

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		212,208,435.80	232,668,171.10	20,459,735.30	9.6%	1,046,135,305.09	1,075,376,056.07	29,240,750.98	2.8%
Corporate Income Tax		11,128,318.18	11,887,825.53	759,507.35	6.8%	213,494,463.65	172,554,648.62	-40,939,815.03	-19.2%
Sales Tax		277,407,367.35	291,321,982.28	13,914,614.93	5.0%	1,400,552,000.90	1,458,843,197.46	58,291,196.56	4.2%
Cigarette Tax		2,175,448.99	1,919,081.52	-256,367.47	-11.8%	10,907,503.74	10,037,529.81	-869,973.93	-8.0%
Tobacco Tax		942,216.93	1,100,945.26	158,728.33	16.8%	5,451,279.30	5,248,813.98	-202,465.32	-3.7%
Beer Tax		387,300.46	365,507.49	-21,792.97	-5.6%	2,126,109.59	2,076,397.06	-49,712.53	-2.3%
Wine Tax		555,219.79	564,422.18	9,202.39	1.7%	2,936,830.82	3,033,332.57	96,501.75	3.3%
Kilowatt Hour Tax		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Mine License Tax		0.00	148.33	148.33	0.0%	20,408.70	288,345.71	267,937.01	N/A
Oil & Gas		5,571.44	18,885.04	13,313.60	239.0%	23,978.81	68,465.98	44,487.17	185.5%
E911	A2	102,338.92	56,371.58	-45,967.34	-44.9%	505,312.95	446,875.39	-58,437.56	-11.6%
Motor Fuels Tax		27,983,787.89	34,966,560.18	6,982,772.29	25.0%	184,734,246.69	190,738,652.14	6,004,405.45	3.3%
Boise Auditorium District		1,178,965.24	1,069,236.99	-109,728.25	-9.3%	5,968,986.47	5,893,843.35	-75,143.12	-1.3%
Idaho Falls Auditorium District		261,223.28	256,416.07	-4,807.21	-1.8%	1,691,863.45	1,792,278.42	100,414.97	5.9%
Pocatello-Chubbuck Auditorium District		116,989.63	109,535.14	-7,454.49	-6.4%	833,090.93	797,759.20	-35,331.73	-4.2%
Idaho Travel & Convention		1,728,653.71	1,673,910.77	-54,742.94	-3.2%	12,597,045.19	12,993,538.54	396,493.35	3.1%
Miscellaneous Revenues	A1	-458,831.15	-117,468.34	341,362.81	-74.4%	876,092.12	-132,107.38	-1,008,199.50	-115.1%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		3,850.00	100.00	-3,750.00	-97.4%	6,112.50	5,087.50	-1,025.00	-16.8%
Total Gross Receipts		535,871,336.03	578,025,237.47	42,153,901.44	7.9%	2,889,826,452.63	2,940,909,689.25	51,083,236.62	1.8%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		376,218,201.30	400,064,333.68	23,846,132.38	6.3%	1,749,137,196.84	1,928,917,678.88	179,780,482.04	10.3%
129 - Secondary Aquifer Fund		1,086,632.40	212,951.46	-873,680.94	-80.4%	1,086,632.40	212,951.46	-873,680.94	-80.4%
130 - Petroleum Storage Trust		194,607.95	249,992.72	55,384.77	28.5%	1,259,676.47	1,307,281.13	47,604.66	3.8%
161 - Fish and Game Donation		230.00	204.00	-26.00	-11.3%	1,455.80	2,081.53	625.73	43.0%
166 - Abandoned Mine & Oil & Gas Conserv		3,342.86	11,405.19	8,062.33	241.2%	21,326.19	185,252.42	163,926.23	768.7%
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		147,443.01	123,289.06	-24,153.95	-16.4%	777,560.34	776,354.82	-1,205.52	-0.2%
188 - County Juvenile Probation Svcs		335,053.61	345,027.28	9,973.67	3.0%	1,721,630.02	1,709,017.34	-12,612.68	-0.7%
200 - 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%
212 - Idaho Travel and Convention		1,714,059.96	1,668,927.18	-45,132.78	-2.6%	12,532,556.61	12,947,034.27	414,477.66	3.3%
213 - Veterans Support Donation		622.00	289.00	-333.00	-53.5%	2,802.97	2,768.00	-34.97	-1.2%
220 - Cooperative Welfare Fund		2,794.44	5,359.29	2,564.85	91.8%	42,901.65	46,312.47	3,410.82	8.0%
221 - State Aeronautics Fund		287,617.89	180,554.52	-107,063.37	-37.2%	1,623,393.02	1,281,641.00	-341,752.02	-21.1%
247 - Parks & Rec Motor Fuels		387,185.82	500,547.25	113,361.43	29.3%	2,653,127.78	2,700,552.94	47,425.16	1.8%
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		2,160,739.70	2,827,492.19	666,752.49	30.9%	14,616,622.61	15,051,311.61	434,689.00	3.0%
260 - State Highway Account		4,594,327.75	6,011,816.34	1,417,488.59	30.9%	31,071,535.07	31,997,919.74	926,384.67	3.0%
261 - Highway Distribution Fund		18,371,652.13	24,029,142.68	5,657,490.55	30.8%	123,901,151.16	127,701,725.47	3,800,574.31	3.1%
266 - Search and Rescue Fund		3,332.43	4,308.08	975.65	29.3%	22,834.88	23,243.02	408.14	1.8%
267 - Motor Fuel Distribution Fund		101,364.14	-645,973.32	-747,337.46	-737.3%	967,280.65	1,382,024.34	414,743.69	42.9%
269 - Transportation Congestion Mitigation		10,070,996.89	12,083,333.33	2,012,336.44	20.0%	51,432,487.44	60,416,666.65	8,984,179.21	17.5%
275 - E911 Wireless		99,786.64	55,234.62	-44,552.02	-44.6%	494,506.75	437,912.78	-56,593.97	-11.4%
276 - Multi-State Tax Compact		153,152.89	-484,540.31	-637,693.20	-416.4%	1,307,322.94	1,472,507.06	165,184.12	12.6%
310 - School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	62,500,000.00	62,500,000.00	0.00	0.0%
311 - School District Facilities Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
