

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>RECEIPTS BY TAX TYPE</b>									
Individual Income Tax		222,436,803.48	211,253,270.45	-11,183,533.03	-5.0%	1,268,572,108.57	1,286,629,326.52	18,057,217.95	1.4%
Corporate Income Tax		234,259,400.03	227,947,810.30	-6,311,589.73	-2.7%	447,753,863.68	400,502,458.92	-47,251,404.76	-10.6%
Sales Tax		251,884,967.47	269,121,449.33	17,236,481.86	6.8%	1,652,436,968.37	1,727,964,646.79	75,527,678.42	4.6%
Cigarette Tax		1,740,866.71	1,623,172.83	-117,693.88	-6.8%	12,648,370.45	11,660,702.64	-987,667.81	-7.8%
Tobacco Tax		1,038,767.76	636,383.37	-402,384.39	-38.7%	6,490,047.06	5,885,197.35	-604,849.71	-9.3%
Beer Tax		331,927.78	305,471.13	-26,456.65	-8.0%	2,458,037.37	2,381,868.19	-76,169.18	-3.1%
Wine Tax		501,152.36	511,774.15	10,621.79	2.1%	3,437,983.18	3,545,106.72	107,123.54	3.1%
Kilowatt Hour Tax		118,491.21	137,092.26	18,601.05	15.7%	1,084,312.94	984,067.09	-100,245.85	-9.2%
Mine License Tax		711.06	4,157.00	3,445.94	484.6%	21,119.76	292,502.71	271,382.95	N/A
Oil & Gas		11,757.22	7,797.53	-3,959.69	-33.7%	35,736.03	76,263.51	40,527.48	113.4%
E911	A2	98,195.64	50,440.69	-47,754.95	-48.6%	603,508.59	497,316.08	-106,192.51	-17.6%
Motor Fuels Tax		44,348,783.58	48,831,912.40	4,483,128.82	10.1%	229,083,030.27	239,570,564.54	10,487,534.27	4.6%
Boise Auditorium District		803,753.18	830,725.38	26,972.20	3.4%	6,772,739.65	6,724,568.73	-48,170.92	-0.7%
Idaho Falls Auditorium District		168,961.03	173,332.31	4,371.28	2.6%	1,860,824.48	1,965,610.73	104,786.25	5.6%
Pocatello-Chubbuck Auditorium District		81,696.12	78,965.08	-2,731.04	-3.3%	914,787.05	876,724.28	-38,062.77	-4.2%
Idaho Travel & Convention		1,121,967.71	1,214,270.24	92,302.53	8.2%	13,719,012.90	14,207,808.78	488,795.88	3.6%
Miscellaneous Revenues	A1	1,263,937.04	-323,821.58	-1,587,758.62	-125.6%	2,140,029.16	-455,928.96	-2,595,958.12	-121.3%
RR Car Company's Ad Valorem Tax		2,019.00	0.00	-2,019.00	-100.0%	2,019.00	0.00	-2,019.00	-100.0%
Wine Direct Shipper Fee		200.00	300.00	100.00	50.0%	6,312.50	5,387.50	-925.00	-14.7%
<b>Total Gross Receipts</b>		<b>760,214,358.38</b>	<b>762,404,502.87</b>	<b>2,190,144.49</b>	<b>0.3%</b>	<b>3,650,040,811.01</b>	<b>3,703,314,192.12</b>	<b>53,273,381.11</b>	<b>1.5%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund</b>									
100 - General Fund		541,695,745.37	537,410,828.06	-4,284,917.31	-0.8%	2,290,832,942.21	2,466,328,506.94	175,495,564.73	7.7%
129 - Secondary Aquifer Fund		716,700.05	599,006.17	-117,693.88	-16.4%	1,803,332.45	811,957.63	-991,374.82	-55.0%
130 - Petroleum Storage Trust		290,610.54	323,624.39	33,013.85	11.4%	1,550,287.01	1,630,905.52	80,618.51	5.2%
161 - Fish and Game Donation		-734.99	-750.00	-15.01	2.0%	720.81	1,331.53	610.72	84.7%
166 - Abandoned Mine & Oil & Gas Conserv		7,296.09	6,757.01	-539.08	-7.4%	28,622.28	192,009.43	163,387.15	570.8%
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		115,623.03	139,519.68	23,896.65	20.7%	893,183.37	915,874.50	22,691.13	2.5%
188 - County Juvenile Probation Svcs		341,172.99	315,966.93	-25,206.06	-7.4%	2,062,803.01	2,024,984.27	-37,818.74	-1.8%
200 - 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%
212 - Idaho Travel and Convention		1,088,841.21	1,184,802.29	95,961.08	8.8%	13,621,397.82	14,131,836.56	510,438.74	3.7%
213 - Veterans Support Donation		-698.00	-730.00	-32.00	4.6%	2,104.97	2,038.00	-66.97	-3.2%
220 - Cooperative Welfare Fund		2,654.69	873.18	-1,781.51	-67.1%	45,556.34	47,185.65	1,629.31	3.6%
221 - State Aeronautics Fund		236,094.09	257,052.35	20,958.26	8.9%	1,859,487.11	1,538,693.35	-320,793.76	-17.3%
247 - Parks & Rec Motor Fuels		620,621.49	635,703.14	15,081.65	2.4%	3,273,749.27	3,336,256.08	62,506.81	1.9%
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		3,356,396.16	3,577,538.92	221,142.76	6.6%	17,973,018.77	18,628,850.53	655,831.76	3.6%
260 - State Highway Account		7,133,857.74	7,604,143.47	470,285.73	6.6%	38,205,392.81	39,602,063.21	1,396,670.40	3.7%
261 - Highway Distribution Fund		28,431,903.55	30,388,691.49	1,956,787.94	6.9%	152,333,054.71	158,090,416.96	5,757,362.25	3.8%
266 - Search and Rescue Fund		5,341.54	5,471.35	129.81	2.4%	28,176.42	28,714.37	537.95	1.9%
267 - Motor Fuel Distribution Fund		1,762,825.70	3,097,690.35	1,334,864.65	75.7%	2,730,106.35	4,479,714.69	1,749,608.34	64.1%
269 - Transportation Congestion Mitigation		9,017,827.55	12,083,333.33	3,065,505.78	34.0%	60,450,314.99	72,499,999.98	12,049,684.99	19.9%
275 - E911 Wireless		96,231.70	49,421.92	-46,809.78	-48.6%	590,738.45	487,334.70	-103,403.75	-17.5%
276 - Multi-State Tax Compact		164,300.94	405,202.86	240,901.92	146.6%	1,471,623.88	1,877,709.92	406,086.04	27.6%
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		1,414,843.95	1,468,758.62	53,914.67	3.8%	2,842,928.48	2,949,358.12	106,429.64	3.7%
349 - Wine Direct Shipper Fee to ISP		100.00	150.00	50.00	50.0%	1,000.00	1,175.00	175.00	17.5%
365 - Permanent Building Fund		1,048,138.85	1,141,348.79	93,209.94	8.9%	7,150,359.29	7,493,336.75	342,977.46	4.8%
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		28,970.93	14,228.63	-14,742.30	-50.9%	201,816.35	179,924.48	-21,891.87	-10.8%
403 - Opportunity Scholarship		-748.00	-730.00	18.00	-2.4%	-461.04	1,318.33	1,779.37	-385.9%
