

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		190,379,846.46	185,320,251.91	-5,059,594.55	-2.7%	190,379,846.46	185,320,251.91	-5,059,594.55	-2.7%
Corporate Income Tax		29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%	29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%
Sales Tax		286,714,296.99	295,574,011.37	8,859,714.38	3.1%	286,714,296.99	295,574,011.37	8,859,714.38	3.1%
Cigarette Tax		2,133,363.24	2,016,768.17	-116,595.07	-5.5%	2,133,363.24	2,016,768.17	-116,595.07	-5.5%
Tobacco Tax		1,083,225.41	1,024,964.02	-58,261.39	-5.4%	1,083,225.41	1,024,964.02	-58,261.39	-5.4%
Beer Tax		443,633.57	439,390.05	-4,243.52	-1.0%	443,633.57	439,390.05	-4,243.52	-1.0%
Wine Tax		614,340.88	630,314.99	15,974.11	2.6%	614,340.88	630,314.99	15,974.11	2.6%
Kilowatt Hour Tax		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
Mine License Tax		1,151.00	0.00	-1,151.00	-100.0%	1,151.00	0.00	-1,151.00	-100.0%
Oil & Gas		796.92	6,102.33	5,305.41	665.7%	796.92	6,102.33	5,305.41	665.7%
E911		102,484.71	100,081.93	-2,402.78	-2.3%	102,484.71	100,081.93	-2,402.78	-2.3%
Motor Fuels Tax		40,608,090.01	39,652,913.22	-955,176.79	-2.4%	40,608,090.01	39,652,913.22	-955,176.79	-2.4%
Boise Auditorium District		1,144,350.69	1,267,554.77	123,204.08	10.8%	1,144,350.69	1,267,554.77	123,204.08	10.8%
Idaho Falls Auditorium District		363,403.47	396,299.45	32,895.98	9.1%	363,403.47	396,299.45	32,895.98	9.1%
Pocatello-Chubbuck Auditorium District		223,789.88	209,347.38	-14,442.50	-6.5%	223,789.88	209,347.38	-14,442.50	-6.5%
Idaho Travel & Convention		2,715,233.59	2,917,939.96	202,706.37	7.5%	2,715,233.59	2,917,939.96	202,706.37	7.5%
Miscellaneous Revenues	A1	821,177.39	230,942.83	-590,234.56	-71.9%	821,177.39	230,942.83	-590,234.56	-71.9%
RR Car Company's Ad Valorem Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Wine Direct Shipper Fee		1,262.50	1,525.00	262.50	20.8%	1,262.50	1,525.00	262.50	20.8%
Total Gross Receipts		556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%	556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		249,855,265.87	328,651,891.41	78,796,625.54	31.5%	249,855,265.87	328,651,891.41	78,796,625.54	31.5%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		270,234.55	268,045.16	-2,189.39	-0.8%	270,234.55	268,045.16	-2,189.39	-0.8%
161 - Fish and Game Donation		750.92	220.00	-530.92	-70.7%	750.92	220.00	-530.92	-70.7%
166 - Abandoned Mine & Oil & Gas Conserv		869.48	3,661.39	2,791.91	321.1%	869.48	3,661.39	2,791.91	321.1%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	25,000.00	25,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	30,000.00	30,000.00	0.00	0.0%
182 - Substance Abuse Treatment		162,401.94	178,644.04	16,242.10	10.0%	162,401.94	178,644.04	16,242.10	10.0%
188 - County Juvenile Probation Svcs		343,821.79	340,307.15	-3,514.64	-1.0%	343,821.79	340,307.15	-3,514.64	-1.0%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	400,000.00	400,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,711,368.73	2,912,684.80	201,316.07	7.4%	2,711,368.73	2,912,684.80	201,316.07	7.4%
213 - Veterans Support Donation		423.00	268.00	-155.00	-36.6%	423.00	268.00	-155.00	-36.6%
220 - Cooperative Welfare Fund		10,382.05	3,925.00	-6,457.05	-62.2%	10,382.05	3,925.00	-6,457.05	-62.2%
221 - State Aeronautics Fund		296,080.15	274,578.99	-21,501.16	-7.3%	296,080.15	274,578.99	-21,501.16	-7.3%
247 - Parks & Rec Motor Fuels		593,264.13	543,300.28	-49,963.85	-8.4%	593,264.13	543,300.28	-49,963.85	-8.4%
259 - Bridges & RR Xings		425,000.00	425,000.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		3,230,689.07	3,147,549.56	-83,139.51	-2.6%	3,230,689.07	3,147,549.56	-83,139.51	-2.6%
260 - State Highway Account		6,867,525.07	6,690,527.17	-176,997.90	-2.6%	6,867,525.07	6,690,527.17	-176,997.90	-2.6%
261 - Highway Distribution Fund		27,344,790.72	26,688,905.55	-655,885.17	-2.4%	27,344,790.72	26,688,905.55	-655,885.17	-2.4%
266 - Search and Rescue Fund		5,106.10	4,676.04	-430.06	-8.4%	5,106.10	4,676.04	-430.06	-8.4%
267 - Motor Fuel Distribution Fund		536,038.73	9,040.36	-526,998.37	-98.3%	536,038.73	9,040.36	-526,998.37	-98.3%
269 - Transportation Congestion Mitigation		10,586,580.64	12,083,333.33	1,496,752.69	14.1%	10,586,580.64	12,083,333.33	1,496,752.69	14.1%
275 - E911 Wireless		100,354.64	98,074.14	-2,280.50	-2.3%	100,354.64	98,074.14	-2,280.50	-2.3%
276 - Multi-State Tax Compact		262,942.81	426,223.65	163,280.84	62.1%	262,942.81	426,223.65	163,280.84	62.1%
