

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		220,463,203.21	255,337,614.36	34,874,411.15	15.8%	833,926,869.29	842,707,884.97	8,781,015.68	1.1%
Corporate Income Tax		36,644,137.47	29,688,106.28	-6,956,031.19	-19.0%	202,366,145.47	160,666,823.09	-41,699,322.38	-20.6%
Sales Tax		273,939,032.60	286,253,053.81	12,314,021.21	4.5%	1,123,144,633.55	1,167,521,215.18	44,376,581.63	4.0%
Cigarette Tax		2,046,346.17	1,932,975.98	-113,370.19	-5.5%	8,732,054.75	8,118,448.29	-613,606.46	-7.0%
Tobacco Tax		1,084,075.94	933,054.61	-151,021.33	-13.9%	4,509,062.37	4,147,868.72	-361,193.65	-8.0%
Beer Tax		358,526.91	375,421.10	16,894.19	4.7%	1,738,809.13	1,710,889.57	-27,919.56	-1.6%
Wine Tax		571,157.12	612,858.00	41,700.88	7.3%	2,381,611.03	2,468,910.39	87,299.36	3.7%
Kilowatt Hour Tax		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Mine License Tax		18,243.14	287,174.90	268,931.76	N/A	20,408.70	288,197.38	267,788.68	N/A
Oil & Gas		7,783.90	16,694.71	8,910.81	114.5%	18,407.37	49,580.94	31,173.57	169.4%
E911		99,020.18	97,301.09	-1,719.09	-1.7%	402,974.03	390,503.81	-12,470.22	-3.1%
Motor Fuels Tax		48,419,916.26	42,846,956.14	-5,572,960.12	-11.5%	156,750,458.80	155,772,091.96	-978,366.84	-0.6%
Boise Auditorium District		1,159,814.13	1,125,696.45	-34,117.68	-2.9%	4,790,021.23	4,824,606.36	34,585.13	0.7%
Idaho Falls Auditorium District		322,078.08	350,545.36	28,467.28	8.8%	1,430,640.17	1,535,862.35	105,222.18	7.4%
Pocatello-Chubbuck Auditorium District		175,963.34	180,255.95	4,292.61	2.4%	716,101.30	688,224.06	-27,877.24	-3.9%
Idaho Travel & Convention		2,513,143.19	2,632,101.26	118,958.07	4.7%	10,868,391.48	11,319,627.77	451,236.29	4.2%
Miscellaneous Revenues	A1	216,152.91	-224,719.57	-440,872.48	-204.0%	1,334,923.27	-14,639.04	-1,349,562.31	-101.1%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		250.00	1,000.00	750.00	300.0%	2,262.50	4,987.50	2,725.00	120.4%
Total Gross Receipts		588,211,697.11	622,579,671.48	34,367,974.37	5.8%	2,353,955,116.60	2,362,884,451.78	8,929,335.18	0.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		269,877,712.21	380,843,249.18	110,965,536.97	41.1%	1,372,918,995.54	1,528,853,345.20	155,934,349.66	11.4%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		327,947.49	290,668.70	-37,278.79	-11.4%	1,065,068.52	1,057,288.41	-7,780.11	-0.7%
161 - Fish and Game Donation		385.00	1,405.86	1,020.86	265.2%	1,225.80	1,877.53	651.73	53.2%
166 - Abandoned Mine & Oil & Gas Conserv		10,872.99	153,604.27	142,731.28	N/A	17,983.33	173,847.23	155,863.90	866.7%
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		136,834.60	148,158.06	11,323.46	8.3%	630,117.33	653,065.76	22,948.43	3.6%
188 - County Juvenile Probation Svcs		344,802.26	334,565.93	-10,236.33	-3.0%	1,386,576.41	1,363,990.06	-22,586.35	-1.6%
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		2,507,413.46	2,628,851.08	121,437.62	4.8%	10,818,496.65	11,278,107.09	459,610.44	4.2%
213 - Veterans Support Donation		1,146.50	1,268.00	121.50	10.6%	2,180.97	2,479.00	298.03	13.7%
220 - Cooperative Welfare Fund		13,190.74	20,868.98	7,678.24	58.2%	40,107.21	40,953.18	845.97	2.1%
221 - State Aeronautics Fund		334,568.47	217,274.16	-117,294.31	-35.1%	1,335,775.13	1,101,086.48	-234,688.65	-17.6%
247 - Parks & Rec Motor Fuels		700,712.74	619,306.44	-81,406.30	-11.6%	2,265,941.96	2,200,005.69	-65,936.27	-2.9%
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		3,955,884.13	3,457,236.77	-498,647.36	-12.6%	12,455,882.91	12,223,819.42	-232,063.49	-1.9%
260 - State Highway Account		8,408,119.44	7,350,419.29	-1,057,700.15	-12.6%	26,477,207.32	25,986,103.40	-491,103.92	-1.9%
261 - Highway Distribution Fund		33,478,244.00	29,309,130.53	-4,169,113.47	-12.5%	105,529,499.03	103,672,582.79	-1,856,916.24	-1.8%
266 - Search and Rescue Fund		6,030.87	5,330.25	-700.62	-11.6%	19,502.45	18,934.94	-567.51	-2.9%
267 - Motor Fuel Distribution Fund		-72,484.91	912,395.62	984,880.53	N/A	865,916.51	2,027,997.66	1,162,081.15	134.2%
269 - Transportation Congestion Mitigation		10,061,161.24	12,083,333.33	2,022,172.09	20.1%	41,361,490.55	48,333,333.32	6,971,842.77	16.9%
275 - E911 Wireless		97,039.76	95,351.40	-1,688.36	-1.7%	394,720.11	382,678.16	-12,041.95	-3.1%
276 - Multi-State Tax Compact		508,362.77	160,219.93	-348,142.84	-68.5%	1,154,170.05	1,957,047.37	802,877.32	69.6%
