

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		171,571,658.76	196,701,041.82	25,129,383.06	14.6%	933,940,687.72	1,006,094,148.22	72,153,460.50	7.7%
Corporate Income Tax		26,879,610.94	15,338,045.36	-11,541,565.58	-42.9%	230,170,608.34	209,877,247.90	-20,293,360.44	-8.8%
Sales Tax		255,547,167.27	253,169,498.69	-2,377,668.58	-0.9%	1,359,138,092.84	1,353,534,960.68	-5,603,132.16	-0.4%
Cigarette Tax		2,462,234.28	2,349,298.51	-112,935.77	-4.6%	13,298,761.54	12,216,326.04	-1,082,435.50	-8.1%
Tobacco Tax		1,458,237.23	1,097,145.74	-361,091.49	-24.8%	6,161,788.93	5,233,065.44	-928,723.49	-15.1%
Beer Tax		374,406.69	363,071.76	-11,334.93	-3.0%	2,287,988.09	2,189,140.06	-98,848.03	-4.3%
Wine Tax		515,981.29	499,590.56	-16,390.73	-3.2%	2,992,024.67	2,977,670.60	-14,354.07	-0.5%
Kilowatt Hour Tax		208,212.24	165,670.69	-42,541.55	-20.4%	805,303.83	912,256.91	106,953.08	13.3%
Mine License Tax		-193,092.76	0.00	193,092.76	-100.0%	28,164.74	471,658.94	443,494.20	N/A
Oil & Gas		56,345.25	27,266.65	-29,078.60	-51.6%	294,700.09	84,031.80	-210,668.29	-71.5%
E911		120,718.65	111,601.93	-9,116.72	-7.6%	630,298.57	578,165.40	-52,133.17	-8.3%
Motor Fuels Tax		33,399,656.35	33,257,889.08	-141,767.27	-0.4%	172,841,110.27	186,861,631.91	14,020,521.64	8.1%
Boise Auditorium District		987,681.77	1,011,394.57	23,712.80	2.4%	5,347,418.11	5,654,118.76	306,700.65	5.7%
Idaho Falls Auditorium District		255,681.60	244,126.39	-11,555.21	-4.5%	1,683,733.54	1,674,736.22	-8,997.32	-0.5%
Pocatello-Chubbuck Auditorium District		131,149.95	113,859.48	-17,290.47	-13.2%	774,644.81	784,380.69	9,735.88	1.3%
Idaho Travel & Convention		1,579,653.25	1,568,857.00	-10,796.25	-0.7%	11,915,783.00	12,171,273.76	255,490.76	2.1%
Suspense	A1	594,431.39	-23,951.39	-618,382.78	-104.0%	606,158.17	12,213.06	-593,945.11	-98.0%
Miscellaneous Revenues	A2	17,370.12	-79,089.58	-96,459.70	-555.3%	188,987.31	-37,390.38	-226,377.69	-119.8%
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		150.00	3,812.50	3,662.50	N/A	5,662.50	4,750.00	-912.50	-16.1%
Total Gross Receipts		495,967,254.27	505,919,129.76	9,951,875.49	2.0%	2,743,111,917.07	2,801,294,386.01	58,182,468.94	2.1%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		353,518,177.93	349,885,806.79	-3,632,371.14	-1.0%	1,969,715,063.34	1,746,516,861.77	-223,198,201.57	-11.3%
129 - Secondary Aquifer Fund		1,350,689.94	1,325,033.84	-25,656.10	-1.9%	3,041,043.84	2,395,324.70	-645,719.14	-21.2%
130 - Petroleum Storage Trust		220,795.30	228,328.13	7,532.83	3.4%	1,159,915.69	1,268,413.63	108,497.94	9.4%
161 - Fish and Game Donation		24,502.74	125.00	-24,377.74	-99.5%	37,415.29	1,186.00	-36,229.29	-96.8%
166 - Abandoned Mine & Oil & Gas Conserv		-31,845.07	-0.68	31,844.39	-100.0%	186,394.70	203,422.31	17,027.61	9.1%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	125,000.00	125,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	50,000.00	150,000.00	100,000.00	200.0%
182 - Substance Abuse Treatment		133,707.83	127,477.91	-6,229.92	-4.7%	819,558.25	794,369.11	-25,189.14	-3.1%
188 - County Juvenile Probation Svcs		367,382.13	344,809.27	-22,572.86	-6.1%	1,763,714.16	1,703,884.37	-59,829.79	-3.4%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	2,000,000.00	2,000,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,574,797.61	1,560,029.49	-14,768.12	-0.9%	11,843,524.62	12,114,843.71	271,319.09	2.3%
213 - Veterans Support Donation		-1,446.31	233.54	1,679.85	-116.1%	13,308.45	2,290.62	-11,017.83	-82.8%
220 - Cooperative Welfare Fund		222,573.38	2,492.88	-220,080.50	-98.9%	141,885.02	23,121.85	-118,763.17	-83.7%
221 - State Aeronautics Fund		324,902.29	228,533.84	-96,368.45	-29.7%	1,675,320.76	1,402,701.67	-272,619.09	-16.3%
247 - Parks & Rec Motor Fuels		465,024.69	466,963.75	1,939.06	0.4%	2,485,134.80	2,721,677.80	236,543.00	9.5%
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		2,461,352.84	2,658,566.54	197,213.70	8.0%	13,547,583.10	14,913,436.25	1,365,853.15	10.1%
260 - State Highway Account		5,231,933.94	5,649,453.93	417,519.99	8.0%	28,791,926.17	31,696,537.58	2,904,611.41	10.1%
261 - Highway Distribution Fund		20,874,377.71	22,521,565.79	1,647,188.08	7.9%	114,719,640.48	126,256,519.66	11,536,879.18	10.1%
266 - Search and Rescue Fund		4,002.34	4,019.04	16.70	0.4%	21,388.94	23,424.88	2,035.94	9.5%
267 - Motor Fuel Distribution Fund		2,733,421.79	697,211.66	-2,036,210.13	-74.5%	1,390,510.75	292,935.76	-1,097,574.99	-78.9%
269 - Transportation Congestion Mitigation		9,524,172.49	9,331,757.16	-192,415.33	-2.0%	51,038,990.86	50,346,217.16	-692,773.70	-1.4%
275 - E911 Wireless		118,196.46	109,058.27	-9,138.19	-7.7%	617,041.27	561,131.29	-55,909.98	-9.1%
