.19               | 19,750,112.27               | 165,707.08           | 0.8%        |
| School District Facility Fund Holding Account  |      | 4,816,391.54           | 6,939,360.05           | 2,122,968.51        | 44.1%       | 19,584,405.19               | 28,527,503.37               | 8,943,098.18         | 45.7%       |
| School Modernization Facilities Fund           |      | 0.00                   | 31,250,000.00          | 31,250,000.00       | 0.0%        | 0.00                        | 62,500,000.00               | 62,500,000.00        | 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                              |      | 20,000,000.00          | 20,000,000.00          | 0.00                | 0.0%        | 40,000,000.00               | 40,000,000.00               | 0.00                 | 0.0%        |
| Public School Income Fund                      |      | 81,750,000.00          | 82,500,000.00          | 750,000.00          | 0.9%        | 165,000,000.00              | 165,000,000.00              | 0.00                 | 0.0%        |
| Unallocated Sales Tax                          |      | 116,522.67             | -104.46                | -116,627.13         | -100.1%     | 290,584.56                  | 0.00                        | -290,584.56          | -100.0%     |
| <b>Total Distribution of Gross Collections</b> |      | <b>273,002,293.35</b>  | <b>273,939,032.60</b>  | <b>936,739.25</b>   | <b>0.3%</b> | <b>1,100,365,461.99</b>     | <b>1,123,144,633.55</b>     | <b>22,779,171.56</b> | <b>2.1%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars  | %             | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars    | %             |
|--|------|------------------------|------------------------|--------------------|---------------|-----------------------------|-----------------------------|----------------------|---------------|
| <b>Cigarette Taxes Receipts</b>                |      |                        |                        |                    |               |                             |                             |                      |               |
| Gross Collections                              |      | 2,339,475.47           | 2,046,346.17           | -293,129.30        | -12.5%        | 9,867,027.53                | 8,732,054.75                | -1,134,972.78        | -11.5%        |
| Less Refunds Paid                              |      | -36.00                 | 0.00                   | 36.00              | -100.0%       | -70.00                      | -38.00                      | 32.00                | -45.7%        |
| <b>Net Collections</b>                         |      | <b>2,339,439.47</b>    | <b>2,046,346.17</b>    | <b>-293,093.30</b> | <b>-12.5%</b> | <b>9,866,957.53</b>         | <b>8,732,016.75</b>         | <b>-1,134,940.78</b> | <b>-11.5%</b> |
| <b>Distribution of Cigarette Tax</b>           |      |                        |                        |                    |               |                             |                             |                      |               |
| General Fund                                   |      | 0.00                   | 0.00                   | 0.00               | 0.0%          | 0.00                        | 0.00                        | 0.00                 | 0.0%          |
| Permanent Building Fund                        |      | 416,666.67             | 416,666.67             | 0.00               | 0.0%          | 1,666,666.67                | 1,666,666.67                | 0.00                 | 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                         |      | 30,000.00              | 30,000.00              | 0.00               | 0.0%          | 120,000.00                  | 120,000.00                  | 0.00                 | 0.0%          |
| 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                             |      | 244,981.94             | 1,022,179.50           | 777,197.56         | 317.2%        | 4,700,000.00                | 4,635,350.08                | -64,649.92           | -1.4%         |
| Secondary Aquifer Fund                         |      | 1,070,290.86           | 0.00                   | -1,070,290.86      | -100.0%       | 1,070,290.86                | 0.00                        | -1,070,290.86        | -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%          |
| Unallocated Cigarette Tax                      |      | 0.00                   | 0.00                   | 0.00               | -100.0%       | 0.00                        | 0.00                        | 0.00                 | 0.0%          |
| <b>Total Distribution of Gross Collections</b> |      | <b>2,339,475.47</b>    | <b>2,046,346.17</b>    | <b>-293,129.30</b> | <b>-12.5%</b> | <b>9,867,027.53</b>         | <b>8,732,054.75</b>         | <b>-1,134,972.78</b> | <b>-11.5%</b> |
| <b>Tobacco Tax Receipts</b>                    |      |                        |                        |                    |               |                             |                             |                      |               |
| Gross Collections                              |      | 1,038,899.35           | 1,084,075.94           | 45,176.59          | 4.3%          | 4,135,919.70                | 4,509,062.37                | 373,142.67           | 9.0%          |
| Less Refunds Paid                              |      | -2,426.00              | 12,760.04              | 15,186.04          | -626.0%       | -70,718.90                  | -3,840.75                   | 66,878.15            | -94.6%        |
| <b>Net Collections</b>                         |      | <b>1,036,473.35</b>    | <b>1,096,835.98</b>    | <b>60,362.63</b>   | <b>5.8%</b>   | <b>4,065,200.80</b>         | <b>4,505,221.62</b>         | <b>440,020.82</b>    | <b>10.8%</b>  |
| <b>Distribution of Tobacco Tax</b>             |      |                        |                        |                    |               |                             |                             |                      |               |
| General Fund                                   |      | 906,914.15             | 959,731.46             | 52,817.31          | 5.8%          | 3,557,050.60                | 3,942,068.80                | 385,018.20           | 10.8%         |
| Tax Commission Refunds                         |      | 2,426.00               | -12,760.04             | -15,186.04         | -626.0%       | 70,718.90                   | 3,840.75                    | -66,878.15           | -94.6%        |
| Public School Endowment                        |      | 64,779.60              | 68,552.26              | 3,772.66           | 5.8%          | 254,075.10                  | 281,576.41                  | 27,501.31            | 10.8%         |