310 - School Modernization Facilities Fund	B1	31,250,000.00	31,250,000.00	0.00	0.0%	62,500,000.00	62,500,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	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		2,105.42	2,445.94	340.52	16.2%	1,422,423.08	1,479,422.26	56,999.18	4.0%
349 - Wine Direct Shipper Fee to ISP		125.00	500.00	375.00	300.0%	675.00	975.00	300.00	44.4%
365 - Permanent Building Fund		1,371,080.77	1,488,465.67	117,384.90	8.6%	5,009,647.95	5,168,103.42	158,455.47	3.2%
375 - Garvee State Match		1,022,179.50	908,809.31	-113,370.19	-11.1%	4,635,350.08	4,021,781.62	-613,568.46	-13.2%
401 - Miscellaneous Income		23,890.85	28,736.93	4,846.08	20.3%	152,599.31	140,682.51	-11,916.80	-7.8%
403 - Opportunity Scholarship		336.00	628.00	292.00	86.9%	231.96	1,764.33	1,532.37	660.6%
481 - Public School Endowment		82,888,038.51	352,500.51	-82,535,538.00	-99.6%	166,566,135.30	1,488,036.75	-165,078,098.55	-99.1%
483 - Childrens Trust Donation		243.50	1,301.00	1,057.50	434.3%	1,313.73	2,229.15	915.42	69.7%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		29,753,134.02	31,334,975.25	1,581,841.23	5.3%	119,740,498.81	124,268,256.38	4,527,757.57	3.8%
502 - Sales Tax - Circuit Breaker		2,043,456.32	2,053,386.41	9,930.09	0.5%	8,147,143.38	8,232,359.39	85,216.01	1.0%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	7,646,489.92	7,539,737.68	-106,752.24	-1.4%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	2,829,034.33	2,829,034.32	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		282,568.33	1,373,655.78	1,091,087.45	386.1%	1,026,487.51	4,503,708.79	3,477,221.28	338.7%
502 - Sales Tax - Election Consolidation		492,946.83	506,280.56	13,333.73	2.7%	1,971,787.34	2,025,122.27	53,334.93	2.7%
502 - Sales Tax - Tax Relief Fund		20,179,511.59	20,899,942.65	720,431.06	3.6%	80,902,653.51	88,771,505.51	7,868,852.00	9.7%
502 - Sales Tax - Held in Reserve		-700,188.92	-1,047,168.39	-346,979.47	49.6%	-303,677.57	-948,697.41	-645,019.84	212.4%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		4,804,204.63	5,244,399.62	440,194.99	9.2%	19,750,112.27	21,353,049.78	1,602,937.51	8.1%
502 - Sales Tax - School District Facility Holding Fund		6,939,360.05	7,382,652.93	443,292.88	6.4%	28,527,503.37	30,059,142.54	1,531,639.17	5.4%
516 - Refund Fund		53,640,108.65	58,706,197.08	5,066,088.43	9.4%	215,113,914.12	210,195,384.28	-4,918,529.84	-2.3%
516 - Refund Fund - County Juvenile Prob Services		42,364.45	16,064.78	-26,299.67	-62.1%	176,283.15	118,493.65	-57,789.50	-32.8%
518 - Unclaimed Property		180.72	0.00	-180.72	-100.0%	180.72	0.00	-180.72	-100.0%
535 - Tax Rebate Fund		611.94	0.00	-611.94	-100.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		14,302.74	16,492.97	2,190.23	15.3%	62,515.50	65,253.14	2,737.64	4.4%
630 - Custodial Accounts		1,662,859.68	1,668,219.89	5,360.21	0.3%	6,927,686.92	7,058,931.95	131,245.03	1.9%
630 - Oil & Gas-Cities & Counties		2,241.77	4,808.08	2,566.31	114.5%	5,301.36	14,279.33	8,977.97	169.4%
630 - Grape Growers and Wine Producers		23,783.19	33,487.50	9,704.31	40.8%	101,455.28	137,864.95	36,409.67	35.9%
601 - Unidentified Wine & Strong Beer		28,324.56	5,049.23	-23,275.33	-82.2%	27,895.40	-125,410.88	-153,306.28	-549.6%
601 - Tax Suspense & Adjustments		-1,327,897.81	-1,331,991.00	-4,093.19	0.3%	26,615.38	-1,590,975.09	-1,617,590.47	N/A
Total Distribution		588,211,697.11	622,579,671.48	34,367,974.37	5.8%	2,353,955,116.60	2,362,884,451.78	8,929,335.18	0.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		177,020,745.34	204,949,303.65	27,928,558.31	15.8%	666,186,599.21	674,233,993.47	8,047,394.26	1.2%
Corporate Income Tax		29,209,953.49	23,707,046.57	-5,502,906.92	-18.8%	161,523,547.21	127,414,200.58	-34,109,346.63	-21.1%
Sales Tax		61,894,303.09	150,432,006.75	88,537,703.66	143.0%	537,707,615.22	719,871,197.95	182,163,582.73	33.9%
Tobacco Tax		959,731.46	816,422.75	-143,308.71	-14.9%	3,942,068.80	3,625,859.56	-316,209.24	-8.0%
Beer Tax		168,484.21	176,418.51	7,934.30	4.7%	817,179.81	804,029.03	-13,150.78	-1.6%
Wine Tax		439,601.58	484,882.45	45,280.87	10.3%	1,906,698.85	2,075,900.28	169,201.43	8.9%
Kilowatt Hour Tax		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Mine License Tax		12,040.48	143,587.45	131,546.97	N/A	13,469.75	144,098.69	130,628.94	969.8%
Miscellaneous Revenues		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Total Distributed Direct to General Fund		269,877,712.21	380,843,249.18	110,965,536.97	41.1%	1,372,918,995.54	1,528,853,345.20	155,934,349.66	11.4%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		13,184,052.83	19,110,828.84	5,926,776.01	45.0%	101,730,609.43	94,430,497.23	-7,300,112.20	-7.2%
