



State Tax Commission

Sales Tax Distribution By County For Quarter Ending September 30th, 2025 Base & Excess and Special Purpose Taxing Districts

Base & Excess (S2)							SPTD (S4)				Total
County	Original Base	1.05	Most Recent Population Estimate	Pop % Factor	Excess	Total (S2)	Special Purpose Taxing District (SPTD) Amount	Withheld	Released	Total (S4)	Distribution
ADA	\$ 537,827.60	\$ 564,718.97	535,799	26.768%	\$ 3,256,832.56	\$ 3,821,551.53	\$ 1,906,581.14	\$ 6,368.75	\$ 18,596.90	\$ 1,918,809.29	\$ 5,740,360.81
ADAMS	\$ 73,813.67	\$ 77,504.35	4,998	0.250%	\$ 30,380.14	\$ 107,884.49	\$ 18,069.60	\$ 358.42	\$ -	\$ 17,711.18	\$ 125,595.67
BANNOCK	\$ 270,650.62	\$ 284,183.15	91,010	4.547%	\$ 553,200.61	\$ 837,383.76	\$ 82,864.62	\$ 1,232.54	\$ -	\$ 81,632.08	\$ 919,015.84
BEAR LAKE	\$ 60,780.77	\$ 63,819.81	6,779	0.339%	\$ 41,205.88	\$ 105,025.69	\$ 27,735.74	\$ 10,945.21	\$ 1,085.09	\$ 17,875.62	\$ 122,901.31
BENEWAH	\$ 52,500.82	\$ 55,125.86	10,529	0.526%	\$ 64,000.10	\$ 119,125.96	\$ 19,719.00	\$ 595.80	\$ -	\$ 19,123.20	\$ 138,249.16
BINGHAM	\$ 231,180.43	\$ 242,739.45	50,889	2.542%	\$ 309,326.73	\$ 552,066.18	\$ 111,809.97	\$ 10,641.38	\$ -	\$ 101,168.59	\$ 653,234.77
BLAINE	\$ 43,329.86	\$ 45,496.35	25,261	1.262%	\$ 153,547.97	\$ 199,044.32	\$ 123,590.44	\$ -	\$ 49.70	\$ 123,640.14	\$ 322,684.46
BOISE	\$ 37,746.98	\$ 39,634.33	8,581	0.429%	\$ 52,159.26	\$ 91,793.59	\$ 21,883.58	\$ 366.45	\$ -	\$ 21,517.13	\$ 113,310.72
BONNER	\$ 116,262.02	\$ 122,075.12	53,955	2.696%	\$ 327,963.29	\$ 450,038.41	\$ 204,928.67	\$ 3,852.97	\$ -	\$ 201,075.70	\$ 651,114.11
BONNEVILLE	\$ 268,559.85	\$ 281,987.84	133,644	6.677%	\$ 812,349.65	\$ 1,094,337.49	\$ 160,042.23	\$ 91.94	\$ 98.39	\$ 160,048.68	\$ 1,254,386.17
BOUNDARY	\$ 73,947.80	\$ 77,645.19	14,040	0.701%	\$ 85,341.57	\$ 162,986.76	\$ 10,251.29	\$ -	\$ -	\$ 10,251.29	\$ 173,238.05
BUTTE	\$ 26,487.43	\$ 27,811.80	2,735	0.137%	\$ 16,624.59	\$ 44,436.39	\$ 21,352.59	\$ -	\$ -	\$ 21,352.59	\$ 65,788.98
CAMAS	\$ 26,939.30	\$ 28,286.27	1,247	0.062%	\$ 7,579.84	\$ 35,866.11	\$ 3,816.61	\$ -	\$ -	\$ 3,816.61	\$ 39,682.72
CANYON	\$ 384,194.61	\$ 403,404.34	266,892	13.334%	\$ 1,622,292.23	\$ 2,025,696.57	\$ 953,394.22	\$ 5,120.72	\$ 12,793.32	\$ 961,066.82	\$ 2,986,763.39