276 - Multi-State Tax Compact		164,701.43	161,388.55	-3,312.88	-2.0%	1,674,902.61	1,215,480.98	-459,421.63	-27.4%
323 - In Demand Careers Fund	B1	0.00	0.00	0.00	0.0%	0.00	40,000,000.00	40,000,000.00	0.0%
338 - Tax Commission Admin Fees		2,487.19	6,038.20	3,551.01	142.8%	1,358,580.19	1,402,826.68	44,246.49	3.3%
349 - Wine Direct Shipper Fee to ISP		75.00	0.00	-75.00	-100.0%	950.00	0.00	-950.00	-100.0%
365 - Permanent Building Fund		1,104,201.81	1,167,493.05	63,291.24	5.7%	6,229,932.47	6,387,554.71	157,622.24	2.5%
375 - Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		17,102.29	35,804.74	18,702.45	109.4%	137,323.65	171,411.25	34,087.60	24.8%
403 - Opportunity Scholarship		1,443.30	1,090.00	-353.30	-24.5%	4,996.19	985.00	-4,011.19	-80.3%
481 - Public School Endowment	B2	424,372.10	361,165.09	-63,207.01	-14.9%	1,969,112.26	167,004,443.28	165,035,331.02	N/A
483 - Childrens Trust Donation		-8,043.65	270.00	8,313.65	-103.4%	11,505.35	3,135.04	-8,370.31	-72.8%

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502 - Sales Tax - Cities & Counties		27,502,400.89	26,946,693.57	-555,707.32	-2.0%	147,343,833.71	145,381,417.93	-1,962,415.78	-1.3%
502 - Sales Tax - Circuit Breaker		2,000,593.63	1,973,371.25	-27,222.38	-1.4%	10,051,452.95	9,869,782.54	-181,670.41	-1.8%
502 - Sales Tax - Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	7,786,123.85	9,558,112.40	1,771,988.55	22.8%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	3,536,292.91	3,536,292.91	0.00	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,522,635.35	1,055,946.75	-466,688.60	-30.7%	5,225,478.46	5,130,880.83	-94,597.63	-1.8%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.69	14,755.18	3.2%	2,321,617.55	2,430,982.99	109,365.44	4.7%
502 - Sales Tax - Tax Relief Fund		15,070,557.59	17,454,821.94	2,384,264.35	15.8%	70,864,017.46	83,149,816.34	12,285,798.88	17.3%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	43,102.02	0.00	-43,102.02	-100.0%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense	B6	2,833,333.33	0.00	-2,833,333.33	-100.0%	22,666,666.67	0.00	-22,666,666.67	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,455,914.11	4,455,914.11	0.0%	0.00	24,040,319.30	24,040,319.30	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,455,914.11	4,455,914.11	0.0%	0.00	24,040,319.30	24,040,319.30	0.0%
516 - Refund Fund		41,015,151.07	42,647,207.95	1,632,056.88	4.0%	242,796,615.88	248,724,110.96	5,927,495.08	2.4%
516 - Refund Fund - County Juvenile Prob Services		50,679.31	16,355.82	-34,323.49	-67.7%	172,395.74	292,448.21	120,052.47	69.6%
535 - Tax Rebate Fund		0.00	1,807.25	1,807.25	0.0%	0.00	5,298.10	5,298.10	0.0%
630 - Grape Growers and Wine Producers		15,492.45	20,157.41	4,664.96	30.1%	130,056.34	156,029.38	25,973.04	20.0%
630 - Hop Growers		9,361.26	8,398.68	-962.58	-10.3%	57,838.17	56,560.06	-1,278.11	-2.2%
630 - Unidentified Wine & Strong Beer		21,070.82	0.00	-21,070.82	-100.0%	-55,769.19	0.00	55,769.19	-100.0%
630 - Custodial Accounts		1,328,453.39	1,370,828.45	42,375.06	3.2%	7,785,536.69	8,106,252.44	320,715.75	4.1%
630 - Oil & Gas-Cities & Counties		16,227.43	0.00	-16,227.43	-100.0%	84,873.63	20,668.29	-64,205.34	-75.6%
601 - Tax Suspense & Adjustments	B7	594,431.39	5,084,036.94	4,489,605.55	755.3%	606,158.17	19,970,956.97	19,364,798.80	N/A
Total Distribution		495,967,254.27	505,919,129.76	9,951,875.49	2.0%	2,743,111,917.07	2,801,294,386.01	58,182,468.94	2.1%

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Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		137,016,532.27	153,229,930.00	16,213,397.73	11.8%	745,827,438.03	787,429,131.59	41,601,693.56	5.6%
Corporate Income Taxes		21,563,451.80	12,212,578.83	-9,350,872.97	-43.4%	183,681,209.08	167,231,118.98	-16,450,090.10	-9.0%
Sales Tax		192,891,643.00	182,781,940.97	-10,109,702.03	-5.2%	1,029,945,881.29	782,683,595.90	-247,262,285.39	-24.0%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	536,708.35	0.00	-536,708.35	-100.0%
Tobacco Tax		1,275,849.97	959,829.20	-316,020.77	-24.8%	5,354,497.68	4,516,879.80	-837,617.88	-15.6%
Beer Tax		175,934.49	170,546.89	-5,387.60	-3.1%	1,074,520.70	1,028,169.08	-46,351.62	-4.3%
Wine Tax		406,655.03	374,078.77	-32,576.26	-8.0%	2,469,079.37	2,404,312.93	-64,766.44	-2.6%
Kilowatt Hour Tax		208,212.24	156,799.45	-51,412.79	-24.7%	805,303.83	912,256.91	106,953.08	13.3%
Mine License		-127,442.54	-1.32	127,441.22	-100.0%	18,586.09	311,293.58	292,707.49	N/A
Misc Revenue		0.00	104.00	104.00	0.0%	1,838.92	103.00	-1,735.92	-94.4%
Total Distributed Direct to General Fund		353,518,177.93	349,885,806.79	-3,632,371.14	-1.0%	1,969,715,063.34	1,746,516,861.77	-223,198,201.57	-11.3%