Corporate Income Tax Net Refund Fund		-2,293,228.29	-5,197,187.94	-2,903,959.65	126.6%	12,340,344.72	-11,843,693.94	-24,184,038.66	-196.0%
Total Distributed and Accrued to G. Fund		280,768,536.75	394,756,890.08	113,988,353.33	40.6%	1,486,989,949.69	1,611,440,148.49	124,450,198.80	8.4%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		44,249,654.56	51,228,519.34	6,978,864.78	15.8%	166,245,367.51	168,517,656.60	2,272,289.09	1.4%
Less Total Refunds		-31,065,601.73	-32,117,690.50	-1,052,088.77	3.4%	-64,514,758.08	-74,087,159.37	-9,572,401.29	14.8%
Net Refund Fund (To Above)		13,184,052.83	19,110,828.84	5,926,776.01	45.0%	101,730,609.43	94,430,497.23	-7,300,112.20	-7.2%
Add Distributed Direct to General Fund		177,020,745.34	204,949,303.65	27,928,558.31	15.8%	666,186,599.21	674,233,993.47	8,047,394.26	1.2%
IIT Distributed and Accrued to G. Fund		190,204,798.17	224,060,132.49	33,855,334.32	17.8%	767,917,208.64	768,664,490.70	747,282.06	0.1%
Corporate Income Tax									
Distributed to Refund Fund		7,298,967.26	5,782,685.02	-1,516,282.24	-20.8%	40,317,884.82	31,305,408.87	-9,012,475.95	-22.4%
Less Total Refunds		-9,592,195.55	-10,979,872.96	-1,387,677.41	14.5%	-27,977,540.10	-43,149,102.81	-15,171,562.71	54.2%
Net Refund Fund (To Above)		-2,293,228.29	-5,197,187.94	-2,903,959.65	126.6%	12,340,344.72	-11,843,693.94	-24,184,038.66	-196.0%
Add Distributed Direct to General Fund		29,209,953.49	23,707,046.57	-5,502,906.92	-18.8%	161,523,547.21	127,414,200.58	-34,109,346.63	-21.1%
CIT Distributed and Accrued to G. Fund		26,916,725.20	18,509,858.63	-8,406,866.57	-31.2%	173,863,891.93	115,570,506.64	-58,293,385.29	-33.5%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Individual Income Tax Receipts									
IIT Payments by Filing		47,535,977.30	57,766,591.72	10,230,614.42	21.5%	120,817,242.75	125,625,648.21	4,808,405.46	4.0%
Permanent Building Fund		333,550.00	406,600.00	73,050.00	21.9%	775,730.00	851,120.00	75,390.00	9.7%
Donations on returns		20,305.87	33,193.97	12,888.10	63.5%	66,307.61	67,807.78	1,500.17	2.3%
Individual Tax reclassified as Multi State		99,604.56	39,731.86	-59,872.70	-60.1%	1,516,457.59	224,505.21	-1,291,952.38	-85.2%
Total Filing Payments		47,989,437.73	58,246,117.55	10,256,679.82	21.4%	123,175,737.95	126,769,081.20	3,593,343.25	2.9%
Lottery Winnings Withholdings		84,728.90	32,129.55	-52,599.35	-62.1%	352,566.28	236,987.27	-115,579.01	-32.8%
Employer Withholdings		172,389,036.58	197,059,367.26	24,670,330.68	14.3%	710,398,565.06	715,701,816.50	5,303,251.44	0.7%
Withholding Payments Total		172,473,765.48	197,091,496.81	24,617,731.33	14.3%	710,751,131.34	715,938,803.77	5,187,672.43	0.7%
Gross Collections		220,463,203.21	255,337,614.36	34,874,411.15	15.8%	833,926,869.29	842,707,884.97	8,781,015.68	1.1%
Individual Income Tax Filing Refunds		-30,701,529.62	-31,821,601.72	-1,120,072.10	3.6%	-62,962,341.25	-72,435,977.50	-9,473,636.25	15.0%
Employer Withholding Refunds		-364,072.11	-296,088.78	67,983.33	-18.7%	-1,552,416.83	-1,651,181.87	-98,765.04	6.4%
Less Total Refunds Paid		-31,065,601.73	-32,117,690.50	-1,052,088.77	3.4%	-64,514,758.08	-74,087,159.37	-9,572,401.29	14.8%
Net Collections		189,397,601.48	223,219,923.86	33,822,322.38	17.9%	769,412,111.21	768,620,725.60	-791,385.61	-0.1%
Distribution of Individual Income Tax									
General Fund		177,020,745.34	204,949,303.65	27,928,558.31	15.8%	666,186,599.21	674,233,993.47	8,047,394.26	1.2%
Refund Fund		44,249,654.56	51,228,519.34	6,978,864.78	15.8%	166,245,367.51	168,517,656.60	2,272,289.09	1.4%
Refund Fund - County Juvenile Prob Svc		42,364.45	16,064.78	-26,299.67	-62.1%	176,283.15	118,493.65	-57,789.50	-32.8%
Multi-State Tax Compact		77,477.53	4,505.51	-72,972.02	-94.2%	311,328.80	61,138.42	-250,190.38	-80.4%
Permanent Building Fund		333,550.00	406,600.00	73,050.00	21.9%	775,730.00	851,120.00	75,390.00	9.7%
Public School Income Substance Abuse		42,364.45	16,064.77	-26,299.68	-62.1%	176,283.13	118,493.62	-57,789.51	-32.8%
Donations:									
