

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		186,845,165.69	185,297,822.47	-1,547,343.22	-0.8%	1,120,785,853.41	1,191,391,970.69	70,606,117.28	6.3%
Corporate Income Tax		257,517,592.78	222,558,931.68	-34,958,661.10	-13.6%	487,688,201.12	432,436,179.58	-55,252,021.54	-11.3%
Sales Tax		241,852,565.37	250,582,700.62	8,730,135.25	3.6%	1,600,990,658.21	1,604,117,661.30	3,127,003.09	0.2%
Cigarette Tax		2,243,832.64	1,946,952.72	-296,879.92	-13.2%	15,542,594.18	14,163,278.76	-1,379,315.42	-8.9%
Tobacco Tax		986,271.32	930,914.38	-55,356.94	-5.6%	7,148,060.25	6,163,979.82	-984,080.43	-13.8%
Beer Tax		351,988.59	351,077.20	-911.39	-0.3%	2,639,976.68	2,540,217.26	-99,759.42	-3.8%
Wine Tax		564,434.83	545,048.71	-19,386.12	-3.4%	3,556,459.50	3,522,719.31	-33,740.19	-0.9%
Kilowatt Hour Tax		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
Mine License Tax		0.00	0.00	0.00	0.0%	28,164.74	471,658.94	443,494.20	N/A
Oil & Gas		44,522.07	32,743.61	-11,778.46	-26.5%	339,222.16	116,775.41	-222,446.75	-65.6%
E911		116,809.93	107,814.01	-8,995.92	-7.7%	747,108.50	685,979.41	-61,129.09	-8.2%
Motor Fuels Tax		36,282,705.92	37,465,110.76	1,182,404.84	3.3%	209,123,816.19	224,326,742.67	15,202,926.48	7.3%
Boise Auditorium District		673,416.55	698,326.03	24,909.48	3.7%	6,020,834.66	6,352,444.79	331,610.13	5.5%
Idaho Falls Auditorium District		163,282.21	168,558.50	5,276.29	3.2%	1,847,015.75	1,843,294.72	-3,721.03	-0.2%
Pocatello-Chubbuck Auditorium District		96,242.78	90,564.61	-5,678.17	-5.9%	870,887.59	874,945.30	4,057.71	0.5%
Idaho Travel & Convention		1,081,691.62	1,080,991.81	-699.81	-0.1%	12,997,474.62	13,252,265.57	254,790.95	2.0%
Suspense	A1	37,574.14	-22,253.63	-59,827.77	-159.2%	643,732.31	-9,808.46	-653,540.77	-101.5%
Miscellaneous Revenues	A2	18,305.00	-464,975.39	-483,280.39	N/A	207,292.31	-501,815.77	-709,108.08	-342.1%
RR Car Company's Ad Valorem Tax		168.00	52.00	-116.00	-69.0%	168.00	52.00	-116.00	-69.0%
Wine Direct Shipper Fee		800.00	3,725.00	2,925.00	365.6%	6,462.50	8,475.00	2,012.50	31.1%
Total Gross Receipts		728,891,811.74	701,485,978.16	-27,405,833.58	-3.8%	3,472,003,728.81	3,502,781,146.28	30,777,417.47	0.9%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		535,487,375.69	518,750,089.97	-16,737,285.72	-3.1%	2,505,202,439.03	2,265,266,951.74	-239,935,487.29	-9.6%
129 - Secondary Aquifer Fund		1,132,288.30	922,786.06	-209,502.24	-18.5%	4,173,332.14	3,318,110.76	-855,221.38	-20.5%
130 - Petroleum Storage Trust		250,990.54	261,052.82	10,062.28	4.0%	1,410,906.23	1,529,466.45	118,560.22	8.4%
161 - Fish and Game Donation		-3,913.96	-515.04	3,398.92	-86.8%	33,501.33	670.96	-32,830.37	-98.0%
166 - Abandoned Mine & Oil & Gas Conserv		26,712.56	5,041.18	-21,671.38	-81.1%	213,107.26	208,463.49	-4,643.77	-2.2%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	150,000.00	150,000.00	0.00	0.0%
181 - Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	60,000.00	180,000.00	120,000.00	200.0%
182 - Substance Abuse Treatment		136,550.20	127,268.34	-9,281.86	-6.8%	956,108.45	921,637.45	-34,471.00	-3.6%
188 - County Juvenile Probation Svcs		337,329.62	334,389.02	-2,940.60	-0.9%	2,101,043.78	2,038,273.39	-62,770.39	-3.0%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	2,400,000.00	2,400,000.00	0.00	0.0%
212 - Idaho Travel and Convention		1,049,526.09	1,054,051.33	4,525.24	0.4%	12,893,050.71	13,168,895.04	275,844.33	2.1%
213 - Veterans Support Donation		-6,736.05	-675.07	6,060.98	-90.0%	6,572.40	1,615.55	-4,956.85	-75.4%
220 - Cooperative Welfare Fund		-78,253.55	1,408.68	79,662.23	-101.8%	63,631.47	24,530.53	-39,100.94	-61.4%
221 - State Aeronautics Fund		214,788.21	205,526.10	-9,262.11	-4.3%	1,890,108.97	1,608,227.77	-281,881.20	-14.9%
247 - Parks & Rec Motor Fuels		523,066.39	521,008.15	-2,058.24	-0.4%	3,008,201.19	3,242,685.95	234,484.76	7.8%
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		2,920,249.81	2,909,273.82	-10,975.99	-0.4%	16,467,832.91	17,822,710.07	1,354,877.16	8.2%
260 - State Highway Account		6,199,204.66	6,182,206.87	-16,997.79	-0.3%	34,991,130.83	37,878,744.45	2,887,613.62	8.3%
261 - Highway Distribution Fund		24,643,897.08	24,679,743.59	35,846.51	0.1%	139,363,537.56	150,936,263.25	11,572,725.69	8.3%
266 - Search and Rescue Fund		4,501.90	4,484.19	-17.71	-0.4%	25,890.84	27,909.07	2,018.23	7.8%
267 - Motor Fuel Distribution Fund		-2,180,942.35	-892,222.72	1,288,719.63	-59.1%	-790,431.60	-599,286.96	191,144.64	-24.2%
269 - Transportation Congestion Mitigation		8,707,546.78	9,087,024.90	379,478.12	4.4%	59,746,537.64	59,433,242.06	-313,295.58	-0.5%
275 - E911 Wireless		114,359.79	105,437.28	-8,922.51	-7.8%	731,401.06	666,568.57	-64,832.49	-8.9%
276 - Multi-State Tax Compact		157,530.45	149,830.48	-7,699.97	-4.9%	1,832,433.06	1,365,311.46	-467,121.60	-25.5%
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		1,344,008.87	1,391,251.78	47,242.91	3.5%	2,702,589.06	2,794,078.46	91,489.40	3.4%
