

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
RECEIPTS BY TAX TYPE									
Individual Income Tax		228,669,724.04	201,572,621.51	-27,097,102.53	-11.8%	613,463,666.08	587,370,270.61	-26,093,395.47	-4.3%
Corporate Income Tax		126,276,774.34	96,605,744.53	-29,671,029.81	-23.5%	165,722,008.00	130,978,716.81	-34,743,291.19	-21.0%
Sales Tax		278,286,143.69	285,934,875.54	7,648,731.85	2.7%	849,205,600.95	881,268,161.37	32,062,560.42	3.8%
Cigarette Tax		1,982,685.51	1,975,103.23	-7,582.28	-0.4%	6,685,708.58	6,185,472.31	-500,236.27	-7.5%
Tobacco Tax		1,445,470.50	855,673.06	-589,797.44	-40.8%	3,424,986.43	3,214,814.11	-210,172.32	-6.1%
Beer Tax		452,637.61	424,166.99	-28,470.62	-6.3%	1,380,282.22	1,335,468.47	-44,813.75	-3.2%
Wine Tax		593,369.46	595,763.64	2,394.18	0.4%	1,810,453.91	1,856,052.39	45,598.48	2.5%
Kilowatt Hour Tax		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
Mine License Tax		1,014.56	0.00	-1,014.56	-100.0%	2,165.56	1,022.48	-1,143.08	-52.8%
Oil & Gas		7,058.05	16,705.91	9,647.86	136.7%	10,623.47	32,886.23	22,262.76	209.6%
E911		101,953.42	96,469.41	-5,484.01	-5.4%	303,953.85	293,202.72	-10,751.13	-3.5%
Motor Fuels Tax		31,441,644.57	42,717,326.96	11,275,682.39	35.9%	108,330,542.54	112,925,135.82	4,594,593.28	4.2%
Boise Auditorium District		1,327,101.35	1,269,339.68	-57,761.67	-4.4%	3,630,207.10	3,698,909.91	68,702.81	1.9%
Idaho Falls Auditorium District		346,189.21	387,254.72	41,065.51	11.9%	1,108,562.09	1,185,316.99	76,754.90	6.9%
Pocatello-Chubbuck Auditorium District		160,137.92	151,293.26	-8,844.66	-5.5%	540,137.96	507,968.11	-32,169.85	-6.0%
Idaho Travel & Convention		2,690,963.40	2,896,123.53	205,160.13	7.6%	8,355,248.29	8,687,526.51	332,278.22	4.0%
Miscellaneous Revenues	A1	209,068.25	-115,848.02	-324,916.27	-155.4%	1,118,739.46	210,080.53	-908,658.93	-81.2%
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		350.00	350.00	0.00	0.0%	2,012.50	3,987.50	1,975.00	98.1%
Total Gross Receipts		674,143,106.79	635,556,116.11	-38,586,990.68	-5.7%	1,765,743,388.59	1,740,304,780.30	-25,438,608.29	-1.4%

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DISTRIBUTIONS BY FUND									
Fund									
100 - General Fund		484,599,430.98	439,246,016.68	-45,353,414.30	-9.4%	1,103,041,283.33	1,148,010,096.02	44,968,812.69	4.1%
129 - Secondary Aquifer Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
130 - Petroleum Storage Trust		220,839.39	297,009.34	76,169.95	34.5%	737,121.03	766,619.71	29,498.68	4.0%
161 - Fish and Game Donation		-500.00	-256.33	243.67	-48.7%	840.80	471.67	-369.13	-43.9%
166 - Abandoned Mine & Oil & Gas Conserv		4,579.77	10,023.54	5,443.77	118.9%	7,110.34	20,242.96	13,132.62	184.7%
176 - Cancer Control		25,000.00	25,000.00	0.00	0.0%	75,000.00	75,000.00	0.00	0.0%
181 - Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	90,000.00	90,000.00	0.00	0.0%
182 - Substance Abuse Treatment		161,617.46	156,179.93	-5,437.53	-3.4%	493,282.73	504,907.70	11,624.97	2.4%
188 - County Juvenile Probation Svcs		365,696.55	329,484.04	-36,212.51	-9.9%	1,041,774.15	1,029,424.13	-12,350.02	-1.2%
200 - Water Polution Control		400,000.00	400,000.00	0.00	0.0%	1,200,000.00	1,200,000.00	0.00	0.0%
212 - Idaho Travel and Convention		2,655,471.66	2,867,107.78	211,636.12	8.0%	8,311,083.19	8,649,256.01	338,172.82	4.1%
213 - Veterans Support Donation		-204.53	-313.00	-108.47	53.0%	1,034.47	1,211.00	176.53	17.1%
220 - Cooperative Welfare Fund		6,988.40	8,887.20	1,898.80	27.2%	26,916.47	20,084.20	-6,832.27	-25.4%
221 - State Aeronautics Fund		269,548.32	284,335.58	14,787.26	5.5%	1,001,206.66	883,812.32	-117,394.34	-11.7%
247 - Parks & Rec Motor Fuels		432,520.23	607,844.90	175,324.67	40.5%	1,565,229.22	1,580,699.25	15,470.03	1.0%
259 - Bridges & RR Xings		0.00	0.00	0.00	0.0%	425,000.00	425,000.00	0.00	0.0%
259 - Local Highway Distribution		2,401,150.39	3,468,038.95	1,066,888.56	44.4%	8,499,998.78	8,766,582.65	266,583.87	3.1%
260 - State Highway Account		5,104,595.81	7,371,838.53	2,267,242.72	44.4%	18,069,087.88	18,635,684.11	566,596.23	3.1%
261 - Highway Distribution Fund		20,416,092.13	29,404,927.95	8,988,835.82	44.0%	72,051,255.03	74,363,452.26	2,312,197.23	3.2%
266 - Search and Rescue Fund		3,722.61	5,231.57	1,508.96	40.5%	13,471.58	13,604.69	133.11	1.0%
267 - Motor Fuel Distribution Fund		-146,659.15	-1,524,778.42	-1,378,119.27	939.7%	938,401.42	1,115,602.04	177,200.62	18.9%
269 - Transportation Congestion Mitigation		10,255,311.55	12,083,333.33	1,828,021.78	17.8%	31,300,329.31	36,249,999.99	4,949,670.68	15.8%
275 - E911 Wireless		99,806.10	94,540.03	-5,266.07	-5.3%	297,680.35	287,326.76	-10,353.59	-3.5%
276 - Multi-State Tax Compact		198,880.81	1,221,583.80	1,022,702.99	514.2%	645,807.28	1,796,827.44	1,151,020.16	178.2%