| County Juvenile Probation Svcs                 |      | 64,779.60              | 68,552.26              | 3,772.66           | 5.8%          | 254,075.10                  | 281,576.41                  | 27,501.31            | 10.8%         |
| <b>Total Distribution of Gross Collections</b> |      | <b>1,038,899.35</b>    | <b>1,084,075.94</b>    | <b>45,176.59</b>   | <b>4.3%</b>   | <b>4,135,919.70</b>         | <b>4,509,062.37</b>         | <b>373,142.67</b>    | <b>9.0%</b>   |



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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %            | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %             |
|--|------|------------------------|------------------------|-------------------|--------------|-----------------------------|-----------------------------|-------------------|---------------|
| <b>Beer Tax Receipts</b>                       |      |                        |                        |                   |              |                             |                             |                   |               |
| Gross Collections                              |      | 393,545.98             | 358,526.91             | -35,019.07        | -8.9%        | 1,826,068.30                | 1,738,809.13                | -87,259.17        | -4.8%         |
| Less Refunds Paid                              |      | -175.23                | -49.87                 | 125.36            | -71.5%       | -1,340.16                   | -128.60                     | 1,211.56          | -90.4%        |
| <b>Net Collections</b>                         |      | <b>393,370.75</b>      | <b>358,477.04</b>      | <b>-34,893.71</b> | <b>-8.9%</b> | <b>1,824,728.14</b>         | <b>1,738,680.53</b>         | <b>-86,047.61</b> | <b>-4.7%</b>  |
| <b>Distribution of Beer Tax</b>                |      |                        |                        |                   |              |                             |                             |                   |               |
| General Fund                                   |      | 184,884.25             | 168,484.21             | -16,400.04        | -8.9%        | 857,622.19                  | 817,179.81                  | -40,442.38        | -4.7%         |
| Tax Commission Refunds                         |      | 175.23                 | 49.87                  | -125.36           | -71.5%       | 1,340.16                    | 128.60                      | -1,211.56         | -90.4%        |
| Substance Abuse Treatment                      |      | 78,674.16              | 71,695.40              | -6,978.76         | -8.9%        | 364,945.63                  | 347,736.11                  | -17,209.52        | -4.7%         |
| Permanent Building Fund                        |      | 129,812.34             | 118,297.43             | -11,514.91        | -8.9%        | 602,160.32                  | 573,764.61                  | -28,395.71        | -4.7%         |
| <b>Total Distribution of Gross Collections</b> |      | <b>393,545.98</b>      | <b>358,526.91</b>      | <b>-35,019.07</b> | <b>-8.9%</b> | <b>1,826,068.30</b>         | <b>1,738,809.13</b>         | <b>-87,259.17</b> | <b>-4.8%</b>  |
| <b>Wine Tax Receipts</b>                       |      |                        |                        |                   |              |                             |                             |                   |               |
| Gross Collections                              |      | 600,688.95             | 571,157.12             | -29,531.83        | -4.9%        | 2,478,080.04                | 2,381,611.03                | -96,469.01        | -3.9%         |
| Less Refunds Paid                              |      | -463.74                | -5.85                  | 457.89            | -98.7%       | -1,556.04                   | -664.78                     | 891.26            | -57.3%        |
| <b>Net Collections</b>                         |      | <b>600,225.21</b>      | <b>571,151.27</b>      | <b>-29,073.94</b> | <b>-4.8%</b> | <b>2,476,524.00</b>         | <b>2,380,946.25</b>         | <b>-95,577.75</b> | <b>-3.9%</b>  |
| <b>Distribution of Wine Tax</b>                |      |                        |                        |                   |              |                             |                             |                   |               |
| General Fund                                   |      | 548,685.06             | 439,601.58             | -109,083.48       | -19.9%       | 2,030,234.16                | 1,906,698.85                | -123,535.31       | -6.1%         |
| Tax Commission Refunds                         |      | 463.74                 | 5.85                   | -457.89           | -98.7%       | 1,556.04                    | 664.78                      | -891.26           | -57.3%        |
| Substance Abuse Treatment                      |      | 80,122.12              | 65,139.20              | -14,982.92        | -18.7%       | 301,945.57                  | 282,381.22                  | -19,564.35        | -6.5%         |
| Grape Growers & Wine Producers                 |      | 25,002.86              | 23,783.19              | -1,219.67         | -4.9%        | 135,871.97                  | 101,455.28                  | -34,416.69        | -25.3%        |
| Hop Growers                                    |      | 13,874.31              | 14,302.74              | 428.43            | 3.1%         | 48,161.38                   | 62,515.50                   | 14,354.12         | 29.8%         |
| Unallocated Wine & Strong Beer                 |      | -67,459.14             | 28,324.56              | 95,783.70         | -142.0%      | -39,689.08                  | 27,895.40                   | 67,584.48         | -170.3%       |
| <b>Total Distribution of Gross Collections</b> |      | <b>600,688.95</b>      | <b>571,157.12</b>      | <b>-29,531.83</b> | <b>-4.9%</b> | <b>2,478,080.04</b>         | <b>2,381,611.03</b>         | <b>-96,469.01</b> | <b>-3.9%</b>  |
| <b>Wine Direct Shipper Fee Receipts</b>        |      |                        |                        |                   |              |                             |                             |                   |               |
| Wine Direct Shipper Fee to Tax                 |      | 0.00                   | 125.00                 | 125.00            | 0.0%         | 937.50                      | 1,587.50                    | 650.00            | 69.3%         |
| Wine Direct Shipper Fee to ISP                 |      | 0.00                   | 125.00                 | 125.00            | 0.0%         | 0.00                        | 675.00                      | 675.00            | 0.0%          |