Accrued to General Fund		0.00	0.00	0.00		0.00	0.00	0.00	
Individual Income Tax Net Refund Fund		1,201,001.66	1,072,586.02	-128,415.64	-10.7%	91,159,155.47	71,702,256.93	-19,456,898.54	-21.3%
Corporate Income Tax Net Refund Fund		-1,052,829.84	-10,363,883.45	-9,311,053.61	884.4%	18,303,011.64	-30,873,751.84	-49,176,763.48	-268.7%
Total Distributed and Accrued to G. Fund		353,666,349.75	340,594,509.36	-13,071,840.39	-3.7%	2,079,177,230.45	1,787,345,366.86	-291,831,863.59	-14.0%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		34,128,423.60	38,283,872.95	4,155,449.35	12.2%	186,456,814.70	196,755,177.97	10,298,363.27	5.5%
Less Total Refunds		-32,927,421.94	-37,211,286.93	-4,283,864.99	13.0%	-95,297,659.23	-125,052,921.04	-29,755,261.81	31.2%
Net Refund Fund (To Above)		1,201,001.66	1,072,586.02	-128,415.64	-10.7%	91,159,155.47	71,702,256.93	-19,456,898.54	-21.3%
Add Distributed Direct to General Fund		137,016,532.27	153,229,930.00	16,213,397.73	11.8%	745,827,438.03	787,429,131.59	41,601,693.56	5.6%
IIT Distributed and Accrued to G. Fund		138,217,533.93	154,302,516.02	16,084,982.09	11.6%	836,986,593.50	859,131,388.52	22,144,795.02	2.6%
Corporate Income Tax									
Distributed to Refund Fund		5,156,728.53	2,913,889.51	-2,242,839.02	-43.5%	45,318,932.26	41,459,979.84	-3,858,952.42	-8.5%
Less Total Refunds		-6,209,558.37	-13,277,772.96	-7,068,214.59	113.8%	-27,015,920.62	-72,333,731.68	-45,317,811.06	167.7%
Net Refund Fund (To Above)		-1,052,829.84	-10,363,883.45	-9,311,053.61	884.4%	18,303,011.64	-30,873,751.84	-49,176,763.48	-268.7%
Add Distributed Direct to General Fund		21,563,451.80	12,212,578.83	-9,350,872.97	-43.4%	183,681,209.08	167,231,118.98	-16,450,090.10	-9.0%
CIT Distributed and Accrued to G. Fund		20,510,621.96	1,848,695.38	-18,661,926.58	-91.0%	201,984,220.72	136,357,367.14	-65,626,853.58	-32.5%

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Individual Income Tax Receipts									
IIT Payments by Filing		24,318,729.20	18,374,964.14	-5,943,765.06	-24.4%	170,485,405.34	141,539,740.08	-28,945,665.26	-17.0%
Permanent Building Fund		131,550.00	75,430.00	-56,120.00	-42.7%	1,074,660.00	795,950.00	-278,710.00	-25.9%
Donations on returns		193,794.28	6,287.43	-187,506.85	-96.8%	236,694.61	45,565.99	-191,128.62	-80.7%
Individual Tax reclassified as Multi State		0.00	106,745.78	106,745.78	0.0%	467.46	596,589.36	596,121.90	N/A
Total Filing Payments		24,644,073.48	18,563,427.35	-6,080,646.13	-24.7%	171,797,227.41	142,977,845.43	-28,819,381.98	-16.8%
Lottery Winnings Withholdings		101,358.61	16,355.82	-85,002.79	-83.9%	344,791.43	292,448.18	-52,343.25	-15.2%
Employer Withholdings		146,826,226.67	178,121,258.65	31,295,031.98	21.3%	761,798,668.88	862,823,854.61	101,025,185.73	13.3%
Withholding Payments Total		146,927,585.28	178,137,614.47	31,210,029.19	21.2%	762,143,460.31	863,116,302.79	100,972,842.48	13.2%
Gross Collections									
Individual Income Tax Filing Refunds		-32,317,293.72	-35,989,331.53	-3,672,037.81	11.4%	-91,947,055.32	-120,681,234.88	-28,734,179.56	31.3%
Employer Withholding Refunds		-610,128.22	-1,221,955.40	-611,827.18	100.3%	-3,350,603.91	-4,371,686.16	-1,021,082.25	30.5%
Less Total Refunds Paid		-32,927,421.94	-37,211,286.93	-4,283,864.99	13.0%	-95,297,659.23	-125,052,921.04	-29,755,261.81	31.2%
Net Collections		138,644,236.82	159,489,754.89	20,845,518.07	15.0%	838,643,028.49	881,041,227.18	42,398,198.69	5.1%
Distribution of Individual Income Tax									
General Fund		137,016,532.27	153,229,930.00	16,213,397.73	11.8%	745,827,438.03	787,429,131.59	41,601,693.56	5.6%
Refund Fund		34,128,423.60	38,283,872.95	4,155,449.35	12.2%	186,456,814.70	196,755,177.97	10,298,363.27	5.5%
Refund Fund - County Juvenile Prob Svc		50,679.31	16,355.82	-34,323.49	-67.7%	172,395.74	292,448.21	120,052.47	69.6%
Multi-State Tax Compact		0.00	12,307.54	12,307.54	0.0%	288.95	182,030.44	181,741.49	N/A
Permanent Building Fund		131,550.00	75,430.00	-56,120.00	-42.7%	1,074,660.00	795,950.00	-278,710.00	-25.9%
Public School Income Substance Abuse		50,679.30	16,355.82	-34,323.48	-67.7%	172,395.69	292,448.18	120,052.49	69.6%
Donations:									
Fish & Game		24,502.74	125.00	-24,377.74	-99.5%	37,415.29	1,186.00	-36,229.29	-96.8%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		-8,043.65	270.00	8,313.65	-103.4%	11,505.35	3,135.04	-8,370.31	-72.8%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		-5,416.62	100.01	5,516.63	-101.8%	4,312.57	1,449.20	-2,863.37	-66.4%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		-1,063.30	140.00	1,203.30	-113.2%	2,491.22	1,054.44	-1,436.78	-57.7%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		-17,631.80	25.00	17,656.80	-100.1%	858.61	1,433.68	575.07	67.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-1,446.31	233.54	1,679.85	-116.1%	13,308.45	2,290.62	-11,017.83	-82.8%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		222,573.38	2,492.88	-220,080.50	-98.9%	141,885.02	23,121.85	-118,763.17	-83.7%