310 - School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	31,250,000.00	31,250,000.00	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		20,000,000.00	20,000,000.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		3,135.57	3,376.52	240.95	7.7%	3,135.57	3,376.52	240.95	7.7%
349 - Wine Direct Shipper Fee to ISP		175.00	150.00	-25.00	-14.3%	175.00	150.00	-25.00	-14.3%
365 - Permanent Building Fund		1,226,160.54	1,244,747.07	18,586.53	1.5%	1,226,160.54	1,244,747.07	18,586.53	1.5%
375 - Garvee State Match		1,109,158.57	992,601.50	-116,557.07	-10.5%	1,109,158.57	992,601.50	-116,557.07	-10.5%
401 - Miscellaneous Income		11,048.76	12,624.27	1,575.51	14.3%	11,048.76	12,624.27	1,575.51	14.3%
403 - Opportunity Scholarship		47.00	1,210.00	1,163.00	N/A	47.00	1,210.00	1,163.00	N/A
481 - Public School Endowment	B1	82,898,376.32	388,060.25	-82,510,316.07	-99.5%	82,898,376.32	388,060.25	-82,510,316.07	-99.5%
483 - Childrens Trust Donation		441.00	713.00	272.00	61.7%	441.00	713.00	272.00	61.7%

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502 - Sales Tax - Cities & Counties		30,172,413.92	31,294,565.32	1,122,151.40	3.7%	30,172,413.92	31,294,565.32	1,122,151.40	3.7%
502 - Sales Tax - Circuit Breaker		2,013,468.18	2,070,904.94	57,436.76	2.9%	2,013,468.18	2,070,904.94	57,436.76	2.9%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	1,911,622.48	1,884,934.42	-26,688.06	-1.4%
502 - Sales Tax - Ag Property Relief		707,258.58	707,258.57	-0.01	0.0%	707,258.58	707,258.57	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		279,830.35	300,298.71	20,468.36	7.3%	279,830.35	300,298.71	20,468.36	7.3%
502 - Sales Tax - Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	479,078.69	492,946.84	13,868.15	2.9%
502 - Sales Tax - Tax Relief Fund		20,449,198.92	22,853,652.35	2,404,453.43	11.8%	20,449,198.92	22,853,652.35	2,404,453.43	11.8%
502 - Sales Tax - Held in Reserve		397,749.95	0.00	-397,749.95	-100.0%	397,749.95	0.00	-397,749.95	-100.0%
502 - Sales Tax - Homeowner Property Tax Relief		5,055,092.35	5,418,722.02	363,629.67	7.2%	5,055,092.35	5,418,722.02	363,629.67	7.2%
502 - Sales Tax - School District Facility Holding Fund		7,301,570.62	7,628,050.33	326,479.71	4.5%	7,301,570.62	7,628,050.33	326,479.71	4.5%
516 - Refund Fund		45,733,004.88	44,288,569.25	-1,444,435.63	-3.2%	45,733,004.88	44,288,569.25	-1,444,435.63	-3.2%
516 - Refund Fund - County Juvenile Prob Services		53,255.60	47,069.65	-6,185.95	-11.6%	53,255.60	47,069.65	-6,185.95	-11.6%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
535 - Tax Rebate Fund		391.66	873.47	481.81	123.0%	391.66	873.47	481.81	123.0%
630 - Grape Growers and Wine Producers		31,784.15	49,674.06	17,889.91	56.3%	31,784.15	49,674.06	17,889.91	56.3%
630 - Hop Growers		16,424.66	16,516.59	91.93	0.6%	16,424.66	16,516.59	91.93	0.6%
630 - Unidentified Wine & Strong Beer		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
630 - Custodial Accounts		1,736,344.20	1,876,297.56	139,953.36	8.1%	1,736,344.20	1,876,297.56	139,953.36	8.1%
630 - Oil & Gas-Cities & Counties		229.52	1,757.48	1,527.96	665.7%	229.52	1,757.48	1,527.96	665.7%
601 - Tax Suspense & Adjustments		27,992.48	-1,682,495.86	-1,710,488.34	N/A	27,992.48	-1,682,495.86	-1,710,488.34	N/A
Total Distribution		556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%	556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%

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DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%	152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%
Corporate Income Tax		23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%	23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%
Sales Tax		72,528,691.59	158,434,103.83	85,905,412.24	118.4%	72,528,691.59	158,434,103.83	85,905,412.24	118.4%
Tobacco Tax		946,004.65	896,799.40	-49,205.25	-5.2%	946,004.65	896,799.40	-49,205.25	-5.2%
Beer Tax		208,490.85	206,513.30	-1,977.55	-0.9%	208,490.85	206,513.30	-1,977.55	-0.9%
Wine Tax		492,002.96	599,426.82	107,423.86	21.8%	492,002.96	599,426.82	107,423.86	21.8%
Kilowatt Hour Tax		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
Mine License Tax		759.66	0.00	-759.66	-100.0%	759.66	0.00	-759.66	-100.0%
Miscellaneous Revenues		474.53	0.00	-474.53	-100.0%	474.53	0.00	-474.53	-100.0%
Total Distributed Direct to General Fund		249,855,265.87	328,651,891.41	78,796,625.54	31.5%	249,855,265.87	328,651,891.41	78,796,625.54	31.5%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		28,113,713.29	22,293,872.88	-5,819,840.41	-20.7%	28,113,713.29	22,293,872.88	-5,819,840.41	-20.7%
Corporate Income Tax Net Refund Fund		132,594.14	-4,785,043.24	-4,917,637.38	N/A	132,594.14	-4,785,043.24	-4,917,637.38	N/A