| <b>Total Distributions</b>                     |      | <b>0.00</b>            | <b>250.00</b>          | <b>250.00</b>     | <b>0.0%</b>  | <b>937.50</b>               | <b>2,262.50</b>             | <b>1,325.00</b>   | <b>141.3%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %      | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %       |
|--|------|------------------------|------------------------|-------------------|--------|-----------------------------|-----------------------------|-------------------|---------|
| <b>Kilowatt Hour Tax Receipts</b>              |      |                        |                        |                   |        |                             |                             |                   |         |
| Gross Collections                              |      | 138,066.55             | 172,852.56             | 34,786.01         | 25.2%  | 746,586.22                  | 821,342.16                  | 74,755.94         | 10.0%   |
| Less Refunds Paid                              |      | 0.00                   | 0.00                   | 0.00              | 0.0%   | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| <b>Net Collections</b>                         |      | 138,066.55             | 172,852.56             | 34,786.01         | 25.2%  | 746,586.22                  | 821,342.16                  | 74,755.94         | 10.0%   |
| <b>Distribution of Kilowatt Hour Tax</b>       |      |                        |                        |                   |        |                             |                             |                   |         |
| General Fund                                   |      | 138,066.55             | 172,852.56             | 34,786.01         | 25.2%  | 755,457.46                  | 821,342.16                  | 65,884.70         | 8.7%    |
| 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%    |
| <b>Total Distribution of Gross Collections</b> |      | 138,066.55             | 172,852.56             | 34,786.01         | 25.2%  | 746,586.22                  | 821,342.16                  | 74,755.94         | 10.0%   |
| <b>Mine License Tax Receipts</b>               |      |                        |                        |                   |        |                             |                             |                   |         |
| Gross Collections                              |      | 277,140.61             | 18,243.14              | -258,897.47       | -93.4% | 471,658.94                  | 20,408.70                   | -451,250.24       | -95.7%  |
| Less Refunds Paid                              |      | 0.00                   | 0.00                   | 0.00              | 0.0%   | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| <b>Net Collections</b>                         |      | 277,140.61             | 18,243.14              | -258,897.47       | -93.4% | 471,658.94                  | 20,408.70                   | -451,250.24       | -95.7%  |
| <b>Distribution of Mine Tax</b>                |      |                        |                        |                   |        |                             |                             |                   |         |
| General Fund                                   |      | 182,912.80             | 12,040.48              | -170,872.32       | -93.4% | 311,294.90                  | 13,469.75                   | -297,825.15       | -95.7%  |
| Abandoned Mine Reclamation                     |      | 94,227.81              | 6,202.66               | -88,025.15        | -93.4% | 160,364.04                  | 6,938.95                    | -153,425.09       | -95.7%  |
| Tax Commission Refunds                         |      | 0.00                   | 0.00                   | 0.00              | 0.0%   | 0.00                        | 0.00                        | 0.00              | 0.0%    |
| <b>Total Distribution of Gross Collections</b> |      | 277,140.61             | 18,243.14              | -258,897.47       | -93.4% | 471,658.94                  | 20,408.70                   | -451,250.24       | -95.7%  |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %             | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %             |
|--|------|------------------------|------------------------|-------------------|---------------|-----------------------------|-----------------------------|-------------------|---------------|
| <b>E911 Wireless Fee Receipts</b>              |      |                        |                        |                   |               |                             |                             |                   |               |
| Gross Collections                              |      | 113,110.79             | 99,020.18              | -14,090.61        | -12.5%        | 466,563.47                  | 402,974.03                  | -63,589.44        | -13.6%        |
| Less Refunds Paid                              |      | -86.00                 | 0.00                   | 86.00             | -100.0%       | -5,264.47                   | -198.35                     | 5,066.12          | -96.2%        |
| <b>Net Collections</b>                         |      | <b>113,024.79</b>      | <b>99,020.18</b>       | <b>-14,004.61</b> | <b>-12.4%</b> | <b>461,299.00</b>           | <b>402,775.68</b>           | <b>-58,523.32</b> | <b>-12.7%</b> |
| <b>Distribution of E911 Wireless Fee</b>       |      |                        |                        |                   |               |                             |                             |                   |               |
| Idaho Emergency Communications                 |      | 110,764.31             | 97,039.76              | -13,724.55        | -12.4%        | 452,073.02                  | 394,720.11                  | -57,352.91        | -12.7%        |
| E911 Wireless Admin                            |      | 2,260.48               | 1,980.42               | -280.06           | -12.4%        | 9,225.98                    | 8,055.57                    | -1,170.41         | -12.7%        |
| Tax Commission Refunds                         |      | 86.00                  | 0.00                   | -86.00            | -100.0%       | 5,264.47                    | 198.35                      | -5,066.12         | -96.2%        |
| <b>Total Distribution of Gross Collections</b> |      | <b>113,110.79</b>      | <b>99,020.18</b>       | <b>-14,090.61</b> | <b>-12.5%</b> | <b>466,563.47</b>           | <b>402,974.03</b>           | <b>-63,589.44</b> | <b>-13.6%</b> |
| <b>Oil &amp; Gas Tax Receipts</b>              |      |                        |                        |                   |               |                             |                             |                   |               |
