

**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	%
<b>RECEIPTS BY TAX TYPE</b>									
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	12,445.17	-593,713.00	-97.9%
Miscellaneous Revenues	A2	17,370.12	-78,539.58	-95,909.70	-552.2%	188,987.31	-36,840.38	-225,827.69	-119.5%
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%
<b>Total Gross Receipts</b>		<b>495,967,254.27</b>	<b>505,919,679.76</b>	<b>9,952,425.49</b>	<b>2.0%</b>	<b>2,743,111,917.07</b>	<b>2,801,295,168.12</b>	<b>58,183,251.05</b>	<b>2.1%</b>

**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	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
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%

**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	%
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	1,973,921.25	-26,672.38	-1.3%	10,051,452.95	9,870,332.54	-181,120.41	-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 - 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	19,971,189.08	19,365,030.91	N/A
<b>Total Distribution</b>		<b>495,967,254.27</b>	<b>505,919,679.76</b>	<b>9,952,425.49</b>	<b>2.0%</b>	<b>2,743,111,917.07</b>	<b>2,801,295,168.12</b>	<b>58,183,251.05</b>	<b>2.1%</b>

**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	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
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%
<b>Total Distributed Direct to General Fund</b>		<b>353,518,177.93</b>	<b>349,885,806.79</b>	<b>-3,632,371.14</b>	<b>-1.0%</b>	<b>1,969,715,063.34</b>	<b>1,746,516,861.77</b>	<b>-223,198,201.57</b>	<b>-11.3%</b>
<b>Accrued to General Fund</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
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%
<b>Total Distributed and Accrued to G. Fund</b>		<b>353,666,349.75</b>	<b>340,594,509.36</b>	<b>-13,071,840.39</b>	<b>-3.7%</b>	<b>2,079,177,230.45</b>	<b>1,787,345,366.86</b>	<b>-291,831,863.59</b>	<b>-14.0%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
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%
<b>Net Refund Fund (To Above)</b>		<b>1,201,001.66</b>	<b>1,072,586.02</b>	<b>-128,415.64</b>	<b>-10.7%</b>	<b>91,159,155.47</b>	<b>71,702,256.93</b>	<b>-19,456,898.54</b>	<b>-21.3%</b>
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%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>138,217,533.93</b>	<b>154,302,516.02</b>	<b>16,084,982.09</b>	<b>11.6%</b>	<b>836,986,593.50</b>	<b>859,131,388.52</b>	<b>22,144,795.02</b>	<b>2.6%</b>
<b>Corporate Income Tax</b>									
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%
<b>Net Refund Fund (To Above)</b>		<b>-1,052,829.84</b>	<b>-10,363,883.45</b>	<b>-9,311,053.61</b>	<b>884.4%</b>	<b>18,303,011.64</b>	<b>-30,873,751.84</b>	<b>-49,176,763.48</b>	<b>-268.7%</b>
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%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>20,510,621.96</b>	<b>1,848,695.38</b>	<b>-18,661,926.58</b>	<b>-91.0%</b>	<b>201,984,220.72</b>	<b>136,357,367.14</b>	<b>-65,626,853.58</b>	<b>-32.5%</b>

**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	%
<b>Individual Income Tax Receipts</b>									
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	292,448.21	-52,343.22	-15.2%
Employer Withholdings		146,826,226.67	178,121,258.65	31,295,031.98	21.3%	761,798,668.88	862,823,854.58	101,025,185.70	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%
<b>Gross Collections</b>		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%
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%
<b>Net Collections</b>		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%
<b>Distribution of Individual Income Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		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	%
<b>Corp. Income Tax Receipts</b>									
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%
<b>Gross Collections</b>		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	E1	-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%
<b>Net Collections</b>		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%
<b>Distribution of Corporate Tax</b>									
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%
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>		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%