349 - Wine Direct Shipper Fee to ISP		400.00	1,250.00	850.00	212.5%	1,350.00	1,250.00	-100.00	-7.4%
365 - Permanent Building Fund		1,101,720.65	1,068,962.96	-32,757.69	-3.0%	7,331,653.12	7,456,517.67	124,864.55	1.7%
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		15,732.44	12,221.06	-3,511.38	-22.3%	153,056.09	183,632.31	30,576.22	20.0%
403 - Opportunity Scholarship		-1,506.26	-695.07	811.19	-53.9%	3,489.93	289.93	-3,200.00	-91.7%
481 - Public School Endowment	B2	382,076.23	391,131.95	9,055.72	2.4%	2,351,188.49	167,395,575.23	165,044,386.74	N/A
483 - Childrens Trust Donation		-9,667.07	-595.07	9,072.00	-93.8%	1,838.28	2,539.97	701.69	38.2%

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Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
502 - Sales Tax - Cities & Counties		25,144,203.02	25,698,524.61	554,321.59	2.2%	172,488,036.73	171,079,942.54	-1,408,094.19	-0.8%
502 - Sales Tax - Circuit Breaker		1,760,673.16	2,227,058.36	466,385.20	26.5%	11,812,126.11	12,097,390.90	285,264.79	2.4%
502 - Sales Tax - Personal Property		3,817,511.78	1,911,622.48	-1,905,889.30	-49.9%	11,603,635.63	11,469,734.88	-133,900.75	-1.2%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.58	-0.01	0.0%	4,243,551.50	4,243,551.49	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,016,603.82	1,092,320.76	75,716.94	7.4%	6,242,082.28	6,223,201.59	-18,880.69	-0.3%
502 - Sales Tax - Election Consolidation		464,323.51	479,078.69	14,755.18	3.2%	2,785,941.06	2,910,061.68	124,120.62	4.5%
502 - Sales Tax - Tax Relief Fund		16,930,670.74	19,432,921.80	2,502,251.06	14.8%	87,794,688.20	102,582,738.14	14,788,049.94	16.8%
502 - Sales Tax - Held in Reserve		0.00	541,472.04	541,472.04	0.0%	43,102.02	541,472.04	498,370.02	N/A
502 - Sales Tax - Indigent Defense	B6	2,833,333.33	0.00	-2,833,333.33	-100.0%	25,500,000.00	0.00	-25,500,000.00	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief	B3	0.00	4,339,054.51	4,339,054.51	0.0%	0.00	28,379,373.81	28,379,373.81	0.0%
502 - Sales Tax - School District Facility Fund	B4	0.00	4,339,054.51	4,339,054.51	0.0%	0.00	28,379,373.81	28,379,373.81	0.0%
516 - Refund Fund		92,276,789.83	88,992,217.42	-3,284,572.41	-3.6%	335,073,405.71	337,716,328.38	2,642,922.67	0.8%
516 - Refund Fund - County Juvenile Prob Services		39,592.15	29,686.65	-9,905.50	-25.0%	211,987.89	322,134.86	110,146.97	52.0%
535 - Tax Rebate Fund		0.00	1,564.51	1,564.51	0.0%	0.00	6,862.61	6,862.61	0.0%
630 - Grape Growers and Wine Producers		19,746.09	27,967.97	8,221.88	41.6%	149,802.43	183,997.35	34,194.92	22.8%
630 - Hop Growers		9,750.01	7,607.98	-2,142.03	-22.0%	67,588.18	64,168.04	-3,420.14	-5.1%
630 - Unidentified Wine & Strong Beer		12,650.63	0.00	-12,650.63	-100.0%	-43,118.56	0.00	43,118.56	-100.0%
630 - Custodial Accounts		904,471.56	950,952.00	46,480.44	5.1%	8,690,008.25	9,057,204.44	367,196.19	4.2%
630 - Oil & Gas-Cities & Counties		12,822.36	12,963.03	140.67	1.1%	97,695.99	33,631.32	-64,064.67	-65.6%
601 - Tax Suspense & Adjustments	B7	37,574.14	-17,031,085.29	-17,068,659.43	N/A	643,732.31	2,940,103.79	2,296,371.48	356.7%
Total Distribution		728,891,811.74	701,485,978.16	-27,405,833.58	-3.8%	3,472,003,728.81	3,502,781,146.28	30,777,417.47	0.9%

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Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		149,459,328.39	161,435,930.54	11,976,602.15	8.0%	895,286,766.42	948,865,062.13	53,578,295.71	6.0%
Corporate Income Taxes		206,023,963.37	177,982,221.68	-28,041,741.69	-13.6%	389,705,172.45	345,213,340.66	-44,491,831.79	-11.4%
Sales Tax		178,405,177.00	177,858,161.72	-547,015.28	-0.3%	1,208,351,058.29	960,541,757.62	-247,809,300.67	-20.5%
Cigarette Taxes		107,341.67	0.00	-107,341.67	-100.0%	644,050.02	0.00	-644,050.02	-100.0%
Tobacco Tax		855,114.43	813,946.24	-41,168.19	-4.8%	6,209,612.11	5,330,826.04	-878,786.07	-14.2%
Beer Tax		165,400.56	164,940.97	-459.59	-0.3%	1,239,921.26	1,193,110.05	-46,811.21	-3.8%
Wine Tax		455,728.29	383,015.75	-72,712.54	-16.0%	2,924,807.66	2,787,328.68	-137,478.98	-4.7%
Kilowatt Hour Tax		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
Mine License		-1.32	0.00	1.32	-100.0%	18,584.77	311,293.58	292,708.81	N/A
Misc Revenue		881.00	0.00	-881.00	-100.0%	2,719.92	103.00	-2,616.92	-96.2%
Total Distributed Direct to General Fund		535,487,375.69	518,750,089.97	-16,737,285.72	-3.1%	2,505,202,439.03	2,265,266,951.74	-239,935,487.29	-9.6%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		-56,461,572.96	6,712,132.41	63,173,705.37	-111.9%	34,697,582.51	78,414,389.34	43,716,806.83	126.0%
Corporate Income Tax Net Refund Fund		46,058,225.54	18,393,541.39	-27,664,684.15	-60.1%	64,361,237.18	-12,480,210.45	-76,841,447.63	-119.4%
Total Distributed and Accrued to G. Fund		525,084,028.27	543,855,763.77	18,771,735.50	3.6%	2,604,261,258.72	2,331,201,130.63	-273,060,128.09	-10.5%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		37,364,808.53	40,343,039.29	2,978,230.76	8.0%	223,821,623.23	237,098,217.26	13,276,594.03	5.9%