323 - In Demand Careers Fund		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		5,661.45	1,177.24	-4,484.21	-79.2%	1,428,084.53	1,480,599.50	52,514.97	3.7%
349 - Wine Direct Shipper Fee to ISP		225.00	50.00	-175.00	-77.8%	900.00	1,025.00	125.00	13.9%
365 - Permanent Building Fund		1,092,572.49	1,183,884.54	91,312.05	8.4%	6,102,220.44	6,351,987.96	249,767.52	4.1%
375 - Garvee State Match		64,649.92	678,218.38	613,568.46	949.1%	4,700,000.00	4,700,000.00	0.00	0.0%
401 - Miscellaneous Income		20,246.11	25,013.34	4,767.23	23.5%	172,845.42	165,695.85	-7,149.57	-4.1%
403 - Opportunity Scholarship		55.00	284.00	229.00	416.4%	286.96	2,048.33	1,761.37	613.8%
481 - Public School Endowment	B1	359,329.88	379,533.24	20,203.36	5.6%	166,925,465.18	1,867,569.99	-165,057,895.19	-98.9%
483 - Childrens Trust Donation		309.97	294.00	-15.97	-5.2%	1,623.70	2,523.15	899.45	55.4%

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FY2025-FY2026

Source	Note	Month Of	Month Of	Change		Fiscal 2025	Fiscal 2026	Change	
		11/30/2024	11/30/2025	Dollars	%	Year to Date	Year to Date	Dollars	%
502 - Sales Tax - Cities & Counties		29,081,346.84	30,297,510.84	1,216,164.00	4.2%	148,821,845.65	154,565,767.22	5,743,921.57	3.9%
502 - Sales Tax - Circuit Breaker		2,043,191.69	2,051,237.80	8,046.11	0.4%	10,190,335.07	10,283,597.19	93,262.12	0.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	9,558,112.40	9,424,672.10	-133,440.30	-1.4%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.58	0.00	0.0%	3,536,292.91	3,536,292.90	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		240,328.75	464,590.02	224,261.27	93.3%	1,266,816.26	4,968,298.81	3,701,482.55	292.2%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	2,464,734.18	2,531,402.84	66,668.66	2.7%
502 - Sales Tax - Tax Relief Fund		21,250,584.99	23,357,096.11	2,106,511.12	9.9%	102,153,238.50	112,128,601.62	9,975,363.12	9.8%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	-303,677.57	-948,697.41	-645,019.84	212.4%
502 - Sales Tax - Transportation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Indigent Defense		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
502 - Sales Tax - Homeowner Property Tax Relief		4,808,901.14	5,246,079.90	437,178.76	9.1%	24,559,013.41	26,599,129.68	2,040,116.27	8.3%
502 - Sales Tax - School District Facility Holding Fund	B2	6,946,186.90	7,385,018.26	438,831.36	6.3%	35,473,690.27	37,444,160.80	1,970,470.53	5.6%
516 - Refund Fund		49,627,439.20	54,471,470.16	4,844,030.96	9.8%	264,741,353.32	264,666,854.44	-74,498.88	0.0%
516 - Refund Fund - County Juvenile Prob Services		23,652.28	32,390.85	8,738.57	36.9%	199,935.43	150,884.50	-49,050.93	-24.5%
518 - Unclaimed Property		74.50	6,976.61	6,902.11	N/A	255.22	6,976.61	6,721.39	N/A
535 - Tax Rebate Fund		0.00	0.00	0.00	0.0%	1,001.71	873.47	-128.24	-12.8%
630 - Hop Growers		15,499.46	11,674.67	-3,824.79	-24.7%	78,014.96	76,927.81	-1,087.15	-1.4%
630 - Custodial Accounts		1,559,707.26	1,436,206.20	-123,501.06	-7.9%	8,487,394.18	8,495,138.15	7,743.97	0.1%
630 - Oil & Gas-Cities & Counties		1,604.58	5,438.89	3,834.31	239.0%	6,905.94	19,718.22	12,812.28	185.5%
630 - Grape Growers and Wine Producers		21,666.87	17,695.84	-3,971.03	-18.3%	123,122.15	155,560.79	32,438.64	26.3%
601 - Unidentified Wine & Strong Beer		-28,605.88	142,596.29	171,202.17	-598.5%	-710.48	17,185.41	17,895.89	N/A
601 - Tax Suspense & Adjustments		-763,264.08	33,632.48	796,896.56	-104.4%	-736,648.70	-1,557,342.61	-820,693.91	111.4%
Total Distribution		535,871,336.03	578,025,237.47	42,153,901.44	7.9%	2,889,826,452.63	2,940,909,689.25	51,083,236.62	1.8%

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FY2025-FY2026

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		169,659,493.65	186,023,616.58	16,364,122.93	9.6%	835,846,092.86	860,257,610.05	24,411,517.19	2.9%
Corporate Income Tax		8,851,641.44	10,048,314.27	1,196,672.83	13.5%	170,375,188.65	137,462,514.85	-32,912,673.80	-19.3%
Sales Tax		196,081,263.56	202,355,353.82	6,274,090.26	3.2%	733,788,878.78	922,226,551.77	188,437,672.99	25.7%
Tobacco Tax		823,250.16	962,881.96	139,631.80	17.0%	4,765,318.96	4,588,741.52	-176,577.44	-3.7%
Beer Tax		182,031.22	171,786.67	-10,244.55	-5.6%	999,211.03	975,815.70	-23,395.33	-2.3%
Wine Tax		476,041.70	338,677.36	-137,364.34	-28.9%	2,382,740.55	2,414,577.64	31,837.09	1.3%
Kilowatt Hour Tax		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Mine License Tax		0.00	74.17	74.17	0.0%	13,469.75	144,172.86	130,703.11	970.3%
Miscellaneous Revenues		0.00	22.50	22.50	0.0%	474.53	719.66	245.13	51.7%