Fish & Game		385.00	1,405.86	1,020.86	265.2%	1,225.80	1,877.53	651.73	53.2%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		243.50	1,301.00	1,057.50	434.3%	1,313.73	2,229.15	915.42	69.7%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		840.00	502.00	-338.00	-40.2%	1,792.98	874.00	-918.98	-51.3%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		330.00	510.34	180.34	54.6%	1,042.99	1,550.32	507.33	48.6%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		1,098.00	1,348.00	250.00	22.8%	2,746.00	2,171.67	-574.33	-20.9%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		1,146.50	1,268.00	121.50	10.6%	2,180.97	2,479.00	298.03	13.7%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		13,190.74	20,868.98	7,678.24	58.2%	40,107.21	40,953.18	845.97	2.1%
Idaho Food Bank		2,736.13	5,361.79	2,625.66	96.0%	12,665.97	10,908.60	-1,757.37	-13.9%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		336.00	628.00	292.00	86.9%	231.96	1,764.33	1,532.37	660.6%
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		-1,323,258.99	-1,316,637.66	6,621.33	-0.5%	-11,030.12	-1,260,818.57	-1,249,788.45	N/A
Total Distribution of Gross Collections		220,463,203.21	255,337,614.36	34,874,411.15	15.8%	833,926,869.29	842,707,884.97	8,781,015.68	1.1%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		17,702,245.10	17,383,121.06	-319,124.04	-1.8%	52,275,130.76	45,116,668.22	-7,158,462.54	-13.7%
Corporate Estimates		18,878,491.15	11,654,967.88	-7,223,523.27	-38.3%	149,641,113.22	111,829,494.88	-37,811,618.34	-25.3%
Corporate Tax reclassified as Multi-State		63,401.22	650,017.34	586,616.12	925.2%	449,901.49	3,720,659.99	3,270,758.50	727.0%
Gross Collections		36,644,137.47	29,688,106.28	-6,956,031.19	-19.0%	202,366,145.47	160,666,823.09	-41,699,322.38	-20.6%
Less Refunds Paid		-9,592,195.55	-10,979,872.96	-1,387,677.41	14.5%	-27,977,540.10	-43,149,102.81	-15,171,562.71	54.2%
Net Collections		27,051,941.92	18,708,233.32	-8,343,708.60	-30.8%	174,388,605.37	117,517,720.28	-56,870,885.09	-32.6%
Distribution of Corporate Tax									
General Fund		29,209,953.49	23,707,046.57	-5,502,906.92	-18.8%	161,523,547.21	127,414,200.58	-34,109,346.63	-21.1%
Refund Fund		7,298,967.26	5,782,685.02	-1,516,282.24	-20.8%	40,317,884.82	31,305,408.87	-9,012,475.95	-22.4%
Multi-State Tax Compact		49,316.72	73,710.69	24,393.97	49.5%	197,893.44	1,528,094.64	1,330,201.20	672.2%
Permanent Building Fund		85,900.00	124,664.00	38,764.00	45.1%	326,820.00	419,119.00	92,299.00	28.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		36,644,137.47	29,688,106.28	-6,956,031.19	-19.0%	202,366,145.47	160,666,823.09	-41,699,322.38	-20.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		273,442,980.80	285,528,686.29	12,085,705.49	4.4%	1,121,884,122.12	1,165,694,231.90	43,810,109.78	3.9%
Sales Tax reclassified as Multi-State		490,541.80	723,149.52	232,607.72	47.4%	1,208,868.43	1,801,911.28	593,042.85	49.1%
Amusement Device Tax		5,510.00	1,218.00	-4,292.00	-77.9%	51,643.00	25,072.00	-26,571.00	-51.5%
Gross Collections		273,939,032.60	286,253,053.81	12,314,021.21	4.5%	1,123,144,633.55	1,167,521,215.18	44,376,581.63	4.0%
Less Refunds Paid		-789,301.19	-949,030.75	-159,729.56	20.2%	-3,413,871.93	-4,557,541.89	-1,143,669.96	33.5%
Net Collections		273,149,731.41	285,304,023.06	12,154,291.65	4.4%	1,119,730,761.62	1,162,963,673.29	43,232,911.67	3.9%
Distribution of Sales Tax									
General Fund	F1	61,894,303.09	150,432,006.75	88,537,703.66	143.0%	537,707,615.22	719,871,197.95	182,163,582.73	33.9%
Tax Commission Refunds		789,301.19	949,030.75	159,729.56	20.2%	3,413,871.93	4,557,541.89	1,143,669.96	33.5%
Multi-State Tax Compact		381,568.52	82,003.73	-299,564.79	-78.5%	644,947.81	367,814.31	-277,133.50	-43.0%
Tax Relief Fund		20,024,988.84	21,208,672.18	1,183,683.34	5.9%	79,940,839.35	88,817,770.49	8,876,931.14	11.1%
Revenue Share		29,753,134.02	31,334,975.25	1,581,841.23	5.3%	119,740,498.81	124,268,256.38	4,527,757.57	3.8%
Revenue Share Held for Non-Compliance		-700,188.92	-1,047,168.39	-346,979.47	49.6%	-303,677.57	-948,697.41	-645,019.84	212.4%
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		2,030,241.51	2,044,384.05	14,142.54	0.7%	8,120,966.04	8,177,536.20	56,570.16	0.7%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	7,646,489.92	7,539,737.68	-106,752.24	-1.4%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	2,829,034.33	2,829,034.32	-0.01	0.0%
Demonstration Pilot Project		282,568.33	1,373,655.78	1,091,087.45	386.1%	1,026,487.51	4,503,708.79	3,477,221.28	338.7%
Election Consolidation		492,946.83	506,280.56	13,333.73	2.7%	1,971,787.34	2,025,122.27	53,334.93	2.7%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,061,161.24	12,083,333.33	2,022,172.09	20.1%	41,361,490.55	48,333,333.32	6,971,842.77	16.9%