Idaho Food Bank		-21,123.46	1,811.00	22,934.46	-108.6%	16,921.91	7,910.16	-9,011.75	-53.3%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,443.30	1,090.00	-353.30	-24.5%	4,996.19	985.00	-4,011.19	-80.3%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Election Campaign Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax	D1	0.00	5,060,502.26	5,060,502.26	0.0%	0.00	20,301,395.84	20,301,395.84	0.0%
Total Distribution of Gross Collections		171,571,658.76	196,701,041.82	25,129,383.06	14.6%	933,940,687.72	1,006,094,148.22	72,153,460.50	7.7%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		7,833,288.29	2,378,235.64	-5,455,052.65	-69.6%	64,815,432.36	63,075,361.45	-1,740,070.91	-2.7%
Corporate Estimates		17,966,144.34	12,330,195.77	-5,635,948.57	-31.4%	162,013,383.93	144,920,051.84	-17,093,332.09	-10.6%
Corporate Tax reclassified as Multi-State		1,080,178.31	629,613.95	-450,564.36	-41.7%	3,341,792.05	1,881,834.61	-1,459,957.44	-43.7%
Gross Collections		26,879,610.94	15,338,045.36	-11,541,565.58	-42.9%	230,170,608.34	209,877,247.90	-20,293,360.44	-8.8%
Less Refunds Paid		-6,209,558.37	-13,277,772.96	-7,068,214.59	113.8%	-27,015,920.62	-72,333,731.68	-45,317,811.06	167.7%
Net Collections		20,670,052.57	2,060,272.40	-18,609,780.17	-90.0%	203,154,687.72	137,543,516.22	-65,611,171.50	-32.3%
Distribution of Corporate Tax									
General Fund		21,563,451.80	12,212,578.83	-9,350,872.97	-43.4%	183,681,209.08	167,231,118.98	-16,450,090.10	-9.0%
Refund Fund		5,156,728.53	2,913,889.51	-2,242,839.02	-43.5%	45,318,932.26	41,459,979.84	-3,858,952.42	-8.5%
Multi-State Tax Compact		143,640.61	72,593.02	-71,047.59	-49.5%	936,312.00	482,730.72	-453,581.28	-48.4%
Permanent Building Fund		15,790.00	138,984.00	123,194.00	780.2%	234,155.00	703,032.00	468,877.00	200.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	386.36	386.36	0.0%
Total Distribution of Gross Collections		26,879,610.94	15,338,045.36	-11,541,565.58	-42.9%	230,170,608.34	209,877,247.90	-20,293,360.44	-8.8%
Total Income Tax Gross Collections		198,451,269.70	212,039,087.18	13,587,817.48	6.8%	1,164,111,296.06	1,215,971,396.12	51,860,100.06	4.5%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		255,387,865.75	252,482,950.87	-2,904,914.88	-1.1%	1,356,507,328.46	1,351,016,446.26	-5,490,882.20	-0.4%
Sales Tax reclassified as Multi-State		158,377.52	663,395.82	505,018.30	318.9%	2,574,368.38	2,440,633.50	-133,734.88	-5.2%
Amusement Device Tax		924.00	23,152.00	22,228.00	N/A	56,396.00	77,880.92	21,484.92	38.1%
Gross Collections		255,547,167.27	253,169,498.69	-2,377,668.58	-0.9%	1,359,138,092.84	1,353,534,960.68	-5,603,132.16	-0.4%
Less Refunds Paid		-635,564.47	-633,559.75	2,004.72	-0.3%	-3,542,824.05	-3,874,222.81	-331,398.76	9.4%
Net Collections		254,911,602.80	252,535,938.94	-2,375,663.86	-0.9%	1,355,595,268.79	1,349,660,737.87	-5,934,530.92	-0.4%
Distribution of Sales Tax									
General Fund		192,891,643.00	182,781,940.97	-10,109,702.03	-5.2%	1,029,945,881.29	782,683,595.90	-247,262,285.39	-24.0%
Tax Commission Refunds		635,564.47	633,559.75	-2,004.72	-0.3%	3,542,824.05	3,874,222.81	331,398.76	9.4%
Multi-State Tax Compact		21,060.82	76,487.99	55,427.17	263.2%	738,301.66	550,719.82	-187,581.84	-25.4%
Tax Relief Fund		15,070,557.59	17,454,821.94	2,384,264.35	15.8%	70,864,017.46	82,629,771.02	11,765,753.56	16.6%
Revenue Share		27,502,400.89	26,946,693.57	-555,707.32	-2.0%	147,343,833.71	145,381,417.93	-1,962,415.78	-1.3%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	43,102.02	0.00	-43,102.02	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,083,333.35	2,083,333.34	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	2,000,000.00	2,000,000.00	0.00	0.0%
County Circuit Breaker		2,000,325.80	1,973,371.25	-26,954.55	-1.3%	10,001,629.00	9,869,725.74	-131,903.26	-1.3%
Personal Property		1,557,224.77	1,911,622.48	354,397.71	22.8%	7,786,123.85	9,558,112.40	1,771,988.55	22.8%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	3,536,292.91	3,536,292.91	0.00	0.0%
Demonstration Pilot Project		1,522,635.35	1,055,946.75	-466,688.60	-30.7%	5,225,478.46	5,130,880.83	-94,597.63	-1.8%
Election Consolidation		464,323.51	479,078.69	14,755.18	3.2%	2,321,617.55	2,430,982.99	109,365.44	4.7%
Transportation Congestion Mitigation		9,524,172.49	9,331,757.16	-192,415.33	-2.0%	51,040,028.01	50,346,217.16	-693,810.85	-1.4%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	-1,037.15	0.00	1,037.15	-100.0%
