

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	%
RECEIPTS BY TAX TYPE									
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		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%
Total Gross Receipts		760,214,358.38	762,404,502.87	2,190,144.49	0.3%	3,650,040,811.01	3,703,314,192.12	53,273,381.11	1.5%

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DISTRIBUTIONS BY FUND									
Fund									
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 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		1,088,841.21	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	B1	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		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%

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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		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
Total Distribution		760,214,358.38	762,404,502.87	2,190,144.49	0.3%	3,650,040,811.01	3,703,314,192.12	53,273,381.11	1.5%

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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	%
DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
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%
Total Distributed Direct to 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%
Accrued to General Fund									
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%
Total Distributed and Accrued to G. Fund		598,486,327.25	600,312,870.97	1,826,543.72	0.3%	2,469,819,895.79	2,605,905,388.99	136,085,493.20	5.5%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
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%
Net Refund Fund (To Above)		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%
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%
IIT Distributed and Accrued to G. Fund		193,020,672.91	197,958,912.48	4,938,239.57	2.6%	1,140,617,372.34	1,159,299,395.47	18,682,023.13	1.6%
Corporate Income Tax									
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%
Net Refund Fund (To Above)		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%
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%
CIT Distributed and Accrued to G. Fund		229,014,457.38	215,751,431.51	-13,263,025.87	-5.8%	409,835,411.16	328,805,912.56	-81,029,498.60	-19.8%

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Individual Income Tax Receipts									
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%
Total Filing Payments		18,907,539.30	20,674,840.10	1,767,300.80	9.3%	159,037,550.19	162,959,065.30	3,921,515.11	2.5%
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%
Withholding Payments Total		203,529,264.18	190,578,430.35	-12,950,833.83	-6.4%	1,109,534,558.38	1,123,670,261.22	14,135,702.84	1.3%
Gross Collections		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%
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%
Less Total Refunds Paid		-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%
Net Collections		193,197,436.09	198,314,984.89	5,117,548.80	2.6%	1,142,437,624.14	1,159,763,166.61	17,325,542.47	1.5%
Distribution of Individual Income Tax									
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
Total Distribution of Gross Collections		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%

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	%
Corp. Income Tax Receipts									
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		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%
Gross Collections		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%
Net Collections		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%
Distribution of Corporate Tax									
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%
Total Distribution of Gross Collections		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	%
Sales Tax Receipts									
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%
Gross Collections		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%
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%
Net Collections		250,758,724.34	267,844,137.68	17,085,413.34	6.8%	1,644,818,412.33	1,718,118,946.53	73,300,534.20	4.5%
Distribution of Sales Tax									
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		-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		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		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%
Total Distribution of Gross Collections		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%

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	%
Cigarette Taxes Receipts									
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
Net Collections		1,740,866.71	1,623,172.83	-117,693.88	-6.8%	12,648,332.45	11,656,957.63	-991,374.82	-7.8%
Distribution of Cigarette Tax									
General Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	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%
Total Distribution of 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%
Tobacco Tax Receipts									
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%
Net Collections		1,038,767.76	635,470.96	-403,296.80	-38.8%	6,484,846.76	5,879,747.16	-605,099.60	-9.3%
Distribution of Tobacco Tax									
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%
Total Distribution of 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%

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	%
Beer Tax Receipts									
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%
Net Collections		324,225.88	305,471.13	-18,754.75	-5.8%	2,450,206.87	2,381,674.85	-68,532.02	-2.8%
Distribution of Beer Tax									
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%
Total Distribution of 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%
Wine Tax Receipts									
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%
Net Collections		501,052.31	510,758.95	9,706.64	1.9%	3,436,583.63	3,535,974.18	99,390.55	2.9%
Distribution of Wine & Strong Beer Tax									
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%
Total Distribution of 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%
Wine Direct Shipper Fee Receipts									
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%
Total Distributions		200.00	300.00	100.00	50.0%	6,312.50	5,387.50	-925.00	-14.7%

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	%
Kilowatt Hour Tax Receipts									
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%
Net Collections		118,491.21	137,092.26	18,601.05	15.7%	1,084,312.94	984,067.09	-100,245.85	-9.2%
Distribution of Kilowatt Hour Tax									
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%
Total Distribution of 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%
Mine License Tax Receipts									
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%
Net Collections		711.06	4,157.00	3,445.94	484.6%	21,119.76	292,502.71	271,382.95	N/A
Distribution of Mine Tax									
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%
Total Distribution of Gross Collections		711.06	4,157.00	3,445.94	484.6%	21,119.76	292,502.71	271,382.95	N/A