310 - School Modernization Facilities Fund		0.00	0.00	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		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
338 - Tax Commission Admin Fees		1,414,991.89	1,469,704.38	54,712.49	3.9%	1,420,317.66	1,476,976.32	56,658.66	4.0%
349 - Wine Direct Shipper Fee to ISP		175.00	175.00	0.00	0.0%	550.00	475.00	-75.00	-13.6%
365 - Permanent Building Fund		1,202,693.75	1,266,326.57	63,632.82	5.3%	3,638,567.18	3,679,637.75	41,070.57	1.1%
375 - Garvee State Match		958,518.85	950,936.57	-7,582.28	-0.8%	3,613,170.58	3,112,972.31	-500,198.27	-13.8%
401 - Miscellaneous Income		76,399.06	34,086.58	-42,312.48	-55.4%	128,677.56	111,945.58	-16,731.98	-13.0%
403 - Opportunity Scholarship		-604.04	-359.67	244.37	-40.5%	-104.04	1,136.33	1,240.37	N/A
481 - Public School Endowment	B1	422,515.28	362,092.63	-60,422.65	-14.3%	83,678,096.79	1,135,536.24	-82,542,560.55	-98.6%
483 - Childrens Trust Donation		-79.77	-405.85	-326.08	408.8%	1,070.23	928.15	-142.08	-13.3%

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502 - Sales Tax - Cities & Counties		29,613,580.11	30,129,441.49	515,861.38	1.7%	89,987,364.79	92,933,281.13	2,945,916.34	3.3%
502 - Sales Tax - Circuit Breaker		2,041,546.65	2,052,585.55	11,038.90	0.5%	6,103,687.06	6,178,972.98	75,285.92	1.2%
502 - Sales Tax - Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	5,734,867.44	5,654,803.26	-80,064.18	-1.4%
502 - Sales Tax - Ag Property Relief		707,258.59	707,258.59	0.00	0.0%	2,121,775.75	2,121,775.74	-0.01	0.0%
502 - Sales Tax - Demonstration Pilot Project		230,839.01	1,432,709.97	1,201,870.96	520.7%	743,919.18	3,130,053.01	2,386,133.83	320.8%
502 - Sales Tax - Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	1,478,840.51	1,518,841.71	40,001.20	2.7%
502 - Sales Tax - Tax Relief Fund		19,474,607.97	21,505,588.90	2,030,980.93	10.4%	60,723,141.92	67,871,562.86	7,148,420.94	11.8%
502 - Sales Tax - Held in Reserve		0.00	0.00	0.00	0.0%	396,511.35	98,470.98	-298,040.37	-75.2%
502 - Sales Tax - Homeowner Property Tax Relief		4,896,911.42	5,216,978.33	320,066.91	6.5%	14,945,907.64	16,108,650.16	1,162,742.52	7.8%
502 - Sales Tax - School District Facility Holding Fund		7,073,312.02	7,344,051.38	270,739.36	3.8%	21,588,143.32	22,676,489.61	1,088,346.29	5.0%
516 - Refund Fund		72,873,910.72	62,483,992.47	-10,389,918.25	-14.3%	161,473,805.47	151,489,187.20	-9,984,618.27	-6.2%
516 - Refund Fund - County Juvenile Prob Services		56,028.24	30,737.54	-25,290.70	-45.1%	133,918.70	102,428.87	-31,489.83	-23.5%
518 - Unclaimed Property		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
535 - Tax Rebate Fund		-53.13	0.00	53.13	-100.0%	389.77	873.47	483.70	124.1%
630 - Grape Growers and Wine Producers		21,576.81	26,911.25	5,334.44	24.7%	77,672.09	104,377.45	26,705.36	34.4%
630 - Hop Growers		15,948.99	15,757.79	-191.20	-1.2%	48,212.76	48,760.17	547.41	1.1%
630 - Unidentified Wine & Strong Beer		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
630 - Custodial Accounts		1,817,830.91	1,801,004.53	-16,826.38	-0.9%	5,264,827.24	5,390,712.06	125,884.82	2.4%
630 - Oil & Gas-Cities & Counties		2,032.73	4,811.31	2,778.58	136.7%	3,059.59	9,471.25	6,411.66	209.6%
601 - Tax Suspense & Adjustments		1,334,707.93	-55,519.59	-1,390,227.52	-104.2%	1,354,084.03	-389,444.20	-1,743,528.23	-128.8%
Total Distribution		674,143,106.79	635,556,116.11	-38,586,990.68	-5.7%	1,765,743,388.59	1,740,304,780.30	-25,438,608.29	-1.4%

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DISTRIBUTED TO AND ACCRUED TO GENERAL FUND									
Distributed Direct to General Fund by Tax									
Individual Income Tax		181,783,925.10	161,123,747.62	-20,660,177.48	-11.4%	489,165,853.87	469,284,689.82	-19,881,164.05	-4.1%
Corporate Income Tax		100,968,860.07	76,459,128.75	-24,509,731.32	-24.3%	132,313,593.72	103,707,154.01	-28,606,439.71	-21.6%
Sales Tax		199,746,363.64	200,063,990.85	317,627.21	0.2%	475,813,312.13	569,439,191.20	93,625,879.07	19.7%
Tobacco Tax		1,252,251.59	745,276.26	-506,975.33	-40.5%	2,982,337.34	2,809,436.81	-172,900.53	-5.8%
Beer Tax		212,739.66	199,298.84	-13,440.82	-6.3%	648,695.60	627,610.52	-21,085.08	-3.3%
Wine Tax		483,800.40	480,725.04	-3,075.36	-0.6%	1,467,097.27	1,591,017.83	123,920.56	8.4%
Kilowatt Hour Tax		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
Mine License Tax		669.61	0.00	-669.61	-100.0%	1,429.27	511.24	-918.03	-64.2%
Miscellaneous Revenues		0.00	697.16	697.16	0.0%	474.53	697.16	222.63	46.9%
Total Distributed Direct to General Fund		484,599,430.98	439,246,016.68	-45,353,414.30	-9.4%	1,103,041,283.33	1,148,010,096.02	44,968,812.69	4.1%
Accrued to General Fund									
Individual Income Tax Net Refund Fund		33,006,680.93	27,575,298.44	-5,431,382.49	-16.5%	88,546,556.60	75,319,668.39	-13,226,888.21	-14.9%
Corporate Income Tax Net Refund Fund		16,317,654.28	5,166,193.31	-11,151,460.97	-68.3%	14,633,573.01	-6,646,506.00	-21,280,079.01	-145.4%