| Gross Collections                              |      | 41,297.33              | 7,783.90               | -33,513.43        | -81.2%        | 56,765.15                   | 18,407.37                   | -38,357.78        | -67.6%        |
| Less Refunds Paid                              |      | 0.00                   | 0.00                   | 0.00              | 0.0%          | 0.00                        | 0.00                        | 0.00              | 0.0%          |
| <b>Net Collections</b>                         |      | <b>41,297.33</b>       | <b>7,783.90</b>        | <b>-33,513.43</b> | <b>-81.2%</b> | <b>56,765.15</b>            | <b>18,407.37</b>            | <b>-38,357.78</b> | <b>-67.6%</b> |
| <b>Distribution of Oil &amp; Gas Tax</b>       |      |                        |                        |                   |               |                             |                             |                   |               |
| Conservation Fund                              |      | 24,778.40              | 4,670.33               | -20,108.07        | -81.2%        | 43,058.95                   | 11,044.38                   | -32,014.57        | -74.4%        |
| Tax Commission Refunds                         |      | 0.00                   | 0.00                   | 0.00              | 0.0%          | 0.00                        | 0.00                        | 0.00              | 0.0%          |
| Cities & Counties share                        |      | 11,893.63              | 2,241.77               | -9,651.86         | -81.2%        | 20,668.29                   | 5,301.36                    | -15,366.93        | -74.4%        |
| Public Schools Fund                            |      | 4,625.30               | 871.80                 | -3,753.50         | -81.2%        | 8,037.68                    | 2,061.63                    | -5,976.05         | -74.4%        |
| 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%          | -14,999.77                  | 0.00                        | 14,999.77         | -100.0%       |
| <b>Total Distribution of Gross Collections</b> |      | <b>41,297.33</b>       | <b>7,783.90</b>        | <b>-33,513.43</b> | <b>-81.2%</b> | <b>56,765.15</b>            | <b>18,407.37</b>            | <b>-38,357.78</b> | <b>-67.6%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars   | %            | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars   | %             |
|--|------|------------------------|------------------------|---------------------|--------------|-----------------------------|-----------------------------|---------------------|---------------|
| <b>Motor Fuels Tax Receipts</b>                |      |                        |                        |                     |              |                             |                             |                     |               |
| Special Fuel                                   |      | 12,427,847.45          | 15,213,348.26          | 2,785,500.81        | 22.4%        | 43,744,035.77               | 46,268,192.03               | 2,524,156.26        | 5.8%          |
| Gasoline Tax                                   |      | 26,413,196.71          | 31,305,916.40          | 4,892,719.69        | 18.5%        | 103,793,957.53              | 102,948,163.89              | -845,793.64         | -0.8%         |
| Aviation Fuel                                  |      | 268,311.28             | 334,248.43             | 65,937.15           | 24.6%        | 1,173,226.80                | 1,334,324.52                | 161,097.72          | 13.7%         |
| Transfer Fee                                   |      | 1,350,099.82           | 1,638,443.21           | 288,343.39          | 21.4%        | 5,196,997.10                | 5,319,851.37                | 122,854.27          | 2.4%          |
| Fuels Distribution Fund                        |      | -50,628.70             | -72,484.91             | -21,856.21          | 43.2%        | -321,122.96                 | 865,916.51                  | 1,187,039.47        | -369.7%       |
| Motor Fuel Registration                        |      | 12,513.34              | 297.52                 | -12,215.82          | -97.6%       | 14,665.11                   | 10,888.48                   | -3,776.63           | -25.8%        |
| Dyed Diesel - Penalty                          |      | 500.00                 | 147.35                 | -352.65             | -70.5%       | 1,983.48                    | 3,122.00                    | 1,138.52            | 57.4%         |
| <b>Gross Collections</b>                       |      | <b>40,421,839.90</b>   | <b>48,419,916.26</b>   | <b>7,998,076.36</b> | <b>19.8%</b> | <b>153,603,742.83</b>       | <b>156,750,458.80</b>       | <b>3,146,715.97</b> | <b>2.0%</b>   |
| IFTA Taxpayer Refunds                          |      | -94,204.95             | -106,289.42            | -12,084.47          | 12.8%        | -374,563.77                 | -355,613.88                 | 18,949.89           | -5.1%         |
| Fuel Distributor Refunds (Gas & Special Fuel)  |      | -1,229,043.21          | -1,162,120.22          | 66,922.99           | -5.4%        | -5,328,951.01               | -4,168,552.04               | 1,160,398.97        | -21.8%        |
| Payments to Other IFTA Jurisdictions           |      | 0.00                   | -40,750.59             | -40,750.59          | 0.0%         | 0.00                        | -534,262.21                 | -534,262.21         | 0.0%          |
| Dyed Diesel Refunds                            |      | 0.00                   | 0.00                   | 0.00                | 0.0%         | 0.00                        | 0.00                        | 0.00                | 0.0%          |
| <b>Less Total Refunds</b>                      |      | <b>-1,323,248.16</b>   | <b>-1,309,160.23</b>   | <b>14,087.93</b>    | <b>-1.1%</b> | <b>-5,703,514.78</b>        | <b>-5,058,428.13</b>        | <b>645,086.65</b>   | <b>-11.3%</b> |
| <b>Net Collections</b>                         |      | <b>39,098,591.74</b>   | <b>47,110,756.03</b>   | <b>8,012,164.29</b> | <b>20.5%</b> | <b>147,900,228.05</b>       | <b>151,692,030.67</b>       | <b>3,791,802.62</b> | <b>2.6%</b>   |
| <b>Distribution of Motor Fuels Taxes</b>       |      |                        |                        |                     |              |                             |                             |                     |               |
| Tax Commission Refunds                         |      | 1,323,248.16           | 1,309,160.23           | -14,087.93          | -1.1%        | 5,703,514.78                | 5,058,428.13                | -645,086.65         | -11.3%        |
| Special Fuels Admin Fund                       |      | 0.00                   | 0.00                   | 0.00                | 0.0%         | 419,685.75                  | 441,593.60                  | 21,907.85           | 5.2%          |
