

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		185,297,822.47	222,436,803.48	37,138,981.01	20.0%	1,191,391,970.69	1,268,572,108.57	77,180,137.88	6.5%
Corporate Income Tax		222,558,931.68	234,259,400.03	11,700,468.35	5.3%	432,436,179.58	447,753,863.68	15,317,684.10	3.5%
Sales Tax		250,582,700.62	251,884,967.47	1,302,266.85	0.5%	1,604,117,661.30	1,652,436,968.37	48,319,307.07	3.0%
Cigarette Tax		1,946,952.72	1,740,866.71	-206,086.01	-10.6%	14,163,278.76	12,648,370.45	-1,514,908.31	-10.7%
Tobacco Tax		930,914.38	1,038,767.76	107,853.38	11.6%	6,163,979.82	6,490,047.06	326,067.24	5.3%
Beer Tax		351,077.20	331,927.78	-19,149.42	-5.5%	2,540,217.26	2,458,037.37	-82,179.89	-3.2%
Wine Tax		545,048.71	501,152.36	-43,896.35	-8.1%	3,522,719.31	3,437,983.18	-84,736.13	-2.4%
Kilowatt Hour Tax		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Mine License Tax		0.00	711.06	711.06	0.0%	471,658.94	21,119.76	-450,539.18	-95.5%
Oil & Gas		32,743.61	11,757.22	-20,986.39	-64.1%	116,775.41	35,736.03	-81,039.38	-69.4%
E911		107,814.01	98,195.64	-9,618.37	-8.9%	685,979.41	603,508.59	-82,470.82	-12.0%
Motor Fuels Tax		37,465,110.76	44,348,783.58	6,883,672.82	18.4%	224,326,742.67	229,083,030.27	4,756,287.60	2.1%
Boise Auditorium District		698,326.03	803,753.18	105,427.15	15.1%	6,352,444.79	6,772,739.65	420,294.86	6.6%
Idaho Falls Auditorium District		168,558.50	168,961.03	402.53	0.2%	1,843,294.72	1,860,824.48	17,529.76	1.0%
Pocatello-Chubbuck Auditorium District		90,564.61	81,696.12	-8,868.49	-9.8%	874,945.30	914,787.05	39,841.75	4.6%
Idaho Travel & Convention		1,080,991.81	1,121,967.71	40,975.90	3.8%	13,252,265.57	13,719,012.90	466,747.33	3.5%
Miscellaneous Revenues	A1	-487,229.02	1,263,937.04	1,751,166.06	-359.4%	-511,624.23	2,139,998.26	2,651,622.49	-518.3%
RR Car Company's Ad Valorem Tax		52.00	2,019.00	1,967.00	N/A	52.00	2,019.00	1,967.00	N/A
Wine Direct Shipper Fee		3,725.00	200.00	-3,525.00	-94.6%	8,475.00	6,312.50	-2,162.50	-25.5%
Total Gross Receipts		701,485,978.16	760,214,358.38	58,728,380.22	8.4%	3,502,781,146.28	3,650,040,780.11	147,259,633.83	4.2%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		518,750,089.97	541,695,745.37	22,945,655.40	4.4%	2,265,266,951.74	2,290,832,942.21	25,565,990.47	1.1%
129 - Secondary Aquifer Fund		922,786.06	716,700.05	-206,086.01	-22.3%	3,318,110.76	1,803,332.45	-1,514,778.31	-45.7%
130 - Petroleum Storage Trust		261,052.82	290,610.54	29,557.72	11.3%	1,529,466.45	1,550,287.01	20,820.56	1.4%
161 - Fish and Game Donation		-515.04	-734.99	-219.95	42.7%	670.96	720.81	49.85	7.4%
166 - Abandoned Mine & Oil & Gas Conserv		5,041.18	7,296.09	2,254.91	44.7%	208,463.49	28,622.28	-179,841.21	-86.3%
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		30,000.00	30,000.00	0.00	0.0%	180,000.00	180,000.00	0.00	0.0%
182 - Substance Abuse Treatment		127,268.34	115,623.03	-11,645.31	-9.2%	921,637.45	893,183.37	-28,454.08	-3.1%
188 - County Juvenile Probation Svcs		334,389.02	341,172.99	6,783.97	2.0%	2,038,273.39	2,062,803.01	24,529.62	1.2%
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		1,054,051.33	1,088,841.21	34,789.88	3.3%	13,168,895.04	13,621,397.82	452,502.78	3.4%
213 - Veterans Support Donation		-675.07	-698.00	-22.93	3.4%	1,615.55	2,104.97	489.42	30.3%
220 - Cooperative Welfare Fund		1,408.68	2,654.69	1,246.01	88.5%	24,530.53	45,556.34	21,025.81	85.7%
221 - State Aeronautics Fund		205,526.10	236,094.09	30,567.99	14.9%	1,608,227.77	1,859,487.11	251,259.34	15.6%
247 - Parks & Rec Motor Fuels		521,008.15	620,621.49	99,613.34	19.1%	3,242,685.95	3,273,749.27	31,063.32	1.0%
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		2,909,273.82	3,356,396.16	447,122.34	15.4%	17,822,710.07	17,973,018.77	150,308.70	0.8%
260 - State Highway Account		6,182,206.87	7,133,857.74	951,650.87	15.4%	37,878,744.45	38,205,392.81	326,648.36	0.9%
261 - Highway Distribution Fund		24,679,743.59	28,431,903.55	3,752,159.96	15.2%	150,936,263.25	152,333,054.71	1,396,791.46	0.9%
266 - Search and Rescue Fund		4,484.19	5,341.54	857.35	19.1%	27,909.07	28,176.42	267.35	1.0%
267 - Motor Fuel Distribution Fund		-892,222.72	1,762,825.70	2,655,048.42	-297.6%	-599,286.96	2,730,106.35	3,329,393.31	-555.6%
269 - Transportation Congestion Mitigation		9,087,024.90	9,017,827.55	-69,197.35	-0.8%	59,433,242.06	60,450,314.99	1,017,072.93	1.7%
275 - E911 Wireless		105,437.28	96,231.70	-9,205.58	-8.7%	666,568.57	590,738.45	-75,830.12	-11.4%
276 - Multi-State Tax Compact		149,830.48	164,300.94	14,470.46	9.7%	1,365,311.46	1,471,623.88	106,312.42	7.8%
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		1,391,251.78	1,414,843.95	23,592.17	1.7%	2,794,078.46	2,842,928.48	48,850.02	1.7%