481 - Public School Endowment	B1	403,843.49	441,818.30	37,974.81	9.4%	167,329,308.67	2,309,388.29	-165,019,920.38	-98.6%
483 - Childrens Trust Donation		-648.00	-717.00	-69.00	10.6%	975.70	1,806.15	830.45	85.1%

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

Source	Note	Month Of	Month Of	Change		Fiscal 2025	Fiscal 2026	Change	
		12/31/2024	12/31/2025	Dollars	%	Year to Date	Year to Date	Dollars	%
502 - Sales Tax - Cities & Counties		26,040,180.10	27,932,274.91	1,892,094.81	7.3%	174,862,025.75	182,498,042.13	7,636,016.38	4.4%
502 - Sales Tax - Circuit Breaker		2,035,038.58	1,996,481.28	-38,557.30	-1.9%	12,225,373.65	12,280,078.47	54,704.82	0.4%
502 - Sales Tax - Personal Property		1,911,622.48	1,759,405.38	-152,217.10	-8.0%	11,469,734.88	11,184,077.48	-285,657.40	-2.5%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	4,243,551.50	4,243,551.49	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		275,192.12	253,900.25	-21,291.87	-7.7%	1,542,008.38	5,222,199.06	3,680,190.68	238.7%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	2,957,681.02	3,037,683.41	80,002.39	2.7%
502 - Sales Tax - Tax Relief Fund		-960,717.77	24,603,309.61	25,564,027.38	N/A	101,192,520.73	136,731,911.23	35,539,390.50	35.1%
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		4,306,012.74	4,836,534.12	530,521.38	12.3%	28,865,026.15	31,435,663.80	2,570,637.65	8.9%
502 - Sales Tax - School District Facility Holding Fund	B2	31,444,761.49	6,808,492.01	-24,636,269.48	-78.3%	66,918,451.76	44,252,652.81	-22,665,798.95	-33.9%
516 - Refund Fund		93,399,833.82	90,504,286.44	-2,895,547.38	-3.1%	358,141,187.14	355,171,140.88	-2,970,046.26	-0.8%
516 - Refund Fund - County Juvenile Prob Services		59,334.70	124,978.06	65,643.36	110.6%	259,270.13	275,862.56	16,592.43	6.4%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	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		9,205.64	16,129.63	6,923.99	75.2%	87,220.60	93,057.44	5,836.84	6.7%
630 - Custodial Accounts		1,049,018.69	1,078,955.36	29,936.67	2.9%	9,536,412.87	9,574,093.51	37,680.64	0.4%
630 - Oil & Gas-Cities & Counties		3,386.08	2,245.70	-1,140.38	-33.7%	10,292.02	21,963.92	11,671.90	113.4%
630 - Grape Growers and Wine Producers		17,725.76	32,969.58	15,243.82	86.0%	140,847.91	188,530.37	47,682.46	33.9%
601 - Unidentified Wine & Strong Beer		77,903.67	-142,786.48	-220,690.15	-283.3%	77,193.19	-125,601.07	-202,794.26	-262.7%
601 - Tax Suspense & Adjustments		913,542.19	-220,216.37	-1,133,758.56	-124.1%	176,893.49	-1,777,558.98	-1,954,452.47	N/A
<b>Total Distribution</b>		<b>760,214,358.38</b>	<b>762,404,502.87</b>	<b>2,190,144.49</b>	<b>0.3%</b>	<b>3,650,040,811.01</b>	<b>3,703,314,192.12</b>	<b>53,273,381.11</b>	<b>1.5%</b>

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Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>									
<b>Distributed Direct to General Fund by Tax</b>									
Individual Income Tax		177,821,052.08	168,721,550.78	-9,099,501.30	-5.1%	1,013,667,144.94	1,028,979,160.83	15,312,015.89	1.5%
Corporate Income Tax		187,423,496.33	182,086,750.30	-5,336,746.03	-2.8%	357,798,684.98	319,549,265.15	-38,249,419.83	-10.7%
Sales Tax		174,925,489.11	185,237,749.42	10,312,260.31	5.9%	908,714,367.89	1,107,464,301.19	198,749,933.30	21.9%
Tobacco Tax		908,921.78	556,037.10	-352,884.68	-38.8%	5,674,240.74	5,144,778.62	-529,462.12	-9.3%
Beer Tax		152,386.16	143,571.43	-8,814.73	-5.8%	1,151,597.19	1,119,387.13	-32,210.06	-2.8%
Wine Tax		345,439.40	526,020.77	180,581.37	52.3%	2,728,179.95	2,940,598.41	212,418.46	7.8%
Kilowatt Hour Tax		118,491.21	137,092.26	18,601.05	15.7%	1,084,312.94	984,067.09	-100,245.85	-9.2%
Mine License Tax		469.30	2,078.50	1,609.20	342.9%	13,939.05	146,251.36	132,312.31	949.2%
Miscellaneous Revenues		0.00	-22.50	-22.50	0.0%	474.53	697.16	222.63	46.9%
<b>Total Distributed Direct to General Fund</b>		<b>541,695,745.37</b>	<b>537,410,828.06</b>	<b>-4,284,917.31</b>	<b>-0.8%</b>	<b>2,290,832,942.21</b>	<b>2,466,328,506.94</b>	<b>175,495,564.73</b>	<b>7.7%</b>
<b>Accrued to General Fund</b>									
Individual Income Tax Net Refund Fund		15,199,620.83	29,237,361.70	14,037,740.87	92.4%	126,950,227.40	130,320,234.64	3,370,007.24	2.7%
Corporate Income Tax Net Refund Fund		41,590,961.05	33,664,681.21	-7,926,279.84	-19.1%	52,036,726.18	9,256,647.41	-42,780,078.77	-82.2%
<b>Total Distributed and Accrued to G. Fund</b>		<b>598,486,327.25</b>	<b>600,312,870.97</b>	<b>1,826,543.72</b>	<b>0.3%</b>	<b>2,469,819,895.79</b>	<b>2,605,905,388.99</b>	<b>136,085,493.20</b>	<b>5.5%</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>									
<b>Individual Income Tax</b>									
Distributed to Refund Fund		44,438,988.22	42,175,647.26	-2,263,340.96	-5.1%	253,084,711.83	257,186,394.55	4,101,682.72	1.6%
Less Total Refunds		-29,239,367.39	-12,938,285.56	16,301,081.83	-55.8%	-126,134,484.43	-126,866,159.91	-731,675.48	0.6%
<b>Net Refund Fund (To Above)</b>		<b>15,199,620.83</b>	<b>29,237,361.70</b>	<b>14,037,740.87</b>	<b>92.4%</b>	<b>126,950,227.40</b>	<b>130,320,234.64</b>	<b>3,370,007.24</b>	<b>2.7%</b>
Add Distributed Direct to General Fund		177,821,052.08	168,721,550.78	-9,099,501.30	-5.1%	1,013,667,144.94	1,028,979,160.83	15,312,015.89	1.5%