Total Distributed and Accrued to G. Fund		533,923,766.19	471,987,508.43	-61,936,257.76	-11.6%	1,206,221,412.94	1,216,683,258.41	10,461,845.47	0.9%
INCOME TAXES ACCRUED TO GENERAL FUND									
Individual Income Tax									
Distributed to Refund Fund		45,159,059.96	40,278,570.03	-4,880,489.93	-10.8%	121,995,712.95	117,289,137.26	-4,706,575.69	-3.9%
Less Total Refunds		-12,152,379.03	-12,703,271.59	-550,892.56	4.5%	-33,449,156.35	-41,969,468.87	-8,520,312.52	25.5%
Net Refund Fund (To Above)		33,006,680.93	27,575,298.44	-5,431,382.49	-16.5%	88,546,556.60	75,319,668.39	-13,226,888.21	-14.9%
Add Distributed Direct to General Fund		181,783,925.10	161,123,747.62	-20,660,177.48	-11.4%	489,165,853.87	469,284,689.82	-19,881,164.05	-4.1%
IIT Distributed and Accrued to G. Fund		214,790,606.03	188,699,046.06	-26,091,559.97	-12.1%	577,712,410.47	544,604,358.21	-33,108,052.26	-5.7%
Corporate Income Tax									
Distributed to Refund Fund		25,203,030.40	18,807,998.86	-6,395,031.54	-25.4%	33,018,917.56	25,522,723.85	-7,496,193.71	-22.7%
Less Total Refunds		-8,885,376.12	-13,641,805.55	-4,756,429.43	53.5%	-18,385,344.55	-32,169,229.85	-13,783,885.30	75.0%
Net Refund Fund (To Above)		16,317,654.28	5,166,193.31	-11,151,460.97	-68.3%	14,633,573.01	-6,646,506.00	-21,280,079.01	-145.4%
Add Distributed Direct to General Fund		100,968,860.07	76,459,128.75	-24,509,731.32	-24.3%	132,313,593.72	103,707,154.01	-28,606,439.71	-21.6%
CIT Distributed and Accrued to G. Fund		117,286,514.35	81,625,322.06	-35,661,192.29	-30.4%	146,947,166.73	97,060,648.01	-49,886,518.72	-33.9%

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Individual Income Tax Receipts									
IIT Payments by Filing		38,596,259.50	39,739,137.98	1,142,878.48	3.0%	73,281,265.45	67,859,056.49	-5,422,208.96	-7.4%
Permanent Building Fund		134,960.00	162,400.00	27,440.00	20.3%	442,180.00	444,520.00	2,340.00	0.5%
Donations on returns		11,087.62	11,843.83	756.21	6.8%	46,001.74	34,613.81	-11,387.93	-24.8%
Individual Tax reclassified as Multi State		1,293,061.01	18,787.04	-1,274,273.97	-98.5%	1,416,853.03	184,773.35	-1,232,079.68	-87.0%
Total Filing Payments		40,035,368.13	39,932,168.85	-103,199.28	-0.3%	75,186,300.22	68,522,963.65	-6,663,336.57	-8.9%
Lottery Winnings Withholdings		112,056.47	61,475.07	-50,581.40	-45.1%	267,837.38	204,857.72	-62,979.66	-23.5%
Employer Withholdings		188,578,327.68	161,578,977.59	-26,999,350.09	-14.3%	538,143,447.17	518,642,449.24	-19,500,997.93	-3.6%
Withholding Payments Total		188,690,384.15	161,640,452.66	-27,049,931.49	-14.3%	538,277,365.86	518,847,306.96	-19,430,058.90	-3.6%
Gross Collections		228,669,724.04	201,572,621.51	-27,097,102.53	-11.8%	613,463,666.08	587,370,270.61	-26,093,395.47	-4.3%
Individual Income Tax Filing Refunds		-11,832,975.95	-12,321,226.97	-488,251.02	4.1%	-32,260,811.63	-40,614,375.78	-8,353,564.15	25.9%
Employer Withholding Refunds		-319,403.08	-382,044.62	-62,641.54	19.6%	-1,188,344.72	-1,355,093.09	-166,748.37	14.0%
Less Total Refunds Paid		-12,152,379.03	-12,703,271.59	-550,892.56	4.5%	-33,449,156.35	-41,969,468.87	-8,520,312.52	25.5%
Net Collections		216,517,345.01	188,869,349.92	-27,647,995.09	-12.8%	580,014,509.73	545,400,801.74	-34,613,707.99	-6.0%
Distribution of Individual Income Tax									
General Fund		181,783,925.10	161,123,747.62	-20,660,177.48	-11.4%	489,165,853.87	469,284,689.82	-19,881,164.05	-4.1%
Refund Fund		45,159,059.96	40,278,570.03	-4,880,489.93	-10.8%	121,995,712.95	117,289,137.26	-4,706,575.69	-3.9%
Refund Fund - County Juvenile Prob Svc		56,028.24	30,737.54	-25,290.70	-45.1%	133,918.70	102,428.87	-31,489.83	-23.5%
Multi-State Tax Compact		145,375.90	9,319.55	-136,056.35	-93.6%	233,851.27	56,632.91	-177,218.36	-75.8%
Permanent Building Fund		134,960.00	162,400.00	27,440.00	20.3%	442,180.00	444,520.00	2,340.00	0.5%
Public School Income Substance Abuse		56,028.23	30,737.53	-25,290.70	-45.1%	133,918.68	102,428.85	-31,489.83	-23.5%
Donations:									
Fish & Game		-500.00	-256.33	243.67	-48.7%	840.80	471.67	-369.13	-43.9%
Fish & Game Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Children's Trust		-79.77	-405.85	-326.08	408.8%	1,070.23	928.15	-142.08	-13.3%
Children's Trust Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Guard & Reserve Support		400.00	107.00	-293.00	-73.3%	952.98	372.00	-580.98	-61.0%
Guard & Reserve Sup Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Red Cross		210.00	451.00	241.00	114.8%	712.99	1,039.98	326.99	45.9%
Red Cross Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Special Olympics		742.01	183.67	-558.34	-75.2%	1,648.00	823.67	-824.33	-50.0%
Special Olympics Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Veterans Support		-204.53	-313.00	-108.47	53.0%	1,034.47	1,211.00	176.53	17.1%