| Gasoline Admin Fund                            |      | 0.00                   | 0.00                   | 0.00                | 0.0%         | 934,139.25                  | 938,386.41                  | 4,247.16            | 0.5%          |
| State Highway Account                          |      | 6,975,965.19           | 8,406,253.81           | 1,430,288.62        | 20.5%        | 26,047,083.65               | 26,468,751.24               | 421,667.59          | 1.6%          |
| Petroleum Storage Trust Admin                  |      | 0.00                   | 0.00                   | 0.00                | 0.0%         | 375.00                      | 375.00                      | 0.00                | 0.0%          |
| Highway Distribution Fund                      |      | 27,762,535.12          | 33,452,971.33          | 5,690,436.21        | 20.5%        | 103,734,953.87              | 105,414,949.15              | 1,679,995.28        | 1.6%          |
| State Aeronautics Fund                         |      | 268,311.28             | 334,248.43             | 65,937.15           | 24.6%        | 1,174,167.83                | 1,334,324.52                | 160,156.69          | 13.6%         |
| Local Highway Distribution Fund                |      | 3,282,807.15           | 3,955,884.13           | 673,076.98          | 20.5%        | 12,254,869.71               | 12,455,882.91               | 201,013.20          | 1.6%          |
| 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                          |      | 165,985.97             | 198,864.19             | 32,878.22           | 19.8%        | 640,391.45                  | 642,879.74                  | 2,488.29            | 0.4%          |
| Off-Highway Improvements                       |      | 165,985.97             | 198,864.19             | 32,878.22           | 19.8%        | 640,391.45                  | 642,879.74                  | 2,488.29            | 0.4%          |
| Capital Improvements                           |      | 165,985.98             | 198,864.19             | 32,878.21           | 19.8%        | 640,391.47                  | 642,879.74                  | 2,488.27            | 0.4%          |
| Road and Bridge                                |      | 86,451.66              | 103,575.85             | 17,124.19           | 19.8%        | 333,539.68                  | 334,835.64                  | 1,295.96            | 0.4%          |
| Search and Rescue Fund                         |      | 5,029.88               | 6,026.19               | 996.31              | 19.8%        | 19,405.84                   | 19,481.23                   | 75.39               | 0.4%          |
| Petroleum Storage Trust Fund                   |      | 270,019.98             | 327,688.63             | 57,668.65           | 21.4%        | 1,040,085.50                | 1,063,895.24                | 23,809.74           | 2.3%          |
| Motor Fuels Distribution Fund                  |      | -50,486.44             | -72,484.91             | -21,998.47          | 43.6%        | -404,252.40                 | 865,916.51                  | 1,270,168.91        | -314.2%       |
| <b>Total Distribution of Gross Collections</b> |      | <b>40,421,839.90</b>   | <b>48,419,916.26</b>   | <b>7,998,076.36</b> | <b>19.8%</b> | <b>153,603,742.83</b>       | <b>156,750,458.80</b>       | <b>3,146,715.97</b> | <b>2.0%</b>   |

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

| Source  | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars   | %            | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars   | %           |
|---|------|------------------------|------------------------|---------------------|--------------|-----------------------------|-----------------------------|---------------------|-------------|
| <b>Additional Detail: Distribution by Fuel Type</b> |      |                        |                        |                     |              |                             |                             |                     |             |
| <b>Highway Distribution Fund</b>                    |      |                        |                        |                     |              |                             |                             |                     |             |
| Special Fuels                                       |      | 8,591,719.89           | 10,544,006.91          | 1,952,287.02        | 22.7%        | 30,316,261.22               | 31,883,266.28               | 1,567,005.06        | 5.2%        |
| Special Fuels - IFTA                                |      | 369,442.23             | 402,607.66             | 33,165.43           | 9.0%         | 889,442.82                  | 766,071.05                  | -123,371.77         | -13.9%      |
| Gasoline  |      | 17,748,925.06          | 21,244,310.62          | 3,495,385.56        | 19.7%        | 68,436,874.70               | 68,655,604.54               | 218,729.84          | 0.3%        |
| Dyed Diesel - Penalty                               |      | 500.00                 | 297.52                 | -202.48             | -40.5%       | 2,000.00                    | 3,272.17                    | 1,272.17            | 63.6%       |
| Transfer Fee  |      | 1,039,576.86           | 1,261,601.27           | 222,024.41          | 21.4%        | 4,001,399.03                | 4,095,996.80                | 94,597.77           | 2.4%        |
| Interest  |      | 0.00                   | 25,272.67              | 25,272.67           | 0.0%         | 74,310.99                   | 114,549.88                  | 40,238.89           | 54.1%       |
| Motor Fuel Registration                             |      | 12,371.08              | 147.35                 | -12,223.73          | -98.8%       | 14,665.11                   | 10,738.31                   | -3,926.80           | -26.8%      |
| <b>Total Highway Distribution Fund</b>              |      | <b>27,762,535.12</b>   | <b>33,478,244.00</b>   | <b>5,715,708.88</b> | <b>20.6%</b> | <b>103,734,953.87</b>       | <b>105,529,499.03</b>       | <b>1,794,545.16</b> | <b>1.7%</b> |
| <b>State Highway Account</b>                        |      |                        |                        |                     |              |                             |                             |                     |             |
| Special Fuels                                       |      | 2,198,741.22           | 2,698,358.77           | 499,617.55          | 22.7%        | 7,758,355.02                | 8,159,373.51                | 401,018.49          | 5.2%        |
