

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		196,701,041.82	212,208,435.80	15,507,393.98	7.9%	1,006,094,148.22	1,046,135,305.09	40,041,156.87	4.0%
Corporate Income Tax		15,338,045.36	11,128,318.18	-4,209,727.18	-27.4%	209,877,247.90	213,494,463.65	3,617,215.75	1.7%
Sales Tax		253,169,498.69	277,407,367.35	24,237,868.66	9.6%	1,353,534,960.68	1,400,552,000.90	47,017,040.22	3.5%
Cigarette Tax		2,349,298.51	2,175,448.99	-173,849.52	-7.4%	12,216,326.04	10,907,503.74	-1,308,822.30	-10.7%
Tobacco Tax		1,097,145.74	942,216.93	-154,928.81	-14.1%	5,233,065.44	5,451,279.30	218,213.86	4.2%
Beer Tax		363,071.76	387,300.46	24,228.70	6.7%	2,189,140.06	2,126,109.59	-63,030.47	-2.9%
Wine Tax		499,590.56	555,219.79	55,629.23	11.1%	2,977,670.60	2,936,830.82	-40,839.78	-1.4%
Kilowatt Hour Tax		165,670.69	144,479.57	-21,191.12	-12.8%	912,256.91	965,821.73	53,564.82	5.9%
Mine License Tax		0.00	0.00	0.00	0.0%	471,658.94	20,408.70	-451,250.24	-95.7%
Oil & Gas		27,266.65	5,571.44	-21,695.21	-79.6%	84,031.80	23,978.81	-60,052.99	-71.5%
E911		111,601.93	102,338.92	-9,263.01	-8.3%	578,165.40	505,312.95	-72,852.45	-12.6%
Motor Fuels Tax		33,257,889.08	27,983,787.89	-5,274,101.19	-15.9%	186,861,631.91	184,734,246.69	-2,127,385.22	-1.1%
Boise Auditorium District		1,011,394.57	1,178,965.24	167,570.67	16.6%	5,654,118.76	5,968,986.47	314,867.71	5.6%
Idaho Falls Auditorium District		244,126.39	261,223.28	17,096.89	7.0%	1,674,736.22	1,691,863.45	17,127.23	1.0%
Pocatello-Chubbuck Auditorium District		113,859.48	116,989.63	3,130.15	2.7%	784,380.69	833,090.93	48,710.24	6.2%
Idaho Travel & Convention		1,568,857.00	1,728,653.71	159,796.71	10.2%	12,171,273.76	12,597,045.19	425,771.43	3.5%
Miscellaneous Revenues	A1	-102,490.97	-458,831.15	-356,340.18	347.7%	-24,395.21	876,061.22	900,456.43	N/A
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		3,812.50	3,850.00	37.50	1.0%	4,750.00	6,112.50	1,362.50	28.7%
Total Gross Receipts		505,919,679.76	535,871,336.03	29,951,656.27	5.9%	2,801,295,168.12	2,889,826,421.73	88,531,253.61	3.2%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		349,885,806.79	376,218,201.30	26,332,394.51	7.5%	1,746,516,861.77	1,749,137,196.84	2,620,335.07	0.2%
129 - Secondary Aquifer Fund		1,325,033.84	1,086,632.40	-238,401.44	-18.0%	2,395,324.70	1,086,632.40	-1,308,692.30	-54.6%
130 - Petroleum Storage Trust		228,328.13	194,607.95	-33,720.18	-14.8%	1,268,413.63	1,259,676.47	-8,737.16	-0.7%
161 - Fish and Game Donation		125.00	230.00	105.00	84.0%	1,186.00	1,455.80	269.80	22.7%
166 - Abandoned Mine & Oil & Gas Conserv		-0.68	3,342.86	3,343.54	N/A	203,422.31	21,326.19	-182,096.12	-89.5%
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		30,000.00	30,000.00	0.00	0.0%	150,000.00	150,000.00	0.00	0.0%
182 - Substance Abuse Treatment		127,477.91	147,443.01	19,965.10	15.7%	794,369.11	777,560.34	-16,808.77	-2.1%
188 - County Juvenile Probation Svcs		344,809.27	335,053.61	-9,755.66	-2.8%	1,703,884.37	1,721,630.02	17,745.65	1.0%
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		1,560,029.49	1,714,059.96	154,030.47	9.9%	12,114,843.71	12,532,556.61	417,712.90	3.4%
213 - Veterans Support Donation		233.54	622.00	388.46	166.3%	2,290.62	2,802.97	512.35	22.4%
220 - Cooperative Welfare Fund		2,492.88	2,794.44	301.56	12.1%	23,121.85	42,901.65	19,779.80	85.5%
221 - State Aeronautics Fund		228,533.84	287,617.89	59,084.05	25.9%	1,402,701.67	1,623,393.02	220,691.35	15.7%
247 - Parks & Rec Motor Fuels		466,963.75	387,185.82	-79,777.93	-17.1%	2,721,677.80	2,653,127.78	-68,550.02	-2.5%
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		2,658,566.54	2,160,739.70	-497,826.84	-18.7%	14,913,436.25	14,616,622.61	-296,813.64	-2.0%
260 - State Highway Account		5,649,453.93	4,594,327.75	-1,055,126.18	-18.7%	31,696,537.58	31,071,535.07	-625,002.51	-2.0%
261 - Highway Distribution Fund		22,521,565.79	18,371,652.13	-4,149,913.66	-18.4%	126,256,519.66	123,901,151.16	-2,355,368.50	-1.9%
266 - Search and Rescue Fund		4,019.04	3,332.43	-686.61	-17.1%	23,424.88	22,834.88	-590.00	-2.5%
267 - Motor Fuel Distribution Fund		697,211.66	101,364.14	-595,847.52	-85.5%	292,935.76	967,280.65	674,344.89	230.2%
269 - Transportation Congestion Mitigation		9,331,757.16	10,070,996.89	739,239.73	7.9%	50,346,217.16	51,432,487.44	1,086,270.28	2.2%
275 - E911 Wireless		109,058.27	99,786.64	-9,271.63	-8.5%	561,131.29	494,506.75	-66,624.54	-11.9%
276 - Multi-State Tax Compact		161,388.55	153,152.89	-8,235.66	-5.1%	1,215,480.98	1,307,322.94	91,841.96	7.6%
310 - School Modernization Facilities Fund	B1	0.00	0.00	0.00	0.0%	0.00	62,500,000.00	62,500,000.00	0.0%