Less Total Refunds		-93,826,381.49	-33,630,906.88	60,195,474.61	-64.2%	-189,124,040.72	-158,683,827.92	30,440,212.80	-16.1%
Net Refund Fund (To Above)		-56,461,572.96	6,712,132.41	63,173,705.37	-111.9%	34,697,582.51	78,414,389.34	43,716,806.83	126.0%
Add Distributed Direct to General Fund		149,459,328.39	161,435,930.54	11,976,602.15	8.0%	895,286,766.42	948,865,062.13	53,578,295.71	6.0%
IIT Distributed and Accrued to G. Fund		92,997,755.43	168,148,062.95	75,150,307.52	80.8%	929,984,348.93	1,027,279,451.47	97,295,102.54	10.5%
Corporate Income Tax									
Distributed to Refund Fund		51,387,779.51	44,469,871.83	-6,917,907.68	-13.5%	96,706,711.77	85,929,851.67	-10,776,860.10	-11.1%
Less Total Refunds		-5,329,553.97	-26,076,330.44	-20,746,776.47	389.3%	-32,345,474.59	-98,410,062.12	-66,064,587.53	204.2%
Net Refund Fund (To Above)		46,058,225.54	18,393,541.39	-27,664,684.15	-60.1%	64,361,237.18	-12,480,210.45	-76,841,447.63	-119.4%
Add Distributed Direct to General Fund		206,023,963.37	177,982,221.68	-28,041,741.69	-13.6%	389,705,172.45	345,213,340.66	-44,491,831.79	-11.4%
CIT Distributed and Accrued to G. Fund		252,082,188.91	196,375,763.07	-55,706,425.84	-22.1%	454,066,409.63	332,733,130.21	-121,333,279.42	-26.7%

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Individual Income Tax Receipts									
IIT Payments by Filing		21,996,443.72	16,497,136.68	-5,499,307.04	-25.0%	192,481,849.06	158,036,876.76	-34,444,972.30	-17.9%
Permanent Building Fund		59,950.00	27,110.00	-32,840.00	-54.8%	1,134,610.00	823,060.00	-311,550.00	-27.5%
Donations on returns		-118,108.22	2,306.29	120,414.51	-102.0%	118,586.39	47,872.28	-70,714.11	-59.6%
Individual Tax reclassified as Multi State		97.03	82,549.45	82,452.42	N/A	564.49	679,138.81	678,574.32	N/A
Total Filing Payments		21,938,382.53	16,609,102.42	-5,329,280.11	-24.3%	193,735,609.94	159,586,947.85	-34,148,662.09	-17.6%
Lottery Winnings Withholdings		79,184.29	29,686.65	-49,497.64	-62.5%	423,975.72	322,134.86	-101,840.86	-24.0%
Employer Withholdings		164,827,598.87	168,659,033.40	3,831,434.53	2.3%	926,626,267.75	1,031,482,887.98	104,856,620.23	11.3%
Withholding Payments Total		164,906,783.16	168,688,720.05	3,781,936.89	2.3%	927,050,243.47	1,031,805,022.84	104,754,779.37	11.3%
Gross Collections		186,845,165.69	185,297,822.47	-1,547,343.22	-0.8%	1,120,785,853.41	1,191,391,970.69	70,606,117.28	6.3%
Individual Income Tax Filing Refunds		-91,830,880.91	-30,636,375.94	61,194,504.97	-66.6%	-183,777,936.23	-151,317,610.82	32,460,325.41	-17.7%
Employer Withholding Refunds		-1,995,500.58	-2,994,530.94	-999,030.36	50.1%	-5,346,104.49	-7,366,217.10	-2,020,112.61	37.8%
Less Total Refunds Paid		-93,826,381.49	-33,630,906.88	60,195,474.61	-64.2%	-189,124,040.72	-158,683,827.92	30,440,212.80	-16.1%
Net Collections		93,018,784.20	151,666,915.59	58,648,131.39	63.0%	931,661,812.69	1,032,708,142.77	101,046,330.08	10.8%
Distribution of Individual Income Tax									
General Fund		149,459,328.39	161,435,930.54	11,976,602.15	8.0%	895,286,766.42	948,865,062.13	53,578,295.71	6.0%
Refund Fund		37,364,808.53	40,343,039.29	2,978,230.76	8.0%	223,821,623.23	237,098,217.26	13,276,594.03	5.9%
Refund Fund - County Juvenile Prob Svc		39,592.15	29,686.65	-9,905.50	-25.0%	211,987.89	322,134.86	110,146.97	52.0%
Multi-State Tax Compact		2.70	9,979.87	9,977.17	N/A	291.65	192,010.31	191,718.66	N/A
Permanent Building Fund		59,950.00	27,110.00	-32,840.00	-54.8%	1,134,610.00	823,060.00	-311,550.00	-27.5%
Public School Income Substance Abuse		39,592.14	29,686.65	-9,905.49	-25.0%	211,987.83	322,134.83	110,147.00	52.0%
Donations:									
Fish & Game		-3,913.96	-515.04	3,398.92	-86.8%	33,501.33	670.96	-32,830.37	-98.0%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Children's Trust		-9,667.07	-595.07	9,072.00	-93.8%	1,838.28	2,539.97	701.69	38.2%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Guard & Reserve Support		-1,818.53	5.00	1,823.53	-100.3%	2,494.04	1,454.20	-1,039.84	-41.7%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		-1,532.33	54.93	1,587.26	-103.6%	958.89	1,109.37	150.48	15.7%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		-1,954.34	0.00	1,954.34	-100.0%	-1,095.73	1,433.68	2,529.41	-230.8%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-6,736.05	-675.07	6,060.98	-90.0%	6,572.40	1,615.55	-4,956.85	-75.4%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	1,500.00	1,500.00	0.00	0.0%
Cooperative Welfare Fund		-78,253.55	1,408.68	79,662.23	-101.8%	63,631.47	24,530.53	-39,100.94	-61.4%
Idaho Food Bank		-15,726.13	317.93	16,044.06	-102.0%	1,195.78	8,228.09	7,032.31	588.1%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-1,506.26	-695.07	811.19	-53.9%	3,489.93	289.93	-3,200.00	-91.7%
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	1,500.00	1,500.00	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	-16,579,916.82	-16,579,916.82	0.0%	0.00	3,721,479.02	3,721,479.02	0.0%