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		4,804,204.63	5,244,399.62	440,194.99	9.2%	19,750,112.27	21,353,049.78	1,602,937.51	8.1%
School District Facility Fund Holding Account		6,939,360.05	7,382,652.93	443,292.88	6.4%	28,527,503.37	30,059,142.54	1,531,639.17	5.4%
School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	62,500,000.00	62,500,000.00	0.00	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		82,500,000.00	0.00	-82,500,000.00	-100.0%	165,000,000.00	0.00	-165,000,000.00	-100.0%
Unallocated Sales Tax		-104.46	-32.40	72.06	-69.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		273,939,032.60	286,253,053.81	12,314,021.21	4.5%	1,123,144,633.55	1,167,521,215.18	44,376,581.63	4.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,046,346.17	1,932,975.98	-113,370.19	-5.5%	8,732,054.75	8,118,448.29	-613,606.46	-7.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	0.00	38.00	-100.0%
Net Collections		2,046,346.17	1,932,975.98	-113,370.19	-5.5%	8,732,016.75	8,118,448.29	-613,568.46	-7.0%
Distribution of Cigarette Tax									
General Fund		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%	38.00	0.00	-38.00	-100.0%
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		1,022,179.50	908,809.31	-113,370.19	-11.1%	4,635,350.08	4,021,781.62	-613,568.46	-13.2%
Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,046,346.17	1,932,975.98	-113,370.19	-5.5%	8,732,054.75	8,118,448.29	-613,606.46	-7.0%
Tobacco Tax Receipts									
Gross Collections		1,084,075.94	933,054.61	-151,021.33	-13.9%	4,509,062.37	4,147,868.72	-361,193.65	-8.0%
Less Refunds Paid		12,760.04	0.00	-12,760.04	-100.0%	-3,840.75	-4,029.04	-188.29	4.9%
Net Collections		1,096,835.98	933,054.61	-163,781.37	-14.9%	4,505,221.62	4,143,839.68	-361,381.94	-8.0%
Distribution of Tobacco Tax									
General Fund		959,731.46	816,422.75	-143,308.71	-14.9%	3,942,068.80	3,625,859.56	-316,209.24	-8.0%
Tax Commission Refunds		-12,760.04	0.00	12,760.04	-100.0%	3,840.75	4,029.04	188.29	4.9%
Public School Endowment		68,552.26	58,315.93	-10,236.33	-14.9%	281,576.41	258,990.06	-22,586.35	-8.0%
County Juvenile Probation Svcs		68,552.26	58,315.93	-10,236.33	-14.9%	281,576.41	258,990.06	-22,586.35	-8.0%
Total Distribution of Gross Collections		1,084,075.94	933,054.61	-151,021.33	-13.9%	4,509,062.37	4,147,868.72	-361,193.65	-8.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		358,526.91	375,421.10	16,894.19	4.7%	1,738,809.13	1,710,889.57	-27,919.56	-1.6%
Less Refunds Paid		-49.87	-62.55	-12.68	25.4%	-128.60	-189.44	-60.84	47.3%
Net Collections		358,477.04	375,358.55	16,881.51	4.7%	4,613,218.07	1,710,700.13	-2,902,517.94	-62.9%
Distribution of Beer Tax									
General Fund		168,484.21	176,418.51	7,934.30	4.7%	817,179.81	804,029.03	-13,150.78	-1.6%
Tax Commission Refunds		49.87	62.55	12.68	25.4%	128.60	189.44	60.84	47.3%
Substance Abuse Treatment		71,695.40	75,071.71	3,376.31	4.7%	347,736.11	342,140.02	-5,596.09	-1.6%
Permanent Building Fund		118,297.43	123,868.33	5,570.90	4.7%	573,764.61	564,531.08	-9,233.53	-1.6%
Total Distribution of Gross Collections		358,526.91	375,421.10	16,894.19	4.7%	1,738,809.13	1,710,889.57	-27,919.56	-1.6%
Wine Tax Receipts									
Gross Collections		571,157.12	612,858.00	41,700.88	7.3%	2,381,611.03	2,468,910.39	87,299.36	3.7%
Less Refunds Paid		-5.85	-10.00	-4.15	70.9%	-664.78	-4,527.66	-3,862.88	581.1%
Net Collections		571,151.27	612,848.00	41,696.73	7.3%	2,380,946.25	2,464,382.73	83,436.48	3.5%
Distribution of Wine & Strong Beer Tax									
General Fund		439,601.58	484,882.45	45,280.87	10.3%	1,906,698.85	2,075,900.28	169,201.43	8.9%
Tax Commission Refunds		5.85	10.00	4.15	70.9%	664.78	4,527.66	3,862.88	581.1%
Substance Abuse Treatment		65,139.20	72,935.85	7,796.65	12.0%	282,381.22	310,775.24	28,394.02	10.1%
Grape Growers & Wine Producers		23,783.19	33,487.50	9,704.31	40.8%	101,455.28	137,864.95	36,409.67	35.9%
Hop Growers		14,302.74	16,492.97	2,190.23	15.3%	62,515.50	65,253.14	2,737.64	4.4%
Unallocated Wine & Strong Beer		28,324.56	5,049.23	-23,275.33	-82.2%	27,895.40	-125,410.88	-153,306.28	-549.6%
Total Distribution of Gross Collections		571,157.12	612,858.00	41,700.88	7.3%	2,381,611.03	2,468,910.39	87,299.36	3.7%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		125.00	500.00	375.00	300.0%	1,587.50	4,012.50	2,425.00	152.8%
Wine Direct Shipper Fee to ISP		125.00	500.00	375.00	300.0%	675.00	975.00	300.00	44.4%