323 - In Demand Careers Fund		0.00	0.00	0.00	0.0%	40,000,000.00	40,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		6,038.20	5,661.45	-376.75	-6.2%	1,402,826.68	1,428,084.53	25,257.85	1.8%
349 - Wine Direct Shipper Fee to ISP		0.00	225.00	225.00	0.0%	0.00	900.00	900.00	0.0%
365 - Permanent Building Fund		1,167,493.05	1,092,572.49	-74,920.56	-6.4%	6,387,554.71	6,102,220.44	-285,334.27	-4.5%
375 - Garvee State Match		0.00	64,649.92	64,649.92	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		35,804.74	20,246.11	-15,558.63	-43.5%	171,411.25	172,814.52	1,403.27	0.8%
403 - Opportunity Scholarship		1,090.00	55.00	-1,035.00	-95.0%	985.00	286.96	-698.04	-70.9%
481 - Public School Endowment		361,165.09	359,329.88	-1,835.21	-0.5%	167,004,443.28	166,925,465.18	-78,978.10	0.0%
483 - Childrens Trust Donation		270.00	309.97	39.97	14.8%	3,135.04	1,623.70	-1,511.34	-48.2%

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502 - Sales Tax - Cities & Counties		26,946,693.57	29,081,346.84	2,134,653.27	7.9%	145,381,417.93	148,821,845.65	3,440,427.72	2.4%
502 - Sales Tax - Circuit Breaker		1,973,921.25	2,043,191.69	69,270.44	3.5%	9,870,332.54	10,190,335.07	320,002.53	3.2%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	9,558,112.40	9,558,112.40	0.00	0.0%
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		1,055,946.75	240,328.75	-815,618.00	-77.2%	5,130,880.83	1,266,816.26	-3,864,064.57	-75.3%
502 - Sales Tax - Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	2,430,982.99	2,464,734.18	33,751.19	1.4%
502 - Sales Tax - Tax Relief Fund		17,454,821.94	21,250,584.99	3,795,763.05	21.7%	83,149,816.34	102,153,238.50	19,003,422.16	22.9%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	0.00	-303,677.57	-303,677.57	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		4,455,914.11	4,808,901.14	352,987.03	7.9%	24,040,319.30	24,559,013.41	518,694.11	2.2%
502 - Sales Tax - School District Facility Holding Fund	B2,B3	4,455,914.11	6,946,186.90	2,490,272.79	55.9%	24,040,319.30	35,473,690.27	11,433,370.97	47.6%
516 - Refund Fund		42,647,207.95	49,627,439.20	6,980,231.25	16.4%	248,724,110.96	264,741,353.32	16,017,242.36	6.4%
516 - Refund Fund - County Juvenile Prob Services		16,355.82	23,652.28	7,296.46	44.6%	292,448.21	199,935.43	-92,512.78	-31.6%
518 - Unclaimed Property		0.00	74.50	74.50	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		1,807.25	0.00	-1,807.25	-100.0%	5,298.10	1,001.71	-4,296.39	-81.1%
630 - Grape Growers and Wine Producers		20,157.41	21,666.87	1,509.46	7.5%	156,029.38	123,122.15	-32,907.23	-21.1%
630 - Hop Growers		8,398.68	15,499.46	7,100.78	84.5%	56,560.06	78,014.96	21,454.90	37.9%
630 - Custodial Accounts		1,370,828.45	1,559,707.26	188,878.81	13.8%	8,106,252.44	8,487,394.18	381,141.74	4.7%
630 - Oil & Gas-Cities & Counties		0.00	1,604.58	1,604.58	0.0%	20,668.29	6,905.94	-13,762.35	-66.6%
601 - Tax Suspense & Adjustments		5,084,036.94	-791,869.96	-5,875,906.90	-115.6%	19,971,189.08	-737,359.18	-20,708,548.26	-103.7%
Total Distribution		505,919,679.76	535,871,336.03	29,951,656.27	5.9%	2,801,295,168.12	2,889,826,421.73	88,531,253.61	3.2%

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DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		153,229,930.00	169,659,493.65	16,429,563.65	10.7%	787,429,131.59	835,846,092.86	48,416,961.27	6.1%
Corporate Income Taxes		12,212,578.83	8,851,641.44	-3,360,937.39	-27.5%	167,231,118.98	170,375,188.65	3,144,069.67	1.9%
Sales Tax		182,781,940.97	196,081,263.56	13,299,322.59	7.3%	782,683,595.90	733,788,878.78	-48,894,717.12	-6.2%
Tobacco Tax		959,829.20	823,250.16	-136,579.04	-14.2%	4,516,879.80	4,765,318.96	248,439.16	5.5%
Beer Tax		170,546.89	182,031.22	11,484.33	6.7%	1,028,169.08	999,211.03	-28,958.05	-2.8%
Wine Tax		374,078.77	476,041.70	101,962.93	27.3%	2,404,312.93	2,382,740.55	-21,572.38	-0.9%
Kilowatt Hour Tax		156,799.45	144,479.57	-12,319.88	-7.9%	912,256.91	965,821.73	53,564.82	5.9%
Mine License		-1.32	0.00	1.32	-100.0%	311,293.58	13,469.75	-297,823.83	-95.7%
Misc Revenue		104.00	0.00	-104.00	-100.0%	103.00	474.53	371.53	360.7%
Total Distributed Direct to General Fund		349,885,806.79	376,218,201.30	26,332,394.51	7.5%	1,746,516,861.77	1,749,137,196.84	2,620,335.07	0.2%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		1,072,586.02	10,019,997.14	8,947,411.12	834.2%	71,702,256.93	111,750,606.57	40,048,349.64	55.9%
Corporate Income Tax Net Refund Fund		-10,363,883.45	-1,894,579.59	8,469,303.86	-81.7%	-30,873,751.84	10,445,765.13	41,319,516.97	-133.8%