Total Distribution of Gross Collections		186,845,165.69	185,297,822.47	-1,547,343.22	-0.8%	1,120,785,853.41	1,191,391,970.69	70,606,117.28	6.3%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		-3,566,069.34	9,414,957.69	12,981,027.03	-364.0%	61,249,363.02	72,490,319.14	11,240,956.12	18.4%
Corporate Estimates		260,597,272.18	213,027,111.49	-47,570,160.69	-18.3%	422,610,656.11	357,947,163.33	-64,663,492.78	-15.3%
Corporate Tax reclassified as Multi-State		486,389.94	116,862.50	-369,527.44	-76.0%	3,828,181.99	1,998,697.11	-1,829,484.88	-47.8%
Gross Collections		257,517,592.78	222,558,931.68	-34,958,661.10	-13.6%	487,688,201.12	432,436,179.58	-55,252,021.54	-11.3%
Less Refunds Paid	E1	-5,329,553.97	-26,076,330.44	-20,746,776.47	389.3%	-32,345,474.59	-98,410,062.12	-66,064,587.53	204.2%
Net Collections		252,188,038.81	196,482,601.24	-55,705,437.57	-22.1%	455,342,726.53	334,026,117.46	-121,316,609.07	-26.6%
Distribution of Corporate Tax									
General Fund		206,023,963.37	177,982,221.68	-28,041,741.69	-13.6%	389,705,172.45	345,213,340.66	-44,491,831.79	-11.4%
Refund Fund		51,387,779.51	44,469,871.83	-6,917,907.68	-13.5%	96,706,711.77	85,929,851.67	-10,776,860.10	-11.1%
Multi-State Tax Compact		13,544.90	14,128.17	583.27	4.3%	949,856.90	496,858.89	-452,998.01	-47.7%
Permanent Building Fund		92,305.00	92,710.00	405.00	0.4%	326,460.00	795,742.00	469,282.00	143.7%
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%
Total Distribution of Gross Collections		257,517,592.78	222,558,931.68	-34,958,661.10	-13.6%	487,688,201.12	432,436,179.58	-55,252,021.54	-11.3%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		236,682,219.93	249,542,607.78	12,860,387.85	5.4%	1,593,189,548.39	1,600,559,054.04	7,369,505.65	0.5%
Sales Tax reclassified as Multi-State		5,170,345.44	1,039,924.84	-4,130,420.60	-79.9%	7,744,713.82	3,480,558.34	-4,264,155.48	-55.1%
Amusement Device Tax		0.00	168.00	168.00	0.0%	56,396.00	78,048.92	21,652.92	38.4%
Gross Collections		241,852,565.37	250,582,700.62	8,730,135.25	3.6%	1,600,990,658.21	1,604,117,661.30	3,127,003.09	0.2%
Less Refunds Paid		-1,106,305.68	-1,933,838.40	-827,532.72	74.8%	-4,649,129.73	-5,808,061.21	-1,158,931.48	24.9%
Net Collections		240,746,259.69	248,648,862.22	7,902,602.53	3.3%	1,596,341,528.48	1,598,309,600.09	1,968,071.61	0.1%
Distribution of Sales Tax									
General Fund		178,405,177.00	177,858,161.72	-547,015.28	-0.3%	1,208,351,058.29	960,541,757.62	-247,809,300.67	-20.5%
Tax Commission Refunds		1,106,305.68	1,933,838.40	827,532.72	74.8%	4,649,129.73	5,808,061.21	1,158,931.48	24.9%
Multi-State Tax Compact		143,982.85	125,722.44	-18,260.41	-12.7%	882,284.51	676,442.26	-205,842.25	-23.3%
Tax Relief Fund		16,930,670.74	19,432,921.80	2,502,251.06	14.8%	87,794,688.20	102,062,692.82	14,268,004.62	16.3%
Revenue Share		25,144,203.02	25,698,524.61	554,321.59	2.2%	172,488,036.73	171,079,942.54	-1,408,094.19	-0.8%
Revenue Share Held for Non-Compliance		0.00	541,472.04	541,472.04	0.0%	43,102.02	541,472.04	498,370.02	N/A
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	2,500,000.02	2,500,000.01	-0.01	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	2,400,000.00	2,400,000.00	0.00	0.0%
County Circuit Breaker		1,758,981.60	2,217,846.81	458,865.21	26.1%	11,760,610.60	12,087,572.55	326,961.95	2.8%
Personal Property		3,817,511.78	1,911,622.48	-1,905,889.30	-49.9%	11,603,635.63	11,469,734.88	-133,900.75	-1.2%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.58	-0.01	0.0%	4,243,551.50	4,243,551.49	-0.01	0.0%
Demonstration Pilot Project		1,016,603.82	1,092,320.76	75,716.94	7.4%	6,242,082.28	6,223,201.59	-18,880.69	-0.3%
Election Consolidation		464,323.51	479,078.69	14,755.18	3.2%	2,785,941.06	2,910,061.68	124,120.62	4.5%
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		8,707,546.78	9,087,024.90	379,478.12	4.4%	59,746,537.64	59,433,242.06	-313,295.58	-0.5%
Sales Tax to ITD Holding Fund		0.00	-0.01	-0.01	0.0%	-1,037.15	-0.01	1,037.14	-100.0%
Indigent Defense Distribution	F6	2,833,333.33	0.00	-2,833,333.33	-100.0%	25,500,000.00	0.00	-25,500,000.00	-100.0%
Homeowner Property Tax Relief Account	F1	0.00	4,339,054.51	4,339,054.51	0.0%	0.00	28,379,373.81	28,379,373.81	0.0%
School District Facility Fund Holding Account	F2	0.00	4,339,054.51	4,339,054.51	0.0%	0.00	28,379,373.81	28,379,373.81	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	2,131.71	2,131.71	0.0%	0.00	381,180.94	381,180.94	0.0%
Total Distribution of Gross Collections		241,852,565.37	250,582,700.62	8,730,135.25	3.6%	1,600,990,658.21	1,604,117,661.30	3,127,003.09	0.2%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,243,832.64	1,946,952.72	-296,879.92	-13.2%	15,542,594.18	14,163,278.76	-1,379,315.42	-8.9%
Less Refunds Paid		-36.00	-34.00	2.00	-5.6%	-212.00	-202.00	10.00	-4.7%
Net Collections		2,243,796.64	1,946,918.72	-296,877.92	-13.2%	15,542,382.18	14,163,076.76	-1,379,305.42	-8.9%
Distribution of Cigarette Tax									
General Fund		107,341.67	0.00	-107,341.67	-100.0%	644,050.02	0.00	-644,050.02	-100.0%