**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	%
<b>Sales Tax Receipts</b>									
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%
<b>Gross Collections</b>		<b>255,547,167.27</b>	<b>253,169,498.69</b>	<b>-2,377,668.58</b>	<b>-0.9%</b>	<b>1,359,138,092.84</b>	<b>1,353,534,960.68</b>	<b>-5,603,132.16</b>	<b>-0.4%</b>
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%
<b>Net Collections</b>		<b>254,911,602.80</b>	<b>252,535,938.94</b>	<b>-2,375,663.86</b>	<b>-0.9%</b>	<b>1,355,595,268.79</b>	<b>1,349,660,737.87</b>	<b>-5,934,530.92</b>	<b>-0.4%</b>
<b>Distribution of Sales Tax</b>									
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 Local Highway Distribution		0.00	0.00	0.00	0.0%	1,037.15	0.00	-1,037.15	-100.0%
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%
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%
<b>Total Distribution of Gross Collections</b>		<b>255,547,167.27</b>	<b>253,169,498.69</b>	<b>-2,377,668.58</b>	<b>-0.9%</b>	<b>1,359,138,092.84</b>	<b>1,353,534,960.68</b>	<b>-5,603,132.16</b>	<b>-0.4%</b>

**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	%
<b>Cigarette Taxes Receipts</b>									
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%
<b>Net Collections</b>		<b>2,462,198.28</b>	<b>2,349,200.51</b>	<b>-112,997.77</b>	<b>-4.6%</b>	<b>13,298,585.54</b>	<b>12,216,158.04</b>	<b>-1,082,427.50</b>	<b>-8.1%</b>
<b>Distribution of Cigarette Tax</b>									
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%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,462,234.28</b>	<b>2,349,298.51</b>	<b>-112,935.77</b>	<b>-4.6%</b>	<b>13,298,761.54</b>	<b>12,216,326.04</b>	<b>-1,082,435.50</b>	<b>-8.1%</b>
<b>Tobacco Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>1,458,114.23</b>	<b>1,096,947.74</b>	<b>-361,166.49</b>	<b>-24.8%</b>	<b>6,119,426.00</b>	<b>5,162,148.54</b>	<b>-957,277.46</b>	<b>-15.6%</b>
<b>Distribution of Tobacco Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>1,458,237.23</b>	<b>1,097,145.74</b>	<b>-361,091.49</b>	<b>-24.8%</b>	<b>6,161,788.93</b>	<b>5,233,065.44</b>	<b>-928,723.49</b>	<b>-15.1%</b>



**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	%
<b>Beer Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>374,328.69</b>	<b>362,865.76</b>	<b>-11,462.93</b>	<b>-3.1%</b>	<b>2,286,214.31</b>	<b>2,187,593.90</b>	<b>-98,620.41</b>	<b>-4.3%</b>
<b>Distribution of Beer Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>374,406.69</b>	<b>363,071.76</b>	<b>-11,334.93</b>	<b>-3.0%</b>	<b>2,287,988.09</b>	<b>2,189,140.06</b>	<b>-98,848.03</b>	<b>-4.3%</b>
<b>Wine Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>511,421.66</b>	<b>497,228.69</b>	<b>-14,192.97</b>	<b>-2.8%</b>	<b>2,963,519.31</b>	<b>2,973,752.69</b>	<b>10,233.38</b>	<b>0.3%</b>
<b>Distribution of Wine Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>515,981.29</b>	<b>499,590.56</b>	<b>-16,390.73</b>	<b>-3.2%</b>	<b>2,992,024.67</b>	<b>2,977,670.60</b>	<b>-14,354.07</b>	<b>-0.5%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
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%
<b>Total Distributions</b>		<b>150.00</b>	<b>3,812.50</b>	<b>3,662.50</b>	<b>N/A</b>	<b>5,662.50</b>	<b>4,750.00</b>	<b>-912.50</b>	<b>-16.1%</b>

