IDAHO State Tax Commission

Sales Tax Distribution By County
For Quarter Ending September 30th, 2026
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	546,141	26.907%	$ 3,630,316.27	$ 4,195,035.24	$ 2,010,847.49	$ 3,909.38	$ 23,875.91	$ 2,030,813.99	$ 6,225,849.23
ADAMS	$ 73,813.67	$ 77,504.35	5,013	0.247%	$ 33,322.49	$ 110,826.84	$ 18,981.21	$ 2,086.82	$ 5,197.95	$ 22,092.34	$ 132,919.18
BANNOCK	$ 270,650.62	$ 284,183.15	91,591	4.512%	$ 608,825.01	$ 893,008.16	$ 87,641.00	$ -	$ 7,008.44	$ 94,649.44	$ 987,657.60
BEAR LAKE	$ 60,780.77	$ 63,819.81	6,727	0.331%	$ 44,715.81	$ 108,535.62	$ 28,547.89	$ -	$ 12,124.30	$ 40,672.19	$ 149,207.81
BENEWAH	$ 52,500.82	$ 55,125.86	10,508	0.518%	$ 69,848.93	$ 124,974.79	$ 20,778.36	$ 601.51	$ 10,439.80	$ 30,616.65	$ 155,591.44
BINGHAM	$ 231,180.43	$ 242,739.45	51,153	2.520%	$ 340,024.95	$ 582,764.40	$ 124,255.54	$ 1,728.09	$ 7,977.97	$ 130,505.42	$ 713,269.82
BLAINE	$ 43,329.86	$ 45,496.35	25,517	1.257%	$ 169,616.97	$ 215,113.32	$ 131,373.81	$ 664.54	$ -	$ 130,709.27	$ 345,822.59
BOISE	$ 37,746.98	$ 39,634.33	8,545	0.421%	$ 56,800.45	$ 96,434.78	$ 19,880.67	$ -	$ 6,222.27	$ 26,102.94	$ 122,537.72
BONNER	$ 116,262.02	$ 122,075.12	54,420	2.681%	$ 361,741.40	$ 483,816.52	$ 221,283.68	$ 5,581.11	$ 7,277.76	$ 222,980.33	$ 706,796.85
BONNEVILLE	$ 268,559.85	$ 281,987.84	135,771	6.689%	$ 902,498.93	$ 1,184,486.77	$ 169,589.72	$ -	$ 577.93	$ 170,167.65	$ 1,354,654.42
BOUNDARY	$ 73,947.80	$ 77,645.19	13,997	0.690%	$ 93,041.06	$ 170,686.25	$ 10,579.03	$ -	$ -	$ 10,579.03	$ 181,265.28
BUTTE	$ 26,487.43	$ 27,811.80	2,783	0.137%	$ 18,499.20	$ 46,311.00	$ 21,869.97	$ 388.67	$ -	$ 21,481.30	$ 67,792.30
CAMAS	$ 26,939.30	$ 28,286.27	1,316	0.065%	$ 8,747.73	$ 37,034.00	$ 3,959.63	$ -	$ -	$ 3,959.63	$ 40,993.63
CANYON	$ 384,194.61	$ 403,404.34	275,123	13.555%	$ 1,828,801.54	$ 2,232,205.88	$ 1,113,201.22	$ 3,822.09	$ -	$ 1,109,379.13	$ 3,341,585.01
CARIBOU	$ 116,182.82	$ 121,991.96	7,252	0.357%	$ 48,205.60	$ 170,197.56	$ 9,125.40	$ 3,618.11	$ -	$ 5,507.29	$ 175,704.85
CASSIA	$ 144,286.35	$ 151,500.67	26,397	1.301%	$ 175,466.52	$ 326,967.19	$ 136,759.24	$ -	$ 22,947.02	$ 159,706.26	$ 486,673.45
CLARK	$ 52,083.69	$ 54,687.87	783	0.039%	$ 5,204.77	$ 59,892.64	$ 4,003.14	$ -	$ -	$ 4,003.14	$ 63,895.78
CLEARWATER	$ 151,976.36	$ 159,575.18	9,118	0.449%	$ 60,609.30	$ 220,184.48	$ 80,530.24	$ 5,053.00	$ -	$ 75,477.24	$ 295,661.72
CUSTER	$ 54,104.60	$ 56,809.83	4,636	0.228%	$ 30,816.49	$ 87,626.32	$ 64,637.91	$ -	$ -	$ 64,637.91	$ 152,264.23
ELMORE	$ 57,157.23	$ 60,015.09	29,465	1.452%	$ 195,860.17	$ 255,875.26	$ 99,748.47	$ 11,048.42	$ 13,519.00	$ 102,219.05	$ 358,094.31