Total Distributed Direct to General Fund		376,218,201.30	400,064,333.68	23,846,132.38	6.3%	1,749,137,196.84	1,928,917,678.88	179,780,482.04	10.3%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		10,019,997.14	6,652,375.71	-3,367,621.43	-33.6%	111,750,606.57	101,082,872.94	-10,667,733.63	-9.5%
Corporate Income Tax Net Refund Fund		-1,894,579.59	-12,564,339.86	-10,669,760.27	563.2%	10,445,765.13	-24,408,033.80	-34,853,798.93	-333.7%
Total Distributed and Accrued to G. Fund		384,343,618.85	394,152,369.53	9,808,750.68	2.6%	1,871,333,568.54	2,005,592,518.02	134,258,949.48	7.2%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		42,400,356.10	46,493,090.69	4,092,734.59	9.7%	208,645,723.61	215,010,747.29	6,365,023.68	3.1%
Less Total Refunds		-32,380,358.96	-39,840,714.98	-7,460,356.02	23.0%	-96,895,117.04	-113,927,874.35	-17,032,757.31	17.6%
Net Refund Fund (To Above)		10,019,997.14	6,652,375.71	-3,367,621.43	-33.6%	111,750,606.57	101,082,872.94	-10,667,733.63	-9.5%
Add Distributed Direct to General Fund		169,659,493.65	186,023,616.58	16,364,122.93	9.6%	835,846,092.86	860,257,610.05	24,411,517.19	2.9%
IIT Distributed and Accrued to G. Fund		179,679,490.79	192,675,992.29	12,996,501.50	7.2%	947,596,699.43	961,340,482.99	13,743,783.56	1.5%
Corporate Income Tax									
Distributed to Refund Fund		2,204,724.47	2,094,467.88	-110,256.59	-5.0%	42,522,609.29	33,399,876.75	-9,122,732.54	-21.5%
Less Total Refunds		-4,099,304.06	-14,658,807.74	-10,559,503.68	257.6%	-32,076,844.16	-57,807,910.55	-25,731,066.39	80.2%
Net Refund Fund (To Above)		-1,894,579.59	-12,564,339.86	-10,669,760.27	563.2%	10,445,765.13	-24,408,033.80	-34,853,798.93	-333.7%
Add Distributed Direct to General Fund		8,851,641.44	10,048,314.27	1,196,672.83	13.5%	170,375,188.65	137,462,514.85	-32,912,673.80	-19.3%
CIT Distributed and Accrued to G. Fund		6,957,061.85	-2,516,025.59	-9,473,087.44	-136.2%	180,820,953.78	113,054,481.05	-67,766,472.73	-37.5%

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Individual Income Tax Receipts									
IIT Payments by Filing		16,794,922.27	15,377,208.15	-1,417,714.12	-8.4%	137,612,165.02	141,002,856.36	3,390,691.34	2.5%
Permanent Building Fund		72,100.00	91,310.00	19,210.00	26.6%	847,830.00	942,430.00	94,600.00	11.2%
Donations on Returns		6,796.52	7,448.29	651.77	9.6%	73,104.13	75,256.07	2,151.94	2.9%
Individual Tax reclassified as Multi State		80,454.15	39,177.56	-41,276.59	-51.3%	1,596,911.74	263,682.77	-1,333,228.97	-83.5%
Total Filing Payments		16,954,272.94	15,515,144.00	-1,439,128.94	-8.5%	140,130,010.89	142,284,225.20	2,154,214.31	1.5%
Lottery Winnings Withholdings		47,304.55	64,781.69	17,477.14	36.9%	399,870.83	301,768.96	-98,101.87	-24.5%
Employer Withholdings		195,206,858.31	217,088,245.41	21,881,387.10	11.2%	905,605,423.37	932,790,061.91	27,184,638.54	3.0%
Withholding Payments Total		195,254,162.86	217,153,027.10	21,898,864.24	11.2%	906,005,294.20	933,091,830.87	27,086,536.67	3.0%
Gross Collections		212,208,435.80	232,668,171.10	20,459,735.30	9.6%	1,046,135,305.09	1,075,376,056.07	29,240,750.98	2.8%
Individual Income Tax Filing Refunds		-32,069,151.77	-39,521,997.35	-7,452,845.58	23.2%	-95,031,493.02	-111,957,974.85	-16,926,481.83	17.8%
Employer Withholding Refunds		-311,207.19	-318,717.63	-7,510.44	2.4%	-1,863,624.02	-1,969,899.50	-106,275.48	5.7%
Less Total Refunds Paid		-32,380,358.96	-39,840,714.98	-7,460,356.02	23.0%	-96,895,117.04	-113,927,874.35	-17,032,757.31	17.6%
Net Collections		179,828,076.84	192,827,456.12	12,999,379.28	7.2%	949,240,188.05	961,448,181.72	12,207,993.67	1.3%
Distribution of Individual Income Tax									
General Fund		169,659,493.65	186,023,616.58	16,364,122.93	9.6%	835,846,092.86	860,257,610.05	24,411,517.19	2.9%
Refund Fund		42,400,356.10	46,493,090.69	4,092,734.59	9.7%	208,645,723.61	215,010,747.29	6,365,023.68	3.1%
Refund Fund - County Juvenile Prob Svc		23,652.28	32,390.85	8,738.57	36.9%	199,935.43	150,884.50	-49,050.93	-24.5%
Multi-State Tax Compact		22,384.98	-12,076.15	-34,461.13	-153.9%	333,713.78	49,062.27	-284,651.51	-85.3%
Permanent Building Fund		72,100.00	91,310.00	19,210.00	26.6%	847,830.00	942,430.00	94,600.00	11.2%
Public School Income Substance Abuse		23,652.27	32,390.84	8,738.57	36.9%	199,935.40	150,884.46	-49,050.94	-24.5%
Donations:									
Fish & Game		230.00	204.00	-26.00	-11.3%	1,455.80	2,081.53	625.73	43.0%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		309.97	294.00	-15.97	-5.2%	1,623.70	2,523.15	899.45	55.4%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		195.00	104.00	-91.00	-46.7%	1,987.98	978.00	-1,009.98	-50.8%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		85.00	99.00	14.00	16.5%	1,127.99	1,649.32	521.33	46.2%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		30.00	271.00	241.00	803.3%	2,776.00	2,442.67	-333.33	-12.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		622.00	289.00	-333.00	-53.5%	2,802.97	2,768.00	-34.97	-1.2%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		2,794.44	5,359.29	2,564.85	91.8%	42,901.65	46,312.47	3,410.82	8.0%