Indigent Defense Distribution	F6	2,833,333.33	0.00	-2,833,333.33	-100.0%	22,666,666.67	0.00	-22,666,666.67	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,455,914.11	4,455,914.11	0.0%	0.00	24,040,319.30	24,040,319.30	0.0%
School District Facility Fund Holding Account	F2	0.00	4,455,914.11	4,455,914.11	0.0%	0.00	24,040,319.30	24,040,319.30	0.0%
In Demand Careers	F3	0.00	0.00	0.00	0.0%	0.00	40,000,000.00	40,000,000.00	0.0%
Public School Income Fund	F4	0.00	0.00	0.00	0.0%	0.00	165,000,000.00	165,000,000.00	0.0%
Unallocated Sales Tax	F5	0.00	88,464.67	88,464.67	0.0%	0.00	379,049.23	379,049.23	0.0%
Total Distribution of Gross Collections		255,547,167.27	253,169,498.69	-2,377,668.58	-0.9%	1,359,138,092.84	1,353,534,960.68	-5,603,132.16	-0.4%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,462,234.28	2,349,298.51	-112,935.77	-4.6%	13,298,761.54	12,216,326.04	-1,082,435.50	-8.1%
Less Refunds Paid		-36.00	-98.00	-62.00	172.2%	-176.00	-168.00	8.00	-4.5%
Net Collections		2,462,198.28	2,349,200.51	-112,997.77	-4.6%	13,298,585.54	12,216,158.04	-1,082,427.50	-8.1%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	536,708.35	0.00	-536,708.35	-100.0%
Tax Commission Refunds		36.00	98.00	62.00	172.2%	176.00	168.00	-8.00	-4.5%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,083,333.35	2,083,333.34	-0.01	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	125,000.00	125,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	50,000.00	150,000.00	100,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	1,381,250.00	1,381,250.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	1,381,250.00	1,381,250.00	0.00	0.0%
Garvee State Match		0.00	0.00	0.00	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		1,350,689.94	1,325,033.84	-25,656.10	-1.9%	3,041,043.84	2,395,324.70	-645,719.14	-21.2%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,462,234.28	2,349,298.51	-112,935.77	-4.6%	13,298,761.54	12,216,326.04	-1,082,435.50	-8.1%
Tobacco Tax Receipts									
Gross Collections		1,458,237.23	1,097,145.74	-361,091.49	-24.8%	6,161,788.93	5,233,065.44	-928,723.49	-15.1%
Less Refunds Paid		-123.00	-198.00	-75.00	61.0%	-42,362.93	-70,916.90	-28,553.97	67.4%
Net Collections		1,458,114.23	1,096,947.74	-361,166.49	-24.8%	6,119,426.00	5,162,148.54	-957,277.46	-15.6%
Distribution of Tobacco Tax									
General Fund		1,275,849.97	959,829.20	-316,020.77	-24.8%	5,354,497.68	4,516,879.80	-837,617.88	-15.6%
Tax Commission Refunds		123.00	198.00	75.00	61.0%	42,362.93	70,916.90	28,553.97	67.4%
Public School Endowment		91,132.13	68,559.27	-22,572.86	-24.8%	382,464.16	322,634.37	-59,829.79	-15.6%
County Juvenile Probation Svcs		91,132.13	68,559.27	-22,572.86	-24.8%	382,464.16	322,634.37	-59,829.79	-15.6%
Total Distribution of Gross Collections		1,458,237.23	1,097,145.74	-361,091.49	-24.8%	6,161,788.93	5,233,065.44	-928,723.49	-15.1%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		374,406.69	363,071.76	-11,334.93	-3.0%	2,287,988.09	2,189,140.06	-98,848.03	-4.3%
Less Refunds Paid		-78.00	-206.00	-128.00	164.1%	-1,773.78	-1,546.16	227.62	-12.8%
Net Collections		374,328.69	362,865.76	-11,462.93	-3.1%	2,286,214.31	2,187,593.90	-98,620.41	-4.3%
Distribution of Beer Tax									
General Fund		175,934.49	170,546.89	-5,387.60	-3.1%	1,074,520.70	1,028,169.08	-46,351.62	-4.3%
Tax Commission Refunds		78.00	206.00	128.00	164.1%	1,773.78	1,546.16	-227.62	-12.8%
Substance Abuse Treatment		74,865.73	72,573.16	-2,292.57	-3.1%	457,242.84	437,518.79	-19,724.05	-4.3%
Permanent Building Fund		123,528.47	119,745.71	-3,782.76	-3.1%	754,450.77	721,906.03	-32,544.74	-4.3%
Total Distribution of Gross Collections		374,406.69	363,071.76	-11,334.93	-3.0%	2,287,988.09	2,189,140.06	-98,848.03	-4.3%
Wine Tax Receipts									
Gross Collections		515,981.29	499,590.56	-16,390.73	-3.2%	2,992,024.67	2,977,670.60	-14,354.07	-0.5%
Less Refunds Paid		-4,559.63	-2,361.87	2,197.76	-48.2%	-28,505.36	-3,917.91	24,587.45	-86.3%
Net Collections		511,421.66	497,228.69	-14,192.97	-2.8%	2,963,519.31	2,973,752.69	10,233.38	0.3%
Distribution of Wine Tax									
General Fund		406,655.03	374,078.77	-32,576.26	-8.0%	2,469,079.37	2,404,312.93	-64,766.44	-2.6%
Tax Commission Refunds		4,559.63	2,361.87	-2,197.76	-48.2%	28,505.36	3,917.91	-24,587.45	-86.3%
Substance Abuse Treatment		58,842.10	54,904.75	-3,937.35	-6.7%	362,314.62	356,850.32	-5,464.30	-1.5%
Grape Growers & Wine Producers		15,492.45	20,157.41	4,664.96	30.1%	130,056.34	156,029.38	25,973.04	20.0%
Hop Growers		9,361.26	8,398.68	-962.58	-10.3%	57,838.17	56,560.06	-1,278.11	-2.2%