<b>IIT Distributed and Accrued to G. Fund</b>		<b>193,020,672.91</b>	<b>197,958,912.48</b>	<b>4,938,239.57</b>	<b>2.6%</b>	<b>1,140,617,372.34</b>	<b>1,159,299,395.47</b>	<b>18,682,023.13</b>	<b>1.6%</b>
<b>Corporate Income Tax</b>									
Distributed to Refund Fund		46,661,747.09	45,506,795.08	-1,154,952.01	-2.5%	89,184,356.38	78,906,671.83	-10,277,684.55	-11.5%
Less Total Refunds		-5,070,786.04	-11,842,113.87	-6,771,327.83	133.5%	-37,147,630.20	-69,650,024.42	-32,502,394.22	87.5%
<b>Net Refund Fund (To Above)</b>		<b>41,590,961.05</b>	<b>33,664,681.21</b>	<b>-7,926,279.84</b>	<b>-19.1%</b>	<b>52,036,726.18</b>	<b>9,256,647.41</b>	<b>-42,780,078.77</b>	<b>-82.2%</b>
Add Distributed Direct to General Fund		187,423,496.33	182,086,750.30	-5,336,746.03	-2.8%	357,798,684.98	319,549,265.15	-38,249,419.83	-10.7%
<b>CIT Distributed and Accrued to G. Fund</b>		<b>229,014,457.38</b>	<b>215,751,431.51</b>	<b>-13,263,025.87</b>	<b>-5.8%</b>	<b>409,835,411.16</b>	<b>328,805,912.56</b>	<b>-81,029,498.60</b>	<b>-19.8%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Individual Income Tax Receipts</b>									
IIT Payments by Filing		18,784,346.42	20,539,724.28	1,755,377.86	9.3%	156,396,511.44	161,542,580.64	5,146,069.20	3.3%
Permanent Building Fund		44,740.00	49,810.00	5,070.00	11.3%	892,570.00	992,240.00	99,670.00	11.2%
Donations on Returns		4,040.85	3,681.02	-359.83	-8.9%	77,144.98	78,937.09	1,792.11	2.3%
Individual Tax reclassified as Multi State		74,412.03	81,624.80	7,212.77	9.7%	1,671,323.77	345,307.57	-1,326,016.20	-79.3%
<b>Total Filing Payments</b>		<b>18,907,539.30</b>	<b>20,674,840.10</b>	<b>1,767,300.80</b>	<b>9.3%</b>	<b>159,037,550.19</b>	<b>162,959,065.30</b>	<b>3,921,515.11</b>	<b>2.5%</b>
Lottery Winnings Withholdings		118,669.39	249,956.11	131,286.72	110.6%	518,540.22	551,725.07	33,184.85	6.4%
Employer Withholdings		203,410,594.79	190,328,474.24	-13,082,120.55	-6.4%	1,109,016,018.16	1,123,118,536.15	14,102,517.99	1.3%
<b>Withholding Payments Total</b>		<b>203,529,264.18</b>	<b>190,578,430.35</b>	<b>-12,950,833.83</b>	<b>-6.4%</b>	<b>1,109,534,558.38</b>	<b>1,123,670,261.22</b>	<b>14,135,702.84</b>	<b>1.3%</b>
<b>Gross Collections</b>		<b>222,436,803.48</b>	<b>211,253,270.45</b>	<b>-11,183,533.03</b>	<b>-5.0%</b>	<b>1,268,572,108.57</b>	<b>1,286,629,326.52</b>	<b>18,057,217.95</b>	<b>1.4%</b>
Individual Income Tax Filing Refunds		-29,009,655.12	-12,695,884.68	16,313,770.44	-56.2%	-124,041,148.14	-124,653,859.53	-612,711.39	0.5%
Employer Withholding Refunds		-229,712.27	-242,400.88	-12,688.61	5.5%	-2,093,336.29	-2,212,300.38	-118,964.09	5.7%
<b>Less Total Refunds Paid</b>		<b>-29,239,367.39</b>	<b>-12,938,285.56</b>	<b>16,301,081.83</b>	<b>-55.8%</b>	<b>-126,134,484.43</b>	<b>-126,866,159.91</b>	<b>-731,675.48</b>	<b>0.6%</b>
<b>Net Collections</b>		<b>193,197,436.09</b>	<b>198,314,984.89</b>	<b>5,117,548.80</b>	<b>2.6%</b>	<b>1,142,437,624.14</b>	<b>1,159,763,166.61</b>	<b>17,325,542.47</b>	<b>1.5%</b>
<b>Distribution of Individual Income Tax</b>									
General Fund		177,821,052.08	168,721,550.78	-9,099,501.30	-5.1%	1,013,667,144.94	1,028,979,160.83	15,312,015.89	1.5%
Refund Fund		44,438,988.22	42,175,647.26	-2,263,340.96	-5.1%	253,084,711.83	257,186,394.55	4,101,682.72	1.6%
Refund Fund - County Juvenile Prob Svc		59,334.70	124,978.06	65,643.36	110.6%	259,270.13	275,862.56	16,592.43	6.4%
Multi-State Tax Compact		9,312.94	62,663.28	53,350.34	572.9%	343,026.72	111,725.55	-231,301.17	-67.4%
Permanent Building Fund		44,740.00	49,810.00	5,070.00	11.3%	892,570.00	992,240.00	99,670.00	11.2%
Public School Income Substance Abuse		59,334.69	124,978.05	65,643.36	110.6%	259,270.09	275,862.51	16,592.42	6.4%
Donations:									
Fish & Game		-734.99	-750.00	-15.01	2.0%	720.81	1,331.53	610.72	84.7%
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		-648.00	-717.00	-69.00	10.6%	975.70	1,806.15	830.45	85.1%
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		2.00	0.00	-2.00	-100.0%	1,989.98	978.00	-1,011.98	-50.9%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		5.00	2,163.00	2,158.00	N/A	1,132.99	3,812.32	2,679.33	236.5%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		555.00	150.00	-405.00	-73.0%	3,331.00	2,592.67	-738.33	-22.2%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-698.00	-730.00	-32.00	4.6%	2,104.97	2,038.00	-66.97	-3.2%
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		2,654.69	873.18	-1,781.51	-67.1%	45,556.34	47,185.65	1,629.31	3.6%
Idaho Food Bank		653.15	421.84	-231.31	-35.4%	15,794.23	11,874.44	-3,919.79	-24.8%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-748.00	-730.00	18.00	-2.4%	-461.04	1,318.33	1,779.37	-385.9%
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		0.00	-10,038.00	-10,038.00	0.0%	-11,030.12	-1,270,856.57	-1,259,826.45	N/A
<b>Total Distribution of Gross Collections</b>		<b>222,436,803.48</b>	<b>211,253,270.45</b>	<b>-11,183,533.03</b>	<b>-5.0%</b>	<b>1,268,572,108.57</b>	<b>1,286,629,326.52</b>	<b>18,057,217.95</b>	<b>1.4%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Corp. Income Tax Receipts</b>									
Corporate Income Tax		-6,322,508.08	-21,684,519.16	-15,362,011.08	243.0%	48,708,096.45	27,559,804.75	-21,148,291.70	-43.4%
Corporate Estimates	C1	239,694,314.49	249,375,894.42	9,681,579.93	4.0%	397,662,906.24	367,688,697.93	-29,974,208.31	-7.5%