Total Distributed and Accrued to G. Fund		278,101,573.30	346,160,721.05	68,059,147.75	24.5%	278,101,573.30	346,160,721.05	68,059,147.75	24.5%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		38,008,082.87	37,252,179.16	-755,903.71	-2.0%	38,008,082.87	37,252,179.16	-755,903.71	-2.0%
Less Total Refunds		-9,894,369.58	-14,958,306.28	-5,063,936.70	51.2%	-9,894,369.58	-14,958,306.28	-5,063,936.70	51.2%
Net Refund Fund (To Above)		28,113,713.29	22,293,872.88	-5,819,840.41	-20.7%	28,113,713.29	22,293,872.88	-5,819,840.41	-20.7%
Add Distributed Direct to General Fund		152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%	152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%
IIT Distributed and Accrued to G. Fund		180,181,361.34	171,329,857.01	-8,851,504.33	-4.9%	180,181,361.34	171,329,857.01	-8,851,504.33	-4.9%
Corporate Income Tax									
Distributed to Refund Fund		5,809,473.98	4,754,924.13	-1,054,549.85	-18.2%	5,809,473.98	4,754,924.13	-1,054,549.85	-18.2%
Less Total Refunds		-5,676,879.84	-9,539,967.37	-3,863,087.53	68.0%	-5,676,879.84	-9,539,967.37	-3,863,087.53	68.0%
Net Refund Fund (To Above)		132,594.14	-4,785,043.24	-4,917,637.38	N/A	132,594.14	-4,785,043.24	-4,917,637.38	N/A
Add Distributed Direct to General Fund		23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%	23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%
CIT Distributed and Accrued to G. Fund		23,451,675.23	14,479,353.37	-8,972,321.86	-38.3%	23,451,675.23	14,479,353.37	-8,972,321.86	-38.3%

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Individual Income Tax Receipts									
IIT Payments by Filing		18,631,627.07	15,842,432.53	-2,789,194.54	-15.0%	18,631,627.07	15,842,432.53	-2,789,194.54	-15.0%
Permanent Building Fund		163,220.00	148,230.00	-14,990.00	-9.2%	163,220.00	148,230.00	-14,990.00	-9.2%
Donations on returns		15,046.13	9,023.98	-6,022.15	-40.0%	15,046.13	9,023.98	-6,022.15	-40.0%
Individual Tax reclassified as Multi State		65,684.99	50,484.44	-15,200.55	-23.1%	65,684.99	50,484.44	-15,200.55	-23.1%
Total Filing Payments		18,875,578.19	16,050,170.95	-2,825,407.24	-15.0%	18,875,578.19	16,050,170.95	-2,825,407.24	-15.0%
Lottery Winnings Withholdings		106,511.19	94,139.29	-12,371.90	-11.6%	106,511.19	94,139.29	-12,371.90	-11.6%
Employer Withholdings		171,451,012.67	169,175,941.67	-2,275,071.00	-1.3%	171,451,012.67	169,175,941.67	-2,275,071.00	-1.3%
Withholding Payments Total		171,557,523.86	169,270,080.96	-2,287,442.90	-1.3%	171,504,268.27	169,270,080.96	-2,234,187.31	-1.3%
Gross Collections									
Individual Income Tax Filing Refunds		-9,551,710.30	-14,317,520.56	-4,765,810.26	49.9%	-9,551,710.30	-14,317,520.56	-4,765,810.26	49.9%
Employer Withholding Refunds		-342,659.28	-640,785.72	-298,126.44	87.0%	-342,659.28	-640,785.72	-298,126.44	87.0%
Less Total Refunds Paid		-9,894,369.58	-14,958,306.28	-5,063,936.70	51.2%	-9,894,369.58	-14,958,306.28	-5,063,936.70	51.2%
Net Collections		180,485,476.88	170,361,945.63	-10,123,531.25	-5.6%	180,485,476.88	170,361,945.63	-10,123,531.25	-5.6%
Distribution of Individual Income Tax									
General Fund		152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%	152,067,648.05	149,035,984.13	-3,031,663.92	-2.0%
Refund Fund		38,008,082.87	37,252,179.16	-755,903.71	-2.0%	38,008,082.87	37,252,179.16	-755,903.71	-2.0%
Refund Fund - County Juvenile Prob Svc		53,255.60	47,069.65	-6,185.95	-11.6%	53,255.60	47,069.65	-6,185.95	-11.6%
Multi-State Tax Compact		30,368.34	23,217.16	-7,151.18	-23.5%	30,368.34	23,217.16	-7,151.18	-23.5%
Permanent Building Fund		163,220.00	148,230.00	-14,990.00	-9.2%	163,220.00	148,230.00	-14,990.00	-9.2%
Public School Income Substance Abuse		53,255.59	47,069.64	-6,185.95	-11.6%	53,255.59	47,069.64	-6,185.95	-11.6%
Donations:									
Fish & Game		750.92	220.00	-530.92	-70.7%	750.92	220.00	-530.92	-70.7%
Fish & Game Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Children's Trust		441.00	713.00	272.00	61.7%	441.00	713.00	272.00	61.7%
Children's Trust Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Guard & Reserve Support		226.00	115.00	-111.00	-49.1%	226.00	115.00	-111.00	-49.1%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		107.00	248.98	141.98	132.7%	107.00	248.98	141.98	132.7%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		415.99	190.00	-225.99	-54.3%	415.99	190.00	-225.99	-54.3%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		423.00	268.00	-155.00	-36.6%	423.00	268.00	-155.00	-36.6%