Idaho Food Bank		2,475.11	544.00	-1,931.11	-78.0%	15,141.08	11,452.60	-3,688.48	-24.4%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		55.00	284.00	229.00	416.4%	286.96	2,048.33	1,761.37	613.8%
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		0.00	0.00	0.00	0.0%	-11,030.12	-1,260,818.57	-1,249,788.45	N/A
Total Distribution of Gross Collections		212,208,435.80	232,668,171.10	20,459,735.30	9.6%	1,046,135,305.09	1,075,376,056.07	29,240,750.98	2.8%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		2,755,473.77	4,127,655.69	1,372,181.92	49.8%	55,030,604.53	49,244,323.91	-5,786,280.62	-10.5%
Corporate Estimates	C1	8,327,478.53	6,483,308.63	-1,844,169.90	-22.1%	157,968,591.75	118,312,803.51	-39,655,788.24	-25.1%
Corporate Tax reclassified as Multi-State		45,365.88	1,276,861.21	1,231,495.33	N/A	495,267.37	4,997,521.20	4,502,253.83	909.1%
Gross Collections		11,128,318.18	11,887,825.53	759,507.35	6.8%	213,494,463.65	172,554,648.62	-40,939,815.03	-19.2%
Less Refunds Paid		-4,099,304.06	-14,658,807.74	-10,559,503.68	257.6%	-32,076,844.16	-57,807,910.55	-25,731,066.39	80.2%
Net Collections		7,029,014.12	-2,770,982.21	-9,799,996.33	-139.4%	181,417,619.49	114,746,738.07	-66,670,881.42	-36.7%
Distribution of Corporate Tax									
General Fund		8,851,641.44	10,048,314.27	1,196,672.83	13.5%	170,375,188.65	137,462,514.85	-32,912,673.80	-19.3%
Refund Fund		2,204,724.47	2,094,467.88	-110,256.59	-5.0%	42,522,609.29	33,399,876.75	-9,122,732.54	-21.5%
Multi-State Tax Compact		12,622.27	-393,581.62	-406,203.89	N/A	210,515.71	1,134,513.02	923,997.31	438.9%
Permanent Building Fund		59,330.00	138,625.00	79,295.00	133.7%	386,150.00	557,744.00	171,594.00	44.4%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Income Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		11,128,318.18	11,887,825.53	759,507.35	6.8%	213,494,463.65	172,554,648.62	-40,939,815.03	-19.2%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		276,982,318.50	291,066,008.79	14,083,690.29	5.1%	1,398,866,440.62	1,456,760,240.69	57,893,800.07	4.1%
Sales Tax reclassified as Multi-State		424,628.85	255,911.49	-168,717.36	-39.7%	1,633,497.28	2,057,822.77	424,325.49	26.0%
Amusement Device Tax		420.00	62.00	-358.00	-85.2%	52,063.00	25,134.00	-26,929.00	-51.7%
Gross Collections		277,407,367.35	291,321,982.28	13,914,614.93	5.0%	1,400,552,000.90	1,458,843,197.46	58,291,196.56	4.2%
Less Refunds Paid		-3,078,440.98	-4,010,846.72	-932,405.74	30.3%	-6,492,312.91	-8,568,388.61	-2,076,075.70	32.0%
Net Collections		274,328,926.37	287,311,135.56	12,982,209.19	4.7%	1,394,059,687.99	1,450,274,808.85	56,215,120.86	4.0%
Distribution of Sales Tax									
General Fund	F1	196,081,263.56	202,355,353.82	6,274,090.26	3.2%	733,788,878.78	922,226,551.77	188,437,672.99	25.7%
Tax Commission Refunds		3,078,440.98	4,010,846.72	932,405.74	30.3%	6,492,312.91	8,568,388.61	2,076,075.70	32.0%
Multi-State Tax Compact		118,145.64	-78,882.54	-197,028.18	-166.8%	763,093.45	288,931.77	-474,161.68	-62.1%
Tax Relief Fund	F2	21,023,020.77	23,598,606.09	2,575,585.32	12.3%	100,963,860.12	112,416,376.58	11,452,516.46	11.3%
Revenue Share		29,081,346.84	30,297,510.84	1,216,164.00	4.2%	148,821,845.65	154,565,767.22	5,743,921.57	3.9%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	-303,677.57	-948,697.41	-645,019.84	212.4%
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		2,030,241.51	2,044,384.05	14,142.54	0.7%	10,151,207.55	10,221,920.25	70,712.70	0.7%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	9,558,112.40	9,424,672.10	-133,440.30	-1.4%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.58	0.00	0.0%	3,536,292.91	3,536,292.90	-0.01	0.0%
Demonstration Pilot Project		240,328.75	464,590.02	224,261.27	93.3%	1,266,816.26	4,968,298.81	3,701,482.55	292.2%
Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	2,464,734.18	2,531,402.84	66,668.66	2.7%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,070,996.89	12,083,333.33	2,012,336.44	20.0%	51,432,487.44	60,416,666.65	8,984,179.21	17.5%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,808,901.14	5,246,079.90	437,178.76	9.1%	24,559,013.41	26,599,129.68	2,040,116.27	8.3%
School District Facility Fund Holding Account	B2	6,946,186.90	7,385,018.26	438,831.36	6.3%	35,473,690.27	37,444,160.80	1,970,470.53	5.6%
School Modernization Facilities Fund		0.00	0.00	0.00	0.0%	62,500,000.00	62,500,000.00	0.00	0.0%
School District Facility Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