Corporate Tax reclassified as Multi-State		887,593.62	256,435.04	-631,158.58	-71.1%	1,382,860.99	5,253,956.24	3,871,095.25	279.9%
<b>Gross Collections</b>		234,259,400.03	227,947,810.30	-6,311,589.73	-2.7%	447,753,863.68	400,502,458.92	-47,251,404.76	-10.6%
Less Refunds Paid		-5,070,786.04	-11,842,113.87	-6,771,327.83	133.5%	-37,147,630.20	-69,650,024.42	-32,502,394.22	87.5%
<b>Net Collections</b>		229,188,613.99	216,105,696.43	-13,082,917.56	-5.7%	410,606,233.48	330,852,434.50	-79,753,798.98	-19.4%
<b>Distribution of Corporate Tax</b>									
General Fund		187,423,496.33	182,086,750.30	-5,336,746.03	-2.8%	357,798,684.98	319,549,265.15	-38,249,419.83	-10.7%
Refund Fund		46,661,747.09	45,506,795.08	-1,154,952.01	-2.5%	89,184,356.38	78,906,671.83	-10,277,684.55	-11.5%
Multi-State Tax Compact		111,085.61	196,864.92	85,779.31	77.2%	321,601.32	1,331,377.94	1,009,776.62	314.0%
Permanent Building Fund		63,071.00	157,400.00	94,329.00	149.6%	449,221.00	715,144.00	265,923.00	59.2%
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%
<b>Total Distribution of Gross Collections</b>		234,259,400.03	227,947,810.30	-6,311,589.73	-2.7%	447,753,863.68	400,502,458.92	-47,251,404.76	-10.6%

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Sales Tax Receipts</b>									
Sales Tax		251,534,179.65	268,931,484.41	17,397,304.76	6.9%	1,650,400,620.27	1,725,691,725.10	75,291,104.83	4.6%
Sales Tax reclassified as Multi-State		350,787.82	189,754.92	-161,032.90	-45.9%	1,984,285.10	2,247,577.69	263,292.59	13.3%
Amusement Device Tax		0.00	210.00	210.00	0.0%	52,063.00	25,344.00	-26,719.00	-51.3%
<b>Gross Collections</b>		<b>251,884,967.47</b>	<b>269,121,449.33</b>	<b>17,236,481.86</b>	<b>6.8%</b>	<b>1,652,436,968.37</b>	<b>1,727,964,646.79</b>	<b>75,527,678.42</b>	<b>4.6%</b>
Less Refunds Paid		-1,126,243.13	-1,277,311.65	-151,068.52	13.4%	-7,618,556.04	-9,845,700.26	-2,227,144.22	29.2%
<b>Net Collections</b>		<b>250,758,724.34</b>	<b>267,844,137.68</b>	<b>17,085,413.34</b>	<b>6.8%</b>	<b>1,644,818,412.33</b>	<b>1,718,118,946.53</b>	<b>73,300,534.20</b>	<b>4.5%</b>
<b>Distribution of Sales Tax</b>									
General Fund	F1	174,925,489.11	185,237,749.42	10,312,260.31	5.9%	908,714,367.89	1,107,464,301.19	198,749,933.30	21.9%
Tax Commission Refunds		1,126,243.13	1,277,311.65	151,068.52	13.4%	7,618,556.04	9,845,700.26	2,227,144.22	29.2%
Multi-State Tax Compact		43,902.39	145,674.66	101,772.27	231.8%	806,995.84	434,606.43	-372,389.41	-46.1%
Tax Relief Fund	F2	-1,253,377.24	24,765,037.17	26,018,414.41	N/A	99,710,482.88	137,181,413.75	37,470,930.87	37.6%
Revenue Share		26,040,180.10	27,932,274.91	1,892,094.81	7.3%	174,862,025.75	182,498,042.13	7,636,016.38	4.4%
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		416,666.66	416,666.66	0.00	0.0%	2,500,000.00	2,500,000.00	0.00	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		2,030,241.51	1,991,532.16	-38,709.35	-1.9%	12,181,449.06	12,213,452.41	32,003.35	0.3%
Personal Property		1,911,622.48	1,759,405.38	-152,217.10	-8.0%	11,469,734.88	11,184,077.48	-285,657.40	-2.5%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	4,243,551.50	4,243,551.49	-0.01	0.0%
Demonstration Pilot Project		275,192.12	253,900.25	-21,291.87	-7.7%	1,542,008.38	5,222,199.06	3,680,190.68	238.7%
Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	2,957,681.02	3,037,683.41	80,002.39	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		9,017,827.55	12,083,333.33	3,065,505.78	34.0%	60,450,314.99	72,499,999.98	12,049,684.99	19.9%
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		4,306,012.74	4,836,534.12	530,521.38	12.3%	28,865,026.15	31,435,663.80	2,570,637.65	8.9%
School District Facility Fund Holding Account	B2	31,444,761.49	6,808,492.01	-24,636,269.48	-78.3%	66,918,451.76	44,252,652.81	-22,665,798.95	-33.9%
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		0.00	-1.55	-1.55	0.0%	-0.20	0.00	0.20	-100.0%
<b>Total Distribution of Gross Collections</b>		<b>251,884,967.47</b>	<b>269,121,449.33</b>	<b>17,236,481.86</b>	<b>6.8%</b>	<b>1,652,436,968.37</b>	<b>1,727,964,646.79</b>	<b>75,527,678.42</b>	<b>4.6%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Cigarette Taxes Receipts</b>									
Gross Collections		1,740,866.71	1,623,172.83	-117,693.88	-6.8%	12,648,370.45	11,660,702.64	-987,667.81	-7.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	-3,745.01	-3,707.01	N/A
<b>Net Collections</b>		<b>1,740,866.71</b>	<b>1,623,172.83</b>	<b>-117,693.88</b>	<b>-6.8%</b>	<b>12,648,332.45</b>	<b>11,656,957.63</b>	<b>-991,374.82</b>	<b>-7.8%</b>
<b>Distribution of Cigarette Tax</b>									
General Fund		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%	38.00	3,745.01	3,707.01	N/A
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		716,700.05	599,006.17	-117,693.88	-16.4%	1,803,332.45	811,957.63	-991,374.82	-55.0%
State Highway Account		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Unallocated Cigarette Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>1,740,866.71</b>	<b>1,623,172.83</b>	<b>-117,693.88</b>	<b>-6.8%</b>	<b>12,648,370.45</b>	<b>11,660,702.64</b>	<b>-987,667.81</b>	<b>-7.8%</b>
<b>Tobacco Tax Receipts</b>									
Gross Collections		1,038,767.76	636,383.37	-402,384.39	-38.7%	6,490,047.06	5,885,197.35	-604,849.71	-9.3%