CARIBOU	\$ 116,182.82	\$ 121,991.96	7,239	0.362%	\$ 44,001.97	\$ 165,993.93	\$ 9,059.76	\$ 3,114.54	\$ 2,335.90	\$ 8,281.12	\$ 174,275.05
CASSIA	\$ 144,286.35	\$ 151,500.67	25,976	1.298%	\$ 157,894.07	\$ 309,394.74	\$ 132,279.99	\$ 502.29	\$ 15,063.75	\$ 146,841.45	\$ 456,236.19
CLARK	\$ 52,083.69	\$ 54,687.87	794	0.040%	\$ 4,826.30	\$ 59,514.17	\$ 3,609.04	\$ -	\$ -	\$ 3,609.04	\$ 63,123.21
CLEARWATER	\$ 151,976.36	\$ 159,575.18	9,151	0.457%	\$ 55,623.98	\$ 215,199.16	\$ 75,535.08	\$ 7,631.47	\$ -	\$ 67,903.61	\$ 283,102.77
CUSTER	\$ 54,104.60	\$ 56,809.83	4,597	0.230%	\$ 27,942.68	\$ 84,752.51	\$ 63,920.52	\$ 1,495.02	\$ -	\$ 62,425.50	\$ 147,178.01
ELMORE	\$ 57,157.23	\$ 60,015.09	29,729	1.485%	\$ 180,706.52	\$ 240,721.61	\$ 95,533.96	\$ 32,480.12	\$ 2,620.10	\$ 65,673.94	\$ 306,395.55
FRANKLIN	\$ 81,680.47	\$ 85,764.49	15,638	0.781%	\$ 95,054.95	\$ 180,819.44	\$ 24,519.70	\$ 513.49	\$ 33,716.37	\$ 57,722.58	\$ 238,542.02
FREMONT	\$ 79,521.20	\$ 83,497.26	14,399	0.719%	\$ 87,523.74	\$ 171,021.00	\$ 58,697.89	\$ 9,450.92	\$ 71,255.38	\$ 120,502.35	\$ 291,523.35
GEM	\$ 108,796.98	\$ 114,236.83	21,857	1.092%	\$ 132,856.89	\$ 247,093.72	\$ 37,362.32	\$ 374.76	\$ -	\$ 36,987.56	\$ 284,081.28
GOODING	\$ 77,778.66	\$ 81,667.59	16,189	0.809%	\$ 98,404.18	\$ 180,071.77	\$ 95,752.56	\$ 6,340.75	\$ -	\$ 89,411.81	\$ 269,483.58
IDAHO	\$ 162,896.70	\$ 171,041.54	17,912	0.895%	\$ 108,877.37	\$ 279,918.91	\$ 52,291.15	\$ 3,671.80	\$ -	\$ 48,619.35	\$ 328,538.26

Base & Excess (S2)							SPTD (S4)				Total
County	Original Base	1.05	Most Recent Population Estimate	Pop % Factor	Excess	Total (S2)	Special Purpose Taxing District (SPTD) Amount	Withheld	Released	Total (S4)	Distribution
JEFFERSON	\$ 85,113.58	\$ 89,369.26	34,854	1.741%	\$ 211,858.63	\$ 301,227.89	\$ 57,688.94	\$ 6,415.65	\$ -	\$ 51,273.29	\$ 352,501.18
JEROME	\$ 62,585.95	\$ 65,715.25	26,056	1.302%	\$ 158,380.34	\$ 224,095.59	\$ 162,077.45	\$ -	\$ -	\$ 162,077.45	\$ 386,173.04
KOOTENAI	\$ 160,835.74	\$ 168,877.53	188,323	9.409%	\$ 1,144,713.74	\$ 1,313,591.27	\$ 1,064,660.57	\$ 9,497.84	\$ -	\$ 1,055,162.73	\$ 2,368,754.00