In Demand Careers		0.00	0.00	0.00	0.0%	40,000,000.00	40,000,000.00	0.00	0.0%
Public School Income Fund	B1	0.00	0.00	0.00	0.0%	165,000,000.00	0.00	-165,000,000.00	-100.0%
Unallocated Sales Tax		-0.20	1.55	1.75	-875.0%	-0.20	1.55	1.75	-875.0%
Total Distribution of Gross Collections		277,407,367.35	291,321,982.28	13,914,614.93	5.0%	1,400,552,000.90	1,458,843,197.46	58,291,196.56	4.2%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,175,448.99	1,919,081.52	-256,367.47	-11.8%	10,907,503.74	10,037,529.81	-869,973.93	-8.0%
Less Refunds Paid		0.00	-3,745.01	-3,745.01	0.0%	-38.00	-3,745.01	-3,707.01	N/A
Net Collections		2,175,448.99	1,915,336.51	-260,112.48	-12.0%	10,907,465.74	10,033,784.80	-873,680.94	-8.0%
Distribution of Cigarette Tax									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	3,745.01	3,745.01	0.0%	38.00	3,745.01	3,707.01	N/A
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		64,649.92	678,218.38	613,568.46	949.1%	4,700,000.00	4,700,000.00	0.00	0.0%
Secondary Aquifer Fund		1,086,632.40	212,951.46	-873,680.94	-80.4%	1,086,632.40	212,951.46	-873,680.94	-80.4%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		2,175,448.99	1,919,081.52	-256,367.47	-11.8%	10,907,503.74	10,037,529.81	-869,973.93	-8.0%
Tobacco Tax Receipts									
Gross Collections		942,216.93	1,100,945.26	158,728.33	16.8%	5,451,279.30	5,248,813.98	-202,465.32	-3.7%
Less Refunds Paid		-1,359.55	-508.74	850.81	-62.6%	-5,200.30	-4,537.78	662.52	-12.7%
Net Collections		940,857.38	1,100,436.52	159,579.14	17.0%	5,446,079.00	5,244,276.20	-201,802.80	-3.7%
Distribution of Tobacco Tax									
General Fund		823,250.16	962,881.96	139,631.80	17.0%	4,765,318.96	4,588,741.52	-176,577.44	-3.7%
Tax Commission Refunds		1,359.55	508.74	-850.81	-62.6%	5,200.30	4,537.78	-662.52	-12.7%
Public School Endowment		58,803.61	68,777.28	9,973.67	17.0%	340,380.02	327,767.34	-12,612.68	-3.7%
County Juvenile Probation Svcs		58,803.61	68,777.28	9,973.67	17.0%	340,380.02	327,767.34	-12,612.68	-3.7%
Total Distribution of Gross Collections		942,216.93	1,100,945.26	158,728.33	16.8%	5,451,279.30	5,248,813.98	-202,465.32	-3.7%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		387,300.46	365,507.49	-21,792.97	-5.6%	2,126,109.59	2,076,397.06	-49,712.53	-2.3%
Less Refunds Paid		0.00	-3.90	-3.90	0.0%	-128.60	-193.34	-64.74	50.3%
Net Collections		387,300.46	365,503.59	-21,796.87	-5.6%	2,125,980.99	2,076,203.72	-49,777.27	-2.3%
Distribution of Beer Tax									
General Fund		182,031.22	171,786.67	-10,244.55	-5.6%	999,211.03	975,815.70	-23,395.33	-2.3%
Tax Commission Refunds		0.00	3.90	3.90	0.0%	128.60	193.34	64.74	50.3%
Substance Abuse Treatment		77,460.09	73,100.72	-4,359.37	-5.6%	425,196.20	415,240.74	-9,955.46	-2.3%
Permanent Building Fund		127,809.15	120,616.20	-7,192.95	-5.6%	701,573.76	685,147.28	-16,426.48	-2.3%
Total Distribution of Gross Collections		387,300.46	365,507.49	-21,792.97	-5.6%	2,126,109.59	2,076,397.06	-49,712.53	-2.3%
Wine Tax Receipts									
Gross Collections		555,219.79	564,422.18	9,202.39	1.7%	2,936,830.82	3,033,332.57	96,501.75	3.3%
Less Refunds Paid		-634.72	-3,589.68	-2,954.96	465.6%	-1,299.50	-8,117.34	-6,817.84	524.7%
Net Collections		554,585.07	560,832.50	6,247.43	1.1%	2,935,531.32	3,025,215.23	89,683.91	3.1%
Distribution of Wine & Strong Beer Tax									
General Fund		476,041.70	338,677.36	-137,364.34	-28.9%	2,382,740.55	2,414,577.64	31,837.09	1.3%
Tax Commission Refunds		634.72	3,589.68	2,954.96	465.6%	1,299.50	8,117.34	6,817.84	524.7%
Substance Abuse Treatment		69,982.92	50,188.34	-19,794.58	-28.3%	352,364.14	360,963.58	8,599.44	2.4%
Grape Growers & Wine Producers		21,666.87	17,695.84	-3,971.03	-18.3%	123,122.15	155,560.79	32,438.64	26.3%
Hop Growers		15,499.46	11,674.67	-3,824.79	-24.7%	78,014.96	76,927.81	-1,087.15	-1.4%
Unallocated Wine & Strong Beer		-28,605.88	142,596.29	171,202.17	-598.5%	-710.48	17,185.41	17,895.89	N/A
Total Distribution of Gross Collections		555,219.79	564,422.18	9,202.39	1.7%	2,936,830.82	3,033,332.57	96,501.75	3.3%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		3,625.00	50.00	-3,575.00	-98.6%	5,212.50	4,062.50	-1,150.00	-22.1%
Wine Direct Shipper Fee to ISP		225.00	50.00	-175.00	-77.8%	900.00	1,025.00	125.00	13.9%
Total Distributions		3,850.00	100.00	-3,750.00	-97.4%	6,112.50	5,087.50	-1,025.00	-16.8%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Distribution of Kilowatt Hour Tax									
General Fund		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		144,479.57	163,606.35	19,126.78	13.2%	965,821.73	846,974.83	-118,846.90	-12.3%
Mine License Tax Receipts									