Veterans Support Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	0.00	0.0%
Cooperative Welfare Fund		6,988.40	8,887.20	1,898.80	27.2%	26,916.47	20,084.20	-6,832.27	-25.4%
Idaho Food Bank		1,135.55	549.81	-585.74	-51.6%	9,929.84	5,546.81	-4,383.03	-44.1%
Idaho Food Bank Admin Fee		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Opportunity Scholarship		-604.04	-359.67	244.37	-40.5%	-104.04	1,136.33	1,240.37	N/A
Opportunity Scholar Admin Fee		750.00	750.00	0.00	0.0%	750.00	750.00	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		1,323,258.99	-74,734.59	-1,397,993.58	-105.6%	1,312,228.87	55,819.09	-1,256,409.78	-95.7%
Total Distribution of Gross Collections		228,669,724.04	201,572,621.51	-27,097,102.53	-11.8%	613,463,666.08	587,370,270.61	-26,093,395.47	-4.3%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Corp. Income Tax Receipts									
Corporate Income Tax		22,926,770.77	14,814,572.73	-8,112,198.04	-35.4%	34,572,885.66	27,733,547.16	-6,839,338.50	-19.8%
Corporate Estimates		103,173,411.27	79,356,081.60	-23,817,329.67	-23.1%	130,762,622.07	100,174,527.00	-30,588,095.07	-23.4%
Corporate Tax reclassified as Multi-State		176,592.30	2,435,090.20	2,258,497.90	N/A	386,500.27	3,070,642.65	2,684,142.38	694.5%
Gross Collections		126,276,774.34	96,605,744.53	-29,671,029.81	-23.5%	165,722,008.00	130,978,716.81	-34,743,291.19	-21.0%
Less Refunds Paid		-8,885,376.12	-13,641,805.55	-4,756,429.43	53.5%	-18,385,344.55	-32,169,229.85	-13,783,885.30	75.0%
Net Collections		117,391,398.22	82,963,938.98	-34,427,459.24	-29.3%	147,336,663.45	98,809,486.96	-48,527,176.49	-32.9%
Distribution of Corporate Tax									
General Fund		100,968,860.07	76,459,128.75	-24,509,731.32	-24.3%	132,313,593.72	103,707,154.01	-28,606,439.71	-21.6%
Refund Fund		25,203,030.40	18,807,998.86	-6,395,031.54	-25.4%	33,018,917.56	25,522,723.85	-7,496,193.71	-22.7%
Multi-State Tax Compact		19,853.87	1,207,956.92	1,188,103.05	N/A	148,576.72	1,454,383.95	1,305,807.23	878.9%
Permanent Building Fund		85,030.00	130,660.00	45,630.00	53.7%	240,920.00	294,455.00	53,535.00	22.2%
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		126,276,774.34	96,605,744.53	-29,671,029.81	-23.5%	165,722,008.00	130,978,716.81	-34,743,291.19	-21.0%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Sales Tax Receipts									
Sales Tax		277,986,312.99	285,692,935.93	7,706,622.94	2.8%	848,441,141.32	880,165,545.61	31,724,404.29	3.7%
Sales Tax reclassified as Multi-State		299,312.70	239,193.61	-60,119.09	-20.1%	718,326.63	1,078,761.76	360,435.13	50.2%
Amusement Device Tax		518.00	2,746.00	2,228.00	430.1%	46,133.00	23,854.00	-22,279.00	-48.3%
Gross Collections		278,286,143.69	285,934,875.54	7,648,731.85	2.7%	849,205,600.95	881,268,161.37	32,062,560.42	3.8%
Less Refunds Paid		-1,082,365.29	-1,981,216.92	-898,851.63	83.0%	-2,624,570.74	-3,608,511.14	-983,940.40	37.5%
Net Collections		277,203,778.40	283,953,658.62	6,749,880.22	2.4%	846,581,030.21	877,659,650.23	31,078,620.02	3.7%
Distribution of Sales Tax									
General Fund	F1	199,746,363.64	200,063,990.85	317,627.21	0.2%	475,813,312.13	569,439,191.20	93,625,879.07	19.7%
Tax Commission Refunds		1,082,365.29	1,981,216.92	898,851.63	83.0%	2,624,570.74	3,608,511.14	983,940.40	37.5%
Multi-State Tax Compact		33,651.04	4,307.33	-29,343.71	-87.2%	263,379.29	285,810.58	22,431.29	8.5%
Tax Relief Fund		19,395,073.53	21,719,289.25	2,324,215.72	12.0%	59,915,850.51	67,609,098.31	7,693,247.80	12.8%
Revenue Share		29,613,580.11	30,129,441.49	515,861.38	1.7%	89,987,364.79	92,933,281.13	2,945,916.34	3.3%
Revenue Share Held for Non-Compliance		0.00	0.00	0.00	0.0%	396,511.35	98,470.98	-298,040.37	-75.2%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	1,250,000.00	1,250,000.00	0.00	0.0%
Water Pollution Control		400,000.00	400,000.00	0.00	0.0%	1,200,000.00	1,200,000.00	0.00	0.0%
County Circuit Breaker		2,030,241.51	2,044,384.05	14,142.54	0.7%	6,090,724.53	6,133,152.15	42,427.62	0.7%
Personal Property		1,911,622.48	1,884,934.42	-26,688.06	-1.4%	5,734,867.44	5,654,803.26	-80,064.18	-1.4%
Ag Prop Relief to Counties & Schools		707,258.59	707,258.59	0.00	0.0%	2,121,775.75	2,121,775.74	-0.01	0.0%
Demonstration Pilot Project		230,839.01	1,432,709.97	1,201,870.96	520.7%	743,919.18	3,130,053.01	2,386,133.83	320.8%
Election Consolidation		492,946.84	506,280.57	13,333.73	2.7%	1,478,840.51	1,518,841.71	40,001.20	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		10,255,311.55	12,083,333.33	1,828,021.78	17.8%	31,300,329.31	36,249,999.99	4,949,670.68	15.8%
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		4,896,911.42	5,216,978.33	320,066.91	6.5%	14,945,907.64	16,108,650.16	1,162,742.52	7.8%
School District Facility Fund Holding Account		7,073,312.02	7,344,051.38	270,739.36	3.8%	21,588,143.32	22,676,489.61	1,088,346.29	5.0%