Tax Commission Refunds		36.00	34.00	-2.00	-5.6%	212.00	202.00	-10.00	-4.7%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	2,500,000.02	2,500,000.00	-0.02	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	150,000.00	150,000.00	0.00	0.0%
Central Tumor Registry		10,000.00	30,000.00	20,000.00	200.0%	60,000.00	180,000.00	120,000.00	200.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	1,657,500.00	1,657,500.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	1,657,500.00	1,657,500.00	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		1,132,288.30	922,786.06	-209,502.24	-18.5%	4,173,332.14	3,318,110.76	-855,221.38	-20.5%
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	-34.00	-34.00	0.0%	0.00	-34.00	-34.00	0.0%
Total Distribution of Gross Collections		2,243,832.64	1,946,986.72	-296,845.92	-13.2%	15,542,594.18	14,163,312.76	-1,379,281.42	-8.9%
Tobacco Tax Receipts									
Gross Collections		986,271.32	930,914.38	-55,356.94	-5.6%	7,148,060.25	6,163,979.82	-984,080.43	-13.8%
Less Refunds Paid		-8,997.65	-690.10	8,307.55	-92.3%	-51,360.58	-71,607.00	-20,246.42	39.4%
Net Collections		977,273.67	930,224.28	-47,049.39	-4.8%	7,096,699.67	6,092,372.82	-1,004,326.85	-14.2%
Distribution of Tobacco Tax									
General Fund		855,114.43	813,946.24	-41,168.19	-4.8%	6,209,612.11	5,330,826.04	-878,786.07	-14.2%
Tax Commission Refunds		8,997.65	690.10	-8,307.55	-92.3%	51,360.58	71,607.00	20,246.42	39.4%
Public School Endowment		61,079.62	58,139.02	-2,940.60	-4.8%	443,543.78	380,773.39	-62,770.39	-14.2%
County Juvenile Probation Svcs		61,079.62	58,139.02	-2,940.60	-4.8%	443,543.78	380,773.39	-62,770.39	-14.2%
Total Distribution of Gross Collections		986,271.32	930,914.38	-55,356.94	-5.6%	7,148,060.25	6,163,979.82	-984,080.43	-13.8%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		351,988.59	351,077.20	-911.39	-0.3%	2,639,976.68	2,540,217.26	-99,759.42	-3.8%
Less Refunds Paid		-72.49	-138.95	-66.46	91.7%	-1,846.27	-1,685.11	161.16	-8.7%
Net Collections		351,916.10	350,938.25	-977.85	-0.3%	2,638,130.41	2,538,532.15	-99,598.26	-3.8%
Distribution of Beer Tax									
General Fund		165,400.56	164,940.97	-459.59	-0.3%	1,239,921.26	1,193,110.05	-46,811.21	-3.8%
Tax Commission Refunds		72.49	138.95	66.46	91.7%	1,846.27	1,685.11	-161.16	-8.7%
Substance Abuse Treatment		70,383.23	70,187.65	-195.58	-0.3%	527,626.07	507,706.44	-19,919.63	-3.8%
Permanent Building Fund		116,132.31	115,809.63	-322.68	-0.3%	870,583.08	837,715.66	-32,867.42	-3.8%
Total Distribution of Gross Collections		351,988.59	351,077.20	-911.39	-0.3%	2,639,976.68	2,540,217.26	-99,759.42	-3.8%
Wine Tax Receipts									
Gross Collections		564,434.83	545,048.71	-19,386.12	-3.4%	3,556,459.50	3,522,719.31	-33,740.19	-0.9%
Less Refunds Paid		-392.84	-149.48	243.36	-61.9%	-28,898.20	-4,067.39	24,830.81	-85.9%
Net Collections		564,041.99	544,899.23	-19,142.76	-3.4%	3,527,561.30	3,518,651.92	-8,909.38	-0.3%
Distribution of Wine Tax									
General Fund		455,728.29	383,015.75	-72,712.54	-16.0%	2,924,807.66	2,787,328.68	-137,478.98	-4.7%
Tax Commission Refunds		392.84	149.48	-243.36	-61.9%	28,898.20	4,067.39	-24,830.81	-85.9%
Substance Abuse Treatment		66,166.97	57,080.69	-9,086.28	-13.7%	428,481.59	413,931.01	-14,550.58	-3.4%
Grape Growers & Wine Producers		19,746.09	27,967.97	8,221.88	41.6%	149,802.43	183,997.35	34,194.92	22.8%
Hop Growers		9,750.01	7,607.98	-2,142.03	-22.0%	67,588.18	64,168.04	-3,420.14	-5.1%
Unallocated Wine & Strong Beer		12,650.63	69,226.84	56,576.21	447.2%	-43,118.56	69,226.84	112,345.40	-260.5%
Total Distribution of Gross Collections		564,434.83	545,048.71	-19,386.12	-3.4%	3,556,459.50	3,522,719.31	-33,740.19	-0.9%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		400.00	2,475.00	2,075.00	518.8%	5,112.50	7,225.00	2,112.50	41.3%
Wine Direct Shipper Fee to ISP		400.00	1,250.00	850.00	212.5%	1,350.00	1,250.00	-100.00	-7.4%
Total Distributions		800.00	3,725.00	2,925.00	365.6%	6,462.50	8,475.00	2,012.50	31.1%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
Distribution of Kilowatt Hour Tax									
General Fund		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
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		14,442.30	111,873.07	97,430.77	674.6%	819,746.13	1,024,129.98	204,383.85	24.9%
Mine License Tax Receipts									
Gross Collections		0.00	0.00	0.00	0.0%	28,164.74	471,658.94	443,494.20	N/A
Less Refunds Paid		-2.00	0.00	2.00	-100.0%	-4.00	-2.00	2.00	-50.0%
Net Collections		-2.00	0.00	2.00	-100.0%	28,160.74	471,656.94	443,496.20	N/A
Distribution of Mine Tax									
General Fund		-1.32	0.00	1.32	-100.0%	18,584.77	311,293.58	292,708.81	N/A
Abandoned Mine Reclamation		-0.68	0.00	0.68	-100.0%	9,573.97	160,363.36	150,789.39	N/A
Tax Commission Refunds		2.00	0.00	-2.00	-100.0%	6.00	2.00	-4.00	-66.7%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	28,164.74	471,658.94	443,494.20	N/A

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		116,809.93	107,814.01	-8,995.92	-7.7%	747,108.50	685,979.41	-61,129.09	-8.2%