Veterans Support Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cooperative Welfare Fund		10,382.05	3,925.00	-6,457.05	-62.2%	10,382.05	3,925.00	-6,457.05	-62.2%
Idaho Food Bank		2,253.17	2,134.00	-119.17	-5.3%	2,253.17	2,134.00	-119.17	-5.3%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		47.00	1,210.00	1,163.00	N/A	47.00	1,210.00	1,163.00	N/A
Opportunity Scholar Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	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		-11,030.12	-1,242,521.81	-1,231,491.69	N/A	-11,030.12	-1,242,521.81	-1,231,491.69	N/A
Total Distribution of Gross Collections		190,379,846.46	185,320,251.91	-5,059,594.55	-2.7%	190,379,846.46	185,320,251.91	-5,059,594.55	-2.7%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		7,490,279.20	8,214,047.98	723,768.78	9.7%	7,490,279.20	8,214,047.98	723,768.78	9.7%
Corporate Estimates		21,640,310.75	15,678,757.64	-5,961,553.11	-27.5%	21,640,310.75	15,678,757.64	-5,961,553.11	-27.5%
Corporate Tax reclassified as Multi-State		150,995.19	453,054.01	302,058.82	200.0%	150,995.19	453,054.01	302,058.82	200.0%
Gross Collections		29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%	29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%
Less Refunds Paid		-5,676,879.84	-9,539,967.37	-3,863,087.53	68.0%	-5,676,879.84	-9,539,967.37	-3,863,087.53	68.0%
Net Collections		23,604,705.30	14,805,892.26	-8,798,813.04	-37.3%	23,604,705.30	14,805,892.26	-8,798,813.04	-37.3%
Distribution of Corporate Tax									
General Fund		23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%	23,319,081.09	19,264,396.61	-4,054,684.48	-17.4%
Refund Fund		5,809,473.98	4,754,924.13	-1,054,549.85	-18.2%	5,809,473.98	4,754,924.13	-1,054,549.85	-18.2%
Multi-State Tax Compact		69,810.07	208,353.89	138,543.82	198.5%	69,810.07	208,353.89	138,543.82	198.5%
Permanent Building Fund		83,220.00	118,185.00	34,965.00	42.0%	83,220.00	118,185.00	34,965.00	42.0%
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		29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%	29,281,585.14	24,345,859.63	-4,935,725.51	-16.9%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		286,335,078.91	295,132,262.06	8,797,183.15	3.1%	286,335,078.91	295,132,262.06	8,797,183.15	3.1%
Sales Tax reclassified as Multi-State		352,050.08	423,261.31	71,211.23	20.2%	352,050.08	423,261.31	71,211.23	20.2%
Amusement Device Tax		27,168.00	18,488.00	-8,680.00	-31.9%	27,168.00	18,488.00	-8,680.00	-31.9%
Gross Collections		286,714,296.99	295,574,011.37	8,859,714.38	3.1%	286,714,296.99	295,574,011.37	8,859,714.38	3.1%
Less Refunds Paid		-808,316.98	-642,523.69	165,793.29	-20.5%	-808,316.98	-642,523.69	165,793.29	-20.5%
Net Collections		285,905,980.01	294,931,487.68	9,025,507.67	3.2%	285,905,980.01	294,931,487.68	9,025,507.67	3.2%
Distribution of Sales Tax									
General Fund	F1	72,528,691.59	158,434,103.83	85,905,412.24	118.4%	72,528,691.59	158,434,103.83	85,905,412.24	118.4%
Tax Commission Refunds		808,316.98	642,523.69	-165,793.29	-20.5%	808,316.98	642,523.69	-165,793.29	-20.5%
Multi-State Tax Compact		162,764.40	194,652.60	31,888.20	19.6%	162,764.40	194,652.60	31,888.20	19.6%
Tax Relief Fund		19,726,418.26	22,381,570.99	2,655,152.73	13.5%	19,726,418.26	22,381,570.99	2,655,152.73	13.5%
Revenue Share		30,172,413.92	31,294,565.32	1,122,151.40	3.7%	30,172,413.92	31,294,565.32	1,122,151.40	3.7%
Revenue Share Held for Non-Compliance		397,749.95	0.00	-397,749.95	-100.0%	397,749.95	0.00	-397,749.95	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	416,666.67	416,666.67	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	400,000.00	400,000.00	0.00	0.0%
County Circuit Breaker		2,030,241.51	2,044,384.05	14,142.54	0.7%	2,030,241.51	2,044,384.05	14,142.54	0.7%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	1,911,622.48	1,884,934.42	-26,688.06	-1.4%
Ag Prop Relief to Counties & Schools		707,258.58	707,258.57	-0.01	0.0%	707,258.58	707,258.57	-0.01	0.0%
Demonstration Pilot Project		279,830.35	300,298.71	20,468.36	7.3%	279,830.35	300,298.71	20,468.36	7.3%
Election Consolidation		479,078.69	492,946.84	13,868.15	2.9%	479,078.69	492,946.84	13,868.15	2.9%
Transportation Local Highway Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Transportation Congestion Mitigation		10,586,580.64	12,083,333.33	1,496,752.69	14.1%	10,586,580.64	12,083,333.33	1,496,752.69	14.1%
Sales Tax to ITD Holding Fund		0.00	0.00	0.00	-100.0%	0.00	0.00	0.00	-100.0%
Indigent Defense Distribution		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Homeowner Property Tax Relief Account		5,055,092.35	5,418,722.02	363,629.67	7.2%	5,055,092.35	5,418,722.02	363,629.67	7.2%