Total Distributed and Accrued to G. Fund		340,594,509.36	384,343,618.85	43,749,109.49	12.8%	1,787,345,366.86	1,871,333,568.54	83,988,201.68	4.7%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		38,283,872.95	42,400,356.10	4,116,483.15	10.8%	196,755,177.97	208,645,723.61	11,890,545.64	6.0%
Less Total Refunds		-37,211,286.93	-32,380,358.96	4,830,927.97	-13.0%	-125,052,921.04	-96,895,117.04	28,157,804.00	-22.5%
Net Refund Fund (To Above)		1,072,586.02	10,019,997.14	8,947,411.12	834.2%	71,702,256.93	111,750,606.57	40,048,349.64	55.9%
Add Distributed Direct to General Fund		153,229,930.00	169,659,493.65	16,429,563.65	10.7%	787,429,131.59	835,846,092.86	48,416,961.27	6.1%
IIT Distributed and Accrued to G. Fund		154,302,516.02	179,679,490.79	25,376,974.77	16.4%	859,131,388.52	947,596,699.43	88,465,310.91	10.3%
Corporate Income Tax									
Distributed to Refund Fund		2,913,889.51	2,204,724.47	-709,165.04	-24.3%	41,459,979.84	42,522,609.29	1,062,629.45	2.6%
Less Total Refunds		-13,277,772.96	-4,099,304.06	9,178,468.90	-69.1%	-72,333,731.68	-32,076,844.16	40,256,887.52	-55.7%
Net Refund Fund (To Above)		-10,363,883.45	-1,894,579.59	8,469,303.86	-81.7%	-30,873,751.84	10,445,765.13	41,319,516.97	-133.8%
Add Distributed Direct to General Fund		12,212,578.83	8,851,641.44	-3,360,937.39	-27.5%	167,231,118.98	170,375,188.65	3,144,069.67	1.9%
CIT Distributed and Accrued to G. Fund		1,848,695.38	6,957,061.85	5,108,366.47	276.3%	136,357,367.14	180,820,953.78	44,463,586.64	32.6%

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Individual Income Tax Receipts									
IIT Payments by Filing		18,374,964.14	16,794,922.27	-1,580,041.87	-8.6%	141,539,740.08	137,612,165.02	-3,927,575.06	-2.8%
Permanent Building Fund		75,430.00	72,100.00	-3,330.00	-4.4%	795,950.00	847,830.00	51,880.00	6.5%
Donations on returns		6,287.43	6,796.52	509.09	8.1%	45,565.99	73,104.13	27,538.14	60.4%
Individual Tax reclassified as Multi State		106,745.78	80,454.15	-26,291.63	-24.6%	596,589.36	1,596,911.74	1,000,322.38	167.7%
Total Filing Payments		18,563,427.35	16,954,272.94	-1,609,154.41	-8.7%	142,977,845.43	140,130,010.89	-2,847,834.54	-2.0%
Lottery Winnings Withholdings		16,355.82	23,652.28	7,296.46	44.6%	292,448.21	199,935.42	-92,512.79	-31.6%
Employer Withholdings		178,121,258.65	195,230,510.58	17,109,251.93	9.6%	862,823,854.58	905,805,358.78	42,981,504.20	5.0%
Withholding Payments Total		178,137,614.47	195,254,162.86	17,116,548.39	9.6%	863,116,302.79	906,005,294.20	42,888,991.41	5.0%
Gross Collections		196,701,041.82	212,208,435.80	15,507,393.98	7.9%	1,006,094,148.22	1,046,135,305.09	40,041,156.87	4.0%
Individual Income Tax Filing Refunds		-35,989,331.53	-32,069,151.77	3,920,179.76	-10.9%	-120,681,234.88	-95,031,493.02	25,649,741.86	-21.3%
Employer Withholding Refunds		-1,221,955.40	-311,207.19	910,748.21	-74.5%	-4,371,686.16	-1,863,624.02	2,508,062.14	-57.4%
Less Total Refunds Paid		-37,211,286.93	-32,380,358.96	4,830,927.97	-13.0%	-125,052,921.04	-96,895,117.04	28,157,804.00	-22.5%
Net Collections		159,489,754.89	179,828,076.84	20,338,321.95	12.8%	881,041,227.18	949,240,188.05	68,198,960.87	7.7%
Distribution of Individual Income Tax									
General Fund		153,229,930.00	169,659,493.65	16,429,563.65	10.7%	787,429,131.59	835,846,092.86	48,416,961.27	6.1%
Refund Fund		38,283,872.95	42,400,356.10	4,116,483.15	10.8%	196,755,177.97	208,645,723.61	11,890,545.64	6.0%
Refund Fund - County Juvenile Prob Svc		16,355.82	23,652.28	7,296.46	44.6%	292,448.21	199,935.43	-92,512.78	-31.6%
Multi-State Tax Compact		12,307.54	22,384.98	10,077.44	81.9%	182,030.44	333,713.78	151,683.34	83.3%
Permanent Building Fund		75,430.00	72,100.00	-3,330.00	-4.4%	795,950.00	847,830.00	51,880.00	6.5%
Public School Income Substance Abuse		16,355.82	23,652.27	7,296.45	44.6%	292,448.18	199,935.40	-92,512.78	-31.6%
Donations:									
Fish & Game		125.00	230.00	105.00	84.0%	1,186.00	1,455.80	269.80	22.7%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		270.00	309.97	39.97	14.8%	3,135.04	1,623.70	-1,511.34	-48.2%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		100.01	195.00	94.99	95.0%	1,449.20	1,987.98	538.78	37.2%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		140.00	85.00	-55.00	-39.3%	1,054.44	1,127.99	73.55	7.0%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		25.00	30.00	5.00	20.0%	1,433.68	2,776.00	1,342.32	93.6%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		233.54	622.00	388.46	166.3%	2,290.62	2,802.97	512.35	22.4%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		2,492.88	2,794.44	301.56	12.1%	23,121.85	42,901.65	19,779.80	85.5%
Idaho Food Bank		1,811.00	2,475.11	664.11	36.7%	7,910.16	15,141.08	7,230.92	91.4%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		1,090.00	55.00	-1,035.00	-95.0%	985.00	286.96	-698.04	-70.9%