Less Refunds Paid		0.00	-912.41	-912.41	0.0%	-5,200.30	-5,450.19	-249.89	4.8%
<b>Net Collections</b>		<b>1,038,767.76</b>	<b>635,470.96</b>	<b>-403,296.80</b>	<b>-38.8%</b>	<b>6,484,846.76</b>	<b>5,879,747.16</b>	<b>-605,099.60</b>	<b>-9.3%</b>
<b>Distribution of Tobacco Tax</b>									
General Fund		908,921.78	556,037.10	-352,884.68	-38.8%	5,674,240.74	5,144,778.62	-529,462.12	-9.3%
Tax Commission Refunds		0.00	912.41	912.41	0.0%	5,200.30	5,450.19	249.89	4.8%
Public School Endowment		64,922.99	39,716.93	-25,206.06	-38.8%	405,303.01	367,484.27	-37,818.74	-9.3%
County Juvenile Probation Svcs		64,922.99	39,716.93	-25,206.06	-38.8%	405,303.01	367,484.27	-37,818.74	-9.3%
<b>Total Distribution of Gross Collections</b>		<b>1,038,767.76</b>	<b>636,383.37</b>	<b>-402,384.39</b>	<b>-38.7%</b>	<b>6,490,047.06</b>	<b>5,885,197.35</b>	<b>-604,849.71</b>	<b>-9.3%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Beer Tax Receipts</b>									
Gross Collections		331,927.78	305,471.13	-26,456.65	-8.0%	2,458,037.37	2,381,868.19	-76,169.18	-3.1%
Less Refunds Paid		-7,701.90	0.00	7,701.90	-100.0%	-7,830.50	-193.34	7,637.16	-97.5%
<b>Net Collections</b>		<b>324,225.88</b>	<b>305,471.13</b>	<b>-18,754.75</b>	<b>-5.8%</b>	<b>2,450,206.87</b>	<b>2,381,674.85</b>	<b>-68,532.02</b>	<b>-2.8%</b>
<b>Distribution of Beer Tax</b>									
General Fund		152,386.16	143,571.43	-8,814.73	-5.8%	1,151,597.19	1,119,387.13	-32,210.06	-2.8%
Tax Commission Refunds		7,701.90	0.00	-7,701.90	-100.0%	7,830.50	193.34	-7,637.16	-97.5%
Substance Abuse Treatment		64,845.19	61,094.23	-3,750.96	-5.8%	490,041.39	476,334.97	-13,706.42	-2.8%
Permanent Building Fund		106,994.53	100,805.47	-6,189.06	-5.8%	808,568.29	785,952.75	-22,615.54	-2.8%
<b>Total Distribution of Gross Collections</b>		<b>331,927.78</b>	<b>305,471.13</b>	<b>-26,456.65</b>	<b>-8.0%</b>	<b>2,458,037.37</b>	<b>2,381,868.19</b>	<b>-76,169.18</b>	<b>-3.1%</b>
<b>Wine Tax Receipts</b>									
Gross Collections		501,152.36	511,774.15	10,621.79	2.1%	3,437,983.18	3,545,106.72	107,123.54	3.1%
Less Refunds Paid		-100.05	-1,015.20	-915.15	914.7%	-1,399.55	-9,132.54	-7,732.99	552.5%
<b>Net Collections</b>		<b>501,052.31</b>	<b>510,758.95</b>	<b>9,706.64</b>	<b>1.9%</b>	<b>3,436,583.63</b>	<b>3,535,974.18</b>	<b>99,390.55</b>	<b>2.9%</b>
<b>Distribution of Wine &amp; Strong Beer Tax</b>									
General Fund		345,439.40	526,020.77	180,581.37	52.3%	2,728,179.95	2,940,598.41	212,418.46	7.8%
Tax Commission Refunds		100.05	1,015.20	915.15	914.7%	1,399.55	9,132.54	7,732.99	552.5%
Substance Abuse Treatment		50,777.84	78,425.45	27,647.61	54.4%	403,141.98	439,389.03	36,247.05	9.0%
Grape Growers & Wine Producers		17,725.76	32,969.58	15,243.82	86.0%	140,847.91	188,530.37	47,682.46	33.9%
Hop Growers		9,205.64	16,129.63	6,923.99	75.2%	87,220.60	93,057.44	5,836.84	6.7%
Unallocated Wine & Strong Beer		77,903.67	-142,786.48	-220,690.15	-283.3%	77,193.19	-125,601.07	-202,794.26	-262.7%
<b>Total Distribution of Gross Collections</b>		<b>501,152.36</b>	<b>511,774.15</b>	<b>10,621.79</b>	<b>2.1%</b>	<b>3,437,983.18</b>	<b>3,545,106.72</b>	<b>107,123.54</b>	<b>3.1%</b>
<b>Wine Direct Shipper Fee Receipts</b>									
Wine Direct Shipper Fee to Tax		100.00	150.00	50.00	50.0%	5,312.50	4,212.50	-1,100.00	-20.7%
Wine Direct Shipper Fee to ISP		100.00	150.00	50.00	50.0%	1,000.00	1,175.00	175.00	17.5%
<b>Total Distributions</b>		<b>200.00</b>	<b>300.00</b>	<b>100.00</b>	<b>50.0%</b>	<b>6,312.50</b>	<b>5,387.50</b>	<b>-925.00</b>	<b>-14.7%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Kilowatt Hour Tax Receipts</b>									
Gross Collections		118,491.21	137,092.26	18,601.05	15.7%	1,084,312.94	984,067.09	-100,245.85	-9.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>118,491.21</b>	<b>137,092.26</b>	<b>18,601.05</b>	<b>15.7%</b>	<b>1,084,312.94</b>	<b>984,067.09</b>	<b>-100,245.85</b>	<b>-9.2%</b>
<b>Distribution of Kilowatt Hour Tax</b>									
General Fund		118,491.21	137,092.26	18,601.05	15.7%	1,084,312.94	984,067.09	-100,245.85	-9.2%
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%
<b>Total Distribution of Gross Collections</b>		<b>118,491.21</b>	<b>137,092.26</b>	<b>18,601.05</b>	<b>15.7%</b>	<b>1,084,312.94</b>	<b>984,067.09</b>	<b>-100,245.85</b>	<b>-9.2%</b>
<b>Mine License Tax Receipts</b>									
Gross Collections		711.06	4,157.00	3,445.94	484.6%	21,119.76	292,502.71	271,382.95	N/A
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>711.06</b>	<b>4,157.00</b>	<b>3,445.94</b>	<b>484.6%</b>	<b>21,119.76</b>	<b>292,502.71</b>	<b>271,382.95</b>	<b>N/A</b>
<b>Distribution of Mine Tax</b>									
General Fund		469.30	2,078.50	1,609.20	342.9%	13,939.05	146,251.36	132,312.31	949.2%
Abandoned Mine Reclamation		241.76	2,078.50	1,836.74	759.7%	7,180.71	146,251.35	139,070.64	N/A
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>711.06</b>	<b>4,157.00</b>	<b>3,445.94</b>	<b>484.6%</b>	<b>21,119.76</b>	<b>292,502.71</b>	<b>271,382.95</b>	<b>N/A</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>E911 Wireless Fee Receipts</b>									
Gross Collections		98,195.64	50,440.69	-47,754.95	-48.6%	603,508.59	497,316.08	-106,192.51	-17.6%
Less Refunds Paid		0.00	-10.15	-10.15	0.0%	-714.18	-35.76	678.42	-95.0%
<b>Net Collections</b>		98,195.64	50,430.54	-47,765.10	-48.6%	602,794.41	497,280.32	-105,514.09	-17.5%