School District Facility Fund Holding Account		7,301,570.62	7,628,050.33	326,479.71	4.5%	7,301,570.62	7,628,050.33	326,479.71	4.5%
School Modernization Facilities Fund		31,250,000.00	31,250,000.00	0.00	0.0%	31,250,000.00	31,250,000.00	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		20,000,000.00	20,000,000.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
Public School Income Fund		82,500,000.00	0.00	-82,500,000.00	-100.0%	82,500,000.00	0.00	-82,500,000.00	-100.0%
Unallocated Sales Tax		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		286,714,296.99	295,574,011.37	8,859,714.38	3.1%	286,714,296.99	295,574,011.37	8,859,714.38	3.1%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		2,133,363.24	2,016,768.17	-116,595.07	-5.5%	2,133,363.24	2,016,768.17	-116,595.07	-5.5%
Less Refunds Paid		-38.00	0.00	38.00	-100.0%	-38.00	0.00	38.00	-100.0%
Net Collections		2,133,325.24	2,016,768.17	-116,557.07	-5.5%	2,133,325.24	2,016,768.17	-116,557.07	-5.5%
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		38.00	0.00	-38.00	-100.0%	38.00	0.00	-38.00	-100.0%
Permanent Building Fund		416,666.67	416,666.67	0.00	0.0%	416,666.67	416,666.67	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	25,000.00	25,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	30,000.00	30,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	276,250.00	276,250.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	276,250.00	276,250.00	0.00	0.0%
Garvee State Match		1,109,158.57	992,601.50	-116,557.07	-10.5%	1,109,158.57	992,601.50	-116,557.07	-10.5%
Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
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	-100.0%	0.00	0.00	0.00	-100.0%
Total Distribution of Gross Collections		2,133,363.24	2,016,768.17	-116,595.07	-5.5%	2,133,363.24	2,016,768.17	-116,595.07	-5.5%
Tobacco Tax Receipts									
Gross Collections		1,083,225.41	1,024,964.02	-58,261.39	-5.4%	1,083,225.41	1,024,964.02	-58,261.39	-5.4%
Less Refunds Paid		-2,077.18	-50.32	2,026.86	-97.6%	-2,077.18	-50.32	2,026.86	-97.6%
Net Collections		1,081,148.23	1,024,913.70	-56,234.53	-5.2%	1,081,148.23	1,024,913.70	-56,234.53	-5.2%
Distribution of Tobacco Tax									
General Fund		946,004.65	896,799.40	-49,205.25	-5.2%	946,004.65	896,799.40	-49,205.25	-5.2%
Tax Commission Refunds		2,077.18	50.32	-2,026.86	-97.6%	2,077.18	50.32	-2,026.86	-97.6%
Public School Endowment		67,571.79	64,057.15	-3,514.64	-5.2%	67,571.79	64,057.15	-3,514.64	-5.2%
County Juvenile Probation Svcs		67,571.79	64,057.15	-3,514.64	-5.2%	67,571.79	64,057.15	-3,514.64	-5.2%
Total Distribution of Gross Collections		1,083,225.41	1,024,964.02	-58,261.39	-5.4%	1,083,225.41	1,024,964.02	-58,261.39	-5.4%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		443,633.57	439,390.05	-4,243.52	-1.0%	443,633.57	439,390.05	-4,243.52	-1.0%
Less Refunds Paid		-36.00	0.00	36.00	-100.0%	-36.00	0.00	36.00	-100.0%
Net Collections		443,597.57	439,390.05	-4,207.52	-0.9%	443,597.57	439,390.05	-4,207.52	-0.9%
Distribution of Beer Tax									
General Fund		208,490.85	206,513.30	-1,977.55	-0.9%	208,490.85	206,513.30	-1,977.55	-0.9%
Tax Commission Refunds		36.00	0.00	-36.00	-100.0%	36.00	0.00	-36.00	-100.0%
Substance Abuse Treatment		88,719.52	87,878.02	-841.50	-0.9%	88,719.52	87,878.02	-841.50	-0.9%
Permanent Building Fund		146,387.20	144,998.73	-1,388.47	-0.9%	146,387.20	144,998.73	-1,388.47	-0.9%
Total Distribution of Gross Collections		443,633.57	439,390.05	-4,243.52	-1.0%	443,633.57	439,390.05	-4,243.52	-1.0%
Wine Tax Receipts									
Gross Collections		614,340.88	630,314.99	15,974.11	2.6%	614,340.88	630,314.99	15,974.11	2.6%
Less Refunds Paid		-222.13	-1,638.67	-1,416.54	637.7%	-222.13	-1,638.67	-1,416.54	637.7%
Net Collections		614,118.75	628,676.32	14,557.57	2.4%	614,118.75	628,676.32	14,557.57	2.4%
Distribution of Wine Tax									
General Fund		492,002.96	599,426.82	107,423.86	21.8%	492,002.96	599,426.82	107,423.86	21.8%
Tax Commission Refunds		222.13	1,638.67	1,416.54	637.7%	222.13	1,638.67	1,416.54	637.7%
Substance Abuse Treatment		73,682.42	90,766.02	17,083.60	23.2%	73,682.42	90,766.02	17,083.60	23.2%
Grape Growers & Wine Producers		31,784.15	49,674.06	17,889.91	56.3%	31,784.15	49,674.06	17,889.91	56.3%
Hop Growers		16,424.66	16,516.59	91.93	0.6%	16,424.66	16,516.59	91.93	0.6%
Unallocated Wine & Strong Beer		224.56	-127,707.17	-127,931.73	N/A	224.56	-127,707.17	-127,931.73	N/A
Total Distribution of Gross Collections		614,340.88	630,314.99	15,974.11	2.6%	614,340.88	630,314.99	15,974.11	2.6%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		1,087.50	1,375.00	287.50	26.4%	1,087.50	1,375.00	287.50	26.4%