Total Distributions		250.00	1,000.00	750.00	300.0%	2,262.50	4,987.50	2,725.00	120.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Distribution of Kilowatt Hour Tax									
General Fund		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		172,852.56	133,581.05	-39,271.51	-22.7%	821,342.16	683,368.48	-137,973.68	-16.8%
Mine License Tax Receipts									
Gross Collections		18,243.14	287,174.90	268,931.76	N/A	20,408.70	288,197.38	267,788.68	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		18,243.14	287,174.90	268,931.76	N/A	473,486.23	288,197.38	-185,288.85	-39.1%
Distribution of Mine Tax									
General Fund		12,040.48	143,587.45	131,546.97	N/A	13,469.75	144,098.69	130,628.94	969.8%
Abandoned Mine Reclamation		6,202.66	143,587.45	137,384.79	N/A	6,938.95	144,098.69	137,159.74	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		18,243.14	287,174.90	268,931.76	N/A	20,408.70	288,197.38	267,788.68	N/A

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		99,020.18	97,301.09	-1,719.09	-1.7%	402,974.03	390,503.81	-12,470.22	-3.1%
Less Refunds Paid		0.00	-3.75	-3.75	0.0%	-198.35	-15.89	182.46	-92.0%
Net Collections		99,020.18	97,297.34	-1,722.84	-1.7%	402,775.68	390,487.92	-12,287.76	-3.1%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		97,039.76	95,351.40	-1,688.36	-1.7%	394,720.11	382,678.16	-12,041.95	-3.1%
E911 Wireless Admin		1,980.42	1,945.94	-34.48	-1.7%	8,055.57	7,809.76	-245.81	-3.1%
Tax Commission Refunds		0.00	3.75	3.75	0.0%	198.35	15.89	-182.46	-92.0%
Total Distribution of Gross Collections		99,020.18	97,301.09	-1,719.09	-1.7%	402,974.03	390,503.81	-12,470.22	-3.1%
Oil & Gas Tax Receipts									
Gross Collections		7,783.90	16,694.71	8,910.81	114.5%	18,407.37	49,580.94	31,173.57	169.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		7,783.90	16,694.71	8,910.81	114.5%	18,407.37	49,580.94	31,173.57	169.4%
Distribution of Oil & Gas Tax									
Conservation Fund		4,670.33	10,016.82	5,346.49	114.5%	11,044.38	29,748.54	18,704.16	169.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		2,241.77	4,808.08	2,566.31	114.5%	5,301.36	14,279.33	8,977.97	169.4%
Public Schools Fund		871.80	1,869.81	998.01	114.5%	2,061.63	5,553.07	3,491.44	169.4%
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%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		7,783.90	16,694.71	8,910.81	114.5%	18,407.37	49,580.94	31,173.57	169.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		15,213,348.26	13,019,419.28	-2,193,928.98	-14.4%	46,268,192.03	47,390,842.83	1,122,650.80	2.4%
Gasoline Tax		31,305,916.40	27,234,492.28	-4,071,424.12	-13.0%	102,948,163.89	99,952,739.38	-2,995,424.51	-2.9%
Aviation Fuel		334,248.43	216,623.80	-117,624.63	-35.2%	1,334,324.52	1,099,287.45	-235,037.07	-17.6%
Transfer Fee		1,638,443.21	1,450,713.50	-187,729.71	-11.5%	5,319,851.37	5,279,541.70	-40,309.67	-0.8%
Fuels Distribution Fund		-72,484.91	912,395.62	984,880.53	N/A	865,916.51	2,027,997.66	1,162,081.15	134.2%
Motor Fuel Registration		297.52	12,811.66	12,514.14	N/A	10,888.48	19,682.94	8,794.46	80.8%
Dyed Diesel - Penalty		147.35	500.00	352.65	239.3%	3,122.00	2,000.00	-1,122.00	-35.9%
Gross Collections		48,419,916.26	42,846,956.14	-5,572,960.12	-11.5%	156,750,458.80	155,772,091.96	-978,366.84	-0.6%
IFTA Taxpayer Refunds		-106,289.42	-117,412.58	-11,123.16	10.5%	-355,613.88	-378,592.14	-22,978.26	6.5%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,162,120.22	-625,221.71	536,898.51	-46.2%	-4,168,552.04	-4,158,856.27	9,695.77	-0.2%
Payments to Other IFTA Jurisdictions		-40,750.59	0.00	40,750.59	-100.0%	-534,262.21	-1,245,540.45	-711,278.24	133.1%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,309,160.23	-742,634.29	566,525.94	-43.3%	-5,058,428.13	-5,782,988.86	-724,560.73	14.3%
Net Collections		47,110,756.03	42,104,321.85	-5,006,434.18	-10.6%	151,692,030.67	149,989,103.10	-1,702,927.57	-1.1%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,309,160.23	742,634.29	-566,525.94	-43.3%	5,058,428.13	5,782,988.86	724,560.73	14.3%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	441,593.60	459,136.00	17,542.40	4.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	938,386.41	975,664.00	37,277.59	4.0%
State Highway Account		8,406,253.81	7,346,628.13	-1,059,625.68	-12.6%	26,468,751.24	25,975,616.27	-493,134.97	-1.9%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		33,452,971.33	29,257,773.79	-4,195,197.54	-12.5%	105,414,949.15	103,530,519.38	-1,884,429.77	-1.8%