Unallocated Wine & Strong Beer		21,070.82	39,689.08	18,618.26	88.4%	-55,769.19	0.00	55,769.19	-100.0%
Total Distribution of Gross Collections		515,981.29	499,590.56	-16,390.73	-3.2%	2,992,024.67	2,977,670.60	-14,354.07	-0.5%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		75.00	3,812.50	3,737.50	N/A	4,712.50	4,750.00	37.50	0.8%
Wine Direct Shipper Fee to ISP		75.00	0.00	-75.00	-100.0%	950.00	0.00	-950.00	-100.0%
Total Distributions		150.00	3,812.50	3,662.50	N/A	5,662.50	4,750.00	-912.50	-16.1%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		208,212.24	165,670.69	-42,541.55	-20.4%	805,303.83	912,256.91	106,953.08	13.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		208,212.24	165,670.69	-42,541.55	-20.4%	805,303.83	912,256.91	106,953.08	13.3%
Distribution of Kilowatt Hour Tax									
General Fund		208,212.24	156,799.45	-51,412.79	-24.7%	805,303.83	912,256.91	106,953.08	13.3%
Unallocated Kilowatt Hour		0.00	8,871.24	8,871.24	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		208,212.24	165,670.69	-42,541.55	-20.4%	805,303.83	912,256.91	106,953.08	13.3%
Mine License Tax Receipts									
Gross Collections		-193,092.76	0.00	193,092.76	-100.0%	28,164.74	471,658.94	443,494.20	N/A
Less Refunds Paid		0.00	-2.00	-2.00	0.0%	-2.00	-2.00	0.00	0.0%
Net Collections		-193,092.76	-2.00	193,090.76	-100.0%	24,535.08	471,656.94	447,121.86	N/A
Distribution of Mine Tax									
General Fund		-127,442.54	-1.32	127,441.22	-100.0%	16,191.83	311,293.58	295,101.75	N/A
Abandoned Mine Reclamation		-65,652.22	-0.68	65,651.54	-100.0%	8,341.25	160,363.36	152,022.11	N/A
Tax Commission Refunds		2.00	2.00	0.00	0.0%	4.00	2.00	-2.00	-50.0%
Total Distribution of Gross Collections		-193,092.76	0.00	193,092.76	-100.0%	24,537.08	471,658.94	447,121.86	N/A

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		120,718.65	111,601.93	-9,116.72	-7.6%	630,298.57	578,165.40	-52,133.17	-8.3%
Less Refunds Paid		-110.00	-317.96	-207.96	189.1%	-664.61	-5,582.43	-4,917.82	740.0%
Net Collections		120,608.65	111,283.97	-9,324.68	-7.7%	629,633.96	572,582.97	-57,050.99	-9.1%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		118,196.46	109,058.27	-9,138.19	-7.7%	617,041.27	561,131.29	-55,909.98	-9.1%
E911 Wireless Admin		2,412.19	2,225.70	-186.49	-7.7%	12,592.69	11,451.68	-1,141.01	-9.1%
Tax Commission Refunds		110.00	317.96	207.96	189.1%	664.61	5,582.43	4,917.82	740.0%
Total Distribution of Gross Collections		120,718.65	111,601.93	-9,116.72	-7.6%	630,298.57	578,165.40	-52,133.17	-8.3%
Oil & Gas Tax Receipts									
Gross Collections		56,345.25	27,266.65	-29,078.60	-51.6%	294,700.09	84,031.80	-210,668.29	-71.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		56,345.25	27,266.65	-29,078.60	-51.6%	294,700.09	84,031.80	-210,668.29	-71.5%
Distribution of Oil & Gas Tax									
Conservation Fund		33,807.15	0.00	-33,807.15	-100.0%	176,820.05	43,058.95	-133,761.10	-75.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		16,227.43	0.00	-16,227.43	-100.0%	84,873.63	20,668.29	-64,205.34	-75.6%
Public Schools Fund		6,310.67	0.00	-6,310.67	-100.0%	33,006.41	8,037.68	-24,968.73	-75.6%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	27,266.65	27,266.65	0.0%	0.00	12,266.88	12,266.88	0.0%
Total Distribution of Gross Collections		56,345.25	27,266.65	-29,078.60	-51.6%	294,700.09	84,031.80	-210,668.29	-71.5%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		8,594,625.74	10,525,001.43	1,930,375.69	22.5%	49,167,338.55	54,269,037.20	5,101,698.65	10.4%
Gasoline Tax		20,642,115.01	20,661,862.71	19,747.70	0.1%	114,782,193.60	124,455,820.24	9,673,626.64	8.4%
Aviation Fuel		324,902.29	228,533.84	-96,368.45	-29.7%	1,675,320.76	1,401,760.64	-273,560.12	-16.3%
Transfer Fee		1,103,118.37	1,141,640.64	38,522.27	3.5%	5,797,274.03	6,338,637.74	541,363.71	9.3%
Fuels Distribution Fund		2,733,421.79	697,211.66	-2,036,210.13	-74.5%	1,390,510.75	376,088.70	-1,014,422.05	-73.0%
Motor Fuel Registration		1,473.15	3,388.80	1,915.65	130.0%	28,472.58	18,053.91	-10,418.67	-36.6%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	0.00	2,233.48	2,233.48	0.0%
Gross Collections		33,399,656.35	33,257,889.08	-141,767.27	-0.4%	172,841,110.27	186,861,631.91	14,020,521.64	8.1%
IFTA Taxpayer Refunds		-225,356.02	-625,362.86	-400,006.84	177.5%	-654,474.75	-5,954,313.87	-5,299,839.12	809.8%
Fuel Distributor Refunds (Gas & Special Fuel)		-639,849.61	-177,882.82	461,966.79	-72.2%	-6,443,762.16	-552,446.59	5,891,315.57	-91.4%
Payments to Other IFTA Jurisdictions		0.00	-0.72	-0.72	0.0%	0.00	-0.72	-0.72	0.0%
Less Total Refunds		-865,205.63	-803,246.40	61,959.23	-7.2%	-7,098,236.91	-6,506,761.18	591,475.73	-8.3%