Wine Direct Shipper Fee to ISP		175.00	150.00	-25.00	-14.3%	175.00	150.00	-25.00	-14.3%
Total Distributions		1,262.50	1,525.00	262.50	20.8%	1,262.50	1,525.00	262.50	20.8%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
Distribution of Kilowatt Hour Tax									
General Fund		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
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		292,112.49	214,667.32	-77,445.17	-26.5%	292,112.49	214,667.32	-77,445.17	-26.5%
Mine License Tax Receipts									
Gross Collections		1,151.00	0.00	-1,151.00	-100.0%	1,151.00	0.00	-1,151.00	-100.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		1,151.00	0.00	-1,151.00	-100.0%	1,151.00	0.00	-1,151.00	-100.0%
Distribution of Mine Tax									
General Fund		759.66	0.00	-759.66	-100.0%	759.66	0.00	-759.66	-100.0%
Abandoned Mine Reclamation		391.34	0.00	-391.34	-100.0%	391.34	0.00	-391.34	-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		1,151.00	0.00	-1,151.00	-100.0%	1,151.00	0.00	-1,151.00	-100.0%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		102,484.71	100,081.93	-2,402.78	-2.3%	102,484.71	100,081.93	-2,402.78	-2.3%
Less Refunds Paid		-82.00	-6.27	75.73	-92.4%	-82.00	-6.27	75.73	-92.4%
Net Collections		102,402.71	100,075.66	-2,327.05	-2.3%	102,402.71	100,075.66	-2,327.05	-2.3%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		100,354.64	98,074.14	-2,280.50	-2.3%	100,354.64	98,074.14	-2,280.50	-2.3%
E911 Wireless Admin		2,048.07	2,001.52	-46.55	-2.3%	2,048.07	2,001.52	-46.55	-2.3%
Tax Commission Refunds		82.00	6.27	-75.73	-92.4%	82.00	6.27	-75.73	-92.4%
Total Distribution of Gross Collections		102,484.71	100,081.93	-2,402.78	-2.3%	102,484.71	100,081.93	-2,402.78	-2.3%
Oil & Gas Tax Receipts									
Gross Collections		796.92	6,102.33	5,305.41	665.7%	796.92	6,102.33	5,305.41	665.7%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		796.92	6,102.33	5,305.41	665.7%	796.92	6,102.33	5,305.41	665.7%
Distribution of Oil & Gas Tax									
Conservation Fund		478.14	3,661.39	3,183.25	665.8%	478.14	3,661.39	3,183.25	665.8%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		229.52	1,757.48	1,527.96	665.7%	229.52	1,757.48	1,527.96	665.7%
Public Schools Fund		89.26	683.46	594.20	665.7%	89.26	683.46	594.20	665.7%
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		796.92	6,102.33	5,305.41	665.7%	796.92	6,102.33	5,305.41	665.7%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		11,489,729.98	12,999,926.50	1,510,196.52	13.1%	11,489,729.98	12,999,926.50	1,510,196.52	13.1%
Gasoline Tax		26,931,803.14	25,028,423.56	-1,903,379.58	-7.1%	26,931,803.14	25,028,423.56	-1,903,379.58	-7.1%
Aviation Fuel		295,683.74	274,238.58	-21,445.16	-7.3%	295,683.74	274,238.58	-21,445.16	-7.3%
Transfer Fee		1,349,569.67	1,338,849.16	-10,720.51	-0.8%	1,349,569.67	1,338,849.16	-10,720.51	-0.8%
Fuels Distribution Fund		536,038.73	9,040.36	-526,998.37	-98.3%	536,038.73	9,040.36	-526,998.37	-98.3%
Motor Fuel Registration		4,142.75	2,185.06	-1,957.69	-47.3%	4,142.75	2,185.06	-1,957.69	-47.3%
Dyed Diesel - Penalty		1,122.00	250.00	-872.00	-77.7%	1,122.00	250.00	-872.00	-77.7%
Gross Collections		40,608,090.01	39,652,913.22	-955,176.79	-2.4%	40,608,090.01	39,652,913.22	-955,176.79	-2.4%
IFTA Taxpayer Refunds		-111,213.67	-150,552.97	-39,339.30	35.4%	-111,213.67	-150,552.97	-39,339.30	35.4%
Fuel Distributor Refunds (Gas & Special Fuel)		-943,390.74	-1,332,824.09	-389,433.35	41.3%	-943,390.74	-1,332,824.09	-389,433.35	41.3%
Payments to Other IFTA Jurisdictions		-19,767.85	-147,977.98	-128,210.13	648.6%	-19,767.85	-147,977.98	-128,210.13	648.6%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,074,372.26	-1,631,355.04	-556,982.78	51.8%	-1,074,372.26	-1,631,355.04	-556,982.78	51.8%
Net Collections		39,533,717.75	38,021,558.18	-1,512,159.57	-3.8%	39,533,717.75	38,021,558.18	-1,512,159.57	-3.8%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,074,372.26	1,631,355.04	556,982.78	51.8%	1,074,372.26	1,631,355.04	556,982.78	51.8%
Special Fuels Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Gasoline Admin Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
State Highway Account		6,865,214.28	6,688,542.82	-176,671.46	-2.6%	6,865,214.28	6,688,542.82	-176,671.46	-2.6%
Petroleum Storage Trust Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Highway Distribution Fund		27,313,487.75	26,662,024.63	-651,463.12	-2.4%	27,313,487.75	26,662,024.63	-651,463.12	-2.4%