**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	%
<b>Kilowatt Hour Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>208,212.24</b>	<b>165,670.69</b>	<b>-42,541.55</b>	<b>-20.4%</b>	<b>805,303.83</b>	<b>912,256.91</b>	<b>106,953.08</b>	<b>13.3%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>208,212.24</b>	<b>165,670.69</b>	<b>-42,541.55</b>	<b>-20.4%</b>	<b>805,303.83</b>	<b>912,256.91</b>	<b>106,953.08</b>	<b>13.3%</b>
<b>Mine License Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>-193,092.76</b>	<b>-2.00</b>	<b>193,090.76</b>	<b>-100.0%</b>	<b>28,162.74</b>	<b>471,656.94</b>	<b>443,494.20</b>	<b>N/A</b>
<b>Distribution of Mine Tax</b>									
General Fund		-127,442.54	-1.32	127,441.22	-100.0%	18,586.09	311,293.58	292,707.49	N/A
Abandoned Mine Reclamation		-65,652.22	-0.68	65,651.54	-100.0%	9,574.65	160,363.36	150,788.71	N/A
Tax Commission Refunds		2.00	2.00	0.00	0.0%	4.00	2.00	-2.00	-50.0%
<b>Total Distribution of Gross Collections</b>		<b>-193,092.76</b>	<b>0.00</b>	<b>193,092.76</b>	<b>-100.0%</b>	<b>28,164.74</b>	<b>471,658.94</b>	<b>443,494.20</b>	<b>N/A</b>

**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	%
<b>E911 Wireless Fee Receipts</b>									
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%
<b>Net Collections</b>		<b>120,608.65</b>	<b>111,283.97</b>	<b>-9,324.68</b>	<b>-7.7%</b>	<b>629,633.96</b>	<b>572,582.97</b>	<b>-57,050.99</b>	<b>-9.1%</b>
<b>Distribution of E911 Wireless Fee</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>120,718.65</b>	<b>111,601.93</b>	<b>-9,116.72</b>	<b>-7.6%</b>	<b>630,298.57</b>	<b>578,165.40</b>	<b>-52,133.17</b>	<b>-8.3%</b>
<b>Oil &amp; Gas Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>56,345.25</b>	<b>27,266.65</b>	<b>-29,078.60</b>	<b>-51.6%</b>	<b>294,700.09</b>	<b>84,031.80</b>	<b>-210,668.29</b>	<b>-71.5%</b>
<b>Distribution of Oil &amp; Gas Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>56,345.25</b>	<b>27,266.65</b>	<b>-29,078.60</b>	<b>-51.6%</b>	<b>294,700.09</b>	<b>84,031.80</b>	<b>-210,668.29</b>	<b>-71.5%</b>

**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	%
<b>Motor Fuels Tax Receipts</b>									
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%
<b>Gross Collections</b>		<b>33,399,656.35</b>	<b>33,257,889.08</b>	<b>-141,767.27</b>	<b>-0.4%</b>	<b>172,841,110.27</b>	<b>186,861,631.91</b>	<b>14,020,521.64</b>	<b>8.1%</b>
IFTA Taxpayer Refunds		-225,356.02	-177,882.82	47,473.20	-21.1%	-654,474.75	-552,446.59	102,028.16	-15.6%
Fuel Distributor Refunds (Gas & Special Fuel)		-639,849.61	-625,362.86	14,486.75	-2.3%	-6,443,762.16	-5,954,313.87	489,448.29	-7.6%
Payments to Other IFTA Jurisdictions		0.00	-0.72	-0.72	0.0%	0.00	-0.72	-0.72	0.0%
<b>Less Total Refunds</b>		<b>-865,205.63</b>	<b>-803,246.40</b>	<b>61,959.23</b>	<b>-7.2%</b>	<b>-7,098,236.91</b>	<b>-6,506,761.18</b>	<b>591,475.73</b>	<b>-8.3%</b>
<b>Net Collections</b>		<b>32,534,450.72</b>	<b>32,454,642.68</b>	<b>-79,808.04</b>	<b>-0.2%</b>	<b>165,742,873.36</b>	<b>180,354,870.73</b>	<b>14,611,997.37</b>	<b>8.8%</b>
<b>Distribution of Motor Fuels Taxes</b>									
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	292,959.26	-1,097,551.49	-78.9%
<b>Total Distribution of Gross Collections</b>		<b>33,399,656.35</b>	<b>33,257,889.08</b>	<b>-141,767.27</b>	<b>-0.4%</b>	<b>172,841,110.27</b>	<b>186,861,631.91</b>	<b>14,020,521.64</b>	<b>8.1%</b>