Less Refunds Paid		-116.27	-224.95	-108.68	93.5%	-780.88	-5,807.38	-5,026.50	643.7%
Net Collections		116,693.66	107,589.06	-9,104.60	-7.8%	746,327.62	680,172.03	-66,155.59	-8.9%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		114,359.79	105,437.28	-8,922.51	-7.8%	731,401.06	666,568.57	-64,832.49	-8.9%
E911 Wireless Admin		2,333.87	2,151.78	-182.09	-7.8%	14,926.56	13,603.46	-1,323.10	-8.9%
Tax Commission Refunds		116.27	224.95	108.68	93.5%	780.88	5,807.38	5,026.50	643.7%
Total Distribution of Gross Collections		116,809.93	107,814.01	-8,995.92	-7.7%	747,108.50	685,979.41	-61,129.09	-8.2%
Oil & Gas Tax Receipts									
Gross Collections		44,522.07	32,743.61	-11,778.46	-26.5%	339,222.16	116,775.41	-222,446.75	-65.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		44,522.07	32,743.61	-11,778.46	-26.5%	339,222.16	116,775.41	-222,446.75	-65.6%
Distribution of Oil & Gas Tax									
Conservation Fund		26,713.24	5,041.18	-21,672.06	-81.1%	203,533.29	48,100.13	-155,433.16	-76.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		12,822.36	12,963.03	140.67	1.1%	97,695.99	33,631.32	-64,064.67	-65.6%
Public Schools Fund		4,986.47	27,006.28	22,019.81	441.6%	37,992.88	35,043.96	-2,948.92	-7.8%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		0.00	-12,266.88	-12,266.88	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		44,522.07	32,743.61	-11,778.46	-26.5%	339,222.16	116,775.41	-222,446.75	-65.6%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,238,040.59	11,511,805.45	273,764.86	2.4%	60,405,379.14	65,780,842.65	5,375,463.51	8.9%
Gasoline Tax		25,753,027.29	25,330,701.08	-422,326.21	-1.6%	140,535,220.89	149,786,521.32	9,251,300.43	6.6%
Aviation Fuel		214,788.21	205,526.10	-9,262.11	-4.3%	1,890,108.97	1,607,286.74	-282,822.23	-15.0%
Transfer Fee		1,254,743.87	1,305,639.10	50,895.23	4.1%	7,052,017.90	7,644,276.84	592,258.94	8.4%
Fuels Distribution Fund		-2,180,942.35	-892,222.72	1,288,719.63	-59.1%	-790,431.60	-516,134.02	274,297.58	-34.7%
Motor Fuel Registration		3,048.31	3,161.75	113.44	3.7%	31,520.89	21,215.66	-10,305.23	-32.7%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	2,733.48	2,733.48	0.0%
Gross Collections		36,282,705.92	37,465,110.76	1,182,404.84	3.3%	209,123,816.19	224,326,742.67	15,202,926.48	7.3%
IFTA Taxpayer Refunds		-43,435.91	-32,674.68	10,761.23	-24.8%	-697,910.66	-585,121.27	112,789.39	-16.2%
Fuel Distributor Refunds (Gas & Special Fuel)		-2,354,663.77	-2,084,469.46	270,194.31	-11.5%	-8,798,425.93	-8,038,783.33	759,642.60	-8.6%
Payments to Other IFTA Jurisdictions		0.00	-122,693.80	-122,693.80	0.0%	0.00	-122,694.52	-122,694.52	0.0%
Less Total Refunds		-2,398,099.68	-2,239,837.94	158,261.74	-6.6%	-9,496,336.59	-8,746,599.12	749,737.47	-7.9%
Net Collections		33,884,606.24	35,225,272.82	1,340,666.58	4.0%	199,627,479.60	215,580,143.55	15,952,663.95	8.0%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		2,398,099.68	2,239,837.94	-158,261.74	-6.6%	9,714,976.41	8,746,599.12	-968,377.29	-10.0%
Special Fuels Admin Fund		418,712.00	419,685.75	973.75	0.2%	837,424.00	839,371.50	1,947.50	0.2%
Gasoline Admin Fund		889,763.00	934,139.25	44,376.25	5.0%	1,779,526.00	1,868,278.50	88,752.50	5.0%
State Highway Account		6,199,204.66	6,182,206.87	-16,997.79	-0.3%	34,991,130.83	37,878,744.45	2,887,613.62	8.3%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		24,643,897.08	24,679,743.59	35,846.51	0.1%	139,363,537.56	150,936,263.25	11,572,725.69	8.3%
State Aeronautics Fund		214,788.21	205,526.10	-9,262.11	-4.3%	1,890,108.97	1,608,227.77	-281,881.20	-14.9%
Local Highway Distribution Fund		2,920,249.81	2,909,273.82	-10,975.99	-0.4%	16,466,795.76	17,822,710.07	1,355,914.31	8.2%
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		148,563.08	147,978.49	-584.59	-0.4%	854,399.42	920,998.55	66,599.13	7.8%
Off-Highway Improvements		148,563.08	147,978.49	-584.59	-0.4%	854,399.42	920,998.55	66,599.13	7.8%
Capital Improvements		148,563.07	147,978.49	-584.58	-0.4%	854,399.42	920,998.58	66,599.16	7.8%
Road and Bridge		77,377.16	77,072.68	-304.48	-0.4%	445,002.93	479,690.27	34,687.34	7.8%
Search and Rescue Fund		4,501.90	4,484.19	-17.71	-0.4%	25,890.84	27,909.07	2,018.23	7.8%
Petroleum Storage Trust Fund		250,990.54	261,052.82	10,062.28	4.0%	1,410,906.23	1,529,466.45	118,560.22	8.4%
Motor Fuels Distribution Fund		-2,180,942.35	-892,222.72	1,288,719.63	-59.1%	-790,431.60	-599,263.46	191,168.14	-24.2%
Total Distribution of Gross Collections		36,282,705.92	37,465,110.76	1,182,404.84	3.3%	209,123,816.19	224,326,742.67	15,202,926.48	7.3%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
Special Fuels		7,303,297.84	8,000,573.85	697,276.01	9.5%	40,956,859.88	45,678,216.26	4,721,356.38	11.5%
Special Fuels - IFTA		526,061.69	-54,340.57	-580,402.26	-110.3%	1,658,922.22	991,548.90	-667,373.32	-40.2%
Gasoline		15,831,373.11	15,724,795.20	-106,577.91	-0.7%	91,207,064.39	98,282,705.76	7,075,641.37	7.8%