LATAH	\$ 84,853.49	\$ 89,096.16	42,180	2.107%	\$ 256,389.42	\$ 345,485.58	\$ 130,762.47	\$ 5,509.31	\$ -	\$ 125,253.16	\$ 470,738.74
LEMHI	\$ 94,798.48	\$ 99,538.40	8,397	0.420%	\$ 51,040.83	\$ 150,579.23	\$ 32,179.17	\$ -	\$ -	\$ 32,179.17	\$ 182,758.40
LEWIS	\$ 30,283.70	\$ 31,797.89	3,728	0.186%	\$ 22,660.50	\$ 54,458.39	\$ 28,459.92	\$ -	\$ -	\$ 28,459.92	\$ 82,918.31
LINCOLN	\$ 38,862.47	\$ 40,805.59	5,556	0.278%	\$ 33,771.92	\$ 74,577.51	\$ 43,191.25	\$ -	\$ -	\$ 43,191.25	\$ 117,768.76
MADISON	\$ 68,357.92	\$ 71,775.82	55,549	2.775%	\$ 337,652.35	\$ 409,428.17	\$ 84,259.71	\$ 1,623.70	\$ -	\$ 82,636.01	\$ 492,064.18
MINIDOKA	\$ 124,196.52	\$ 130,406.35	22,691	1.134%	\$ 137,926.33	\$ 268,332.68	\$ 106,204.48	\$ -	\$ -	\$ 106,204.48	\$ 374,537.16
NEZ PERCE	\$ 210,437.17	\$ 220,959.03	42,847	2.141%	\$ 260,443.76	\$ 481,402.79	\$ 67,723.44	\$ -	\$ -	\$ 67,723.44	\$ 549,126.23
ONEIDA	\$ 48,505.51	\$ 50,930.79	4,976	0.249%	\$ 30,246.41	\$ 81,177.20	\$ 12,658.08	\$ 211.40	\$ 853.39	\$ 13,300.07	\$ 94,477.27
OWYHEE	\$ 119,566.34	\$ 125,544.66	12,748	0.637%	\$ 77,488.20	\$ 203,032.86	\$ 44,115.95	\$ 1,902.19	\$ 20,511.58	\$ 62,725.34	\$ 265,758.20
PAYETTE	\$ 68,243.72	\$ 71,655.91	27,662	1.382%	\$ 168,142.35	\$ 239,798.26	\$ 62,168.41	\$ 437.99	\$ -	\$ 61,730.42	\$ 301,528.68
POWER	\$ 49,259.23	\$ 51,722.19	8,381	0.419%	\$ 50,943.57	\$ 102,665.76	\$ 151,515.02	\$ -	\$ 5,662.66	\$ 157,177.68	\$ 259,843.44
SHOSHONE	\$ 121,739.19	\$ 127,826.15	14,074	0.703%	\$ 85,548.24	\$ 213,374.39	\$ 78,964.17	\$ 30,189.98	\$ -	\$ 48,774.19	\$ 262,148.58
TETON	\$ 27,606.04	\$ 28,986.34	12,932	0.646%	\$ 78,606.64	\$ 107,592.98	\$ 84,296.80	\$ -	\$ 11,648.01	\$ 95,944.81	\$ 203,537.79
TWIN FALLS	\$ 241,767.02	\$ 253,855.37	96,509	4.822%	\$ 586,626.06	\$ 840,481.43	\$ 494,749.33	\$ 1,943.54	\$ 68,511.18	\$ 561,316.97	\$ 1,401,798.40
VALLEY	\$ 39,713.84	\$ 41,699.53	12,777	0.638%	\$ 77,664.48	\$ 119,364.01	\$ 98,442.72	\$ 338.59	\$ -	\$ 98,104.13	\$ 217,468.14
WASHINGTON	\$ 94,870.92	\$ 99,614.47	11,539	0.576%	\$ 70,139.35	\$ 169,753.82	\$ 44,725.36	\$ 211.25	\$ -	\$ 44,514.11	\$ 214,267.93
Totals	\$ 5,062,283.65	\$ 5,315,397.83	2,001,619	100.000%	\$ 12,166,760.18	\$ 17,482,158.01	\$ 7,163,444.91	\$ 163,430.78	\$ 264,801.72	\$ 7,264,815.85	\$ 24,746,973.86