| Special Fuels - IFTA                                |      | 94,545.44              | 103,032.94             | 8,487.50            | 9.0%         | 227,620.88                  | 196,048.31                  | -31,572.57          | -13.9%      |
| Gasoline  |      | 4,682,678.53           | 5,604,862.10           | 922,183.57          | 19.7%        | 18,055,622.18               | 18,113,329.42               | 57,707.24           | 0.3%        |
| Interest  |      | 0.00                   | 1,865.63               | 1,865.63            | 0.0%         | 5,485.57                    | 8,456.08                    | 2,970.51            | 54.2%       |
| <b>Total State Highway Account</b>                  |      | <b>6,975,965.19</b>    | <b>8,408,119.44</b>    | <b>1,432,154.25</b> | <b>20.5%</b> | <b>26,047,083.65</b>        | <b>26,477,207.32</b>        | <b>430,123.67</b>   | <b>1.7%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars | %            | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars | %           |
|--|------|------------------------|------------------------|-------------------|--------------|-----------------------------|-----------------------------|-------------------|-------------|
| <b>Boise Auditorium District Tax Receipts</b>              |      |                        |                        |                   |              |                             |                             |                   |             |
| Gross Collections  |      | 1,064,153.62           | 1,159,814.13           | 95,660.51         | 9.0%         | 4,642,724.19                | 4,790,021.23                | 147,297.04        | 3.2%        |
| Less Refunds Paid  |      | -136.00                | 0.00                   | 136.00            | -100.0%      | -3,540.24                   | -11,564.13                  | -8,023.89         | 226.6%      |
| <b>Net Collections</b>                                     |      | <b>1,064,017.62</b>    | <b>1,159,814.13</b>    | <b>95,796.51</b>  | <b>9.0%</b>  | <b>4,639,183.95</b>         | <b>4,778,457.10</b>         | <b>139,273.15</b> | <b>3.0%</b> |
| <b>Distribution of Boise Auditorium Tax</b>                |      |                        |                        |                   |              |                             |                             |                   |             |
| Boise Auditorium   |      | 1,064,017.62           | 1,159,814.13           | 95,796.51         | 9.0%         | 4,635,008.95                | 4,774,282.10                | 139,273.15        | 3.0%        |
| Boise Auditorium Administration                            |      | 0.00                   | 0.00                   | 0.00              | 0.0%         | 4,175.00                    | 4,175.00                    | 0.00              | 0.0%        |
| Tax Commission Refunds                                     |      | 136.00                 | 0.00                   | -136.00           | -100.0%      | 3,540.24                    | 11,564.13                   | 8,023.89          | 226.6%      |
| <b>Total Distribution of Gross Collections</b>             |      | <b>1,064,153.62</b>    | <b>1,159,814.13</b>    | <b>95,660.51</b>  | <b>9.0%</b>  | <b>4,642,724.19</b>         | <b>4,790,021.23</b>         | <b>147,297.04</b> | <b>3.2%</b> |
| <b>Idaho Falls Auditorium District Tax Receipts</b>        |      |                        |                        |                   |              |                             |                             |                   |             |
| Gross Collections  |      | 318,805.73             | 322,078.08             | 3,272.35          | 1.0%         | 1,430,609.83                | 1,430,640.17                | 30.34             | 0.0%        |
| Less Refunds Paid  |      | -52.00                 | 0.00                   | 52.00             | -100.0%      | -7,987.47                   | -98.00                      | 7,889.47          | -98.8%      |
| <b>Net Collections</b>                                     |      | <b>318,753.73</b>      | <b>322,078.08</b>      | <b>3,324.35</b>   | <b>1.0%</b>  | <b>1,422,622.36</b>         | <b>1,430,542.17</b>         | <b>7,919.81</b>   | <b>0.6%</b> |
| <b>Distribution of Idaho Falls Auditorium Tax</b>          |      |                        |                        |                   |              |                             |                             |                   |             |
| Idaho Falls Auditorium                                     |      | 318,753.73             | 388,766.33             | 70,012.60         | 22.0%        | 1,421,372.36                | 1,429,292.17                | 7,919.81          | 0.6%        |
| 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                                     |      | 52.00                  | 0.00                   | -52.00            | -100.0%      | 7,987.47                    | 98.00                       | -7,889.47         | -98.8%      |
| <b>Total Distribution of Gross Collections</b>             |      | <b>318,805.73</b>      | <b>322,078.08</b>      | <b>3,272.35</b>   | <b>1.0%</b>  | <b>1,430,609.83</b>         | <b>1,430,640.17</b>         | <b>30.34</b>      | <b>0.0%</b> |
| <b>Pocatello-Chubbuck Auditorium District Tax Receipts</b> |      |                        |                        |                   |              |                             |                             |                   |             |
| Gross Collections  |      | 182,059.68             | 175,963.34             | -6,096.34         | -3.3%        | 670,521.21                  | 716,101.30                  | 45,580.09         | 6.8%        |
| Less Refunds Paid  |      | 0.00                   | 0.00                   | 0.00              | 0.0%         | 0.00                        | -9,986.59                   | -9,986.59         | 0.0%        |
| <b>Net Collections</b>                                     |      | <b>182,059.68</b>      | <b>175,963.34</b>      | <b>-6,096.34</b>  | <b>-3.3%</b> | <b>670,521.21</b>           | <b>706,114.71</b>           | <b>35,593.50</b>  | <b>5.3%</b> |
| <b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>   |      |                        |                        |                   |              |                             |                             |                   |             |
| Pocatello-Chubbuck Auditorium                              |      | 182,059.68             | 175,963.34             | -6,096.34         | -3.3%        | 669,271.21                  | 704,864.71                  | 35,593.50         | 5.3%        |
| 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                                     |      | 0.00                   | 0.00                   | 0.00              | 0.0%         | 0.00                        | 9,986.59                    | 9,986.59          | 0.0%        |