<b>Distribution of E911 Wireless Fee</b>									
Idaho Emergency Communications		96,231.70	49,421.92	-46,809.78	-48.6%	590,738.45	487,334.70	-103,403.75	-17.5%
E911 Wireless Admin		1,963.94	1,008.62	-955.32	-48.6%	12,055.96	9,945.62	-2,110.34	-17.5%
Tax Commission Refunds		0.00	10.15	10.15	0.0%	714.18	35.76	-678.42	-95.0%
<b>Total Distribution of Gross Collections</b>		98,195.64	50,440.69	-47,754.95	-48.6%	603,508.59	497,316.08	-106,192.51	-17.6%
<b>Oil &amp; Gas Tax Receipts</b>									
Gross Collections		11,757.22	7,797.53	-3,959.69	-33.7%	35,736.03	76,263.51	40,527.48	113.4%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		11,757.22	7,797.53	-3,959.69	-33.7%	35,736.03	76,263.51	40,527.48	113.4%
<b>Distribution of Oil &amp; Gas Tax</b>									
Conservation Fund		7,054.33	4,678.51	-2,375.82	-33.7%	21,441.57	45,758.08	24,316.51	113.4%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties Share		3,386.08	2,245.70	-1,140.38	-33.7%	10,292.02	21,963.92	11,671.90	113.4%
Public Schools Fund		1,316.81	873.32	-443.49	-33.7%	4,002.44	8,541.51	4,539.07	113.4%
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%
<b>Total Distribution of Gross Collections</b>		11,757.22	7,797.53	-3,959.69	-33.7%	35,736.03	76,263.51	40,527.48	113.4%

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Motor Fuels Tax Receipts</b>									
Special Fuel		12,120,196.55	14,906,708.81	2,786,512.26	23.0%	67,237,126.11	73,447,063.37	6,209,937.26	9.2%
Gasoline Tax		28,772,341.73	28,949,454.58	177,112.85	0.6%	149,490,651.07	151,927,002.84	2,436,351.77	1.6%
Aviation Fuel		235,834.04	256,730.99	20,896.95	8.9%	1,857,303.68	1,535,990.48	-321,313.20	-17.3%
Transfer Fee		1,452,376.14	1,617,197.45	164,821.31	11.3%	7,743,355.41	8,144,347.10	400,991.69	5.2%
Fuels Distribution Fund		1,762,825.70	3,097,690.35	1,334,864.65	75.7%	2,730,106.35	4,479,714.69	1,749,608.34	64.1%
Motor Fuel Registration		5,188.27	3,880.22	-1,308.05	-25.2%	20,344.50	33,140.14	12,795.64	62.9%
Dyed Diesel - Penalty		21.15	250.00	228.85	N/A	4,143.15	3,305.92	-837.23	-20.2%
<b>Gross Collections</b>		<b>44,348,783.58</b>	<b>48,831,912.40</b>	<b>4,483,128.82</b>	<b>10.1%</b>	<b>229,083,030.27</b>	<b>239,570,564.54</b>	<b>10,487,534.27</b>	<b>4.6%</b>
IFTA Taxpayer Refunds		-18,855.83	-12,959.87	5,895.96	-31.3%	-562,482.70	-523,881.49	38,601.21	-6.9%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,134,889.31	-808,526.14	326,363.17	-28.8%	-6,531,169.10	-6,593,372.31	-62,203.21	1.0%
Payments to Other IFTA Jurisdictions		0.00	-713,718.48	-713,718.48	0.0%	-1,043,236.61	-2,061,063.78	-1,017,827.17	97.6%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Less Total Refunds</b>		<b>-1,153,745.14</b>	<b>-1,535,204.49</b>	<b>-381,459.35</b>	<b>33.1%</b>	<b>-8,136,888.41</b>	<b>-9,178,317.58</b>	<b>-1,041,429.17</b>	<b>12.8%</b>
<b>Net Collections</b>		<b>43,195,038.44</b>	<b>47,296,707.91</b>	<b>4,101,669.47</b>	<b>9.5%</b>	<b>220,946,141.86</b>	<b>230,392,246.96</b>	<b>9,446,105.10</b>	<b>4.3%</b>
<b>Distribution of Motor Fuels Taxes</b>									
Tax Commission Refunds		1,153,745.14	1,535,204.49	381,459.35	33.1%	8,136,888.41	9,178,317.58	1,041,429.17	12.8%
Special Fuels Admin Fund		441,593.60	459,136.00	17,542.40	4.0%	883,187.20	918,272.00	35,084.80	4.0%
Gasoline Admin Fund		938,386.41	975,664.00	37,277.59	4.0%	1,876,772.82	1,951,328.00	74,555.18	4.0%
State Highway Account		7,132,341.84	7,602,270.16	469,928.32	6.6%	38,192,664.90	39,586,307.32	1,393,642.42	3.6%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Highway Distribution Fund		28,411,368.55	30,363,314.77	1,951,946.22	6.9%	152,160,636.83	157,876,980.55	5,716,343.72	3.8%
State Aeronautics Fund		235,834.04	256,730.99	20,896.95	8.9%	1,857,303.68	1,535,990.48	-321,313.20	-17.3%
Local Highway Distribution Fund		3,356,396.16	3,577,538.92	221,142.76	6.6%	17,973,018.77	18,628,850.53	655,831.76	3.6%
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		176,145.38	180,399.32	4,253.94	2.4%	928,766.57	946,269.05	17,502.48	1.9%
Off-Highway Improvements		176,145.38	180,399.32	4,253.94	2.4%	928,766.57	946,269.05	17,502.48	1.9%
Capital Improvements		176,145.39	180,399.30	4,253.91	2.4%	928,766.58	946,269.03	17,502.45	1.9%
Road and Bridge		91,743.05	93,958.66	2,215.61	2.4%	483,736.10	492,852.05	9,115.95	1.9%
Search and Rescue Fund		5,337.73	5,466.65	128.92	2.4%	28,144.47	28,674.82	530.35	1.9%
Petroleum Storage Trust Fund		290,400.21	323,364.47	32,964.26	11.4%	1,548,521.02	1,628,719.39	80,198.37	5.2%
Motor Fuels Distribution Funds		1,762,825.70	3,097,690.35	1,334,864.65	75.7%	2,730,106.35	4,479,714.69	1,749,608.34	64.1%
<b>Total Distribution of Gross Collections</b>		<b>44,348,783.58</b>	<b>48,831,912.40</b>	<b>4,483,128.82</b>	<b>10.1%</b>	<b>229,083,030.27</b>	<b>239,570,564.54</b>	<b>10,487,534.27</b>	<b>4.6%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Additional Detail: Distribution by Fuel Type</b>									
<b>Highway Distribution Fund</b>									
Special Fuels		8,452,203.68	10,389,376.32	1,937,172.64	22.9%	46,394,900.46	50,803,621.33	4,408,720.87	9.5%
Special Fuels - IFTA		19,331.31	-420,288.94	-439,620.25	N/A	648,727.82	14,954.33	-633,773.49	-97.7%
Gasoline		18,816,583.26	19,145,143.88	328,560.62	1.7%	99,130,714.73	100,751,389.05	1,620,674.32	1.6%