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Election Campaign Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		5,060,502.26	0.00	-5,060,502.26	-100.0%	0.00	-11,030.12	-11,030.12	0.0%
Total Distribution of Gross Collections		196,701,041.82	212,208,435.80	15,507,393.98	7.9%	1,006,094,148.22	1,046,135,305.09	40,041,156.87	4.0%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		2,378,235.64	2,755,473.77	377,238.13	15.9%	63,075,361.45	55,030,604.53	-8,044,756.92	-12.8%
Corporate Estimates		12,330,195.77	8,327,478.53	-4,002,717.24	-32.5%	144,920,051.84	157,968,591.75	13,048,539.91	9.0%
Corporate Tax reclassified as Multi-State		629,613.95	45,365.88	-584,248.07	-92.8%	1,881,834.61	495,267.37	-1,386,567.24	-73.7%
Gross Collections		15,338,045.36	11,128,318.18	-4,209,727.18	-27.4%	209,877,247.90	213,494,463.65	3,617,215.75	1.7%
Less Refunds Paid		-13,277,772.96	-4,099,304.06	9,178,468.90	-69.1%	-72,333,731.68	-32,076,844.16	40,256,887.52	-55.7%
Net Collections		2,060,272.40	7,029,014.12	4,968,741.72	241.2%	137,543,516.22	181,417,619.49	43,874,103.27	31.9%
Distribution of Corporate Tax									
General Fund		12,212,578.83	8,851,641.44	-3,360,937.39	-27.5%	167,231,118.98	170,375,188.65	3,144,069.67	1.9%
Refund Fund		2,913,889.51	2,204,724.47	-709,165.04	-24.3%	41,459,979.84	42,522,609.29	1,062,629.45	2.6%
Multi-State Tax Compact		72,593.02	12,622.27	-59,970.75	-82.6%	482,730.72	210,515.71	-272,215.01	-56.4%
Permanent Building Fund		138,984.00	59,330.00	-79,654.00	-57.3%	703,032.00	386,150.00	-316,882.00	-45.1%
Rebate Fund		0.00	0.00	0.00	0.0%	386.36	0.00	-386.36	-100.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		15,338,045.36	11,128,318.18	-4,209,727.18	-27.4%	209,877,247.90	213,494,463.65	3,617,215.75	1.7%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		252,482,950.87	276,982,318.50	24,499,367.63	9.7%	1,351,016,446.26	1,398,866,440.62	47,849,994.36	3.5%
Sales Tax reclassified as Multi-State		663,395.82	424,628.85	-238,766.97	-36.0%	2,440,633.50	1,633,497.28	-807,136.22	-33.1%
Amusement Device Tax		23,152.00	420.00	-22,732.00	-98.2%	77,880.92	52,063.00	-25,817.92	-33.2%
Gross Collections		253,169,498.69	277,407,367.35	24,237,868.66	9.6%	1,353,534,960.68	1,400,552,000.90	47,017,040.22	3.5%
Less Refunds Paid		-633,559.75	-3,078,440.98	-2,444,881.23	385.9%	-3,874,222.81	-6,492,312.91	-2,618,090.10	67.6%
Net Collections		252,535,938.94	274,328,926.37	21,792,987.43	8.6%	1,349,660,737.87	1,394,059,687.99	44,398,950.12	3.3%
Distribution of Sales Tax									
General Fund		182,781,940.97	196,081,263.56	13,299,322.59	7.3%	782,683,595.90	733,788,878.78	-48,894,717.12	-6.2%
Tax Commission Refunds		633,559.75	3,078,440.98	2,444,881.23	385.9%	3,874,222.81	6,492,312.91	2,618,090.10	67.6%
Multi-State Tax Compact		76,487.99	118,145.64	41,657.65	54.5%	550,719.82	763,093.45	212,373.63	38.6%
Tax Relief Fund		17,454,821.94	21,023,020.77	3,568,198.83	20.4%	82,629,771.02	100,963,860.12	18,334,089.10	22.2%
Revenue Share		26,946,693.57	29,081,346.84	2,134,653.27	7.9%	145,381,417.93	148,821,845.65	3,440,427.72	2.4%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	0.00	-303,677.57	-303,677.57	0.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,083,333.34	2,083,333.34	0.00	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		1,973,371.25	2,030,241.51	56,870.26	2.9%	9,869,725.74	10,151,207.55	281,481.81	2.9%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	9,558,112.40	9,558,112.40	0.00	0.0%
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		1,055,946.75	240,328.75	-815,618.00	-77.2%	5,130,880.83	1,266,816.26	-3,864,064.57	-75.3%
Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	2,430,982.99	2,464,734.18	33,751.19	1.4%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		9,331,757.16	10,070,996.89	739,239.73	7.9%	50,346,217.16	51,432,487.44	1,086,270.28	2.2%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	223.4%	0.00	0.00	0.00	-129.1%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,455,914.11	4,808,901.14	352,987.03	7.9%	24,040,319.30	24,559,013.41	518,694.11	2.2%
School District Facility Fund Holding Account		4,455,914.11	6,946,186.90	2,490,272.79	55.9%	24,040,319.30	35,473,690.27	11,433,370.97	47.6%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	0.00	62,500,000.00	62,500,000.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	40,000,000.00	40,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	165,000,000.00	165,000,000.00	0.00	0.0%
Unallocated Sales Tax		88,464.67	-0.20	-88,464.87	-100.0%	379,049.23	-0.20	-379,049.43	-100.0%