State Aeronautics Fund		334,248.43	216,623.80	-117,624.63	-35.2%	1,334,324.52	1,099,287.45	-235,037.07	-17.6%
Local Highway Distribution Fund		3,955,884.13	3,457,236.77	-498,647.36	-12.6%	12,455,882.91	12,223,819.42	-232,063.49	-1.9%
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		198,864.19	175,583.34	-23,280.85	-11.7%	642,879.74	623,983.99	-18,895.75	-2.9%
Off-Highway Improvements		198,864.19	175,583.34	-23,280.85	-11.7%	642,879.74	623,983.99	-18,895.75	-2.9%
Capital Improvements		198,864.19	175,583.33	-23,280.86	-11.7%	642,879.74	623,983.98	-18,895.76	-2.9%
Road and Bridge		103,575.85	91,450.32	-12,125.53	-11.7%	334,835.64	324,994.03	-9,841.61	-2.9%
Search and Rescue Fund		6,026.19	5,320.73	-705.46	-11.7%	19,481.23	18,908.61	-572.62	-2.9%
Petroleum Storage Trust Fund		327,688.63	290,142.68	-37,545.95	-11.5%	1,063,895.24	1,055,833.32	-8,061.92	-0.8%
Motor Fuels Distribution Funds		-72,484.91	912,395.62	984,880.53	N/A	865,916.51	2,027,997.66	1,162,081.15	134.2%
Total Distribution of Gross Collections		48,419,916.26	42,846,956.14	-5,572,960.12	-11.5%	156,750,458.80	155,772,091.96	-978,366.84	-0.6%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		10,544,006.91	8,939,888.67	-1,604,118.24	-15.2%	31,883,266.28	32,688,279.92	805,013.64	2.5%
Special Fuels - IFTA		402,607.66	434,225.56	31,617.90	7.9%	766,071.05	230,504.47	-535,566.58	-69.9%
Gasoline		21,244,310.62	18,753,298.50	-2,491,012.12	-11.7%	68,655,604.54	66,525,093.68	-2,130,510.86	-3.1%
Dyed Diesel - Penalty		147.35	500.00	352.65	239.3%	3,122.00	2,000.00	-1,122.00	-35.9%
Transfer Fee		1,261,601.27	1,117,049.40	-144,551.87	-11.5%	4,095,996.80	4,064,958.37	-31,038.43	-0.8%
Interest		25,272.67	51,356.74	26,084.07	103.2%	114,549.88	142,063.41	27,513.53	24.0%
Motor Fuel Registration		297.52	12,811.66	12,514.14	N/A	10,888.48	19,682.94	8,794.46	80.8%
Total Highway Distribution Fund		33,478,244.00	29,309,130.53	-4,169,113.47	-12.5%	105,529,499.03	103,672,582.79	-1,856,916.24	-1.8%
State Highway Account									
Special Fuels		2,698,358.77	2,287,842.48	-410,516.29	-15.2%	8,159,373.51	8,365,387.77	206,014.26	2.5%
Special Fuels - IFTA		103,032.94	111,124.40	8,091.46	7.9%	196,048.31	58,989.33	-137,058.98	-69.9%
Gasoline		5,604,862.10	4,947,661.25	-657,200.85	-11.7%	18,113,329.42	17,551,239.17	-562,090.25	-3.1%
Interest		1,865.63	3,791.16	1,925.53	103.2%	8,456.08	10,487.13	2,031.05	24.0%
Total State Highway Account		8,408,119.44	7,350,419.29	-1,057,700.15	-12.6%	26,477,207.32	25,986,103.40	-491,103.92	-1.9%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,159,814.13	1,125,696.45	-34,117.68	-2.9%	4,790,021.23	4,824,606.36	34,585.13	0.7%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-11,564.13	-1,953.79	9,610.34	-83.1%
Net Collections		1,159,814.13	1,125,696.45	-34,117.68	-2.9%	4,778,457.10	4,822,652.57	44,195.47	0.9%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,159,814.13	1,125,696.45	-34,117.68	-2.9%	4,774,282.10	4,818,477.57	44,195.47	0.9%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	11,564.13	1,953.79	-9,610.34	-83.1%
Total Distribution of Gross Collections		1,159,814.13	1,125,696.45	-34,117.68	-2.9%	4,790,021.23	4,824,606.36	34,585.13	0.7%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		322,078.08	350,545.36	28,467.28	8.8%	1,430,640.17	1,535,862.35	105,222.18	7.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		322,078.08	350,545.36	28,467.28	8.8%	1,430,542.17	1,535,817.75	105,275.58	7.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		322,078.08	350,545.36	28,467.28	8.8%	1,429,292.17	1,534,567.75	105,275.58	7.4%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		322,078.08	350,545.36	28,467.28	8.8%	1,430,640.17	1,535,862.35	105,222.18	7.4%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		175,963.34	180,255.95	4,292.61	2.4%	716,101.30	688,224.06	-27,877.24	-3.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-9,986.59	-592.02	9,394.57	-94.1%
Net Collections		175,963.34	180,255.95	4,292.61	2.4%	706,114.71	687,632.04	-18,482.67	-2.6%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		175,963.34	180,255.95	4,292.61	2.4%	1,539,271.61	686,382.04	-852,889.57	-55.4%
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%	9,986.59	592.02	-9,394.57	-94.1%
Total Distribution of Gross Collections		175,963.34	180,255.95	4,292.61	2.4%	716,101.30	688,224.06	-27,877.24	-3.9%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,513,143.19	2,632,101.26	118,958.07	4.7%	10,868,391.48	11,319,627.77	451,236.29	4.2%