Dyed Diesel - Penalty		21.15	250.00	228.85	N/A	4,143.15	3,305.92	-837.23	-20.2%
Transfer Fee		1,118,040.88	1,244,953.29	126,912.41	11.4%	5,961,806.17	6,270,569.78	308,763.61	5.2%
Interest		20,535.00	25,376.72	4,841.72	23.6%	172,417.88	213,436.41	41,018.53	23.8%
Motor Fuel Registration		5,188.27	3,880.22	-1,308.05	-25.2%	20,344.50	33,140.14	12,795.64	62.9%
<b>Total Highway Distribution Fund</b>		<b>28,431,903.55</b>	<b>30,388,691.49</b>	<b>1,956,787.94</b>	<b>6.9%</b>	<b>152,333,054.71</b>	<b>158,090,416.96</b>	<b>5,757,362.25</b>	<b>3.8%</b>
<b>State Highway Account</b>									
Special Fuels		2,163,037.09	2,658,786.62	495,749.53	22.9%	11,873,103.55	13,001,356.85	1,128,253.30	9.5%
Special Fuels - IFTA		4,947.16	-107,557.81	-112,504.97	N/A	166,018.55	3,827.04	-162,191.51	-97.7%
Gasoline		4,964,357.59	5,051,041.35	86,683.76	1.7%	26,153,542.80	26,581,123.43	427,580.63	1.6%
Interest		1,515.90	1,873.31	357.41	23.6%	12,727.91	15,755.89	3,027.98	23.8%
<b>Total State Highway Account</b>		<b>7,133,857.74</b>	<b>7,604,143.47</b>	<b>470,285.73</b>	<b>6.6%</b>	<b>38,205,392.81</b>	<b>39,602,063.21</b>	<b>1,396,670.40</b>	<b>3.7%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Boise Auditorium District Tax Receipts</b>									
Gross Collections		803,753.18	830,725.38	26,972.20	3.4%	6,772,739.65	6,724,568.73	-48,170.92	-0.7%
Less Refunds Paid		-741.95	-127.25	614.70	-82.8%	-12,562.08	-2,081.04	10,481.04	-83.4%
<b>Net Collections</b>		<b>803,011.23</b>	<b>830,598.13</b>	<b>27,586.90</b>	<b>3.4%</b>	<b>6,760,177.57</b>	<b>6,722,487.69</b>	<b>-37,689.88</b>	<b>-0.6%</b>
<b>Distribution of Boise Auditorium Tax</b>									
Boise Auditorium		798,836.23	826,423.13	27,586.90	3.5%	6,751,827.57	6,714,137.69	-37,689.88	-0.6%
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		741.95	127.25	-614.70	-82.8%	12,562.08	2,081.04	-10,481.04	-83.4%
<b>Total Distribution of Gross Collections</b>		<b>803,753.18</b>	<b>830,725.38</b>	<b>26,972.20</b>	<b>3.4%</b>	<b>6,772,739.65</b>	<b>6,724,568.73</b>	<b>-48,170.92</b>	<b>-0.7%</b>
<b>Idaho Falls Auditorium District Tax Receipts</b>									
Gross Collections		168,961.03	173,332.31	4,371.28	2.6%	1,860,824.48	1,965,610.73	104,786.25	5.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
<b>Net Collections</b>		<b>168,961.03</b>	<b>173,332.31</b>	<b>4,371.28</b>	<b>2.6%</b>	<b>1,860,726.48</b>	<b>1,965,566.13</b>	<b>104,839.65</b>	<b>5.6%</b>
<b>Distribution of Idaho Falls Auditorium Tax</b>									
Idaho Falls Auditorium		167,711.03	172,082.31	4,371.28	2.6%	1,858,226.48	1,963,066.13	104,839.65	5.6%
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		0.00	0.00	0.00	0.0%	98.00	44.60	-53.40	-54.5%
<b>Total Distribution of Gross Collections</b>		<b>168,961.03</b>	<b>173,332.31</b>	<b>4,371.28</b>	<b>2.6%</b>	<b>1,860,824.48</b>	<b>1,965,610.73</b>	<b>104,786.25</b>	<b>5.6%</b>
<b>Pocatello-Chubbuck Auditorium District Tax Receipts</b>									
Gross Collections		81,696.12	78,965.08	-2,731.04	-3.3%	914,787.05	876,724.28	-38,062.77	-4.2%
Less Refunds Paid		-189.84	0.00	189.84	-100.0%	-10,176.43	-592.02	9,584.41	-94.2%
<b>Net Collections</b>		<b>81,506.28</b>	<b>78,965.08</b>	<b>-2,541.20</b>	<b>-3.1%</b>	<b>904,610.62</b>	<b>876,132.26</b>	<b>-28,478.36</b>	<b>-3.1%</b>
<b>Distribution of Pocatello-Chubbuck Auditorium Tax</b>									
Pocatello-Chubbuck Auditorium		80,256.28	77,715.08	-2,541.20	-3.2%	902,110.62	873,632.26	-28,478.36	-3.2%
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		189.84	0.00	-189.84	-100.0%	10,176.43	592.02	-9,584.41	-94.2%
<b>Total Distribution of Gross Collections</b>		<b>81,696.12</b>	<b>78,965.08</b>	<b>-2,731.04</b>	<b>-3.3%</b>	<b>914,787.05</b>	<b>876,724.28</b>	<b>-38,062.77</b>	<b>-4.2%</b>
<b>Idaho Travel and Convention Tax Receipts</b>									
Gross Collections		1,121,967.71	1,214,270.24	92,302.53	8.2%	13,719,012.90	14,207,808.78	488,795.88	3.6%
Less Refunds Paid		-10,376.50	-6,717.95	3,658.55	-35.3%	-52,115.08	-30,472.22	21,642.86	-41.5%
<b>Net Collections</b>		<b>1,111,591.21</b>	<b>1,207,552.29</b>	<b>95,961.08</b>	<b>8.6%</b>	<b>13,666,897.82</b>	<b>14,177,336.56</b>	<b>510,438.74</b>	<b>3.7%</b>
<b>Distribution of Idaho Travel &amp; Convention</b>									
Idaho Travel and Convention		1,088,841.21	1,184,802.29	95,961.08	8.8%	13,621,397.82	14,131,836.56	510,438.74	3.7%
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		10,376.50	6,717.95	-3,658.55	-35.3%	52,115.08	30,472.22	-21,642.86	-41.5%
<b>Total Distribution of Gross Collections</b>		<b>1,121,967.71</b>	<b>1,214,270.24</b>	<b>92,302.53</b>	<b>8.2%</b>	<b>13,719,012.90</b>	<b>14,207,808.78</b>	<b>488,795.88</b>	<b>3.6%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Miscellaneous Revenue &amp; Suspense</b>									
Circuit Breaker Receipts		4,797.07	5,494.12	697.05	14.5%	70,464.95	68,936.00	-1,528.95	-2.2%
Interest Receipts		315,626.85	-133,345.01	-448,971.86	-142.2%	1,676,092.59	-210,784.77	-1,886,877.36	-112.6%
Miscellaneous		29,970.93	14,206.13	-15,764.80	-52.6%	204,290.88	184,772.14	-19,518.74	-9.6%
Suspense		913,542.19	-210,176.82	-1,123,719.01	-123.0%	189,180.74	-498,852.33	-688,033.07	-363.7%
<b>Gross Receipts</b>		<b>1,263,937.04</b>	<b>-323,821.58</b>	<b>-1,587,758.62</b>	<b>-125.6%</b>	<b>2,140,029.16</b>	<b>-455,928.96</b>	<b>-2,595,958.12</b>	<b>-121.3%</b>