349 - Wine Direct Shipper Fee to ISP		1,250.00	100.00	-1,150.00	-92.0%	1,250.00	1,000.00	-250.00	-20.0%
365 - Permanent Building Fund		1,068,962.96	1,048,138.85	-20,824.11	-1.9%	7,456,517.67	7,150,359.29	-306,158.38	-4.1%
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		12,221.06	28,970.93	16,749.87	137.1%	183,632.31	201,785.45	18,153.14	9.9%
403 - Opportunity Scholarship		-695.07	-748.00	-52.93	7.6%	289.93	-461.04	-750.97	-259.0%
481 - Public School Endowment		391,131.95	403,843.49	12,711.54	3.2%	167,395,575.23	167,329,308.67	-66,266.56	0.0%
483 - Childrens Trust Donation		-595.07	-648.00	-52.93	8.9%	2,539.97	975.70	-1,564.27	-61.6%

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

Source	Notes	Month Of	Month Of	Change		Fiscal 2024	Fiscal 2025	Change	
		12/31/2023	12/31/2024	Dollars	%	Year to Date	Year to Date	Dollars	%
502 - Sales Tax - Cities & Counties		25,698,524.61	26,040,180.10	341,655.49	1.3%	171,079,942.54	174,862,025.75	3,782,083.21	2.2%
502 - Sales Tax - Circuit Breaker		2,227,058.36	2,035,038.58	-192,019.78	-8.6%	12,097,390.90	12,225,373.65	127,982.75	1.1%
502 - Sales Tax - Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	11,469,734.88	11,469,734.88	0.00	0.0%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.59	0.01	0.0%	4,243,551.49	4,243,551.50	0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		1,092,320.76	275,192.12	-817,128.64	-74.8%	6,223,201.59	1,542,008.38	-4,681,193.21	-75.2%
502 - Sales Tax - Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	2,910,061.68	2,957,681.02	47,619.34	1.6%
502 - Sales Tax - Tax Relief Fund	B4	19,432,921.80	-960,717.77	-20,393,639.57	-104.9%	102,582,738.14	101,192,520.73	-1,390,217.41	-1.4%
502 - Sales Tax - Held in Reserve		541,472.04	0.00	-541,472.04	-100.0%	541,472.04	-303,677.57	-845,149.61	-156.1%
502 - Sales Tax - Homeowner Property Tax Relief		4,339,054.51	4,306,012.74	-33,041.77	-0.8%	28,379,373.81	28,865,026.15	485,652.34	1.7%
502 - Sales Tax - School District Facility Holding Fund	B2,B3, B5	4,339,054.51	31,444,761.49	27,105,706.98	624.7%	28,379,373.81	66,918,451.76	38,539,077.95	135.8%
516 - Refund Fund		88,992,217.42	93,399,833.82	4,407,616.40	5.0%	337,716,328.38	358,141,187.14	20,424,858.76	6.0%
516 - Refund Fund - County Juvenile Prob Services		29,686.65	59,334.70	29,648.05	99.9%	322,134.86	259,270.13	-62,864.73	-19.5%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	255.22	255.22	0.0%
535 - Tax Rebate Fund		1,564.51	0.00	-1,564.51	-100.0%	6,862.61	1,001.71	-5,860.90	-85.4%
630 - Grape Growers and Wine Producers		27,967.97	17,725.76	-10,242.21	-36.6%	183,997.35	140,847.91	-43,149.44	-23.5%
630 - Hop Growers		7,607.98	9,205.64	1,597.66	21.0%	64,168.04	87,220.60	23,052.56	35.9%
630 - Custodial Accounts		950,952.00	1,049,018.69	98,066.69	10.3%	9,057,204.44	9,536,412.87	479,208.43	5.3%
630 - Oil & Gas-Cities & Counties		12,963.03	3,386.08	-9,576.95	-73.9%	33,631.32	10,292.02	-23,339.30	-69.4%
601 - Tax Suspense & Adjustments		-17,031,085.29	991,445.86	18,022,531.15	-105.8%	2,940,103.79	254,086.68	-2,686,017.11	-91.4%
Total Distribution		701,485,978.16	760,214,358.38	58,728,380.22	8.4%	3,502,781,146.28	3,650,040,780.11	147,259,633.83	4.2%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Taxes		161,435,930.54	177,821,052.08	16,385,121.54	10.1%	948,865,062.13	1,013,667,144.94	64,802,082.81	6.8%
Corporate Income Taxes		177,982,221.68	187,423,496.33	9,441,274.65	5.3%	345,213,340.66	357,798,684.98	12,585,344.32	3.6%
Sales Tax		177,858,161.72	174,925,489.11	-2,932,672.61	-1.6%	960,541,757.62	908,714,367.89	-51,827,389.73	-5.4%
Tobacco Tax		813,946.24	908,921.78	94,975.54	11.7%	5,330,826.04	5,674,240.74	343,414.70	6.4%
Beer Tax		164,940.97	152,386.16	-12,554.81	-7.6%	1,193,110.05	1,151,597.19	-41,512.86	-3.5%
Wine Tax		383,015.75	345,439.40	-37,576.35	-9.8%	2,787,328.68	2,728,179.95	-59,148.73	-2.1%
Kilowatt Hour Tax		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Mine License		0.00	469.30	469.30	0.0%	311,293.58	13,939.05	-297,354.53	-95.5%
Misc Revenue		0.00	0.00	0.00	0.0%	103.00	474.53	371.53	360.7%
Total Distributed Direct to General Fund		518,750,089.97	541,695,745.37	22,945,655.40	4.4%	2,265,266,951.74	2,290,832,942.21	25,565,990.47	1.1%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		6,712,132.41	15,199,620.83	8,487,488.42	126.4%	78,414,389.34	126,950,227.40	48,535,838.06	61.9%
Corporate Income Tax Net Refund Fund		18,393,541.39	41,590,961.05	23,197,419.66	126.1%	-12,480,210.45	52,036,726.18	64,516,936.63	-517.0%
Total Distributed and Accrued to G. Fund		543,855,763.77	598,486,327.25	54,630,563.48	10.0%	2,331,201,130.63	2,469,819,895.79	138,618,765.16	5.9%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		40,343,039.29	44,438,988.22	4,095,948.93	10.2%	237,098,217.26	253,084,711.83	15,986,494.57	6.7%