School Modernization Facilities Fund		0.00	0.00	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		0.00	0.00	0.00	0.0%	20,000,000.00	20,000,000.00	0.00	0.0%
Public School Income Fund		0.00	0.00	0.00	0.0%	82,500,000.00	0.00	-82,500,000.00	-100.0%
Unallocated Sales Tax		0.00	32.40	32.40	N/A	104.46	32.40	-72.06	-69.0%
Total Distribution of Gross Collections		278,286,143.69	285,934,875.54	7,648,731.85	2.7%	849,205,600.95	881,268,161.37	32,062,560.42	3.8%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Cigarette Taxes Receipts									
Gross Collections		1,982,685.51	1,975,103.23	-7,582.28	-0.4%	6,685,708.58	6,185,472.31	-500,236.27	-7.5%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-38.00	0.00	38.00	-100.0%
Net Collections		1,982,685.51	1,975,103.23	-7,582.28	-0.4%	6,685,670.58	6,185,472.31	-500,198.27	-7.5%
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		0.00	0.00	0.00	0.0%	38.00	0.00	-38.00	-100.0%
Permanent Building Fund		416,666.66	416,666.66	0.00	0.0%	1,250,000.00	1,250,000.00	0.00	0.0%
Cancer Control Fund		25,000.00	25,000.00	0.00	0.0%	75,000.00	75,000.00	0.00	0.0%
Central Tumor Registry		30,000.00	30,000.00	0.00	0.0%	90,000.00	90,000.00	0.00	0.0%
Public School Endowment		276,250.00	276,250.00	0.00	0.0%	828,750.00	828,750.00	0.00	0.0%
County Juvenile Probation Svcs		276,250.00	276,250.00	0.00	0.0%	828,750.00	828,750.00	0.00	0.0%
Garvee State Match		958,518.85	950,936.57	-7,582.28	-0.8%	3,613,170.58	3,112,972.31	-500,198.27	-13.8%
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	0.0%	0.00	0.00	0.00	-100.0%
Total Distribution of Gross Collections		1,982,685.51	1,975,103.23	-7,582.28	-0.4%	6,685,708.58	6,185,472.31	-500,236.27	-7.5%
Tobacco Tax Receipts									
Gross Collections		1,445,470.50	855,673.06	-589,797.44	-40.8%	3,424,986.43	3,214,814.11	-210,172.32	-6.1%
Less Refunds Paid		-14,325.81	-3,928.72	10,397.09	-72.6%	-16,600.79	-4,029.04	12,571.75	-75.7%
Net Collections		1,431,144.69	851,744.34	-579,400.35	-40.5%	3,408,385.64	3,210,785.07	-197,600.57	-5.8%
Distribution of Tobacco Tax									
General Fund		1,252,251.59	745,276.26	-506,975.33	-40.5%	2,982,337.34	2,809,436.81	-172,900.53	-5.8%
Tax Commission Refunds		14,325.81	3,928.72	-10,397.09	-72.6%	16,600.79	4,029.04	-12,571.75	-75.7%
Public School Endowment		89,446.55	53,234.04	-36,212.51	-40.5%	213,024.15	200,674.13	-12,350.02	-5.8%
County Juvenile Probation Svcs		89,446.55	53,234.04	-36,212.51	-40.5%	213,024.15	200,674.13	-12,350.02	-5.8%
Total Distribution of Gross Collections		1,445,470.50	855,673.06	-589,797.44	-40.8%	3,424,986.43	3,214,814.11	-210,172.32	-6.1%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Beer Tax Receipts									
Gross Collections		452,637.61	424,166.99	-28,470.62	-6.3%	1,380,282.22	1,335,468.47	-44,813.75	-3.2%
Less Refunds Paid		0.00	-126.89	-126.89	0.0%	-78.73	-126.89	-48.16	61.2%
Net Collections		452,637.61	424,040.10	-28,597.51	-6.3%	1,380,203.49	1,335,341.58	-44,861.91	-3.3%
Distribution of Beer Tax									
General Fund		212,739.66	199,298.84	-13,440.82	-6.3%	648,695.60	627,610.52	-21,085.08	-3.3%
Tax Commission Refunds		0.00	126.89	126.89	0.0%	78.73	126.89	48.16	61.2%
Substance Abuse Treatment		90,527.52	84,808.01	-5,719.51	-6.3%	276,040.71	267,068.31	-8,972.40	-3.3%
Permanent Building Fund		149,370.43	139,933.25	-9,437.18	-6.3%	455,467.18	440,662.75	-14,804.43	-3.3%
Total Distribution of Gross Collections		452,637.61	424,166.99	-28,470.62	-6.3%	1,380,282.22	1,335,468.47	-44,813.75	-3.2%
Wine Tax Receipts									
Gross Collections		593,369.46	595,763.64	2,394.18	0.4%	1,810,453.91	1,856,052.39	45,598.48	2.5%
Less Refunds Paid		-332.55	-1,895.92	-1,563.37	470.1%	-658.93	-4,517.66	-3,858.73	585.6%
Net Collections		593,036.91	593,867.72	830.81	0.1%	1,809,794.98	1,851,534.73	41,739.75	2.3%
Distribution of Wine Tax									
General Fund		483,800.40	480,725.04	-3,075.36	-0.6%	1,467,097.27	1,591,017.83	123,920.56	8.4%
Tax Commission Refunds		332.55	1,895.92	1,563.37	470.1%	658.93	4,517.66	3,858.73	585.6%
Substance Abuse Treatment		71,089.94	71,371.92	281.98	0.4%	217,242.02	237,839.39	20,597.37	9.5%
Grape Growers & Wine Producers		21,576.81	26,911.25	5,334.44	24.7%	77,672.09	104,377.45	26,705.36	34.4%
Hop Growers		15,948.99	15,757.79	-191.20	-1.2%	48,212.76	48,760.17	547.41	1.1%
Unallocated Wine & Strong Beer		620.77	-898.28	-1,519.05	-244.7%	-429.16	-130,460.11	-130,030.95	N/A
Total Distribution of Gross Collections		593,369.46	595,763.64	2,394.18	0.4%	1,810,453.91	1,856,052.39	45,598.48	2.5%
Wine Direct Shipper Fee Receipts									
Wine Direct Shipper Fee to Tax		175.00	175.00	0.00	0.0%	1,462.50	3,512.50	2,050.00	140.2%
Wine Direct Shipper Fee to ISP		175.00	175.00	0.00	0.0%	550.00	475.00	-75.00	-13.6%