Total Distribution of Gross Collections		253,169,498.69	277,407,367.35	24,237,868.66	9.6%	1,353,534,960.68	1,400,552,000.90	47,017,040.22	3.5%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,349,298.51	2,175,448.99	-173,849.52	-7.4%	12,216,326.04	10,907,503.74	-1,308,822.30	-10.7%
Less Refunds Paid		-98.00	0.00	98.00	-100.0%	-168.00	-38.00	130.00	-77.4%
Net Collections		2,349,200.51	2,175,448.99	-173,751.52	-7.4%	12,216,158.04	10,907,465.74	-1,308,692.30	-10.7%
Distribution of Cigarette Tax									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,083,333.34	2,083,333.34	0.00	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		30,000.00	30,000.00	0.00	0.0%	150,000.00	150,000.00	0.00	0.0%
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	64,649.92	64,649.92	0.0%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		1,325,033.84	1,086,632.40	-238,401.44	-18.0%	2,395,324.70	1,086,632.40	-1,308,692.30	-54.6%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,349,298.51	2,175,448.99	-173,849.52	-7.4%	12,216,326.04	10,907,503.74	-1,308,822.30	-10.7%
Tobacco Tax Receipts									
Gross Collections		1,097,145.74	942,216.93	-154,928.81	-14.1%	5,233,065.44	5,451,279.30	218,213.86	4.2%
Less Refunds Paid		-198.00	-1,359.55	-1,161.55	586.6%	-70,916.90	-5,200.30	65,716.60	-92.7%
Net Collections		1,096,947.74	940,857.38	-156,090.36	-14.2%	5,162,148.54	5,446,079.00	283,930.46	5.5%
Distribution of Tobacco Tax									
General Fund		959,829.20	823,250.16	-136,579.04	-14.2%	4,516,879.80	4,765,318.96	248,439.16	5.5%
Tax Commission Refunds		198.00	1,359.55	1,161.55	586.6%	70,916.90	5,200.30	-65,716.60	-92.7%
Public School Endowment		68,559.27	58,803.61	-9,755.66	-14.2%	322,634.37	340,380.02	17,745.65	5.5%
County Juvenile Probation Svcs		68,559.27	58,803.61	-9,755.66	-14.2%	322,634.37	340,380.02	17,745.65	5.5%
Total Distribution of Gross Collections		1,097,145.74	942,216.93	-154,928.81	-14.1%	5,233,065.44	5,451,279.30	218,213.86	4.2%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		363,071.76	387,300.46	24,228.70	6.7%	2,189,140.06	2,126,109.59	-63,030.47	-2.9%
Less Refunds Paid		-206.00	0.00	206.00	-100.0%	-1,546.16	-128.60	1,417.56	-91.7%
Net Collections		362,865.76	387,300.46	24,434.70	6.7%	2,187,593.90	2,125,980.99	-61,612.91	-2.8%
Distribution of Beer Tax									
General Fund		170,546.89	182,031.22	11,484.33	6.7%	1,028,169.08	999,211.03	-28,958.05	-2.8%
Tax Commission Refunds		206.00	0.00	-206.00	-100.0%	1,546.16	128.60	-1,417.56	-91.7%
Substance Abuse Treatment		72,573.16	77,460.09	4,886.93	6.7%	437,518.79	425,196.20	-12,322.59	-2.8%
Permanent Building Fund		119,745.71	127,809.15	8,063.44	6.7%	721,906.03	701,573.76	-20,332.27	-2.8%
Total Distribution of Gross Collections		363,071.76	387,300.46	24,228.70	6.7%	2,189,140.06	2,126,109.59	-63,030.47	-2.9%
Wine Tax Receipts									
Gross Collections		499,590.56	555,219.79	55,629.23	11.1%	2,977,670.60	2,936,830.82	-40,839.78	-1.4%
Less Refunds Paid		-2,361.87	-634.72	1,727.15	-73.1%	-3,917.91	-1,299.50	2,618.41	-66.8%
Net Collections		497,228.69	554,585.07	57,356.38	11.5%	2,973,752.69	2,935,531.32	-38,221.37	-1.3%
Distribution of Wine Tax									
General Fund		374,078.77	476,041.70	101,962.93	27.3%	2,404,312.93	2,382,740.55	-21,572.38	-0.9%
Tax Commission Refunds		2,361.87	634.72	-1,727.15	-73.1%	3,917.91	1,299.50	-2,618.41	-66.8%
Substance Abuse Treatment		54,904.75	69,982.92	15,078.17	27.5%	356,850.32	352,364.14	-4,486.18	-1.3%
Grape Growers & Wine Producers		20,157.41	21,666.87	1,509.46	7.5%	156,029.38	123,122.15	-32,907.23	-21.1%
Hop Growers		8,398.68	15,499.46	7,100.78	84.5%	56,560.06	78,014.96	21,454.90	37.9%
Unallocated Wine & Strong Beer		39,689.08	-28,605.88	-68,294.96	-172.1%	0.00	-710.48	-710.48	N/A
Total Distribution of Gross Collections		499,590.56	555,219.79	55,629.23	11.1%	2,977,670.60	2,936,830.82	-40,839.78	-1.4%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		3,812.50	3,625.00	-187.50	-4.9%	4,750.00	5,212.50	462.50	9.7%
Wine Direct Shipper Fee to ISP		0.00	225.00	225.00	0.0%	0.00	900.00	900.00	0.0%
Total Distributions		3,812.50	3,850.00	37.50	1.0%	4,750.00	6,112.50	1,362.50	28.7%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		165,670.69	144,479.57	-21,191.12	-12.8%	912,256.91	965,821.73	53,564.82	5.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		165,670.69	144,479.57	-21,191.12	-12.8%	912,256.91	965,821.73	53,564.82	5.9%
Distribution of Kilowatt Hour Tax									
General Fund		156,799.45	144,479.57	-12,319.88	-7.9%	912,256.91	965,821.73	53,564.82	5.9%