Less Total Refunds		-33,630,906.88	-29,239,367.39	4,391,539.49	-13.1%	-158,683,827.92	-126,134,484.43	32,549,343.49	-20.5%
Net Refund Fund (To Above)		6,712,132.41	15,199,620.83	8,487,488.42	126.4%	78,414,389.34	126,950,227.40	48,535,838.06	61.9%
Add Distributed Direct to General Fund		161,435,930.54	177,821,052.08	16,385,121.54	10.1%	948,865,062.13	1,013,667,144.94	64,802,082.81	6.8%
IIT Distributed and Accrued to G. Fund		168,148,062.95	193,020,672.91	24,872,609.96	14.8%	1,027,279,451.47	1,140,617,372.34	113,337,920.87	11.0%
Corporate Income Tax									
Distributed to Refund Fund		44,469,871.83	46,661,747.09	2,191,875.26	4.9%	85,929,851.67	89,184,356.38	3,254,504.71	3.8%
Less Total Refunds		-26,076,330.44	-5,070,786.04	21,005,544.40	-80.6%	-98,410,062.12	-37,147,630.20	61,262,431.92	-62.3%
Net Refund Fund (To Above)		18,393,541.39	41,590,961.05	23,197,419.66	126.1%	-12,480,210.45	52,036,726.18	64,516,936.63	-517.0%
Add Distributed Direct to General Fund		177,982,221.68	187,423,496.33	9,441,274.65	5.3%	345,213,340.66	357,798,684.98	12,585,344.32	3.6%
CIT Distributed and Accrued to G. Fund		196,375,763.07	229,014,457.38	32,638,694.31	16.6%	332,733,130.21	409,835,411.16	77,102,280.95	23.2%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Individual Income Tax Receipts									
IIT Payments by Filing		16,497,136.68	18,784,346.42	2,287,209.74	13.9%	158,036,876.76	156,396,511.44	-1,640,365.32	-1.0%
Permanent Building Fund		27,110.00	44,740.00	17,630.00	65.0%	823,060.00	892,570.00	69,510.00	8.4%
Donations on returns		2,306.29	4,040.85	1,734.56	75.2%	47,872.28	77,144.98	29,272.70	61.1%
Individual Tax reclassified as Multi State		82,549.45	74,412.03	-8,137.42	-9.9%	679,138.81	1,671,323.77	992,184.96	146.1%
Total Filing Payments		16,609,102.42	18,907,539.30	2,298,436.88	13.8%	159,586,947.85	159,037,550.19	-549,397.66	-0.3%
Lottery Winnings Withholdings		29,686.65	59,334.70	29,648.05	99.9%	322,134.86	259,270.12	-62,864.74	-19.5%
Employer Withholdings		168,659,033.40	203,469,929.48	34,810,896.08	20.6%	1,031,482,887.98	1,109,275,288.26	77,792,400.28	7.5%
Withholding Payments Total		168,688,720.05	203,529,264.18	34,840,544.13	20.7%	1,031,805,022.84	1,109,534,558.38	77,729,535.54	7.5%
Gross Collections		185,297,822.47	222,436,803.48	37,138,981.01	20.0%	1,191,391,970.69	1,268,572,108.57	77,180,137.88	6.5%
Individual Income Tax Filing Refunds		-30,636,375.94	-29,009,655.12	1,626,720.82	-5.3%	-151,317,610.82	-124,041,148.14	27,276,462.68	-18.0%
Employer Withholding Refunds		-2,994,530.94	-229,712.27	2,764,818.67	-92.3%	-7,366,217.10	-2,093,336.29	5,272,880.81	-71.6%
Less Total Refunds Paid		-33,630,906.88	-29,239,367.39	4,391,539.49	-13.1%	-158,683,827.92	-126,134,484.43	32,549,343.49	-20.5%
Net Collections		151,666,915.59	193,197,436.09	41,530,520.50	27.4%	1,032,708,142.77	1,142,437,624.14	109,729,481.37	10.6%
Distribution of Individual Income Tax									
General Fund		161,435,930.54	177,821,052.08	16,385,121.54	10.1%	948,865,062.13	1,013,667,144.94	64,802,082.81	6.8%
Refund Fund		40,343,039.29	44,438,988.22	4,095,948.93	10.2%	237,098,217.26	253,084,711.83	15,986,494.57	6.7%
Refund Fund - County Juvenile Prob Svc		29,686.65	59,334.70	29,648.05	99.9%	322,134.86	259,270.13	-62,864.73	-19.5%
Multi-State Tax Compact		9,979.87	9,312.94	-666.93	-6.7%	192,010.31	343,026.72	151,016.41	78.7%
Permanent Building Fund		27,110.00	44,740.00	17,630.00	65.0%	823,060.00	892,570.00	69,510.00	8.4%
Public School Income Substance Abuse		29,686.65	59,334.69	29,648.04	99.9%	322,134.83	259,270.09	-62,864.74	-19.5%
Donations:									
Fish & Game		-515.04	-734.99	-219.95	42.7%	670.96	720.81	49.85	7.4%
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		-595.07	-648.00	-52.93	8.9%	2,539.97	975.70	-1,564.27	-61.6%
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		5.00	2.00	-3.00	-60.0%	1,454.20	1,989.98	535.78	36.8%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		54.93	5.00	-49.93	-90.9%	1,109.37	1,132.99	23.62	2.1%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		0.00	555.00	555.00	0.0%	1,433.68	3,331.00	1,897.32	132.3%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-675.07	-698.00	-22.93	3.4%	1,615.55	2,104.97	489.42	30.3%
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		1,408.68	2,654.69	1,246.01	88.5%	24,530.53	45,556.34	21,025.81	85.7%
Idaho Food Bank		317.93	653.15	335.22	105.4%	8,228.09	15,794.23	7,566.14	92.0%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-695.07	-748.00	-52.93	7.6%	289.93	-461.04	-750.97	-259.0%
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		-16,579,916.82	0.00	16,579,916.82	-100.0%	0.00	-11,030.12	-11,030.12	0.0%