Less Refunds Paid		-5,729.73	-3,250.18	2,479.55	-43.3%	-27,144.83	-18,770.68	8,374.15	-30.8%
Net Collections		2,507,413.46	2,628,851.08	121,437.62	4.8%	10,841,246.65	11,300,857.09	459,610.44	4.2%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,507,413.46	2,628,851.08	121,437.62	4.8%	10,818,496.65	11,278,107.09	459,610.44	4.2%
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		5,729.73	3,250.18	-2,479.55	-43.3%	27,144.83	18,770.68	-8,374.15	-30.8%
Total Distribution of Gross Collections		2,513,143.19	2,632,101.26	118,958.07	4.7%	10,868,391.48	11,319,627.77	451,236.29	4.2%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		13,214.81	9,003.56	-4,211.25	-31.9%	50,875.04	56,488.13	5,613.09	11.0%
Interest Receipts		182,788.95	-251,289.62	-434,078.57	-237.5%	1,091,146.46	112,625.71	-978,520.75	-89.7%
Miscellaneous		23,890.85	32,887.43	8,996.58	37.7%	154,073.84	145,530.17	-8,543.67	-5.5%
Suspense		-3,741.70	-15,320.94	-11,579.24	309.5%	38,827.93	-329,283.05	-368,110.98	-948.1%
Gross Receipts		216,152.91	-224,719.57	-440,872.48	-204.0%	1,334,923.27	-14,639.04	-1,349,562.31	-101.1%
Less Refunds		0.00	-1.20	-1.20	0.0%	-24,697.70	-1,664.94	23,032.76	-93.3%
Net Receipts		216,152.91	-224,720.77	-440,873.68	-204.0%	1,310,225.57	-16,303.98	-1,326,529.55	-101.2%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		23,890.85	28,887.43	4,996.58	20.9%	152,599.31	140,833.01	-11,766.30	-7.7%
General Fund		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Relief Fund		154,522.75	-308,729.53	-463,252.28	-299.8%	961,814.16	-46,264.98	-1,008,079.14	-104.8%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		0.00	4,000.00	4,000.00	0.0%	1,000.00	4,000.00	3,000.00	300.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		28,266.20	57,439.91	29,173.71	103.2%	129,332.30	158,890.69	29,558.39	22.9%
Other Transfers		180.72	0.00	-180.72	-100.0%	180.72	0.00	-180.72	-100.0%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	1.20	1.20	0.0%	24,697.70	1,664.94	-23,032.76	-93.3%
Circuit Breaker Fund		13,214.81	9,002.36	-4,212.45	-31.9%	26,177.34	54,823.19	28,645.85	109.4%
Tax Commision Holding Fund held in Suspense Account		-3,922.42	-15,320.94	-11,398.52	290.6%	38,647.21	-329,283.05	-367,930.26	-952.0%
Total Distribution of Gross Collections		216,152.91	-224,719.57	-440,872.48	-204.0%	1,334,923.27	-14,639.04	-1,349,562.31	-101.1%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		588,211,697.11	622,579,671.48	34,367,974.37	5.8%	2,353,955,116.60	2,362,884,451.78	8,929,335.18	0.4%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Source	Note	Month Of 10/31/2024	Month Of 10/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		99,604.56	39,731.86	-59,872.70	-60.1%	1,516,457.59	224,505.21	-1,291,952.38	-85.2%
Corporate Income to MTC		63,401.22	650,017.34	586,616.12	925.2%	449,901.49	3,720,659.99	3,270,758.50	727.0%
Sales Tax to MTC		490,541.80	723,149.52	232,607.72	47.4%	1,208,868.43	1,801,911.28	593,042.85	49.1%
Total Receipts Reclassed to MTC		653,547.58	1,412,898.72	759,351.14	116.2%	3,175,227.51	5,747,076.48	2,571,848.97	81.0%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		22,127.03	35,226.35	13,099.32	59.2%	1,205,128.79	163,366.79	-1,041,762.00	-86.4%
Corporate MTC to General Fund		14,084.50	576,306.65	562,222.15	N/A	252,008.05	2,192,565.35	1,940,557.30	770.0%
Sales Tax MTC to General Fund		108,973.28	641,145.79	532,172.51	488.4%	563,920.62	1,434,096.97	870,176.35	154.3%
Total MTC Receipts to General Fund		145,184.81	1,252,678.79	1,107,493.98	762.8%	2,021,057.46	3,790,029.11	1,768,971.65	87.5%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		77,477.53	4,505.51	-72,972.02	-94.2%	311,328.80	61,138.42	-250,190.38	-80.4%
MTC Revenue from Corporate Income Tax		49,316.72	73,710.69	24,393.97	49.5%	197,893.44	1,528,094.64	1,330,201.20	672.2%
MTC Revenue from Sales Tax		381,568.52	82,003.73	-299,564.79	-78.5%	644,947.81	367,814.31	-277,133.50	-43.0%
Net MTC Revenues		508,362.77	160,219.93	-348,142.84	-68.5%	1,154,170.05	1,957,047.37	802,877.32	69.6%
Total MTC Receipts		653,547.58	1,412,898.72	759,351.14	116.2%	3,175,227.51	5,747,076.48	2,571,848.97	81.0%

Idaho State Tax Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
FY2025-FY2026

Note	Area	Description	Month Added	Month Ended
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.	7/31/2025	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to the general fund.	7/31/2025	