Unallocated Kilowatt Hour		8,871.24	0.00	-8,871.24	-100.0%	0.00	0.00	0.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		165,670.69	144,479.57	-21,191.12	-12.8%	912,256.91	965,821.73	53,564.82	5.9%
Mine License Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	471,658.94	20,408.70	-451,250.24	-95.7%
Less Refunds Paid		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-100.0%
Net Collections		-2.00	0.00	2.00	-100.0%	471,656.94	20,408.70	-451,248.24	-95.7%
Distribution of Mine Tax									
General Fund		-1.32	0.00	1.32	-100.0%	311,293.58	13,469.75	-297,823.83	-95.7%
Abandoned Mine Reclamation		-0.68	0.00	0.68	-100.0%	160,363.36	6,938.95	-153,424.41	-95.7%
Tax Commission Refunds		2.00	0.00	-2.00	-100.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	471,658.94	20,408.70	-451,250.24	-95.7%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		111,601.93	102,338.92	-9,263.01	-8.3%	578,165.40	505,312.95	-72,852.45	-12.6%
Less Refunds Paid		-317.96	-515.83	-197.87	62.2%	-5,582.43	-714.18	4,868.25	-87.2%
Net Collections		111,283.97	101,823.09	-9,460.88	-8.5%	572,582.97	504,598.77	-67,984.20	-11.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		109,058.27	99,786.64	-9,271.63	-8.5%	561,131.29	494,506.75	-66,624.54	-11.9%
E911 Wireless Admin		2,225.70	2,036.45	-189.25	-8.5%	11,451.68	10,092.02	-1,359.66	-11.9%
Tax Commission Refunds		317.96	515.83	197.87	62.2%	5,582.43	714.18	-4,868.25	-87.2%
Total Distribution of Gross Collections		111,601.93	102,338.92	-9,263.01	-8.3%	578,165.40	505,312.95	-72,852.45	-12.6%
Oil & Gas Tax Receipts									
Gross Collections		27,266.65	5,571.44	-21,695.21	-79.6%	84,031.80	23,978.81	-60,052.99	-71.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		27,266.65	5,571.44	-21,695.21	-79.6%	84,031.80	23,978.81	-60,052.99	-71.5%
Distribution of Oil & Gas Tax									
Conservation Fund		0.00	3,342.86	3,342.86	0.0%	43,058.95	14,387.24	-28,671.71	-66.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		0.00	1,604.58	1,604.58	0.0%	20,668.29	6,905.94	-13,762.35	-66.6%
Public Schools Fund		0.00	624.00	624.00	0.0%	8,037.68	2,685.63	-5,352.05	-66.6%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		27,266.65	0.00	-27,266.65	-100.0%	12,266.88	0.00	-12,266.88	-100.0%
Total Distribution of Gross Collections		27,266.65	5,571.44	-21,695.21	-79.6%	84,031.80	23,978.81	-60,052.99	-71.5%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		10,525,001.43	8,848,737.53	-1,676,263.90	-15.9%	54,269,037.20	55,116,929.56	847,892.36	1.6%
Gasoline Tax		20,661,862.71	17,770,145.45	-2,891,717.26	-14.0%	124,455,820.24	120,718,309.34	-3,737,510.90	-3.0%
Aviation Fuel		228,533.84	287,145.12	58,611.28	25.6%	1,401,760.64	1,621,469.64	219,709.00	15.7%
Transfer Fee		1,141,640.64	971,127.90	-170,512.74	-14.9%	6,338,637.74	6,290,979.27	-47,658.47	-0.8%
Fuels Distribution Fund		697,211.66	101,364.14	-595,847.52	-85.5%	376,088.70	967,280.65	591,191.95	157.2%
Motor Fuel Registration		3,388.80	4,267.75	878.95	25.9%	18,053.91	15,156.23	-2,897.68	-16.1%
Dyed Diesel - Penalty		250.00	1,000.00	750.00	300.0%	2,233.48	4,122.00	1,888.52	84.6%
Gross Collections		33,257,889.08	27,983,787.89	-5,274,101.19	-15.9%	186,861,631.91	184,734,246.69	-2,127,385.22	-1.1%
IFTA Taxpayer Refunds		-177,882.82	-188,012.99	-10,130.17	5.7%	-552,446.59	-543,626.87	8,819.72	-1.6%
Fuel Distributor Refunds (Gas & Special Fuel)		-625,362.86	-1,227,727.75	-602,364.89	96.3%	-5,954,313.87	-5,396,279.79	558,034.08	-9.4%
Payments to Other IFTA Jurisdictions		-0.72	-508,974.40	-508,973.68	N/A	-0.72	-1,043,236.61	-1,043,235.89	N/A
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-803,246.40	-1,924,715.14	-1,121,468.74	139.6%	-6,506,761.18	-6,983,143.27	-476,382.09	7.3%
Net Collections		32,454,642.68	26,059,072.75	-6,395,569.93	-19.7%	180,354,870.73	177,751,103.42	-2,603,767.31	-1.4%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		803,246.40	1,924,715.14	1,121,468.74	139.6%	6,506,761.18	6,983,143.27	476,382.09	7.3%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	419,685.75	441,593.60	21,907.85	5.2%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	934,139.25	938,386.41	4,247.16	0.5%
State Highway Account		5,649,453.93	4,591,571.82	-1,057,882.11	-18.7%	31,696,537.58	31,060,323.06	-636,214.52	-2.0%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		22,521,565.79	18,334,319.13	-4,187,246.66	-18.6%	126,256,519.66	123,749,268.28	-2,507,251.38	-2.0%
State Aeronautics Fund		228,533.84	287,145.12	58,611.28	25.6%	1,402,701.67	1,621,469.64	218,767.97	15.6%
Local Highway Distribution Fund		2,658,566.54	2,160,739.70	-497,826.84	-18.7%	14,913,436.25	14,616,622.61	-296,813.64	-2.0%