Net Collections		32,534,450.72	32,454,642.68	-79,808.04	-0.2%	165,742,873.36	180,354,870.73	14,611,997.37	8.8%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,083,845.45	803,246.40	-280,599.05	-25.9%	7,316,876.73	6,506,761.18	-810,115.55	-11.1%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	418,712.00	419,685.75	973.75	0.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	889,763.00	934,139.25	44,376.25	5.0%
State Highway Account		5,231,933.94	5,649,453.93	417,519.99	8.0%	28,791,926.17	31,696,537.58	2,904,611.41	10.1%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		20,874,377.71	22,521,565.79	1,647,188.08	7.9%	114,719,640.48	126,256,519.66	11,536,879.18	10.1%
State Aeronautics Fund		324,902.29	228,533.84	-96,368.45	-29.7%	1,675,320.76	1,402,701.67	-272,619.09	-16.3%
Local Highway Distribution Fund		2,461,352.84	2,658,566.54	197,213.70	8.0%	13,546,545.95	14,913,436.25	1,366,890.30	10.1%
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		132,077.87	132,628.61	550.74	0.4%	705,836.34	773,020.06	67,183.72	9.5%
Off-Highway Improvements		132,077.87	132,628.61	550.74	0.4%	705,836.34	773,020.06	67,183.72	9.5%
Capital Improvements		132,077.88	132,628.62	550.74	0.4%	705,836.35	773,020.09	67,183.74	9.5%
Road and Bridge		68,791.07	69,077.91	286.84	0.4%	367,625.77	402,617.59	34,991.82	9.5%
Search and Rescue Fund		4,002.34	4,019.04	16.70	0.4%	21,388.94	23,424.88	2,035.94	9.5%
Petroleum Storage Trust Fund		220,795.30	228,328.13	7,532.83	3.4%	1,159,915.69	1,268,413.63	108,497.94	9.4%
Motor Fuels Distribution Fund		2,733,421.79	697,211.66	-2,036,210.13	-74.5%	1,390,510.75	292,517.51	-1,097,993.24	-79.0%
Total Distribution of Gross Collections		33,399,656.35	33,257,889.08	-141,767.27	-0.4%	172,841,110.27	186,861,190.16	14,020,079.89	8.1%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		5,851,525.48	7,361,381.19	1,509,855.71	25.8%	33,653,562.04	37,677,642.41	4,024,080.37	12.0%
Special Fuels - IFTA		70,416.56	156,446.65	86,030.09	122.2%	1,132,860.53	1,045,889.47	-86,971.06	-7.7%
Gasoline		14,080,594.11	14,121,035.86	40,441.75	0.3%	75,375,691.28	82,557,910.56	7,182,219.28	9.5%
Dyed Diesel - Penalty		0.00	250.00	250.00	0.0%	0.00	2,250.00	2,250.00	0.0%
Transfer Fee		849,235.96	879,063.29	29,827.33	3.5%	4,463,096.50	4,880,462.32	417,365.82	9.4%
Interest		21,132.45	0.00	-21,132.45	-100.0%	65,957.55	74,310.99	8,353.44	12.7%
Motor Fuel Registration		1,473.15	3,388.80	1,915.65	130.0%	28,472.58	18,053.91	-10,418.67	-36.6%
Total Highway Distribution Fund		20,874,377.71	22,521,565.79	1,647,188.08	7.9%	114,719,640.48	126,256,519.66	11,536,879.18	10.1%
State Highway Account									
Special Fuels		1,497,487.16	1,883,880.36	386,393.20	25.8%	8,610,871.94	9,642,235.38	1,031,363.44	12.0%
Special Fuels - IFTA		18,020.58	40,036.89	22,016.31	122.2%	289,914.84	267,657.77	-22,257.07	-7.7%
Gasoline		3,714,867.01	3,725,536.68	10,669.67	0.3%	19,886,271.36	21,781,158.86	1,894,887.50	9.5%
Interest		1,559.19	0.00	-1,559.19	-100.0%	4,868.03	5,485.57	617.54	12.7%
Total State Highway Account		5,231,933.94	5,649,453.93	417,519.99	8.0%	28,791,926.17	31,696,537.58	2,904,611.41	10.1%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		987,681.77	1,011,394.57	23,712.80	2.4%	5,347,418.11	5,654,118.76	306,700.65	5.7%
Less Refunds Paid		-678.48	-460.00	218.48	-32.2%	-37,610.81	-4,000.24	33,610.57	-89.4%
Net Collections		987,003.29	1,010,934.57	23,931.28	2.4%	5,309,807.30	5,650,118.52	340,311.22	6.4%
Distribution of Boise Auditorium Tax									
Boise Auditorium		987,003.29	1,010,934.57	23,931.28	2.4%	5,305,632.30	5,645,943.52	340,311.22	6.4%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		678.48	460.00	-218.48	-32.2%	37,610.81	4,000.24	-33,610.57	-89.4%
Total Distribution of Gross Collections		987,681.77	1,011,394.57	23,712.80	2.4%	5,347,418.11	5,654,118.76	306,700.65	5.7%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		255,681.60	244,126.39	-11,555.21	-4.5%	1,683,733.54	1,674,736.22	-8,997.32	-0.5%
Less Refunds Paid		-106.27	-168.00	-61.73	58.1%	-364.27	-8,155.47	-7,791.20	N/A
Net Collections		255,575.33	243,958.39	-11,616.94	-4.5%	1,683,369.27	1,666,580.75	-16,788.52	-1.0%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		255,575.33	243,958.39	-11,616.94	-4.5%	1,682,119.27	1,665,330.75	-16,788.52	-1.0%
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		106.27	168.00	61.73	58.1%	364.27	8,155.47	7,791.20	N/A
Total Distribution of Gross Collections		255,681.60	244,126.39	-11,555.21	-4.5%	1,683,733.54	1,674,736.22	-8,997.32	-0.5%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		131,149.95	113,859.48	-17,290.47	-13.2%	774,644.81	784,380.69	9,735.88	1.3%