Total Distribution of Gross Collections		185,297,822.47	222,436,803.48	37,138,981.01	20.0%	1,191,391,970.69	1,268,572,108.57	77,180,137.88	6.5%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%	
Corp. Income Tax Receipts										
Corporate Income Tax		9,414,957.69	-6,322,508.08	-15,737,465.77	-167.2%	72,490,319.14	48,708,096.45	-23,782,222.69	-32.8%	
Corporate Estimates		213,027,111.49	239,694,314.49	26,667,203.00	12.5%	357,947,163.33	397,662,906.24	39,715,742.91	11.1%	
Corporate Tax reclassified as Multi-State		116,862.50	887,593.62	770,731.12	659.5%	1,998,697.11	1,382,860.99	-615,836.12	-30.8%	
Gross Collections		222,558,931.68	234,259,400.03	11,700,468.35	5.3%	432,436,179.58	447,753,863.68	15,317,684.10	3.5%	
Less Refunds Paid		-26,076,330.44	-5,070,786.04	21,005,544.40	-80.6%	-98,410,062.12	-37,147,630.20	61,262,431.92	-62.3%	
Net Collections		196,482,601.24	229,188,613.99	32,706,012.75	16.6%	334,026,117.46	410,606,233.48	76,580,116.02	22.9%	
Distribution of Corporate Tax										
General Fund		177,982,221.68	187,423,496.33	9,441,274.65	5.3%	345,213,340.66	357,798,684.98	12,585,344.32	3.6%	
Refund Fund		44,469,871.83	46,661,747.09	2,191,875.26	4.9%	85,929,851.67	89,184,356.38	3,254,504.71	3.8%	
Multi-State Tax Compact		14,128.17	111,085.61	96,957.44	686.3%	496,858.89	321,601.32	-175,257.57	-35.3%	
Permanent Building Fund		92,710.00	63,071.00	-29,639.00	-32.0%	795,742.00	449,221.00	-346,521.00	-43.5%	
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		222,558,931.68	234,259,400.03	11,700,468.35	5.3%	432,436,179.58	447,753,863.68	15,317,684.10	3.5%	

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		249,542,607.78	251,534,179.65	1,991,571.87	0.8%	1,600,559,054.04	1,650,400,620.27	49,841,566.23	3.1%
Sales Tax reclassified as Multi-State		1,039,924.84	350,787.82	-689,137.02	-66.3%	3,480,558.34	1,984,285.10	-1,496,273.24	-43.0%
Amusement Device Tax		168.00	0.00	-168.00	-100.0%	78,048.92	52,063.00	-25,985.92	-33.3%
Gross Collections		250,582,700.62	251,884,967.47	1,302,266.85	0.5%	1,604,117,661.30	1,652,436,968.37	48,319,307.07	3.0%
Less Refunds Paid		-1,933,838.40	-1,126,243.13	807,595.27	-41.8%	-5,808,061.21	-7,618,556.04	-1,810,494.83	31.2%
Net Collections		248,648,862.22	250,758,724.34	2,109,862.12	0.8%	1,598,309,600.09	1,644,818,412.33	46,508,812.24	2.9%
Distribution of Sales Tax									
General Fund		177,858,161.72	174,925,489.11	-2,932,672.61	-1.6%	960,541,757.62	908,714,367.89	-51,827,389.73	-5.4%
Tax Commission Refunds		1,933,838.40	1,126,243.13	-807,595.27	-41.8%	5,808,061.21	7,618,556.04	1,810,494.83	31.2%
Multi-State Tax Compact		125,722.44	43,902.39	-81,820.05	-65.1%	676,442.26	806,995.84	130,553.58	19.3%
Tax Relief Fund		19,432,921.80	-1,253,377.24	-20,686,299.04	-106.4%	102,062,692.82	99,710,482.88	-2,352,209.94	-2.3%
Revenue Share		25,698,524.61	26,040,180.10	341,655.49	1.3%	171,079,942.54	174,862,025.75	3,782,083.21	2.2%
Revenue Share Held for Non-Compliance		541,472.04	0.00	-541,472.04	-100.0%	541,472.04	-303,677.57	-845,149.61	-156.1%
Permanent Building Fund		416,666.67	416,666.66	-0.01	0.0%	2,500,000.01	2,500,000.00	-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		2,217,846.81	2,030,241.51	-187,605.30	-8.5%	12,087,572.55	12,181,449.06	93,876.51	0.8%
Personal Property		1,911,622.48	1,911,622.48	0.00	0.0%	11,469,734.88	11,469,734.88	0.00	0.0%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.59	0.01	0.0%	4,243,551.49	4,243,551.50	0.01	0.0%
Demonstration Pilot Project		1,092,320.76	275,192.12	-817,128.64	-74.8%	6,223,201.59	1,542,008.38	-4,681,193.21	-75.2%
Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	2,910,061.68	2,957,681.02	47,619.34	1.6%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		9,087,024.90	9,017,827.55	-69,197.35	-0.8%	59,433,242.06	60,450,314.99	1,017,072.93	1.7%
Sales Tax to ITD Holding Fund		-0.01	0.00	0.01	-100.0%	-0.01	0.00	0.01	-100.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		4,339,054.51	4,306,012.74	-33,041.77	-0.8%	28,379,373.81	28,865,026.15	485,652.34	1.7%
School District Facility Fund Holding Account		4,339,054.51	31,444,761.49	27,105,706.98	624.7%	28,379,373.81	66,918,451.76	38,539,077.95	135.8%
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		2,131.71	0.00	-2,131.71	-100.0%	381,180.94	-0.20	-381,181.14	-100.0%
Total Distribution of Gross Collections		250,582,700.62	251,884,967.47	1,302,266.85	0.5%	1,604,117,661.30	1,652,436,968.37	48,319,307.07	3.0%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,946,952.72	1,740,866.71	-206,086.01	-10.6%	14,163,278.76	12,648,370.45	-1,514,908.31	-10.7%
Less Refunds Paid		-34.00	0.00	34.00	-100.0%	-202.00	-38.00	164.00	-81.2%