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	%
E911 Wireless Fee Receipts									
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%
Net Collections		98,195.64	50,430.54	-47,765.10	-48.6%	602,794.41	497,280.32	-105,514.09	-17.5%
Distribution of E911 Wireless Fee									
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%
Total Distribution of Gross Collections		98,195.64	50,440.69	-47,754.95	-48.6%	603,508.59	497,316.08	-106,192.51	-17.6%
Oil & Gas Tax Receipts									
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%
Net Collections		11,757.22	7,797.53	-3,959.69	-33.7%	35,736.03	76,263.51	40,527.48	113.4%
Distribution of Oil & Gas Tax									
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%
Total Distribution of Gross Collections		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	%
Motor Fuels Tax Receipts									
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%
Gross Collections		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%
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%
Less Total 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%
Net Collections		43,195,038.44	47,296,707.91	4,101,669.47	9.5%	220,946,141.86	230,392,246.96	9,446,105.10	4.3%
Distribution of Motor Fuels Taxes									
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%
Total Distribution of Gross Collections		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%

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	%
Additional Detail: Distribution by Fuel Type									
Highway Distribution Fund									
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%
Total 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%
State Highway Account									
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%
Total 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%

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	%
Boise Auditorium District Tax Receipts									
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%
Net Collections		803,011.23	830,598.13	27,586.90	3.4%	6,760,177.57	6,722,487.69	-37,689.88	-0.6%
Distribution of Boise Auditorium Tax									
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%
Total Distribution of 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%
Idaho Falls Auditorium District Tax Receipts									
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%
Net Collections		168,961.03	173,332.31	4,371.28	2.6%	1,860,726.48	1,965,566.13	104,839.65	5.6%
Distribution of Idaho Falls Auditorium Tax									
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%
Total Distribution of 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%
Pocatello-Chubbuck Auditorium District Tax Receipts									
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%
Net Collections		81,506.28	78,965.08	-2,541.20	-3.1%	904,610.62	876,132.26	-28,478.36	-3.1%
Distribution of Pocatello-Chubbuck Auditorium Tax									
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%
Total Distribution of Gross Collections		81,696.12	78,965.08	-2,731.04	-3.3%	914,787.05	876,724.28	-38,062.77	-4.2%
Idaho Travel and Convention Tax Receipts									
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%
Net Collections		1,111,591.21	1,207,552.29	95,961.08	8.6%	13,666,897.82	14,177,336.56	510,438.74	3.7%
Distribution of Idaho Travel & Convention									
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%
Total Distribution of 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%

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	%
Miscellaneous Revenue & Suspense									
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%
Gross Receipts		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%
Less Refunds		0.00	-545.00	-545.00	0.0%	-26,540.36	-2,309.94	24,230.42	-91.3%
Net Receipts		1,263,937.04	-324,366.58	-1,588,303.62	-125.7%	2,113,488.80	-458,238.90	-2,571,727.70	-121.7%
Distribution of Miscellaneous & Suspense									
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%
Total Distribution of Gross Collections		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									
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%
Net Collections		2,019.00	0.00	-2,019.00	-100.0%	2,019.00	0.00	-2,019.00	-100.0%
Distribution of RR Car Tax									
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%
Total Distribution of Gross Collections		2,019.00	0.00	-2,019.00	-100.0%	2,019.00	0.00	-2,019.00	-100.0%
Total Gross Receipts		760,214,358.38	762,404,502.87	2,190,144.49	0.3%	3,650,040,811.01	3,703,314,192.12	53,273,381.11	1.5%

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	%
Additional Detail - Multi-State Tax Compact									
Receipts to MTC Fund									
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%
Total Receipts Reclassed to MTC		1,312,793.47	527,814.76	-784,978.71	-59.8%	5,038,469.86	7,846,841.50	2,808,371.64	55.7%
MTC Fund Transfers to General Fund									
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%
Total MTC Receipts to General Fund		1,148,492.53	122,611.90	-1,025,880.63	-89.3%	3,566,845.98	5,969,131.58	2,402,285.60	67.4%
Net Revenues to MTC Fund									
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%
Net MTC Revenues		164,300.94	405,202.86	240,901.92	146.6%	1,471,623.88	1,877,709.92	406,086.04	27.6%
Total MTC Receipts		1,312,793.47	527,814.76	-784,978.71	-59.8%	5,038,469.86	7,846,841.50	2,808,371.64	55.7%

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

Note	Area	Description	Month Added	Month Ended
A1	Receipts by Tax Type	Miscellaneous revenue includes but is not limited to Bad Check Fees collected by the Tax Commission, Illegal Drug Taxes, Estate Taxes if remitted, Interest accrued to Funds associated with multiple tax types, and receipts for tax types not identifiable at time of initial deposit. Additional detail is available in the section labeled Miscellaneous Revenue.	7/31/2025	
B1	Distributions by Fund	Sales tax revenue dedicated for the public school educational support program remains within the general fund per 63-36-38(17).	7/31/2025	
F1	Sales Tax Receipts	Prior to July 1, 2025, 4.5% of revenues collected under 63-3638(16) were held in the Sales Tax to ITD Holding Fund. Beginning July 1, 2025, those funds are directed to the general fund.	7/31/2025	