Dyed Diesel - Penalty		0.00	500.00	500.00	0.0%	0.00	2,750.00	2,750.00	0.0%
Transfer Fee		965,751.66	1,005,053.36	39,301.70	4.1%	5,428,848.16	5,885,515.68	456,667.52	8.4%
Interest		14,364.47	0.00	-14,364.47	-100.0%	80,322.02	74,310.99	-6,011.03	-7.5%
Motor Fuel Registration		3,048.31	3,161.75	113.44	3.7%	31,520.89	21,215.66	-10,305.23	-32.7%
Total Highway Distribution Fund		24,643,897.08	24,679,743.59	35,846.51	0.1%	139,363,537.56	150,936,263.25	11,572,725.69	8.3%
State Highway Account									
Special Fuels		1,869,016.01	2,047,458.70	178,442.69	9.5%	10,479,887.95	11,689,694.08	1,209,806.13	11.5%
Special Fuels - IFTA		134,626.55	-13,906.50	-148,533.05	-110.3%	424,541.39	253,751.27	-170,790.12	-40.2%
Gasoline		4,194,501.52	4,148,654.67	-45,846.85	-1.1%	24,080,772.88	25,929,813.53	1,849,040.65	7.7%
Interest		1,060.58	0.00	-1,060.58	-100.0%	5,928.61	5,485.57	-443.04	-7.5%
Total State Highway Account		6,199,204.66	6,182,206.87	-16,997.79	-0.3%	34,991,130.83	37,878,744.45	2,887,613.62	8.3%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		673,416.55	698,326.03	24,909.48	3.7%	6,020,834.66	6,352,444.79	331,610.13	5.5%
Less Refunds Paid		-659.65	-148.00	511.65	-77.6%	-38,270.46	-4,148.24	34,122.22	-89.2%
Net Collections		672,756.90	698,178.03	25,421.13	3.8%	5,982,564.20	6,348,296.55	365,732.35	6.1%
Distribution of Boise Auditorium Tax									
Boise Auditorium		668,581.90	694,003.03	25,421.13	3.8%	5,974,214.20	6,339,946.55	365,732.35	6.1%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	8,350.00	8,350.00	0.00	0.0%
Tax Commission Refunds		659.65	148.00	-511.65	-77.6%	38,270.46	4,148.24	-34,122.22	-89.2%
Total Distribution of Gross Collections		673,416.55	698,326.03	24,909.48	3.7%	6,020,834.66	6,352,444.79	331,610.13	5.5%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		163,282.21	168,558.50	5,276.29	3.2%	1,847,015.75	1,843,294.72	-3,721.03	-0.2%
Less Refunds Paid		-66.00	-52.00	14.00	-21.2%	-430.27	-8,207.47	-7,777.20	N/A
Net Collections		163,216.21	168,506.50	5,290.29	3.2%	1,846,585.48	1,835,087.25	-11,498.23	-0.6%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		161,966.21	167,256.50	5,290.29	3.3%	1,844,085.48	1,832,587.25	-11,498.23	-0.6%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		66.00	52.00	-14.00	-21.2%	430.27	8,207.47	7,777.20	N/A
Total Distribution of Gross Collections		163,282.21	168,558.50	5,276.29	3.2%	1,847,015.75	1,843,294.72	-3,721.03	-0.2%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		96,242.78	90,564.61	-5,678.17	-5.9%	870,887.59	874,945.30	4,057.71	0.5%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-232.00	0.00	232.00	-100.0%
Net Collections		96,204.78	90,564.61	-5,640.17	-5.9%	870,655.59	874,945.30	4,289.71	0.5%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		94,954.78	89,314.61	-5,640.17	-5.9%	869,405.59	872,445.30	3,039.71	0.3%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	2,500.00	2,500.00	0.00	0.0%
Tax Commission Refunds		38.00	0.00	-38.00	-100.0%	232.00	0.00	-232.00	-100.0%
Total Distribution of Gross Collections		96,242.78	90,564.61	-5,678.17	-5.9%	870,887.59	874,945.30	4,057.71	0.5%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,081,691.62	1,080,991.81	-699.81	-0.1%	12,997,474.62	13,252,265.57	254,790.95	2.0%
Less Refunds Paid		-9,415.53	-4,190.48	5,225.05	-55.5%	-58,923.91	-37,870.53	21,053.38	-35.7%
Net Collections		1,072,276.09	1,076,801.33	4,525.24	0.4%	12,938,550.71	13,214,395.04	275,844.33	2.1%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,049,526.09	1,054,051.33	4,525.24	0.4%	12,893,050.71	13,168,895.04	275,844.33	2.1%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	45,500.00	45,500.00	0.00	0.0%
Tax Commission Refunds		9,415.53	4,190.48	-5,225.05	-55.5%	58,923.91	37,870.53	-21,053.38	-35.7%
Total Distribution of Gross Collections		1,081,691.62	1,080,991.81	-699.81	-0.1%	12,997,474.62	13,252,265.57	254,790.95	2.0%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Suspense Fund Receipts									
	T1								
Gross Collections		37,574.14	-22,253.63	-59,827.77	-159.2%	643,732.31	-9,808.46	-653,540.77	-101.5%
Less Non-Tax Refunds Paid		0.00	0.00	0.00	0.0%	-4,679.63	0.00	4,679.63	-100.0%
Net Collections		37,574.14	-22,253.63	-59,827.77	-159.2%	639,052.68	-9,808.46	-648,861.14	-101.5%
Distribution of Suspense Fund									
Suspense Fund		44,146.33	0.00	-44,146.33	-100.0%	516,642.18	0.00	-516,642.18	-100.0%
Clearing Accounts		-6,572.19	-22,366.81	-15,794.62	240.3%	124,090.13	-10,197.75	-134,287.88	-108.2%
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	113.18	113.18	0.0%	0.00	389.29	389.29	0.0%
Total Distribution of Gross Collections		37,574.14	-22,253.63	-59,827.77	-159.2%	643,732.31	-9,808.46	-653,540.77	-101.5%
Miscellaneous Revenue									
	U1								
Miscellaneous Receipts		0.00	-464,975.39	-464,975.39	0.0%	0.00	-1,021,894.12	-1,021,894.12	0.0%
Interest		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Gross Receipts		18,305.00	-464,975.39	-483,280.39	N/A	207,292.31	-501,815.77	-709,108.08	-342.1%