Net Collections		1,946,918.72	1,740,866.71	-206,052.01	-10.6%	14,163,076.76	12,648,332.45	-1,514,744.31	-10.7%
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		34.00	0.00	-34.00	-100.0%	202.00	38.00	-164.00	-81.2%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	2,500,000.00	2,500,000.00	0.00	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		30,000.00	30,000.00	0.00	0.0%	180,000.00	180,000.00	0.00	0.0%
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		922,786.06	716,700.05	-206,086.01	-22.3%	3,318,110.76	1,803,332.45	-1,514,778.31	-45.7%
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		-34.00	0.00	34.00	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,946,952.72	1,740,866.71	-206,086.01	-10.6%	14,163,278.76	12,648,370.45	-1,514,908.31	-10.7%
Tobacco Tax Receipts									
Gross Collections		930,914.38	1,038,767.76	107,853.38	11.6%	6,163,979.82	6,490,047.06	326,067.24	5.3%
Less Refunds Paid		-690.10	0.00	690.10	-100.0%	-71,607.00	-5,200.30	66,406.70	-92.7%
Net Collections		930,224.28	1,038,767.76	108,543.48	11.7%	6,092,372.82	6,484,846.76	392,473.94	6.4%
Distribution of Tobacco Tax									
General Fund		813,946.24	908,921.78	94,975.54	11.7%	5,330,826.04	5,674,240.74	343,414.70	6.4%
Tax Commission Refunds		690.10	0.00	-690.10	-100.0%	71,607.00	5,200.30	-66,406.70	-92.7%
Public School Endowment		58,139.02	64,922.99	6,783.97	11.7%	380,773.39	405,303.01	24,529.62	6.4%
County Juvenile Probation Svcs		58,139.02	64,922.99	6,783.97	11.7%	380,773.39	405,303.01	24,529.62	6.4%
Total Distribution of Gross Collections		930,914.38	1,038,767.76	107,853.38	11.6%	6,163,979.82	6,490,047.06	326,067.24	5.3%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		351,077.20	331,927.78	-19,149.42	-5.5%	2,540,217.26	2,458,037.37	-82,179.89	-3.2%
Less Refunds Paid		-138.95	-7,701.90	-7,562.95	N/A	-1,685.11	-7,830.50	-6,145.39	364.7%
Net Collections		350,938.25	324,225.88	-26,712.37	-7.6%	2,538,532.15	2,450,206.87	-88,325.28	-3.5%
Distribution of Beer Tax									
General Fund		164,940.97	152,386.16	-12,554.81	-7.6%	1,193,110.05	1,151,597.19	-41,512.86	-3.5%
Tax Commission Refunds		138.95	7,701.90	7,562.95	N/A	1,685.11	7,830.50	6,145.39	364.7%
Substance Abuse Treatment		70,187.65	64,845.19	-5,342.46	-7.6%	507,706.44	490,041.39	-17,665.05	-3.5%
Permanent Building Fund		115,809.63	106,994.53	-8,815.10	-7.6%	837,715.66	808,568.29	-29,147.37	-3.5%
Total Distribution of Gross Collections		351,077.20	331,927.78	-19,149.42	-5.5%	2,540,217.26	2,458,037.37	-82,179.89	-3.2%
Wine Tax Receipts									
Gross Collections		545,048.71	501,152.36	-43,896.35	-8.1%	3,522,719.31	3,437,983.18	-84,736.13	-2.4%
Less Refunds Paid		-149.48	-100.05	49.43	-33.1%	-4,067.39	-1,399.55	2,667.84	-65.6%
Net Collections		544,899.23	501,052.31	-43,846.92	-8.0%	3,518,651.92	3,436,583.63	-82,068.29	-2.3%
Distribution of Wine Tax									
General Fund		383,015.75	345,439.40	-37,576.35	-9.8%	2,787,328.68	2,728,179.95	-59,148.73	-2.1%
Tax Commission Refunds		149.48	100.05	-49.43	-33.1%	4,067.39	1,399.55	-2,667.84	-65.6%
Substance Abuse Treatment		57,080.69	50,777.84	-6,302.85	-11.0%	413,931.01	403,141.98	-10,789.03	-2.6%
Grape Growers & Wine Producers		27,967.97	17,725.76	-10,242.21	-36.6%	183,997.35	140,847.91	-43,149.44	-23.5%
Hop Growers		7,607.98	9,205.64	1,597.66	21.0%	64,168.04	87,220.60	23,052.56	35.9%
Unallocated Wine & Strong Beer		69,226.84	77,903.67	8,676.83	12.5%	69,226.84	77,193.19	7,966.35	11.5%
Total Distribution of Gross Collections		545,048.71	501,152.36	-43,896.35	-8.1%	3,522,719.31	3,437,983.18	-84,736.13	-2.4%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		2,475.00	100.00	-2,375.00	-96.0%	7,225.00	5,312.50	-1,912.50	-26.5%
Wine Direct Shipper Fee to ISP		1,250.00	100.00	-1,150.00	-92.0%	1,250.00	1,000.00	-250.00	-20.0%
Total Distributions		3,725.00	200.00	-3,525.00	-94.6%	8,475.00	6,312.50	-2,162.50	-25.5%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Distribution of Kilowatt Hour Tax									
General Fund		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Unallocated Kilowatt Hour		0.00	0.00	0.00	0.0%	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		111,873.07	118,491.21	6,618.14	5.9%	1,024,129.98	1,084,312.94	60,182.96	5.9%
Mine License Tax Receipts									
Gross Collections		0.00	711.06	711.06	0.0%	471,658.94	21,119.76	-450,539.18	-95.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-2.00	0.00	2.00	-100.0%
Net Collections		0.00	711.06	711.06	0.0%	471,656.94	21,119.76	-450,537.18	-95.5%
Distribution of Mine Tax									
General Fund		0.00	469.30	469.30	0.0%	311,293.58	13,939.05	-297,354.53	-95.5%