**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	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
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%
<b>Total Highway Distribution Fund</b>		<b>20,874,377.71</b>	<b>22,521,565.79</b>	<b>1,647,188.08</b>	<b>7.9%</b>	<b>114,719,640.48</b>	<b>126,256,519.66</b>	<b>11,536,879.18</b>	<b>10.1%</b>
<b>State Highway Account</b>									
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%
<b>Total State Highway Account</b>		<b>5,231,933.94</b>	<b>5,649,453.93</b>	<b>417,519.99</b>	<b>8.0%</b>	<b>28,791,926.17</b>	<b>31,696,537.58</b>	<b>2,904,611.41</b>	<b>10.1%</b>

**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	%
<b>Boise Auditorium District Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>987,003.29</b>	<b>1,010,934.57</b>	<b>23,931.28</b>	<b>2.4%</b>	<b>5,309,807.30</b>	<b>5,650,118.52</b>	<b>340,311.22</b>	<b>6.4%</b>
<b>Distribution of Boise Auditorium Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>987,681.77</b>	<b>1,011,394.57</b>	<b>23,712.80</b>	<b>2.4%</b>	<b>5,347,418.11</b>	<b>5,654,118.76</b>	<b>306,700.65</b>	<b>5.7%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
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
<b>Net Collections</b>		<b>255,575.33</b>	<b>243,958.39</b>	<b>-11,616.94</b>	<b>-4.5%</b>	<b>1,683,369.27</b>	<b>1,666,580.75</b>	<b>-16,788.52</b>	<b>-1.0%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
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
<b>Total Distribution of Gross Collections</b>		<b>255,681.60</b>	<b>244,126.39</b>	<b>-11,555.21</b>	<b>-4.5%</b>	<b>1,683,733.54</b>	<b>1,674,736.22</b>	<b>-8,997.32</b>	<b>-0.5%</b>

**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	%
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>131,109.95</b>	<b>113,859.48</b>	<b>-17,250.47</b>	<b>-13.2%</b>	<b>774,450.81</b>	<b>784,380.69</b>	<b>9,929.88</b>	<b>1.3%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>131,149.95</b>	<b>113,859.48</b>	<b>-17,290.47</b>	<b>-13.2%</b>	<b>774,644.81</b>	<b>784,380.69</b>	<b>9,735.88</b>	<b>1.3%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
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%
<b>Net Collections</b>		<b>1,574,797.61</b>	<b>1,560,029.49</b>	<b>-14,768.12</b>	<b>-0.9%</b>	<b>11,866,274.62</b>	<b>12,137,593.71</b>	<b>271,319.09</b>	<b>2.3%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
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%
<b>Total Distribution of Gross Collections</b>		<b>1,579,653.25</b>	<b>1,568,857.00</b>	<b>-10,796.25</b>	<b>-0.7%</b>	<b>11,915,783.00</b>	<b>12,171,273.76</b>	<b>255,490.76</b>	<b>2.1%</b>

**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	%
<b>Suspense Fund Receipts</b>									
	T1								
Gross Collections		594,431.39	-23,951.39	-618,382.78	-104.0%	606,158.17	12,445.17	-593,713.00	-97.9%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-4,679.63	0.00	4,679.63	-100.0%
<b>Net Collections</b>		594,431.39	-23,951.39	-618,382.78	-104.0%	601,478.54	12,445.17	-589,033.37	-97.9%
<b>Distribution of Suspense Fund</b>									
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	-23,995.39	-1,121,686.16	-102.2%	130,662.32	12,169.06	-118,493.26	-90.7%
Special Fuels IFTA		0.00	0.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Bonds - Net Activity		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Bond Refunds		0.00	0.00	0.00	0.0%	2,000.00	0.00	-2,000.00	-100.0%
Interagency Transfers		0.00	44.00	44.00	0.0%	0.00	276.11	276.11	0.0%
<b>Total Distribution of Gross Collections</b>		594,431.39	-23,951.39	-618,382.78	-104.0%	606,158.17	12,445.17	-593,713.00	-97.9%
<b>Miscellaneous Revenue</b>									
	U1								
Miscellaneous Receipts		0.00	-78,539.58	-78,539.58	0.0%	0.00	-556,918.73	-556,918.73	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		17,370.12	-78,539.58	-95,909.70	-552.2%	188,987.31	-36,840.38	-225,827.69	-119.5%
<b>Net Collections</b>		17,370.12	-78,539.58	-95,909.70	-552.2%	188,987.31	-36,840.38	-225,827.69	-119.5%
<b>Distribution of Miscellaneous</b>									
Miscellaneous Income		17,102.29	35,804.74	18,702.45	109.4%	137,324.44	171,411.25	34,086.81	24.8%
General Fund		0.00	60.00	60.00	0.0%	1,838.92	59.00	-1,779.92	-96.8%
Circuit Breaker		267.83	550.00	282.17	105.4%	49,823.95	550.00	-49,273.95	-98.9%
Tax Rebate Fund		0.00	1,807.25	1,807.25	0.0%	0.00	4,911.74	4,911.74	0.0%
Tax Commission Holding Fund		0.00	-116,761.57	-116,761.57	0.0%	0.00	-733,850.72	-733,850.72	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
<b>Total Distribution of Gross Collections</b>		17,370.12	-78,539.58	-95,909.70	-552.2%	188,987.31	-36,840.38	-225,827.69	-119.5%
<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>		-2.00	0.00	2.00	-100.0%	-6.00	0.00	6.00	-100.0%
<b>Distribution of RR Car Tax</b>									
Public School Endowment		0.00	0.00	0.00	0.0%	-4.00	0.00	4.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%