Net Collections		18,305.00	-464,975.39	-483,280.39	N/A	207,292.31	-501,815.77	-709,108.08	-342.1%
Distribution of Miscellaneous									
Miscellaneous Income		15,732.44	12,221.06	-3,511.38	-22.3%	153,056.88	183,632.31	30,575.43	20.0%
General Fund		881.00	0.00	-881.00	-100.0%	2,719.92	59.00	-2,660.92	-97.8%
Circuit Breaker		1,691.56	9,211.55	7,519.99	444.6%	51,515.51	9,761.55	-41,753.96	-81.1%
Tax Rebate Fund		0.00	1,564.51	1,564.51	0.0%	0.00	6,476.25	6,476.25	0.0%
Tax Commission Holding Fund		0.00	-487,972.51	-487,972.51	0.0%	0.00	-1,221,823.23	-1,221,823.23	0.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	520,078.35	520,078.35	0.0%
Total Distribution of Gross Collections		18,305.00	-464,975.39	-483,280.39	N/A	207,292.31	-501,815.77	-709,108.08	-342.1%
RR Car Company's Ad Valorem Tax									
Gross Collections		168.00	52.00	-116.00	-69.0%	168.00	52.00	-116.00	-69.0%
Less Refunds		0.00	-2.00	-2.00	0.0%	0.00	-2.00	-2.00	0.0%
Net Collections		168.00	50.00	-118.00	-70.2%	162.00	50.00	-112.00	-69.1%
Distribution of RR Car Tax									
Public School Endowment		168.00	50.00	-118.00	-70.2%	164.00	50.00	-114.00	-69.5%
Tax Commission Refunds		0.00	2.00	2.00	0.0%	0.00	2.00	2.00	0.0%
Total Distribution of Gross Collections		168.00	52.00	-116.00	-69.0%	168.00	52.00	-116.00	-69.0%

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

Source	Note	Month Of 12/31/2022	Month Of 12/31/2023	Change Dollars	%	Fiscal 2023 Year to Date	Fiscal 2024 Year to Date	Change Dollars	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
Individual Income to MTC		2.70	82,549.45	82,546.75	N/A	291.65	679,138.81	678,847.16	N/A
Corporate Income to MTC		13,544.90	116,862.50	103,317.60	762.8%	949,856.90	1,998,697.11	1,048,840.21	110.4%
Sales Tax to MTC		143,982.85	1,039,924.84	895,941.99	622.3%	882,284.51	3,480,558.34	2,598,273.83	294.5%
Total MTC Fund		157,530.45	1,239,336.79	1,081,806.34	686.7%	1,832,433.06	6,158,394.26	4,325,961.20	236.1%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		94.33	72,569.58	72,475.25	N/A	272.84	487,128.50	486,855.66	N/A
Corporate MTC to General Fund		472,845.04	102,734.33	-370,110.71	-78.3%	2,878,325.09	1,501,838.22	-1,376,486.87	-47.8%
Sales Tax MTC to General Fund		5,026,362.59	914,202.40	-4,112,160.19	-81.8%	6,862,429.31	2,804,116.08	-4,058,313.23	-59.1%
Total MTC Receipts to General Fund		5,499,301.96	1,089,506.31	-4,409,795.65	-80.2%	9,741,027.24	4,793,082.80	-4,947,944.44	-50.8%
Total MTC Receipts		5,656,832.41	2,328,843.10	-3,327,989.31	-58.8%	11,573,460.30	10,951,477.06	-621,983.24	-5.4%
Total Gross Receipts		728,891,811.74	701,485,978.16	-27,405,833.58	-3.8%	3,472,003,728.81	3,502,781,146.28	30,777,417.47	0.9%

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

Note	Area	Description
A1	Receipts by Tax Type	The Suspense fund is money received but not yet allocated to a tax type. This is primarily due to timing of returns posting.
A2	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, and Interest accrued to Funds associated with multiple tax types. Additional detail is available in the section labeled Miscellaneous Revenue.
B1	Distributions by Fund	In Demand Careers Fund is new for FY24 and receives \$80M annually (\$20M quarterly) from sales tax receipts (I.C § 63-3638 (17)).
B2	Distributions by Fund	Public School Endowment was increased in FY24 and receives \$330M annually (\$82.5M quarterly) from sales tax receipts (I.C § 63-3638 (17)) in addition to other statutory distributions.
B3	Distributions by Fund	Homeowners Property Tax Relief is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (15)).
B4	Distributions by Fund	School District Facility Fund is new for FY24 and receives 2.25% of sales tax receipts after distributions in I.C § 63-3638 (1), (10), and (16). (I.C § 63-3638 (18)).
B6	Distributions by Fund	Indigent Defense distributions for FY24 were appropriated and distributed outside the normal Tax Collection and Distribution process and is not included in this report. HB380 (2023 Legislative Session)
B7	Distributions by Fund	Fund 601 is a Tax Commission processing fund. Receipts have yet to be distributed per Tax Type specific statutes. Predominantly related to Withholding receipts. See note D1
D1	Individual Income Tax	Withholding Receipts received from other State agencies that require additional processing.
E1	Corporate Income Tax	A large refund, exceeding all issued refunds for January, was returned to be applied to 2024 tax liability.
F1	Sales Tax	See note B3
F2	Sales Tax	See note B4
F3	Sales Tax	See note B1
F4	Sales Tax	See note B2
F5	Sales Tax	Unallocated amounts represent timing differences, adjustments and pending distributions or corrections where additional detail from source tax returns is required in order to proceed.
F6	Sales Tax	See note B6
T1	Suspense	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.
U1	Miscellaneous Revenue	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.