Abandoned Mine Reclamation		0.00	241.76	241.76	0.0%	160,363.36	7,180.71	-153,182.65	-95.5%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		0.00	711.06	711.06	0.0%	471,658.94	21,119.76	-450,539.18	-95.5%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		107,814.01	98,195.64	-9,618.37	-8.9%	685,979.41	603,508.59	-82,470.82	-12.0%
Less Refunds Paid		-224.95	0.00	224.95	-100.0%	-5,807.38	-714.18	5,093.20	-87.7%
Net Collections		107,589.06	98,195.64	-9,393.42	-8.7%	680,172.03	602,794.41	-77,377.62	-11.4%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		105,437.28	96,231.70	-9,205.58	-8.7%	666,568.57	590,738.45	-75,830.12	-11.4%
E911 Wireless Admin		2,151.78	1,963.94	-187.84	-8.7%	13,603.46	12,055.96	-1,547.50	-11.4%
Tax Commission Refunds		224.95	0.00	-224.95	-100.0%	5,807.38	714.18	-5,093.20	-87.7%
Total Distribution of Gross Collections		107,814.01	98,195.64	-9,618.37	-8.9%	685,979.41	603,508.59	-82,470.82	-12.0%
Oil & Gas Tax Receipts									
Gross Collections		32,743.61	11,757.22	-20,986.39	-64.1%	116,775.41	35,736.03	-81,039.38	-69.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		32,743.61	11,757.22	-20,986.39	-64.1%	116,775.41	35,736.03	-81,039.38	-69.4%
Distribution of Oil & Gas Tax									
Conservation Fund		5,041.18	7,054.33	2,013.15	39.9%	48,100.13	21,441.57	-26,658.56	-55.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		12,963.03	3,386.08	-9,576.95	-73.9%	33,631.32	10,292.02	-23,339.30	-69.4%
Public Schools Fund		27,006.28	1,316.81	-25,689.47	-95.1%	35,043.96	4,002.44	-31,041.52	-88.6%
Local Economic Development		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Oil & Gas		-12,266.88	0.00	12,266.88	-100.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		32,743.61	11,757.22	-20,986.39	-64.1%	116,775.41	35,736.03	-81,039.38	-69.4%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,511,805.45	12,120,196.55	608,391.10	5.3%	65,780,842.65	67,237,126.11	1,456,283.46	2.2%
Gasoline Tax		25,330,701.08	28,772,341.73	3,441,640.65	13.6%	149,786,521.32	149,490,651.07	-295,870.25	-0.2%
Aviation Fuel		205,526.10	235,834.04	30,307.94	14.7%	1,607,286.74	1,857,303.68	250,016.94	15.6%
Transfer Fee		1,305,639.10	1,452,376.14	146,737.04	11.2%	7,644,276.84	7,743,355.41	99,078.57	1.3%
Fuels Distribution Fund		-892,222.72	1,762,825.70	2,655,048.42	-297.6%	-516,134.02	2,730,106.35	3,246,240.37	-629.0%
Motor Fuel Registration		3,161.75	5,188.27	2,026.52	64.1%	21,215.66	20,344.50	-871.16	-4.1%
Dyed Diesel - Penalty		500.00	21.15	-478.85	-95.8%	2,733.48	4,143.15	1,409.67	51.6%
Gross Collections		37,465,110.76	44,348,783.58	6,883,672.82	18.4%	224,326,742.67	229,083,030.27	4,756,287.60	2.1%
IFTA Taxpayer Refunds		-32,674.68	-18,855.83	13,818.85	-42.3%	-585,121.27	-562,482.70	22,638.57	-3.9%
Fuel Distributor Refunds (Gas & Special Fuel)		-2,084,469.46	-1,134,889.31	949,580.15	-45.6%	-8,038,783.33	-6,531,169.10	1,507,614.23	-18.8%
Payments to Other IFTA Jurisdictions		-122,693.80	0.00	122,693.80	-100.0%	-122,694.52	-1,043,236.61	-920,542.09	750.3%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-2,239,837.94	-1,153,745.14	1,086,092.80	-48.5%	-8,746,599.12	-8,136,888.41	609,710.71	-7.0%
Net Collections		35,225,272.82	43,195,038.44	7,969,765.62	22.6%	215,580,143.55	220,946,141.86	5,365,998.31	2.5%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		2,239,837.94	1,153,745.14	-1,086,092.80	-48.5%	8,746,599.12	8,136,888.41	-609,710.71	-7.0%
Special Fuels Admin Fund		419,685.75	441,593.60	21,907.85	5.2%	839,371.50	883,187.20	43,815.70	5.2%
Gasoline Admin Fund		934,139.25	938,386.41	4,247.16	0.5%	1,868,278.50	1,876,772.82	8,494.32	0.5%
State Highway Account		6,182,206.87	7,132,341.84	950,134.97	15.4%	37,878,744.45	38,192,664.90	313,920.45	0.8%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		24,679,743.59	28,411,368.55	3,731,624.96	15.1%	150,936,263.25	152,160,636.83	1,224,373.58	0.8%
State Aeronautics Fund		205,526.10	235,834.04	30,307.94	14.7%	1,608,227.77	1,857,303.68	249,075.91	15.5%
Local Highway Distribution Fund		2,909,273.82	3,356,396.16	447,122.34	15.4%	17,822,710.07	17,973,018.77	150,308.70	0.8%
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		147,978.49	176,145.38	28,166.89	19.0%	920,998.55	928,766.57	7,768.02	0.8%
Off-Highway Improvements		147,978.49	176,145.38	28,166.89	19.0%	920,998.55	928,766.57	7,768.02	0.8%
Capital Improvements		147,978.49	176,145.39	28,166.90	19.0%	920,998.58	928,766.58	7,768.00	0.8%
Road and Bridge		77,072.68	91,743.05	14,670.37	19.0%	479,690.27	483,736.10	4,045.83	0.8%
Search and Rescue Fund		4,484.19	5,337.73	853.54	19.0%	27,909.07	28,144.47	235.40	0.8%
Petroleum Storage Trust Fund		261,052.82	290,400.21	29,347.39	11.2%	1,529,466.45	1,548,521.02	19,054.57	1.2%