State Aeronautics Fund		295,683.74	274,238.58	-21,445.16	-7.3%	295,683.74	274,238.58	-21,445.16	-7.3%
Local Highway Distribution Fund		3,230,689.07	3,147,549.56	-83,139.51	-2.6%	3,230,689.07	3,147,549.56	-83,139.51	-2.6%
Local Bridge Inspection Fund		175,000.00	175,000.00	0.00	0.0%	175,000.00	175,000.00	0.00	0.0%
Railroad Grade Crossing		250,000.00	250,000.00	0.00	0.0%	250,000.00	250,000.00	0.00	0.0%
Waterways Improvement		168,309.39	154,145.54	-14,163.85	-8.4%	168,309.39	154,145.54	-14,163.85	-8.4%
Off-Highway Improvements		168,309.39	154,145.54	-14,163.85	-8.4%	168,309.39	154,145.54	-14,163.85	-8.4%
Capital Improvements		168,309.38	154,145.54	-14,163.84	-8.4%	168,309.38	154,145.54	-14,163.84	-8.4%
Road and Bridge		87,661.79	80,284.72	-7,377.07	-8.4%	87,661.79	80,284.72	-7,377.07	-8.4%
Search and Rescue Fund		5,100.30	4,671.06	-429.24	-8.4%	5,100.30	4,671.06	-429.24	-8.4%
Petroleum Storage Trust Fund		269,913.93	267,769.83	-2,144.10	-0.8%	269,913.93	267,769.83	-2,144.10	-0.8%
Motor Fuels Distribution Fund		536,038.73	9,040.36	-526,998.37	-98.3%	536,038.73	9,040.36	-526,998.37	-98.3%
Total Distribution of Gross Collections		40,608,090.01	39,652,913.22	-955,176.79	-2.4%	40,608,090.01	39,652,913.22	-955,176.79	-2.4%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	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		7,841,291.66	9,030,989.51	1,189,697.85	15.2%	7,841,291.66	9,030,989.51	1,189,697.85	15.2%
Special Fuels - IFTA		411,549.04	197,368.20	-214,180.84	-52.0%	411,549.04	197,368.20	-214,180.84	-52.0%
Gasoline		18,016,213.65	16,400,318.01	-1,615,895.64	-9.0%	18,016,213.65	16,400,318.01	-1,615,895.64	-9.0%
Dyed Diesel - Penalty		1,122.00	250.00	-872.00	-77.7%	1,122.00	250.00	-872.00	-77.7%
Transfer Fee		1,039,168.65	1,030,913.85	-8,254.80	-0.8%	1,039,168.65	1,030,913.85	-8,254.80	-0.8%
Interest		31,302.97	26,880.92	-4,422.05	-14.1%	31,302.97	26,880.92	-4,422.05	-14.1%
Motor Fuel Registration		4,119.40	2,185.06	-1,934.34	-47.0%	4,119.40	2,185.06	-1,934.34	-47.0%
Total Highway Distribution Fund		27,344,767.37	26,688,905.55	-655,861.82	-2.4%	27,344,767.37	26,688,905.55	-655,861.82	-2.4%
State Highway Account									
Special Fuels		2,006,696.13	2,311,156.45	304,460.32	15.2%	2,006,696.13	2,311,156.45	304,460.32	15.2%
Special Fuels - IFTA		105,321.15	50,509.28	-54,811.87	-52.0%	105,321.15	50,509.28	-54,811.87	-52.0%
Gasoline		4,753,197.00	4,326,877.09	-426,319.91	-9.0%	4,753,197.00	4,326,877.09	-426,319.91	-9.0%
Interest		2,310.79	1,984.35	-326.44	-14.1%	2,310.79	1,984.35	-326.44	-14.1%
Total State Highway Account		6,867,525.07	6,690,527.17	-176,997.90	-2.6%	6,867,525.07	6,690,527.17	-176,997.90	-2.6%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,144,350.69	1,267,554.77	123,204.08	10.8%	1,144,350.69	1,267,554.77	123,204.08	10.8%
Less Refunds Paid		-154.00	0.00	154.00	-100.0%	-154.00	0.00	154.00	-100.0%
Net Collections		1,144,196.69	1,267,554.77	123,358.08	10.8%	1,144,196.69	1,267,554.77	123,358.08	10.8%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,144,196.69	1,267,554.77	123,358.08	10.8%	1,144,196.69	1,267,554.77	123,358.08	10.8%
Boise Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		154.00	0.00	-154.00	-100.0%	154.00	0.00	-154.00	-100.0%
Total Distribution of Gross Collections		1,144,350.69	1,267,554.77	123,204.08	10.8%	1,144,350.69	1,267,554.77	123,204.08	10.8%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		363,403.47	396,299.45	32,895.98	9.1%	363,403.47	396,299.45	32,895.98	9.1%
Less Refunds Paid		-48.00	0.00	48.00	-100.0%	-48.00	0.00	48.00	-100.0%
Net Collections		363,355.47	396,299.45	32,943.98	9.1%	363,355.47	396,299.45	32,943.98	9.1%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		363,355.47	396,299.45	32,943.98	9.1%	363,355.47	396,299.45	32,943.98	9.1%
Idaho Falls Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		48.00	0.00	-48.00	-100.0%	48.00	0.00	-48.00	-100.0%
Total Distribution of Gross Collections		363,403.47	396,299.45	32,895.98	9.1%	363,403.47	396,299.45	32,895.98	9.1%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		223,789.88	209,347.38	-14,442.50	-6.5%	223,789.88	209,347.38	-14,442.50	-6.5%
Less Refunds Paid		0.00	-592.02	-592.02	0.0%	0.00	-592.02	-592.02	0.0%
Net Collections		223,789.88	208,755.36	-15,034.52	-6.7%	223,789.88	208,755.36	-15,034.52	-6.7%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		223,789.88	208,755.36	-15,034.52	-6.7%	223,789.88	208,755.36	-15,034.52	-6.7%
Pocatello-Chubbuck Auditorium Administration		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	592.02	592.02	0.0%	0.00	592.02	592.02	0.0%