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

Source	Note	Month Of 11/30/2022	Month Of 11/30/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
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%
<b>Total MTC Fund</b>		<b>164,701.43</b>	<b>1,399,755.55</b>	<b>1,235,054.12</b>	<b>749.9%</b>	<b>1,674,902.61</b>	<b>4,919,057.47</b>	<b>3,244,154.86</b>	<b>193.7%</b>
<b>MTC Fund Transfers to General Fund</b>									
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%
<b>Total MTC Receipts to General Fund</b>		<b>1,073,854.40</b>	<b>1,238,367.00</b>	<b>164,512.60</b>	<b>15.3%</b>	<b>4,241,725.28</b>	<b>3,703,576.49</b>	<b>-538,148.79</b>	<b>-12.7%</b>
<b>Total MTC Receipts</b>		<b>1,238,555.83</b>	<b>2,638,122.55</b>	<b>1,399,566.72</b>	<b>113.0%</b>	<b>5,916,627.89</b>	<b>8,622,633.96</b>	<b>2,706,006.07</b>	<b>45.7%</b>
<b>Total Gross Receipts</b>		<b>495,967,254.27</b>	<b>505,919,679.76</b>	<b>9,952,425.49</b>	<b>2.0%</b>	<b>2,743,111,917.07</b>	<b>2,801,295,168.12</b>	<b>58,183,251.05</b>	<b>2.1%</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>	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
<b>A2</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, and Interest accrued to Funds associated with multiple tax types. Additional detail is available in the section labeled Miscellaneous Revenue.
<b>B1</b>	<b>Distributions by Fund</b>	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).
<b>B2</b>	<b>Distributions by Fund</b>	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.
<b>B3</b>	<b>Distributions by Fund</b>	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)).
<b>B4</b>	<b>Distributions by Fund</b>	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)).
<b>B6</b>	<b>Distributions by Fund</b>	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)
<b>B7</b>	<b>Distributions by Fund</b>	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
<b>D1</b>	<b>Individual Income Tax</b>	Withholding Receipts received from other State agencies that require additional processing.
<b>E1</b>	<b>Corporate Income Tax</b>	A large refund, exceeding all issued refunds for January, was returned to be applied to 2024 tax liability.
<b>F1</b>	<b>Sales Tax</b>	See note B3
<b>F2</b>	<b>Sales Tax</b>	See note B4
<b>F3</b>	<b>Sales Tax</b>	See note B1
<b>F4</b>	<b>Sales Tax</b>	See note B2
<b>F5</b>	<b>Sales Tax</b>	Unallocated amounts represent timing differences, adjustments and pending distributions or corrections where additional detail from source tax returns is required in order to proceed.
<b>F6</b>	<b>Sales Tax</b>	See note B6
<b>T1</b>	<b>Suspense</b>	Due to process changes in LUMA,there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.
<b>U1</b>	<b>Miscellaneous Revenue</b>	Due to process changes in LUMA,there is a change in transactions classified as Miscellaneous or Suspense. Additional changes to this report for those categories will continue to be made this fiscal year.