Gross Collections		0.00	148.33	148.33	0.0%	20,408.70	288,345.71	267,937.01	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	148.33	148.33	0.0%	20,408.70	288,345.71	267,937.01	N/A
Distribution of Mine Tax									
General Fund		0.00	74.17	74.17	0.0%	13,469.75	144,172.86	130,703.11	970.3%
Abandoned Mine Reclamation		0.00	74.16	74.16	0.0%	6,938.95	144,172.85	137,233.90	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	148.33	148.33	0.0%	20,408.70	288,345.71	267,937.01	N/A

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		102,338.92	56,371.58	-45,967.34	-44.9%	505,312.95	446,875.39	-58,437.56	-11.6%
Less Refunds Paid		-515.83	-9.72	506.11	-98.1%	-714.18	-25.61	688.57	-96.4%
Net Collections		101,823.09	56,361.86	-45,461.23	-44.6%	504,598.77	446,849.78	-57,748.99	-11.4%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		99,786.64	55,234.62	-44,552.02	-44.6%	494,506.75	437,912.78	-56,593.97	-11.4%
E911 Wireless Admin		2,036.45	1,127.24	-909.21	-44.6%	10,092.02	8,937.00	-1,155.02	-11.4%
Tax Commission Refunds		515.83	9.72	-506.11	-98.1%	714.18	25.61	-688.57	-96.4%
Total Distribution of Gross Collections		102,338.92	56,371.58	-45,967.34	-44.9%	505,312.95	446,875.39	-58,437.56	-11.6%
Oil & Gas Tax Receipts									
Gross Collections		5,571.44	18,885.04	13,313.60	239.0%	23,978.81	68,465.98	44,487.17	185.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		5,571.44	18,885.04	13,313.60	239.0%	23,978.81	68,465.98	44,487.17	185.5%
Distribution of Oil & Gas Tax									
Conservation Fund		3,342.86	11,331.03	7,988.17	239.0%	14,387.24	41,079.57	26,692.33	185.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		1,604.58	5,438.89	3,834.31	239.0%	6,905.94	19,718.22	12,812.28	185.5%
Public Schools Fund		624.00	2,115.12	1,491.12	239.0%	2,685.63	7,668.19	4,982.56	185.5%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		5,571.44	18,885.04	13,313.60	239.0%	23,978.81	68,465.98	44,487.17	185.5%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		8,848,737.53	11,149,511.73	2,300,774.20	26.0%	55,116,929.56	58,540,354.56	3,423,425.00	6.2%
Gasoline Tax		17,770,145.45	23,024,808.88	5,254,663.43	29.6%	120,718,309.34	122,977,548.26	2,259,238.92	1.9%
Aviation Fuel		287,145.12	179,972.04	-107,173.08	-37.3%	1,621,469.64	1,279,259.49	-342,210.15	-21.1%
Transfer Fee		971,127.90	1,247,607.95	276,480.05	28.5%	6,290,979.27	6,527,149.65	236,170.38	3.8%
Fuels Distribution Fund		101,364.14	-645,973.32	-747,337.46	-737.3%	967,280.65	1,382,024.34	414,743.69	42.9%
Motor Fuel Registration		4,267.75	9,576.98	5,309.23	124.4%	15,156.23	29,259.92	14,103.69	93.1%
Dyed Diesel - Penalty		1,000.00	1,055.92	55.92	5.6%	4,122.00	3,055.92	-1,066.08	-25.9%
Gross Collections		27,983,787.89	34,966,560.18	6,982,772.29	25.0%	184,734,246.69	190,738,652.14	6,004,405.45	3.3%
IFTA Taxpayer Refunds		-188,012.99	-132,329.48	55,683.51	-29.6%	-543,626.87	-510,921.62	32,705.25	-6.0%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,227,727.75	-1,625,989.90	-398,262.15	32.4%	-5,396,279.79	-5,784,846.17	-388,566.38	7.2%
Payments to Other IFTA Jurisdictions		-508,974.40	-101,804.85	407,169.55	-80.0%	-1,043,236.61	-1,347,345.30	-304,108.69	29.2%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,924,715.14	-1,860,124.23	64,590.91	-3.4%	-6,983,143.27	-7,643,113.09	-659,969.82	9.5%
Net Collections		26,059,072.75	33,106,435.95	7,047,363.20	27.0%	177,751,103.42	183,095,539.05	5,344,435.63	3.0%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,924,715.14	1,860,124.23	-64,590.91	-3.4%	6,983,143.27	7,643,113.09	659,969.82	9.5%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	441,593.60	459,136.00	17,542.40	4.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	938,386.41	975,664.00	37,277.59	4.0%
State Highway Account		4,591,571.82	6,008,420.89	1,416,849.07	30.9%	31,060,323.06	31,984,037.16	923,714.10	3.0%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		18,334,319.13	23,983,146.40	5,648,827.27	30.8%	123,749,268.28	127,513,665.78	3,764,397.50	3.0%
State Aeronautics Fund		287,145.12	179,972.04	-107,173.08	-37.3%	1,621,469.64	1,279,259.49	-342,210.15	-21.1%
Local Highway Distribution Fund		2,160,739.70	2,827,492.19	666,752.49	30.9%	14,616,622.61	15,051,311.61	434,689.00	3.0%
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		109,741.45	141,885.74	32,144.29	29.3%	752,621.19	765,869.73	13,248.54	1.8%
Off-Highway Improvements		109,741.45	141,885.74	32,144.29	29.3%	752,621.19	765,869.73	13,248.54	1.8%
Capital Improvements		109,741.45	141,885.75	32,144.30	29.3%	752,621.19	765,869.73	13,248.54	1.8%
Road and Bridge		57,157.41	73,899.36	16,741.95	29.3%	391,993.05	398,893.39	6,900.34	1.8%
Search and Rescue Fund		3,325.51	4,299.56	974.05	29.3%	22,806.74	23,208.17	401.43	1.8%