Total Distribution of Gross Collections		223,789.88	209,347.38	-14,442.50	-6.5%	223,789.88	209,347.38	-14,442.50	-6.5%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,715,233.59	2,917,939.96	202,706.37	7.5%	2,715,233.59	2,917,939.96	202,706.37	7.5%
Less Refunds Paid		-3,864.86	-5,255.16	-1,390.30	36.0%	-3,864.86	-5,255.16	-1,390.30	36.0%
Net Collections		2,711,368.73	2,912,684.80	201,316.07	7.4%	2,711,368.73	2,912,684.80	201,316.07	7.4%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,711,368.73	2,912,684.80	201,316.07	7.4%	2,711,368.73	2,912,684.80	201,316.07	7.4%
Travel and Convention Admin		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		3,864.86	5,255.16	1,390.30	36.0%	3,864.86	5,255.16	1,390.30	36.0%
Total Distribution of Gross Collections		2,715,233.59	2,917,939.96	202,706.37	7.5%	2,715,233.59	2,917,939.96	202,706.37	7.5%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts	U1	9,463.29	26,565.68	17,102.39	180.7%	9,463.29	26,565.68	17,102.39	180.7%
Interest Receipts	U1	759,001.11	502,146.29	-256,854.82	-33.8%	759,001.11	502,146.29	-256,854.82	-33.8%
Miscellaneous	U1	13,523.29	13,624.27	100.98	0.7%	13,523.29	13,624.27	100.98	0.7%
Suspense	U1	39,189.70	-311,393.41	-350,583.11	-894.6%	39,189.70	-311,393.41	-350,583.11	-894.6%
Gross Receipts		821,177.39	230,942.83	-590,234.56	-71.9%	821,177.39	230,942.83	-590,234.56	-71.9%
Less Refunds		-26,236.62	-44.79	26,191.83	-99.8%	-26,236.62	-44.79	26,191.83	-99.8%
Net Receipts		794,940.77	230,898.04	-564,042.73	-71.0%	794,940.77	230,898.04	-564,042.73	-71.0%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		11,048.76	12,624.27	1,575.51	14.3%	11,048.76	12,624.27	1,575.51	14.3%
General Fund		474.53	0.00	-474.53	-100.0%	474.53	0.00	-474.53	-100.0%
Relief Fund		722,780.66	472,081.36	-250,699.30	-34.7%	722,780.66	472,081.36	-250,699.30	-34.7%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		2,000.00	1,000.00	-1,000.00	-50.0%	2,000.00	1,000.00	-1,000.00	-50.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		36,220.45	30,064.93	-6,155.52	-17.0%	36,220.45	30,064.93	-6,155.52	-17.0%
Other Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
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		26,236.62	44.79	-26,191.83	-99.8%	26,236.62	44.79	-26,191.83	-99.8%
Circuit Breaker Fund		-16,773.33	26,520.89	43,294.22	-258.1%	-16,773.33	26,520.89	43,294.22	-258.1%
Tax Commission Holding Fund held in Suspense Account		39,189.70	-311,393.41	-350,583.11	-894.6%	39,189.70	-311,393.41	-350,583.11	-894.6%
Total Distribution of Gross Collections		821,177.39	230,942.83	-590,234.56	-71.9%	821,177.39	230,942.83	-590,234.56	-71.9%
RR Car Company's Ad Valorem Tax									
Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Distribution of RR Car Tax									
Public School Endowment		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Gross Receipts		556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%	556,924,144.34	554,348,934.33	-2,575,210.01	-0.5%

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

Source	Note	Month Of 7/31/2024	Month Of 7/31/2025	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		65,684.99	50,484.44	-15,200.55	-23.1%	65,684.99	50,484.44	-15,200.55	-23.1%
Corporate Income to MTC		150,995.19	453,054.01	302,058.82	200.0%	150,995.19	453,054.01	302,058.82	200.0%
Sales Tax to MTC		352,050.08	423,261.31	71,211.23	20.2%	352,050.08	423,261.31	71,211.23	20.2%
Total Receipts Reclassed to MTC		568,730.26	926,799.76	358,069.50	63.0%	568,730.26	926,799.76	358,069.50	63.0%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		35,316.65	27,267.28	-8,049.37	-22.8%	35,316.65	27,267.28	-8,049.37	-22.8%
Corporate MTC to General Fund		81,185.12	244,700.12	163,515.00	201.4%	81,185.12	244,700.12	163,515.00	201.4%
Sales Tax MTC to General Fund		189,285.68	228,608.71	39,323.03	20.8%	189,285.68	228,608.71	39,323.03	20.8%
Total MTC Receipts to General Fund		305,787.45	500,576.11	194,788.66	63.7%	305,787.45	500,576.11	194,788.66	63.7%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		30,368.34	23,217.16	-7,151.18	-23.5%	30,368.34	23,217.16	-7,151.18	-23.5%
MTC Revenue from Corporate Income Tax		69,810.07	208,353.89	138,543.82	198.5%	69,810.07	208,353.89	138,543.82	198.5%
MTC Revenue from Sales Tax		162,764.40	194,652.60	31,888.20	19.6%	162,764.40	194,652.60	31,888.20	19.6%
Net MTC Revenues		262,942.81	426,223.65	163,280.84	62.1%	262,942.81	426,223.65	163,280.84	62.1%
Total MTC Receipts		568,730.26	926,799.76	358,069.50	63.0%	568,730.26	926,799.76	358,069.50	63.0%

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	