| <b>Total Distribution of Gross Collections</b>             |      | <b>182,059.68</b>      | <b>175,963.34</b>      | <b>-6,096.34</b>  | <b>-3.3%</b> | <b>670,521.21</b>           | <b>716,101.30</b>           | <b>45,580.09</b>  | <b>6.8%</b> |
| <b>Idaho Travel and Convention Tax Receipts</b>            |      |                        |                        |                   |              |                             |                             |                   |             |
| Gross Collections  |      | 2,500,576.10           | 2,513,143.19           | 12,567.09         | 0.5%         | 10,602,416.76               | 10,868,391.48               | 265,974.72        | 2.5%        |
| Less Refunds Paid  |      | -11,300.02             | -5,729.73              | 5,570.29          | -49.3%       | -24,852.54                  | -27,144.83                  | -2,292.29         | 9.2%        |
| <b>Net Collections</b>                                     |      | <b>2,489,276.08</b>    | <b>2,507,413.46</b>    | <b>18,137.38</b>  | <b>0.7%</b>  | <b>10,577,564.22</b>        | <b>10,841,246.65</b>        | <b>263,682.43</b> | <b>2.5%</b> |
| <b>Distribution of Idaho Travel &amp; Convention</b>       |      |                        |                        |                   |              |                             |                             |                   |             |
| Idaho Travel and Convention                                |      | 2,489,276.08           | 2,507,413.46           | 18,137.38         | 0.7%         | 10,554,814.22               | 10,818,496.65               | 263,682.43        | 2.5%        |
| 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                                     |      | 11,300.02              | 5,729.73               | -5,570.29         | -49.3%       | 24,852.54                   | 27,144.83                   | 2,292.29          | 9.2%        |
| <b>Total Distribution of Gross Collections</b>             |      | <b>2,500,576.10</b>    | <b>2,513,143.19</b>    | <b>12,567.09</b>  | <b>0.5%</b>  | <b>10,602,416.76</b>        | <b>10,868,391.48</b>        | <b>265,974.72</b> | <b>2.5%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars    | %             | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars    | %           |
|--|------|------------------------|------------------------|----------------------|---------------|-----------------------------|-----------------------------|----------------------|-------------|
| <b>Miscellaneous Revenue &amp; Suspense</b>          |      |                        |                        |                      |               |                             |                             |                      |             |
| Circuit Breaker Receipts                             | U1   | N/A                    | 13,214.81              | N/A                  | N/A           | N/A                         | 50,875.04                   | N/A                  | N/A         |
| Interest Receipts                                    |      | N/A                    | 182,788.95             | N/A                  | N/A           | N/A                         | 1,091,146.46                | N/A                  | N/A         |
| Miscellaneous  |      | N/A                    | 23,890.85              | N/A                  | N/A           | N/A                         | 154,042.94                  | N/A                  | N/A         |
| Suspense   |      | N/A                    | -3,741.70              | N/A                  | N/A           | N/A                         | 38,827.93                   | N/A                  | N/A         |
| <b>Gross Receipts</b>                                |      | <b>72,159.42</b>       | <b>216,152.91</b>      | <b>143,993.49</b>    | <b>199.5%</b> | <b>78,095.76</b>            | <b>1,334,892.37</b>         | <b>1,256,796.61</b>  | <b>N/A</b>  |
| Less Refunds   |      | 0.00                   | 0.00                   | 0.00                 | 0.0%          | 0.00                        | -24,697.70                  | -24,697.70           | 0.0%        |
| <b>Net Receipts</b>                                  |      | <b>72,159.42</b>       | <b>216,152.91</b>      | <b>143,993.49</b>    | <b>199.5%</b> | <b>78,095.76</b>            | <b>1,310,194.67</b>         | <b>1,232,098.91</b>  | <b>N/A</b>  |
| <b>Distribution of Miscellaneous &amp; Suspense</b>  |      |                        |                        |                      |               |                             |                             |                      |             |
| Tax Commission Revenues                              |      | 18,553.45              | 23,890.85              | 5,337.40             | 28.8%         | 135,606.51                  | 152,568.41                  | 16,961.90            | 12.5%       |
| General Fund   |      | 0.00                   | 0.00                   | 0.00                 | 0.0%          | -1.00                       | 474.53                      | 475.53               | N/A         |
| Relief Fund  |      | 30.33                  | 154,522.75             | 154,492.42           | N/A           | 520,045.32                  | 961,814.16                  | 441,768.84           | 84.9%       |
| Rebate Fund  |      | 334.54                 | 0.00                   | -334.54              | -100.0%       | 3,104.49                    | 0.00                        | -3,104.49            | -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                                |      | 0.64                   | 28,266.20              | 28,265.56            | N/A           | 33.03                       | 129,332.30                  | 129,299.27           | N/A         |
| Other Transfers                                      |      | 0.00                   | 180.72                 | 180.72               | 0.0%          | 232.11                      | 180.72                      | -51.39               | -22.1%      |
| 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                   | 0.00                   | 0.00                 | 0.0%          | 0.00                        | 24,697.70                   | 24,697.70            | 0.0%        |
| Circuit Breaker Fund                                 |      | 0.00                   | 13,214.81              | 13,214.81            | 0.0%          | 0.00                        | 26,177.34                   | 26,177.34            | 0.0%        |
| Tax Commission Holding Fund held in Suspense Account |      | 53,240.46              | -3,922.42              | -57,162.88           | -107.4%       | -580,924.70                 | 38,647.21                   | 619,571.91           | -106.7%     |