Less Refunds		0.00	-545.00	-545.00	0.0%	-26,540.36	-2,309.94	24,230.42	-91.3%
<b>Net Receipts</b>		<b>1,263,937.04</b>	<b>-324,366.58</b>	<b>-1,588,303.62</b>	<b>-125.7%</b>	<b>2,113,488.80</b>	<b>-458,238.90</b>	<b>-2,571,727.70</b>	<b>-121.7%</b>
<b>Distribution of Miscellaneous &amp; Suspense</b>									
Tax Commission Revenues		28,970.93	14,231.13	-14,739.80	-50.9%	201,816.35	180,074.98	-21,741.37	-10.8%
General Fund		0.00	0.00	0.00	0.0%	474.53	697.16	222.63	46.9%
Relief Fund		292,659.47	-161,727.56	-454,387.03	-155.3%	1,482,037.85	-449,502.52	-1,931,540.37	-130.3%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		1,000.00	0.00	-1,000.00	-100.0%	2,000.00	4,000.00	2,000.00	100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		22,967.38	28,382.55	5,415.17	23.6%	194,054.74	238,717.75	44,663.01	23.0%
Other Transfers		0.00	0.00	0.00	0.0%	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		0.00	545.00	545.00	0.0%	26,540.36	2,309.94	-24,230.42	-91.3%
Circuit Breaker Fund		4,797.07	4,949.12	152.05	3.2%	43,924.59	66,626.06	22,701.47	51.7%
Tax Commission Holding Fund held in Suspense Account		913,542.19	-210,201.82	-1,123,744.01	-123.0%	188,925.52	-505,828.94	-694,754.46	-367.7%
<b>Total Distribution of Gross Collections</b>		<b>1,263,937.04</b>	<b>-323,821.58</b>	<b>-1,587,758.62</b>	<b>-125.6%</b>	<b>2,140,029.16</b>	<b>-455,928.96</b>	<b>-2,595,958.12</b>	<b>-121.3%</b>
<b>RR Car Company's Ad Valorem Tax</b>									
Gross Collections		2,019.00	0.00	-2,019.00	-100.0%	2,019.00	0.00	-2,019.00	-100.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Net Collections</b>		<b>2,019.00</b>	<b>0.00</b>	<b>-2,019.00</b>	<b>-100.0%</b>	<b>2,019.00</b>	<b>0.00</b>	<b>-2,019.00</b>	<b>-100.0%</b>
<b>Distribution of RR Car Tax</b>									
Public School Endowment		2,019.00	0.00	-2,019.00	-100.0%	2,019.00	0.00	-2,019.00	-100.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
<b>Total Distribution of Gross Collections</b>		<b>2,019.00</b>	<b>0.00</b>	<b>-2,019.00</b>	<b>-100.0%</b>	<b>2,019.00</b>	<b>0.00</b>	<b>-2,019.00</b>	<b>-100.0%</b>
<b>Total Gross Receipts</b>		<b>760,214,358.38</b>	<b>762,404,502.87</b>	<b>2,190,144.49</b>	<b>0.3%</b>	<b>3,650,040,811.01</b>	<b>3,703,314,192.12</b>	<b>53,273,381.11</b>	<b>1.5%</b>

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

Source	Note	Month Of 12/31/2024	Month Of 12/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
<b>Additional Detail - Multi-State Tax Compact</b>									
<b>Receipts to MTC Fund</b>									
Individual Income to MTC		74,412.03	81,624.80	7,212.77	9.7%	1,671,323.77	345,307.57	-1,326,016.20	-79.3%
Corporate Income to MTC		887,593.62	256,435.04	-631,158.58	-71.1%	1,382,860.99	5,253,956.24	3,871,095.25	279.9%
Sales Tax to MTC		350,787.82	189,754.92	-161,032.90	-45.9%	1,984,285.10	2,247,577.69	263,292.59	13.3%
<b>Total Receipts Reclassed to MTC</b>		<b>1,312,793.47</b>	<b>527,814.76</b>	<b>-784,978.71</b>	<b>-59.8%</b>	<b>5,038,469.86</b>	<b>7,846,841.50</b>	<b>2,808,371.64</b>	<b>55.7%</b>
<b>MTC Fund Transfers to General Fund</b>									
Individual MTC to General Fund		65,099.09	18,961.52	-46,137.57	-70.9%	1,328,297.05	233,582.02	-1,094,715.03	-82.4%
Corporate MTC to General Fund		776,508.01	59,570.12	-716,937.89	-92.3%	1,061,259.67	3,922,578.30	2,861,318.63	269.6%
Sales Tax MTC to General Fund		306,885.43	44,080.26	-262,805.17	-85.6%	1,177,289.26	1,812,971.26	635,682.00	54.0%
<b>Total MTC Receipts to General Fund</b>		<b>1,148,492.53</b>	<b>122,611.90</b>	<b>-1,025,880.63</b>	<b>-89.3%</b>	<b>3,566,845.98</b>	<b>5,969,131.58</b>	<b>2,402,285.60</b>	<b>67.4%</b>
<b>Net Revenues to MTC Fund</b>									
MTC Revenue from Individual Income Tax		9,312.94	62,663.28	53,350.34	572.9%	343,026.72	111,725.55	-231,301.17	-67.4%
MTC Revenue from Corporate Income Tax		111,085.61	196,864.92	85,779.31	77.2%	321,601.32	1,331,377.94	1,009,776.62	314.0%
MTC Revenue from Sales Tax		43,902.39	145,674.66	101,772.27	231.8%	806,995.84	434,606.43	-372,389.41	-46.1%
<b>Net MTC Revenues</b>		<b>164,300.94</b>	<b>405,202.86</b>	<b>240,901.92</b>	<b>146.6%</b>	<b>1,471,623.88</b>	<b>1,877,709.92</b>	<b>406,086.04</b>	<b>27.6%</b>
<b>Total MTC Receipts</b>		<b>1,312,793.47</b>	<b>527,814.76</b>	<b>-784,978.71</b>	<b>-59.8%</b>	<b>5,038,469.86</b>	<b>7,846,841.50</b>	<b>2,808,371.64</b>	<b>55.7%</b>

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

<b>Note</b>	<b>Area</b>	<b>Description</b>	<b>Month Added</b>	<b>Month Ended</b>
<b>A1</b>	<b>Receipts by Tax Type</b>	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, 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	
<b>A2</b>	<b>Receipts by Tax Type</b>	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	
<b>B1</b>	<b>Distributions by Fund</b>	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
<b>B2</b>	<b>Distributions by Fund</b>	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	
<b>C1</b>	<b>Corporate Estimates</b>	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	
<b>F1</b>	<b>Sales Tax Receipts</b>	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	
<b>F2</b>	<b>Sales Tax Receipts</b>	Year to date amounts for Tax Relief Fund include repayment of \$139,000,000 line of credit.	7/31/2025	