Motor Fuels Distribution Fund		-892,222.72	1,762,825.70	2,655,048.42	-297.6%	-599,263.46	2,730,106.35	3,329,369.81	-555.6%
Total Distribution of Gross Collections		37,465,110.76	44,348,783.58	6,883,672.82	18.4%	224,326,742.67	229,083,030.27	4,756,287.60	2.1%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	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		8,000,573.85	8,452,203.68	451,629.83	5.6%	45,678,216.26	46,394,900.46	716,684.20	1.6%
Special Fuels - IFTA		-54,340.57	19,331.31	73,671.88	-135.6%	991,548.90	648,727.82	-342,821.08	-34.6%
Gasoline		15,724,795.20	18,816,583.26	3,091,788.06	19.7%	98,282,705.76	99,130,714.73	848,008.97	0.9%
Dyed Diesel - Penalty		500.00	21.15	-478.85	-95.8%	2,750.00	4,293.32	1,543.32	56.1%
Transfer Fee		1,005,053.36	1,118,040.88	112,987.52	11.2%	5,885,515.68	5,961,806.17	76,290.49	1.3%
Interest		0.00	20,535.00	20,535.00	0.0%	74,310.99	172,417.88	98,106.89	132.0%
Motor Fuel Registration		3,161.75	5,188.27	2,026.52	64.1%	21,215.66	20,194.33	-1,021.33	-4.8%
Total Highway Distribution Fund		24,679,743.59	28,431,903.55	3,752,159.96	15.2%	150,936,263.25	152,333,054.71	1,396,791.46	0.9%
State Highway Account									
Special Fuels		2,047,458.70	2,163,037.09	115,578.39	5.6%	11,689,694.08	11,873,103.55	183,409.47	1.6%
Special Fuels - IFTA		-13,906.50	4,947.16	18,853.66	-135.6%	253,751.27	166,018.55	-87,732.72	-34.6%
Gasoline		4,148,654.67	4,964,357.59	815,702.92	19.7%	25,929,813.53	26,153,542.80	223,729.27	0.9%
Interest		0.00	1,515.90	1,515.90	0.0%	5,485.57	12,727.91	7,242.34	132.0%
Total State Highway Account		6,182,206.87	7,133,857.74	951,650.87	15.4%	37,878,744.45	38,205,392.81	326,648.36	0.9%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		698,326.03	803,753.18	105,427.15	15.1%	6,352,444.79	6,772,739.65	420,294.86	6.6%
Less Refunds Paid		-148.00	-741.95	-593.95	401.3%	-4,148.24	-12,562.08	-8,413.84	202.8%
Net Collections		698,178.03	803,011.23	104,833.20	15.0%	6,348,296.55	6,760,177.57	411,881.02	6.5%
Distribution of Boise Auditorium Tax									
Boise Auditorium		694,003.03	798,836.23	104,833.20	15.1%	6,339,946.55	6,751,827.57	411,881.02	6.5%
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		148.00	741.95	593.95	401.3%	4,148.24	12,562.08	8,413.84	202.8%
Total Distribution of Gross Collections		698,326.03	803,753.18	105,427.15	15.1%	6,352,444.79	6,772,739.65	420,294.86	6.6%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		168,558.50	168,961.03	402.53	0.2%	1,843,294.72	1,860,824.48	17,529.76	1.0%
Less Refunds Paid		-52.00	0.00	52.00	-100.0%	-8,207.47	-98.00	8,109.47	-98.8%
Net Collections		168,506.50	168,961.03	454.53	0.3%	1,835,087.25	1,860,726.48	25,639.23	1.4%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		167,256.50	167,711.03	454.53	0.3%	1,832,587.25	1,858,226.48	25,639.23	1.4%
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		52.00	0.00	-52.00	-100.0%	8,207.47	98.00	-8,109.47	-98.8%
Total Distribution of Gross Collections		168,558.50	168,961.03	402.53	0.2%	1,843,294.72	1,860,824.48	17,529.76	1.0%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		90,564.61	81,696.12	-8,868.49	-9.8%	874,945.30	914,787.05	39,841.75	4.6%
Less Refunds Paid		0.00	-189.84	-189.84	0.0%	0.00	-10,176.43	-10,176.43	0.0%
Net Collections		90,564.61	81,506.28	-9,058.33	-10.0%	874,945.30	904,610.62	29,665.32	3.4%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		89,314.61	80,256.28	-9,058.33	-10.1%	872,445.30	902,110.62	29,665.32	3.4%
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		0.00	189.84	189.84	0.0%	0.00	10,176.43	10,176.43	0.0%
Total Distribution of Gross Collections		90,564.61	81,696.12	-8,868.49	-9.8%	874,945.30	914,787.05	39,841.75	4.6%
Idaho Travel and Convention Tax Receipts									
Gross Collections		1,080,991.81	1,121,967.71	40,975.90	3.8%	13,252,265.57	13,719,012.90	466,747.33	3.5%
Less Refunds Paid		-4,190.48	-10,376.50	-6,186.02	147.6%	-37,870.53	-52,115.08	-14,244.55	37.6%
Net Collections		1,076,801.33	1,111,591.21	34,789.88	3.2%	13,214,395.04	13,666,897.82	452,502.78	3.4%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		1,054,051.33	1,088,841.21	34,789.88	3.3%	13,168,895.04	13,621,397.82	452,502.78	3.4%
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		4,190.48	10,376.50	6,186.02	147.6%	37,870.53	52,115.08	14,244.55	37.6%
Total Distribution of Gross Collections		1,080,991.81	1,121,967.71	40,975.90	3.8%	13,252,265.57	13,719,012.90	466,747.33	3.5%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	Change Dollars	%	Fiscal 2024 Year to Date	Fiscal 2025 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	0.00	4,797.07	-4,797.07	0.0%	0.00	70,464.95	70,464.95	0.0%
Interest Receipts	U1	0.00	315,626.85	-315,626.85	0.0%	0.00	1,676,092.59	1,676,092.59	0.0%