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		132,628.61	109,741.45	-22,887.16	-17.3%	773,020.06	752,621.19	-20,398.87	-2.6%
Off-Highway Improvements		132,628.61	109,741.45	-22,887.16	-17.3%	773,020.06	752,621.19	-20,398.87	-2.6%
Capital Improvements		132,628.62	109,741.45	-22,887.17	-17.3%	773,020.09	752,621.19	-20,398.90	-2.6%
Road and Bridge		69,077.91	57,157.41	-11,920.50	-17.3%	402,617.59	391,993.05	-10,624.54	-2.6%
Search and Rescue Fund		4,019.04	3,325.51	-693.53	-17.3%	23,424.88	22,806.74	-618.14	-2.6%
Petroleum Storage Trust Fund		228,328.13	194,225.57	-34,102.56	-14.9%	1,268,413.63	1,258,120.81	-10,292.82	-0.8%
Motor Fuels Distribution Fund		697,211.66	101,364.14	-595,847.52	-85.5%	292,959.26	967,280.65	674,321.39	230.2%
Total Distribution of Gross Collections		33,257,889.08	27,983,787.89	-5,274,101.19	-15.9%	186,861,631.91	184,734,246.69	-2,127,385.22	-1.1%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,361,381.19	6,059,430.50	-1,301,950.69	-17.7%	37,677,642.41	37,942,696.78	265,054.37	0.7%
Special Fuels - IFTA		156,446.65	-136,674.54	-293,121.19	-187.4%	1,045,889.47	629,396.51	-416,492.96	-39.8%
Gasoline		14,121,035.86	11,658,526.93	-2,462,508.93	-17.4%	82,557,910.56	80,314,131.47	-2,243,779.09	-2.7%
Dyed Diesel - Penalty		250.00	1,000.00	750.00	300.0%	2,250.00	4,272.17	2,022.17	89.9%
Transfer Fee		879,063.29	747,768.49	-131,294.80	-14.9%	4,880,462.32	4,843,765.29	-36,697.03	-0.8%
Interest		0.00	37,333.00	37,333.00	0.0%	74,310.99	151,882.88	77,571.89	104.4%
Motor Fuel Registration		3,388.80	4,267.75	878.95	25.9%	18,053.91	15,006.06	-3,047.85	-16.9%
Total Highway Distribution Fund		22,521,565.79	18,371,652.13	-4,149,913.66	-18.4%	126,256,519.66	123,901,151.16	-2,355,368.50	-1.9%
State Highway Account									
Special Fuels		1,883,880.36	1,550,692.95	-333,187.41	-17.7%	9,642,235.38	9,710,066.46	67,831.08	0.7%
Special Fuels - IFTA		40,036.89	-34,976.92	-75,013.81	-187.4%	267,657.77	161,071.39	-106,586.38	-39.8%
Gasoline		3,725,536.68	3,075,855.79	-649,680.89	-17.4%	21,781,158.86	21,189,185.21	-591,973.65	-2.7%
Interest		0.00	2,755.93	2,755.93	0.0%	5,485.57	11,212.01	5,726.44	104.4%
Total State Highway Account		5,649,453.93	4,594,327.75	-1,055,126.18	-18.7%	31,696,537.58	31,071,535.07	-625,002.51	-2.0%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,011,394.57	1,178,965.24	167,570.67	16.6%	5,654,118.76	5,968,986.47	314,867.71	5.6%
Less Refunds Paid		-460.00	-256.00	204.00	-44.3%	-4,000.24	-11,820.13	-7,819.89	195.5%
Net Collections		1,010,934.57	1,178,709.24	167,774.67	16.6%	5,650,118.52	5,957,166.34	307,047.82	5.4%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,010,934.57	1,178,709.24	167,774.67	16.6%	5,645,943.52	5,952,991.34	307,047.82	5.4%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		460.00	256.00	-204.00	-44.3%	4,000.24	11,820.13	7,819.89	195.5%
Total Distribution of Gross Collections		1,011,394.57	1,178,965.24	167,570.67	16.6%	5,654,118.76	5,968,986.47	314,867.71	5.6%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		244,126.39	261,223.28	17,096.89	7.0%	1,674,736.22	1,691,863.45	17,127.23	1.0%
Less Refunds Paid		-168.00	0.00	168.00	-100.0%	-8,155.47	-98.00	8,057.47	-98.8%
Net Collections		243,958.39	261,223.28	17,264.89	7.1%	1,666,580.75	1,691,765.45	25,184.70	1.5%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		243,958.39	261,223.28	17,264.89	7.1%	1,665,330.75	1,690,515.45	25,184.70	1.5%
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		168.00	0.00	-168.00	-100.0%	8,155.47	98.00	-8,057.47	-98.8%
Total Distribution of Gross Collections		244,126.39	261,223.28	17,096.89	7.0%	1,674,736.22	1,691,863.45	17,127.23	1.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		113,859.48	116,989.63	3,130.15	2.7%	784,380.69	833,090.93	48,710.24	6.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	-9,986.59	-9,986.59	0.0%
Net Collections		113,859.48	116,989.63	3,130.15	2.7%	784,380.69	823,104.34	38,723.65	4.9%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		113,859.48	116,989.63	3,130.15	2.7%	783,130.69	821,854.34	38,723.65	4.9%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	9,986.59	9,986.59	0.0%
Total Distribution of Gross Collections		113,859.48	116,989.63	3,130.15	2.7%	784,380.69	833,090.93	48,710.24	6.2%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,568,857.00	1,728,653.71	159,796.71	10.2%	12,171,273.76	12,597,045.19	425,771.43	3.5%
Less Refunds Paid		-8,827.51	-14,593.75	-5,766.24	65.3%	-33,680.05	-41,738.58	-8,058.53	23.9%