| <b>Total Distribution of Gross Collections</b>       |      | <b>72,159.42</b>       | <b>216,152.91</b>      | <b>143,993.49</b>    | <b>199.5%</b> | <b>78,095.76</b>            | <b>1,334,892.37</b>         | <b>1,256,796.61</b>  | <b>N/A</b>  |
| <b>RR Car Company's Ad Valorem Tax</b>               |      |                        |                        |                      |               |                             |                             |                      |             |
| 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%        |
| <b>Net Collections</b>                               |      | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>          | <b>0.0%</b>   | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>          | <b>0.0%</b> |
| <b>Distribution of RR Car Tax</b>                    |      |                        |                        |                      |               |                             |                             |                      |             |
| 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%        |
| <b>Total Distribution of Gross Collections</b>       |      | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>          | <b>0.0%</b>   | <b>0.00</b>                 | <b>0.00</b>                 | <b>0.00</b>          | <b>0.0%</b> |
| <b>Total Gross Receipts</b>                          |      | <b>595,159,643.61</b>  | <b>588,211,697.11</b>  | <b>-6,947,946.50</b> | <b>-1.2%</b>  | <b>2,295,375,488.36</b>     | <b>2,353,955,085.70</b>     | <b>58,579,597.34</b> | <b>2.6%</b> |

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

| Source   | Note | Month Of<br>10/31/2023 | Month Of<br>10/31/2024 | Change<br>Dollars    | %             | Fiscal 2024<br>Year to Date | Fiscal 2025<br>Year to Date | Change<br>Dollars  | %             |
|--|------|------------------------|------------------------|----------------------|---------------|-----------------------------|-----------------------------|--------------------|---------------|
| <b>Additional Detail - Multi-State Tax Compact</b> |      |                        |                        |                      |               |                             |                             |                    |               |
| <b>Receipts to MTC Fund</b>                        |      |                        |                        |                      |               |                             |                             |                    |               |
| Individual Income to MTC                           |      | 250,181.93             | 99,604.56              | -150,577.37          | -60.2%        | 489,843.58                  | 1,516,457.59                | 1,026,614.01       | 209.6%        |
| Corporate Income to MTC                            |      | 483,549.46             | 63,401.22              | -420,148.24          | -86.9%        | 1,252,220.66                | 449,901.49                  | -802,319.17        | -64.1%        |
| Sales Tax to MTC                                   |      | 1,036,468.30           | 490,541.80             | -545,926.50          | -52.7%        | 1,777,237.68                | 1,208,868.43                | -568,369.25        | -32.0%        |
| <b>Total Receipts Reclassed to MTC</b>             |      | <b>1,770,199.69</b>    | <b>653,547.58</b>      | <b>-1,116,652.11</b> | <b>-63.1%</b> | <b>3,519,301.92</b>         | <b>3,175,227.51</b>         | <b>-344,074.41</b> | <b>-9.8%</b>  |
| <b>MTC Fund Transfers to General Fund</b>          |      |                        |                        |                      |               |                             |                             |                    |               |
| Individual MTC to General Fund                     |      | 226,590.74             | 22,127.03              | -204,463.71          | -90.2%        | 320,120.68                  | 1,205,128.79                | 885,008.11         | 276.5%        |
| Corporate MTC to General Fund                      |      | 437,952.62             | 14,084.50              | -423,868.12          | -96.8%        | 842,082.96                  | 252,008.05                  | -590,074.91        | -70.1%        |
| Sales Tax MTC to General Fund                      |      | 938,733.36             | 108,973.28             | -829,760.08          | -88.4%        | 1,303,005.85                | 563,920.62                  | -739,085.23        | -56.7%        |
| <b>Total MTC Receipts to General Fund</b>          |      | <b>1,603,276.72</b>    | <b>145,184.81</b>      | <b>-1,458,091.91</b> | <b>-90.9%</b> | <b>2,465,209.49</b>         | <b>2,021,057.46</b>         | <b>-444,152.03</b> | <b>-18.0%</b> |
| <b>Net Revenues to MTC Fund</b>                    |      |                        |                        |                      |               |                             |                             |                    |               |
| MTC Revenue from Individual Income Tax             |      | 23,591.19              | 77,477.53              | 53,886.34            | 228.4%        | 169,722.90                  | 311,328.80                  | 141,605.90         | 83.4%         |
| MTC Revenue from Corporate Income Tax              |      | 45,596.84              | 49,316.72              | 3,719.88             | 8.2%          | 410,137.70                  | 197,893.44                  | -212,244.26        | -51.7%        |
| MTC Revenue from Sales Tax                         |      | 97,734.94              | 381,568.52             | 283,833.58           | 290.4%        | 474,231.83                  | 644,947.81                  | 170,715.98         | 36.0%         |
| <b>Net MTC Revenues</b>                            |      | <b>166,922.97</b>      | <b>508,362.77</b>      | <b>341,439.80</b>    | <b>204.5%</b> | <b>1,054,092.43</b>         | <b>1,154,170.05</b>         | <b>100,077.62</b>  | <b>9.5%</b>   |
| <b>Total MTC Receipts</b>                          |      | <b>1,770,199.69</b>    | <b>653,547.58</b>      | <b>-1,116,652.11</b> | <b>-63.1%</b> | <b>3,519,301.92</b>         | <b>3,175,227.51</b>         | <b>-344,074.41</b> | <b>-9.8%</b>  |



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

| <b>Note</b> | <b>Area</b>                  | <b>Description</b>  |
|-------------|------------------------------|---|
| <b>A1</b>   | <b>Receipts by Tax Type</b>  | 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. |
| <b>B1</b>   | <b>Distributions by Fund</b> | School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts  |
| <b>B2</b>   | <b>Distributions by Fund</b> | 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)).  |
| <b>B3</b>   | <b>Distributions by Fund</b> | 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)).  |
| <b>U1</b>   | <b>Miscellaneous Revenue</b> | 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.   |