Less Refunds Paid		-40.00	0.00	40.00	-100.0%	-194.00	0.00	194.00	-100.0%
Net Collections		131,109.95	113,859.48	-17,250.47	-13.2%	774,450.81	784,380.69	9,929.88	1.3%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		131,109.95	113,859.48	-17,250.47	-13.2%	774,450.81	783,130.69	8,679.88	1.1%
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		40.00	0.00	-40.00	-100.0%	194.00	0.00	-194.00	-100.0%
Total Distribution of Gross Collections		131,149.95	113,859.48	-17,290.47	-13.2%	774,644.81	784,380.69	9,735.88	1.3%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,579,653.25	1,568,857.00	-10,796.25	-0.7%	11,915,783.00	12,171,273.76	255,490.76	2.1%
Less Refunds Paid		-4,855.64	-8,827.51	-3,971.87	81.8%	-49,508.38	-33,680.05	15,828.33	-32.0%
Net Collections		1,574,797.61	1,560,029.49	-14,768.12	-0.9%	11,866,274.62	12,137,593.71	271,319.09	2.3%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,574,797.61	1,560,029.49	-14,768.12	-0.9%	11,843,524.62	12,114,843.71	271,319.09	2.3%
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		4,855.64	8,827.51	3,971.87	81.8%	49,508.38	33,680.05	-15,828.33	-32.0%
Total Distribution of Gross Collections		1,579,653.25	1,568,857.00	-10,796.25	-0.7%	11,915,783.00	12,171,273.76	255,490.76	2.1%

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
Gross Collections		594,431.39	0.00	-594,431.39	-100.0%	606,158.17	0.00	-606,158.17	-100.0%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	4,679.63	-100.0%
Net Collections		<u>594,431.39</u>	<u>0.00</u>	<u>-594,431.39</u>	<u>-100.0%</u>	<u>606,158.17</u>	<u>0.00</u>	<u>-601,478.54</u>	<u>-100.0%</u>
Distribution of Suspense Fund									
Suspense Fund		-503,259.38	0.00	503,259.38	-100.0%	472,495.85	0.00	-472,495.85	-100.0%
Clearing Accounts		1,097,690.77	0.00	-1,097,690.77	-100.0%	130,662.32	0.00	-130,662.32	-100.0%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Bonds - Net Activity		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
Total Distribution of Gross Collections		<u>594,431.39</u>	<u>0.00</u>	<u>-594,431.39</u>	<u>-100.0%</u>	<u>606,158.17</u>	<u>0.00</u>	<u>-606,158.17</u>	<u>-100.0%</u>
Miscellaneous Revenue									
Gross Receipts		<u>17,370.12</u>	<u>0.00</u>	<u>-17,370.12</u>	<u>-100.0%</u>	<u>188,986.52</u>	<u>0.00</u>	<u>-188,986.52</u>	<u>-100.0%</u>
Net Collections		<u>17,370.12</u>	<u>0.00</u>	<u>-17,370.12</u>	<u>-100.0%</u>	<u>188,986.52</u>	<u>0.00</u>	<u>-188,986.52</u>	<u>-100.0%</u>
Distribution of Miscellaneous									
Miscellaneous Receipts		17,370.12	0.00	-17,370.12	-100.0%	137,323.65	0.00	-120,323.65	-100.0%
Miscellaneous Refunds - General Fund		0.00	0.00	0.00	0.0%	838.92	0.00	-838.92	-100.0%
Circuit Breaker		0.00	0.00	0.00	0.0%	49,823.95	0.00	-49,823.95	-100.0%
Total Distribution of Gross Collections		<u>17,370.12</u>	<u>0.00</u>	<u>-17,370.12</u>	<u>-100.0%</u>	<u>188,986.52</u>	<u>0.00</u>	<u>-188,986.52</u>	<u>-100.0%</u>
RR Car Company's Ad Valorem Tax									
Gross Collections		189.00	0.00	-189.00	-100.0%	0.00	0.00	0.00	0.0%
Net Collections		<u>183.00</u>	<u>0.00</u>	<u>-183.00</u>	<u>-100.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Distribution of RR Car Tax									
Public School Endowment		185.00	0.00	-185.00	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		<u>189.00</u>	<u>0.00</u>	<u>-189.00</u>	<u>-100.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>

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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		0.00	106,745.78	106,745.78	0.0%	288.95	596,589.36	596,300.41	N/A
Corporate Income to MTC		143,640.61	629,613.95	485,973.34	338.3%	936,312.00	1,881,834.61	945,522.61	101.0%
Sales Tax to MTC		21,060.82	663,395.82	642,335.00	N/A	738,301.66	2,440,633.50	1,702,331.84	230.6%
Total MTC Fund		164,701.43	1,399,755.55	1,235,054.12	749.9%	1,674,902.61	4,919,057.47	3,244,154.86	193.7%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		0.00	94,438.24	94,438.24	0.0%	178.51	414,558.92	414,380.41	N/A
Corporate MTC to General Fund		936,537.70	557,020.93	-379,516.77	-40.5%	2,405,480.05	1,399,103.89	-1,006,376.16	-41.8%
Sales Tax MTC to General Fund		137,316.70	586,907.83	449,591.13	327.4%	1,836,066.72	1,889,913.68	53,846.96	2.9%
Total MTC Receipts to General Fund		1,073,854.40	1,238,367.00	164,512.60	15.3%	4,241,725.28	3,703,576.49	-538,148.79	-12.7%
Total MTC Receipts		1,238,555.83	2,638,122.55	1,399,566.72	113.0%	5,916,627.89	8,622,633.96	2,706,006.07	45.7%
Total Gross Receipts		495,967,254.27	505,919,129.76	9,951,875.49	2.0%	2,743,111,917.07	2,801,294,386.01	58,182,468.94	2.1%

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

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