Net Collections		1,560,029.49	1,714,059.96	154,030.47	9.9%	12,137,593.71	12,555,306.61	417,712.90	3.4%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,560,029.49	1,714,059.96	154,030.47	9.9%	12,114,843.71	12,532,556.61	417,712.90	3.4%
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		8,827.51	14,593.75	5,766.24	65.3%	33,680.05	41,738.58	8,058.53	23.9%
Total Distribution of Gross Collections		1,568,857.00	1,728,653.71	159,796.71	10.2%	12,171,273.76	12,597,045.19	425,771.43	3.5%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	N/A	14,792.84	N/A	N/A	N/A	9,463.29	N/A	N/A
Interest Receipts		N/A	269,319.28	N/A	N/A	N/A	759,001.11	N/A	N/A
Miscellaneous		N/A	20,246.11	N/A	N/A	N/A	13,523.29	N/A	N/A
Suspense		N/A	-763,189.38	N/A	N/A	N/A	39,189.70	N/A	N/A
Gross Receipts		-102,490.97	-458,831.15	-356,340.18	347.7%	-24,395.21	876,061.22	900,456.43	N/A
Less Refunds		0.00	-1,842.66	-1,842.66	0.0%	0.00	-26,540.36	-26,540.36	0.0%
Net Receipts		-102,490.97	-460,673.81	-358,182.84	349.5%	-24,395.21	849,520.86	873,916.07	N/A
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		35,804.74	20,246.11	-15,558.63	-43.5%	171,411.25	172,814.52	1,403.27	0.8%
General Fund		60.00	0.00	-60.00	-100.0%	59.00	474.53	415.53	704.3%
Relief Fund		0.00	227,564.22	227,564.22	0.0%	520,045.32	1,189,378.38	669,333.06	128.7%
Rebate Fund		1,807.25	0.00	-1,807.25	-100.0%	4,911.74	0.00	-4,911.74	-100.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	0.00	1,000.00	1,000.00	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		0.00	41,755.06	41,755.06	0.0%	33.03	171,087.36	171,054.33	N/A
Other Transfers		44.00	74.50	30.50	69.3%	276.11	255.22	-20.89	-7.6%
Circuit Breaker Detail		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Refund Fund for Circuit Breaker Refunds		0.00	1,842.66	1,842.66	0.0%	0.00	26,540.36	26,540.36	0.0%
Circuit Breaker Fund		550.00	12,950.18	12,400.18	N/A	550.00	39,127.52	38,577.52	N/A
Tax Commission Holding Fund held in Suspense Account		-140,756.96	-763,263.88	-622,506.92	442.3%	-721,681.66	-724,616.67	-2,935.01	0.4%
Total Distribution of Gross Collections		-102,490.97	-458,831.15	-356,340.18	347.7%	-24,395.21	876,061.22	900,456.43	N/A
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		505,919,679.76	535,871,336.03	29,951,656.27	5.9%	2,801,295,168.12	2,889,826,421.73	88,531,253.61	3.2%

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

Source	Note	Month Of 11/30/2023	Month Of 11/30/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		106,745.78	80,454.15	-26,291.63	-24.6%	596,589.36	1,596,911.74	1,000,322.38	167.7%
Corporate Income to MTC		629,613.95	45,365.88	-584,248.07	-92.8%	1,881,834.61	495,267.37	-1,386,567.24	-73.7%
Sales Tax to MTC		663,395.82	424,628.85	-238,766.97	-36.0%	2,440,633.50	1,633,497.28	-807,136.22	-33.1%
Total Receipts Reclassed to MTC		1,399,755.55	550,448.88	-849,306.67	-60.7%	4,919,057.47	3,725,676.39	-1,193,381.08	-24.3%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		94,438.24	58,069.17	-36,369.07	-38.5%	414,558.92	1,263,197.96	848,639.04	204.7%
Corporate MTC to General Fund		557,020.93	32,743.61	-524,277.32	-94.1%	1,399,103.89	284,751.66	-1,114,352.23	-79.6%
Sales Tax MTC to General Fund		586,907.83	306,483.21	-280,424.62	-47.8%	1,889,913.68	870,403.83	-1,019,509.85	-53.9%
Total MTC Receipts to General Fund		1,238,367.00	397,295.99	-841,071.01	-67.9%	3,703,576.49	2,418,353.45	-1,285,223.04	-34.7%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		12,307.54	22,384.98	10,077.44	81.9%	182,030.44	333,713.78	151,683.34	83.3%
MTC Revenue from Corporate Income Tax		72,593.02	12,622.27	-59,970.75	-82.6%	482,730.72	210,515.71	-272,215.01	-56.4%
MTC Revenue from Sales Tax		76,487.99	118,145.64	41,657.65	54.5%	550,719.82	763,093.45	212,373.63	38.6%
Net MTC Revenues		161,388.55	153,152.89	-8,235.66	-5.1%	1,215,480.98	1,307,322.94	91,841.96	7.6%
Total MTC Receipts		1,399,755.55	550,448.88	-849,306.67	-60.7%	4,919,057.47	3,725,676.39	-1,193,381.08	-24.3%

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

Note	Area	Description
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts
B2	Distributions by Fund	In FY25 the distribution to School District Facility Holding Fund increased from 2.25 to 3.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B3	Distributions by Fund	Distribution from the School District Facility Holding Fund to the School District Facility Fund managed by State Department of Education not reflected in report (I.C § 33-911(2)).
U1	Miscellaneous Revenue	Due to process changes in LUMA, there is a change in transactions classified as Miscellaneous or Suspense. FY2024 Amounts reflect the combined total of amounts previously summarized as Suspense and Miscellaneous separately.