Total Distributions		350.00	350.00	0.00	0.0%	2,012.50	3,987.50	1,975.00	98.1%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Kilowatt Hour Tax Receipts									
Gross Collections		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
Distribution of Kilowatt Hour Tax									
General Fund		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
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		150,820.91	173,152.16	22,331.25	14.8%	648,489.60	549,787.43	-98,702.17	-15.2%
Mine License Tax Receipts									
Gross Collections		1,014.56	0.00	-1,014.56	-100.0%	2,165.56	1,022.48	-1,143.08	-52.8%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		1,014.56	0.00	-1,014.56	-100.0%	2,165.56	1,022.48	-1,143.08	-52.8%
Distribution of Mine Tax									
General Fund		669.61	0.00	-669.61	-100.0%	1,429.27	511.24	-918.03	-64.2%
Abandoned Mine Reclamation		344.95	0.00	-344.95	-100.0%	736.29	511.24	-225.05	-30.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Total Distribution of Gross Collections		1,014.56	0.00	-1,014.56	-100.0%	2,165.56	1,022.48	-1,143.08	-52.8%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
E911 Wireless Fee Receipts									
Gross Collections		101,953.42	96,469.41	-5,484.01	-5.4%	303,953.85	293,202.72	-10,751.13	-3.5%
Less Refunds Paid		-110.44	0.00	110.44	-100.0%	-198.35	-12.14	186.21	-93.9%
Net Collections		101,842.98	96,469.41	-5,373.57	-5.3%	303,755.50	293,190.58	-10,564.92	-3.5%
Distribution of E911 Wireless Fee									
Idaho Emergency Communications		99,806.10	94,540.03	-5,266.07	-5.3%	297,680.35	287,326.76	-10,353.59	-3.5%
E911 Wireless Admin		2,036.88	1,929.38	-107.50	-5.3%	6,075.15	5,863.82	-211.33	-3.5%
Tax Commission Refunds		110.44	0.00	-110.44	-100.0%	198.35	12.14	-186.21	-93.9%
Total Distribution of Gross Collections		101,953.42	96,469.41	-5,484.01	-5.4%	303,953.85	293,202.72	-10,751.13	-3.5%
Oil & Gas Tax Receipts									
Gross Collections		7,058.05	16,705.91	9,647.86	136.7%	10,623.47	32,886.23	22,262.76	209.6%
Less Refunds Paid		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Collections		7,058.05	16,705.91	9,647.86	136.7%	10,623.47	32,886.23	22,262.76	209.6%
Distribution of Oil & Gas Tax									
Conservation Fund		4,234.82	10,023.54	5,788.72	136.7%	6,374.05	19,731.72	13,357.67	209.6%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Cities & Counties share		2,032.73	4,811.31	2,778.58	136.7%	3,059.59	9,471.25	6,411.66	209.6%
Public Schools Fund		790.50	1,871.06	1,080.56	136.7%	1,189.83	3,683.26	2,493.43	209.6%
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		7,058.05	16,705.91	9,647.86	136.7%	10,623.47	32,886.23	22,262.76	209.6%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Motor Fuels Tax Receipts									
Special Fuel		9,447,184.02	14,061,231.47	4,614,047.45	48.8%	31,054,843.77	34,371,423.55	3,316,579.78	10.7%
Gasoline Tax		20,766,588.01	28,410,180.01	7,643,592.00	36.8%	71,642,247.49	72,718,247.10	1,075,999.61	1.5%
Aviation Fuel		269,179.28	283,948.61	14,769.33	5.5%	1,000,076.09	882,663.65	-117,412.44	-11.7%
Transfer Fee		1,103,079.54	1,483,856.72	380,777.18	34.5%	3,681,408.16	3,828,828.20	147,420.04	4.0%
Fuels Distribution Fund		-146,659.15	-1,524,778.42	-1,378,119.27	939.7%	938,401.42	1,115,602.04	177,200.62	18.9%
Motor Fuel Registration		920.22	2,888.57	1,968.35	213.9%	10,590.96	6,871.28	-3,719.68	-35.1%
Dyed Diesel - Penalty		1,352.65	0.00	-1,352.65	-100.0%	2,974.65	1,500.00	-1,474.65	-49.6%
Gross Collections		31,441,644.57	42,717,326.96	11,275,682.39	35.9%	108,330,542.54	112,925,135.82	4,594,593.28	4.2%
IFTA Taxpayer Refunds		-31,042.33	-21,906.57	9,135.76	-29.4%	-249,324.46	-261,179.56	-11,855.10	4.8%
Fuel Distributor Refunds (Gas & Special Fuel)		-1,360,958.57	-1,379,974.05	-19,015.48	1.4%	-3,006,431.82	-3,533,634.56	-527,202.74	17.5%
Payments to Other IFTA Jurisdictions		-72.42	0.00	72.42	-100.0%	-493,511.62	-1,245,540.45	-752,028.83	152.4%
Dyed Diesel Refunds		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Less Total Refunds		-1,392,073.32	-1,401,880.62	-9,807.30	0.7%	-3,749,267.90	-5,040,354.57	-1,291,086.67	34.4%
Net Collections		30,049,571.25	41,315,446.34	11,265,875.09	37.5%	104,581,274.64	107,884,781.25	3,303,506.61	3.2%
Distribution of Motor Fuels Taxes									
Tax Commission Refunds		1,392,073.32	1,401,880.62	9,807.30	0.7%	3,749,267.90	5,040,354.57	1,291,086.67	34.4%
Special Fuels Admin Fund		441,593.60	459,136.00	17,542.40	4.0%	441,593.60	459,136.00	17,542.40	4.0%
Gasoline Admin Fund		938,386.41	975,664.00	37,277.59	4.0%	938,386.41	975,664.00	37,277.59	4.0%
State Highway Account		5,102,444.57	7,369,582.77	2,267,138.20	44.4%	18,062,497.43	18,628,988.14	566,490.71	3.1%
Petroleum Storage Trust Admin		375.00	375.00	0.00	0.0%	375.00	375.00	0.00	0.0%
Highway Distribution Fund		20,386,950.43	29,374,370.39	8,987,419.96	44.1%	71,961,977.82	74,272,745.59	2,310,767.77	3.2%