Petroleum Storage Trust Fund		194,225.57	249,521.60	55,296.03	28.5%	1,258,120.81	1,305,354.92	47,234.11	3.8%
Motor Fuels Distribution Funds		101,364.14	-645,973.32	-747,337.46	-737.3%	967,280.65	1,382,024.34	414,743.69	42.9%
Total Distribution of Gross Collections		27,983,787.89	34,966,560.18	6,982,772.29	25.0%	184,734,246.69	190,738,652.14	6,004,405.45	3.3%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		6,059,430.50	7,725,965.09	1,666,534.59	27.5%	37,942,696.78	40,414,245.01	2,471,548.23	6.5%
Special Fuels - IFTA		-136,674.54	204,738.80	341,413.34	-249.8%	629,396.51	435,243.27	-194,153.24	-30.8%
Gasoline		11,658,526.93	15,081,151.49	3,422,624.56	29.4%	80,314,131.47	81,606,245.17	1,292,113.70	1.6%
Dyed Diesel - Penalty		1,000.00	1,055.92	55.92	5.6%	4,122.00	3,055.92	-1,066.08	-25.9%
Transfer Fee		747,768.49	960,658.12	212,889.63	28.5%	4,843,765.29	5,025,616.49	181,851.20	3.8%
Interest		37,333.00	45,996.28	8,663.28	23.2%	151,882.88	188,059.69	36,176.81	23.8%
Motor Fuel Registration		4,267.75	9,576.98	5,309.23	124.4%	15,156.23	29,259.92	14,103.69	93.1%
Total Highway Distribution Fund		18,371,652.13	24,029,142.68	5,657,490.55	30.8%	123,901,151.16	127,701,725.47	3,800,574.31	3.1%
State Highway Account									
Special Fuels		1,550,692.95	1,977,182.46	426,489.51	27.5%	9,710,066.46	10,342,570.23	632,503.77	6.5%
Special Fuels - IFTA		-34,976.92	52,395.52	87,372.44	-249.8%	161,071.39	111,384.85	-49,686.54	-30.8%
Gasoline		3,075,855.79	3,978,842.91	902,987.12	29.4%	21,189,185.21	21,530,082.08	340,896.87	1.6%
Interest		2,755.93	3,395.45	639.52	23.2%	11,212.01	13,882.58	2,670.57	23.8%
Total State Highway Account		4,594,327.75	6,011,816.34	1,417,488.59	30.9%	31,071,535.07	31,997,919.74	926,384.67	3.0%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,178,965.24	1,069,236.99	-109,728.25	-9.3%	5,968,986.47	5,893,843.35	-75,143.12	-1.3%
Less Refunds Paid		-256.00	0.00	256.00	-100.0%	-11,820.13	-1,953.79	9,866.34	-83.5%
Net Collections		1,178,709.24	1,069,236.99	-109,472.25	-9.3%	5,957,166.34	5,891,889.56	-65,276.78	-1.1%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,178,709.24	1,069,236.99	-109,472.25	-9.3%	5,952,991.34	5,887,714.56	-65,276.78	-1.1%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		256.00	0.00	-256.00	-100.0%	11,820.13	1,953.79	-9,866.34	-83.5%
Total Distribution of Gross Collections		1,178,965.24	1,069,236.99	-109,728.25	-9.3%	5,968,986.47	5,893,843.35	-75,143.12	-1.3%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		261,223.28	256,416.07	-4,807.21	-1.8%	1,691,863.45	1,792,278.42	100,414.97	5.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		261,223.28	256,416.07	-4,807.21	-1.8%	1,691,765.45	1,792,233.82	100,468.37	5.9%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		261,223.28	256,416.07	-4,807.21	-1.8%	1,690,515.45	1,790,983.82	100,468.37	5.9%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
Total Distribution of Gross Collections		261,223.28	256,416.07	-4,807.21	-1.8%	1,691,863.45	1,792,278.42	100,414.97	5.9%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		116,989.63	109,535.14	-7,454.49	-6.4%	833,090.93	797,759.20	-35,331.73	-4.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-9,986.59	-592.02	9,394.57	-94.1%
Net Collections		116,989.63	109,535.14	-7,454.49	-6.4%	823,104.34	797,167.18	-25,937.16	-3.2%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		116,989.63	109,535.14	-7,454.49	-6.4%	821,854.34	795,917.18	-25,937.16	-3.2%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	9,986.59	592.02	-9,394.57	-94.1%
Total Distribution of Gross Collections		116,989.63	109,535.14	-7,454.49	-6.4%	833,090.93	797,759.20	-35,331.73	-4.2%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,728,653.71	1,673,910.77	-54,742.94	-3.2%	12,597,045.19	12,993,538.54	396,493.35	3.1%
Less Refunds Paid		-14,593.75	-4,983.59	9,610.16	-65.9%	-41,738.58	-23,754.27	17,984.31	-43.1%
Net Collections		1,714,059.96	1,668,927.18	-45,132.78	-2.6%	12,555,306.61	12,969,784.27	414,477.66	3.3%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,714,059.96	1,668,927.18	-45,132.78	-2.6%	12,532,556.61	12,947,034.27	414,477.66	3.3%
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		14,593.75	4,983.59	-9,610.16	-65.9%	41,738.58	23,754.27	-17,984.31	-43.1%
Total Distribution of Gross Collections		1,728,653.71	1,673,910.77	-54,742.94	-3.2%	12,597,045.19	12,993,538.54	396,493.35	3.1%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		14,792.84	6,953.75	-7,839.09	-53.0%	65,667.88	63,441.88	-2,226.00	-3.4%
Interest Receipts		269,319.28	-190,065.47	-459,384.75	-170.6%	1,360,465.74	-77,439.76	-1,437,905.50	-105.7%