Miscellaneous	U1	0.00	29,970.93	-29,970.93	0.0%	0.00	204,259.98	204,259.98	0.0%
Suspense	U1	0.00	913,542.19	-913,542.19	0.0%	0.00	189,180.74	189,180.74	0.0%
Gross Receipts		-487,229.02	1,263,937.04	1,751,166.06	-359.4%	-511,624.23	2,139,998.26	2,651,622.49	-518.3%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	-26,540.36	-26,540.36	0.0%
Net Receipts		-487,229.02	1,263,937.04	1,751,166.06	-359.4%	-511,624.23	2,113,457.90	2,625,082.13	-513.1%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		12,221.06	28,970.93	16,749.87	137.1%	183,632.31	201,785.45	18,153.14	9.9%
General Fund		0.00	0.00	0.00	0.0%	59.00	474.53	415.53	704.3%
Relief Fund		0.00	292,659.47	292,659.47	0.0%	520,045.32	1,482,037.85	961,992.53	185.0%
Rebate Fund		1,564.51	0.00	-1,564.51	-100.0%	6,476.25	0.00	-6,476.25	-100.0%
Net Bond Activity		0.00	1,000.00	1,000.00	0.0%	0.00	2,000.00	2,000.00	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	22,967.38	22,967.38	0.0%	33.03	194,054.74	194,021.71	N/A
Other Transfers		113.18	0.00	-113.18	-100.0%	389.29	255.22	-134.07	-34.4%
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	0.00	0.00	0.0%	0.00	26,540.36	26,540.36	0.0%
Circuit Breaker Fund		9,211.55	4,797.07	-4,414.48	-47.9%	9,761.55	43,924.59	34,163.04	350.0%
Tax Commission Holding Fund held in Suspense Account		-510,339.32	913,542.19	1,423,881.51	-279.0%	-1,232,020.98	188,925.52	1,420,946.50	-115.3%
Total Distribution of Gross Collections		-487,229.02	1,263,937.04	1,751,166.06	-359.4%	-511,624.23	2,139,998.26	2,651,622.49	-518.3%
RR Car Company's Ad Valorem Tax									
Gross Collections		52.00	2,019.00	1,967.00	N/A	52.00	2,019.00	1,967.00	N/A
Less Refunds		-2.00	0.00	2.00	-100.0%	-2.00	0.00	2.00	-100.0%
Net Collections		50.00	2,019.00	1,969.00	N/A	50.00	2,019.00	1,969.00	N/A
Distribution of RR Car Tax									
Public School Endowment		50.00	2,019.00	1,969.00	N/A	50.00	2,019.00	1,969.00	N/A
Tax Commission Refunds		2.00	0.00	-2.00	-100.0%	2.00	0.00	-2.00	-100.0%
Total Distribution of Gross Collections		52.00	2,019.00	1,967.00	N/A	52.00	2,019.00	1,967.00	N/A
Total Gross Receipts		701,485,978.16	760,214,358.38	58,728,380.22	8.4%	3,502,781,146.28	3,650,040,780.11	147,259,633.83	4.2%

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

Source	Notes	Month Of 12/31/2023	Month Of 12/31/2024	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		82,549.45	74,412.03	-8,137.42	-9.9%	679,138.81	1,671,323.77	992,184.96	146.1%
Corporate Income to MTC		116,862.50	887,593.62	770,731.12	659.5%	1,998,697.11	1,382,860.99	-615,836.12	-30.8%
Sales Tax to MTC		1,039,924.84	350,787.82	-689,137.02	-66.3%	3,480,558.34	1,984,285.10	-1,496,273.24	-43.0%
Total Receipts Reclassed to MTC		1,239,336.79	1,312,793.47	73,456.68	5.9%	6,158,394.26	5,038,469.86	-1,119,924.40	-18.2%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		72,569.58	65,099.09	-7,470.49	-10.3%	487,128.50	1,328,297.05	841,168.55	172.7%
Corporate MTC to General Fund		102,734.33	776,508.01	673,773.68	655.8%	1,501,838.22	1,061,259.67	-440,578.55	-29.3%
Sales Tax MTC to General Fund		914,202.40	306,885.43	-607,316.97	-66.4%	2,804,116.08	1,177,289.26	-1,626,826.82	-58.0%
Total MTC Receipts to General Fund		1,089,506.31	1,148,492.53	58,986.22	5.4%	4,793,082.80	3,566,845.98	-1,226,236.82	-25.6%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		9,979.87	9,312.94	-666.93	-6.7%	192,010.31	343,026.72	151,016.41	78.7%
MTC Revenue from Corporate Income Tax		14,128.17	111,085.61	96,957.44	686.3%	496,858.89	321,601.32	-175,257.57	-35.3%
MTC Revenue from Sales Tax		125,722.44	43,902.39	-81,820.05	-65.1%	676,442.26	806,995.84	130,553.58	19.3%
Net MTC Revenues		149,830.48	164,300.94	14,470.46	9.7%	1,365,311.46	1,471,623.88	106,312.42	7.8%
Total MTC Receipts		1,239,336.79	1,312,793.47	73,456.68	5.9%	6,158,394.26	5,038,469.86	-1,119,924.40	-18.2%

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

Note	Area	Description	Month Added
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.	7/31/2024
B1	Distributions by Fund	School Modernization Facilities Fund is new for FY25 and receives \$125M annually (\$31.25M quarterly) from sales tax receipts	7/31/2024
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)).	7/31/2024
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)).	8/31/2024
B4	Distributions by Fund	Annual distribution of \$39M from Tax Relief Fund to the State Public Defense Fund (IC 57-811 (3)) not reflected in report.	12/31/2024
B5	Distributions by Fund	In FY25, the distribution to School District Facility Holding Fund increased to receive 20% of money from the Tax Relief Fund per IC57-811(2).	12/31/2024
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.	7/31/2024