State Aeronautics Fund		269,179.28	283,948.61	14,769.33	5.5%	1,000,076.09	882,663.65	-117,412.44	-11.7%
Local Highway Distribution Fund		2,401,150.39	3,468,038.95	1,066,888.56	44.4%	8,499,998.78	8,766,582.65	266,583.87	3.1%
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		122,667.59	172,455.23	49,787.64	40.6%	444,015.55	448,400.65	4,385.10	1.0%
Off-Highway Improvements		122,667.59	172,455.23	49,787.64	40.6%	444,015.55	448,400.65	4,385.10	1.0%
Capital Improvements		122,667.59	172,455.23	49,787.64	40.6%	444,015.55	448,400.65	4,385.10	1.0%
Road and Bridge		63,889.83	89,821.09	25,931.26	40.6%	231,259.79	233,543.71	2,283.92	1.0%
Search and Rescue Fund		3,717.21	5,225.91	1,508.70	40.6%	13,455.04	13,587.88	132.84	1.0%
Petroleum Storage Trust Fund		220,540.91	296,696.35	76,155.44	34.5%	736,206.61	765,690.64	29,484.03	4.0%
Motor Fuels Distribution Fund		-146,659.15	-1,524,778.42	-1,378,119.27	939.7%	938,401.42	1,115,602.04	177,200.62	18.9%
Total Distribution of Gross Collections		31,441,644.57	42,717,326.96	11,275,682.39	35.9%	108,330,542.54	112,925,135.82	4,594,593.28	4.2%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	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		6,494,644.62	9,819,107.53	3,324,462.91	51.2%	21,339,259.37	23,748,391.25	2,409,131.88	11.3%
Special Fuels - IFTA		25,872.86	47,748.46	21,875.60	84.6%	363,463.39	-203,721.09	-567,184.48	-156.0%
Gasoline		13,015,077.59	18,362,344.90	5,347,267.31	41.1%	47,411,293.92	47,771,795.18	360,501.26	0.8%
Dyed Diesel - Penalty		1,352.65	0.00	-1,352.65	-100.0%	2,974.65	1,500.00	-1,474.65	-49.6%
Transfer Fee		849,082.49	1,142,280.93	293,198.44	34.5%	2,834,395.53	2,947,908.97	113,513.44	4.0%
Interest		29,141.70	30,557.56	1,415.86	4.9%	89,277.21	90,706.67	1,429.46	1.6%
Motor Fuel Registration		920.22	2,888.57	1,968.35	213.9%	10,567.61	6,871.28	-3,696.33	-35.0%
Total Highway Distribution Fund		20,416,092.13	29,404,927.95	8,988,835.82	44.0%	72,051,231.68	74,363,452.26	2,312,220.58	3.2%
State Highway Account									
Special Fuels		1,662,070.34	2,512,846.88	850,776.54	51.2%	5,461,014.74	6,077,545.29	616,530.55	11.3%
Special Fuels - IFTA		6,621.23	12,219.50	5,598.27	84.6%	93,015.37	-52,135.07	-145,150.44	-156.0%
Gasoline		3,433,753.00	4,844,516.39	1,410,763.39	41.1%	12,508,467.32	12,603,577.92	95,110.60	0.8%
Interest		2,151.24	2,255.76	104.52	4.9%	6,590.45	6,695.97	105.52	1.6%
Total State Highway Account		5,104,595.81	7,371,838.53	2,267,242.72	44.4%	18,069,087.88	18,635,684.11	566,596.23	3.1%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Boise Auditorium District Tax Receipts									
Gross Collections		1,327,101.35	1,269,339.68	-57,761.67	-4.4%	3,630,207.10	3,698,909.91	68,702.81	1.9%
Less Refunds Paid		-11,410.13	-1,499.61	9,910.52	-86.9%	-11,564.13	-1,953.79	9,610.34	-83.1%
Net Collections		1,315,691.22	1,267,840.07	-47,851.15	-3.6%	3,618,642.97	3,696,956.12	78,313.15	2.2%
Distribution of Boise Auditorium Tax									
Boise Auditorium		1,311,516.22	1,263,665.07	-47,851.15	-3.6%	3,614,467.97	3,692,781.12	78,313.15	2.2%
Boise Auditorium Administration		4,175.00	4,175.00	0.00	0.0%	4,175.00	4,175.00	0.00	0.0%
Tax Commission Refunds		11,410.13	1,499.61	-9,910.52	-86.9%	11,564.13	1,953.79	-9,610.34	-83.1%
Total Distribution of Gross Collections		1,327,101.35	1,269,339.68	-57,761.67	-4.4%	3,630,207.10	3,698,909.91	68,702.81	1.9%
Idaho Falls Auditorium District Tax Receipts									
Gross Collections		346,189.21	387,254.72	41,065.51	11.9%	1,108,562.09	1,185,316.99	76,754.90	6.9%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-98.00	-44.60	53.40	-54.5%
Net Collections		346,189.21	387,254.72	41,065.51	11.9%	1,108,464.09	1,185,272.39	76,808.30	6.9%
Distribution of Idaho Falls Auditorium Tax									
Idaho Falls Auditorium		344,939.21	386,004.72	41,065.51	11.9%	1,107,214.09	1,184,022.39	76,808.30	6.9%
Idaho Falls Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	1,250.00	1,250.00	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		346,189.21	387,254.72	41,065.51	11.9%	1,108,562.09	1,185,316.99	76,754.90	6.9%
Pocatello-Chubbuck Auditorium District Tax Receipts									
Gross Collections		160,137.92	151,293.26	-8,844.66	-5.5%	540,137.96	507,968.11	-32,169.85	-6.0%
Less Refunds Paid		0.00	0.00	0.00	0.0%	-9,986.59	-592.02	9,394.57	-94.1%
Net Collections		160,137.92	151,293.26	-8,844.66	-5.5%	530,151.37	507,376.09	-22,775.28	-4.3%
Distribution of Pocatello-Chubbuck Auditorium Tax									
Pocatello-Chubbuck Auditorium		158,887.92	150,043.26	-8,844.66	-5.6%	528,901.37	506,126.09	-22,775.28	-4.3%
Pocatello-Chubbuck Auditorium Administration		1,250.00	1,250.00	0.00	0.0%	1,250.00	1,250.00	0.00	0.0%
Tax Commission Refunds		0.00	0.00	0.00	0.0%	9,986.59	592.02	-9,394.57	-94.1%
Total Distribution of Gross Collections		160,137.92	151,293.26	-8,844.66	-5.5%	540,137.96	507,968.11	-32,169.85	-6.0%