Miscellaneous		20,246.11	25,035.84	4,789.73	23.7%	174,319.95	170,541.01	-3,778.94	-2.2%
Suspense		-763,189.38	40,607.54	803,796.92	-105.3%	-724,361.45	-288,650.51	435,710.94	-60.2%
Gross Receipts		-458,831.15	-117,468.34	341,362.81	-74.4%	876,092.12	-132,107.38	-1,008,199.50	-115.1%
Less Refunds		-1,842.66	-100.00	1,742.66	-94.6%	-26,540.36	-1,764.94	24,775.42	-93.3%
Net Receipts		-460,673.81	-117,568.34	343,105.47	-74.5%	849,551.76	-133,872.32	-983,424.08	-115.8%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		20,246.11	25,010.84	4,764.73	23.5%	172,845.42	165,843.85	-7,001.57	-4.1%
General Fund		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Relief Fund		227,564.22	-241,509.98	-469,074.20	-206.1%	1,189,378.38	-287,774.96	-1,477,153.34	-124.2%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	1,000.00	4,000.00	3,000.00	300.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		41,755.06	51,444.51	9,689.45	23.2%	171,087.36	210,335.20	39,247.84	22.9%
Other Transfers		74.50	6,976.61	6,902.11	N/A	255.22	6,976.61	6,721.39	N/A
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		1,842.66	100.00	-1,742.66	-94.6%	26,540.36	1,764.94	-24,775.42	-93.3%
Circuit Breaker Fund		12,950.18	6,853.75	-6,096.43	-47.1%	39,127.52	61,676.94	22,549.42	57.6%
Tax Commission Holding Fund held in Suspense Account		-763,263.88	33,655.93	796,919.81	-104.4%	-724,616.67	-295,627.12	428,989.55	-59.2%
Total Distribution of Gross Collections		-458,831.15	-117,468.34	341,362.81	-74.4%	876,092.12	-132,107.38	-1,008,199.50	-115.1%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		535,871,336.03	578,025,237.47	42,153,901.44	7.9%	2,889,826,452.63	2,940,909,689.25	51,083,236.62	1.8%

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

Source	Note	Month Of 11/30/2024	Month Of 11/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		80,454.15	39,177.56	-41,276.59	-51.3%	1,596,911.74	263,682.77	-1,333,228.97	-83.5%
Corporate Income to MTC		45,365.88	1,276,861.21	1,231,495.33	N/A	495,267.37	4,997,521.20	4,502,253.83	909.1%
Sales Tax to MTC		424,628.85	255,911.49	-168,717.36	-39.7%	1,633,497.28	2,057,822.77	424,325.49	26.0%
Total Receipts Reclassed to MTC		550,448.88	1,571,950.26	1,021,501.38	185.6%	3,725,676.39	7,319,026.74	3,593,350.35	96.4%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		58,069.17	51,253.71	-6,815.46	-11.7%	1,263,197.96	214,620.50	-1,048,577.46	-83.0%
Corporate MTC to General Fund		32,743.61	1,670,442.83	1,637,699.22	N/A	284,751.66	3,863,008.18	3,578,256.52	N/A
Sales Tax MTC to General Fund		306,483.21	334,794.03	28,310.82	9.2%	870,403.83	1,768,891.00	898,487.17	103.2%
Total MTC Receipts to General Fund		397,295.99	2,056,490.57	1,659,194.58	417.6%	2,418,353.45	5,846,519.68	3,428,166.23	141.8%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		22,384.98	-12,076.15	-34,461.13	-153.9%	333,713.78	49,062.27	-284,651.51	-85.3%
MTC Revenue from Corporate Income Tax		12,622.27	-393,581.62	-406,203.89	N/A	210,515.71	1,134,513.02	923,997.31	438.9%
MTC Revenue from Sales Tax		118,145.64	-78,882.54	-197,028.18	-166.8%	763,093.45	288,931.77	-474,161.68	-62.1%
Net MTC Revenues		153,152.89	-484,540.31	-637,693.20	-416.4%	1,307,322.94	1,472,507.06	165,184.12	12.6%
Total MTC Receipts		550,448.88	1,571,950.26	1,021,501.38	185.6%	3,725,676.39	7,319,026.74	3,593,350.35	96.4%

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

Note	Area	Description	Month Added	Month Ended
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue. Due to negative balances held in the Tax Relief Fund through November 2025, an idle Interest-bearing fund, interest amounts have been withdrawn.	1/31/2026	
A2	Receipts by Tax Type	Decline in E911 Fees can be attributed to a number of factors including but not limited to decline in purchase of pre-paid wireless services, timing of payments received and returns processed, or unidentified payments at time of receipt.	1/31/2026	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
B2	Distributions by Fund	FY2025 20% of Tax Relief funds were moved to the School District Facility Fund to ensure proper amounts were statutorily distributed at year end.	1/31/2026	
C1	Corporate Estimates	Some payments intended as estimated payments, have been recorded incorrectly due to an error within a software upgrade. Processes have been updated to correct past and future recording errors. There is no impact on Gross or Net Collections.	3/31/2026	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to and distributed from the general fund.	7/31/2025	
F2	Sales Tax Receipts	Year to date amounts for Tax Relief Fund include repayment of \$139,000,000 line of credit.	7/31/2025	