Idaho Travel and Convention Tax Receipts									
Gross Collections		2,690,963.40	2,896,123.53	205,160.13	7.6%	8,355,248.29	8,687,526.51	332,278.22	4.0%
Less Refunds Paid		-12,741.74	-6,265.75	6,475.99	-50.8%	-21,415.10	-15,520.50	5,894.60	-27.5%
Net Collections		2,678,221.66	2,889,857.78	211,636.12	7.9%	8,333,833.19	8,672,006.01	338,172.82	4.1%
Distribution of Idaho Travel & Convention									
Idaho Travel and Convention		2,655,471.66	2,867,107.78	211,636.12	8.0%	8,311,083.19	8,649,256.01	338,172.82	4.1%
Travel and Convention Admin		22,750.00	22,750.00	0.00	0.0%	22,750.00	22,750.00	0.00	0.0%
Tax Commission Refunds		12,741.74	6,265.75	-6,475.99	-50.8%	21,415.10	15,520.50	-5,894.60	-27.5%
Total Distribution of Gross Collections		2,690,963.40	2,896,123.53	205,160.13	7.6%	8,355,248.29	8,687,526.51	332,278.22	4.0%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	Change Dollars	%	Fiscal 2025 Year to Date	Fiscal 2026 Year to Date	Change Dollars	%
Miscellaneous Revenue & Suspense									
Circuit Breaker Receipts		9,766.22	8,810.65	-955.57	-9.8%	37,660.23	47,484.57	9,824.34	26.1%
Interest Receipts		112,127.93	-179,523.29	-291,651.22	-260.1%	908,357.51	363,915.33	-544,442.18	-59.9%
Miscellaneous		76,399.06	34,783.74	-41,615.32	-54.5%	130,152.09	112,642.74	-17,509.35	-13.5%
Suspense		10,775.04	20,080.88	9,305.84	86.4%	42,569.63	-313,962.11	-356,531.74	-837.5%
Gross Receipts		209,068.25	-115,848.02	-324,916.27	-155.4%	1,118,739.46	210,080.53	-908,658.93	-81.2%
Less Refunds		1,538.92	-609.15	-2,148.07	-139.6%	-24,697.70	-1,663.74	23,033.96	-93.3%
Net Receipts		210,607.17	-116,457.17	-327,064.34	-155.3%	1,094,041.76	208,416.79	-885,624.97	-80.9%
Distribution of Miscellaneous & Suspense									
Tax Commission Revenues		76,399.06	34,086.58	-42,312.48	-55.4%	128,677.56	111,945.58	-16,731.98	-13.0%
General Fund		0.00	697.16	697.16	0.0%	474.53	697.16	222.63	46.9%
Relief Fund		79,534.44	-213,700.35	-293,234.79	-368.7%	807,291.41	262,464.55	-544,826.86	-67.5%
Rebate Fund		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Net Bond Activity		0.00	0.00	0.00	0.0%	1,000.00	0.00	-1,000.00	-100.0%
Interagency Transfers		0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%
Pass Through Interest		32,593.49	34,177.06	1,583.57	4.9%	101,066.10	101,450.78	384.68	0.4%
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		-1,538.92	609.15	2,148.07	-139.6%	24,697.70	1,663.74	-23,033.96	-93.3%
Circuit Breaker Fund		11,305.14	8,201.50	-3,103.64	-27.5%	12,962.53	45,820.83	32,858.30	253.5%
Tax Commision Holding Fund held in Suspense Account		10,775.04	20,080.88	9,305.84	86.4%	42,569.63	-313,962.11	-356,531.74	-837.5%
Total Distribution of Gross Collections		209,068.25	-115,848.02	-324,916.27	-155.4%	1,118,739.46	210,080.53	-908,658.93	-81.2%
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		674,143,106.79	635,556,116.11	-38,586,990.68	-5.7%	1,765,743,388.59	1,740,304,780.30	-25,438,608.29	-1.4%

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

Source	Note	Month Of 9/30/2024	Month Of 9/30/2025	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		1,293,061.01	18,787.04	-1,274,273.97	-98.5%	1,416,853.03	184,773.35	-1,232,079.68	-87.0%
Corporate Income to MTC		176,592.30	2,435,090.20	2,258,497.90	N/A	386,500.27	3,070,642.65	2,684,142.38	694.5%
Sales Tax to MTC		299,312.70	239,193.61	-60,119.09	-20.1%	718,326.63	1,078,761.76	360,435.13	50.2%
Total Receipts Reclassed to MTC		1,768,966.01	2,693,070.85	924,104.84	52.2%	2,521,679.93	4,334,177.76	1,812,497.83	71.9%
MTC Fund Transfers to General Fund									
Individual MTC to General Fund		1,147,685.11	9,467.49	-1,138,217.62	-99.2%	1,183,001.76	128,140.44	-1,054,861.32	-89.2%
Corporate MTC to General Fund		156,738.43	1,227,133.28	1,070,394.85	682.9%	237,923.55	1,616,258.70	1,378,335.15	579.3%
Sales Tax MTC to General Fund		265,661.66	234,886.28	-30,775.38	-11.6%	454,947.34	792,951.18	338,003.84	74.3%
Total MTC Receipts to General Fund		1,570,085.20	1,471,487.05	-98,598.15	-6.3%	1,875,872.65	2,537,350.32	661,477.67	35.3%
Net Revenues to MTC Fund									
MTC Revenue from Individual Income Tax		145,375.90	9,319.55	-136,056.35	-93.6%	233,851.27	56,632.91	-177,218.36	-75.8%
MTC Revenue from Corporate Income Tax		19,853.87	1,207,956.92	1,188,103.05	N/A	148,576.72	1,454,383.95	1,305,807.23	878.9%
MTC Revenue from Sales Tax		33,651.04	4,307.33	-29,343.71	-87.2%	263,379.29	285,810.58	22,431.29	8.5%
Net MTC Revenues		198,880.81	1,221,583.80	1,022,702.99	514.2%	645,807.28	1,796,827.44	1,151,020.16	178.2%
Total MTC Receipts		1,768,966.01	2,693,070.85	924,104.84	52.2%	2,521,679.93	4,334,177.76	1,812,497.83	71.9%

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

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	