FRANKLIN	$ 81,680.47	$ 85,764.49	15,889	0.783%	$ 105,617.59	$ 191,382.08	$ 26,084.54	$ 133.78	$ -	$ 25,950.76	$ 217,332.84
FREMONT	$ 79,521.20	$ 83,497.26	14,208	0.700%	$ 94,443.62	$ 177,940.88	$ 61,438.18	$ 9,624.97	$ -	$ 51,813.21	$ 229,754.09
GEM	$ 108,796.98	$ 114,236.83	21,773	1.073%	$ 144,729.80	$ 258,966.63	$ 38,555.35	$ 378.07	$ -	$ 38,177.28	$ 297,143.91
GOODING	$ 77,778.66	$ 81,667.59	16,446	0.810%	$ 109,320.09	$ 190,987.68	$ 98,746.66	$ 6,429.59	$ -	$ 92,317.07	$ 283,304.75
IDAHO	$ 162,896.70	$ 171,041.54	17,874	0.881%	$ 118,812.31	$ 289,853.85	$ 53,018.72	$ 2,548.02	$ 894.98	$ 51,365.68	$ 341,219.53

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	35,297	1.739%	$ 234,626.72	$ 323,995.98	$ 61,395.54	$ 1,985.71	$ 17,545.74	$ 76,955.57	$ 400,951.55
JEROME	$ 62,585.95	$ 65,715.25	26,362	1.299%	$ 175,233.86	$ 240,949.11	$ 170,144.92	$ -	$ -	$ 170,144.92	$ 411,094.03
KOOTENAI	$ 160,835.74	$ 168,877.53	191,864	9.453%	$ 1,275,361.13	$ 1,444,238.66	$ 1,171,896.86	$ 8,255.00	$ 6,756.29	$ 1,170,398.15	$ 2,614,636.81
LATAH	$ 84,853.49	$ 89,096.16	41,842	2.061%	$ 278,132.74	$ 367,228.90	$ 134,580.44	$ 5,601.30	$ 173,362.17	$ 302,341.31	$ 669,570.21
LEMHI	$ 94,798.48	$ 99,538.40	8,474	0.417%	$ 56,328.49	$ 155,866.89	$ 32,810.73	$ -	$ -	$ 32,810.73	$ 188,677.62
LEWIS	$ 30,283.70	$ 31,797.89	3,704	0.182%	$ 24,621.28	$ 56,419.17	$ 29,399.09	$ -	$ -	$ 29,399.09	$ 85,818.26
LINCOLN	$ 38,862.47	$ 40,805.59	5,603	0.276%	$ 37,244.34	$ 78,049.93	$ 44,319.47	$ -	$ -	$ 44,319.47	$ 122,369.40
MADISON	$ 68,357.92	$ 71,775.82	55,172	2.718%	$ 366,740.11	$ 438,515.93	$ 90,552.78	$ 2,007.98	$ -	$ 88,544.80	$ 527,060.73
MINIDOKA	$ 124,196.52	$ 130,406.35	22,911	1.129%	$ 152,294.33	$ 282,700.68	$ 109,465.38	$ 1,924.12	$ -	$ 107,541.26	$ 390,241.94
NEZ PERCE	$ 210,437.17	$ 220,959.03	42,905	2.114%	$ 285,198.73	$ 506,157.76	$ 68,741.05	$ -	$ -	$ 68,741.05	$ 574,898.81
ONEIDA	$ 48,505.51	$ 50,930.79	5,085	0.251%	$ 33,801.08	$ 84,731.87	$ 13,109.07	$ 214.31	$ -	$ 12,894.76	$ 97,626.63
OWYHEE	$ 119,566.34	$ 125,544.66	12,661	0.624%	$ 84,160.38	$ 209,705.04	$ 45,750.38	$ 7,626.96	$ 387.23	$ 38,510.65	$ 248,215.69
PAYETTE	$ 68,243.72	$ 71,655.91	27,824	1.371%	$ 184,952.09	$ 256,608.00	$ 66,073.81	$ 445.87	$ -	$ 65,627.94	$ 322,235.94
POWER	$ 49,259.23	$ 51,722.19	8,246	0.406%	$ 54,812.93	$ 106,535.12	$ 162,544.32	$ -	$ 13,336.28	$ 175,880.60	$ 282,415.72
SHOSHONE	$ 121,739.19	$ 127,826.15	14,130	0.696%	$ 93,925.14	$ 221,751.29	$ 80,482.73	$ 45,548.83	$ -	$ 34,933.90	$ 256,685.19
TETON	$ 27,606.04	$ 28,986.34	13,254	0.653%	$ 88,102.18	$ 117,088.52	$ 90,146.99	$ 858.16	$ -	$ 89,288.83	$ 206,377.35
TWIN FALLS	$ 241,767.02	$ 253,855.37	97,539	4.806%	$ 648,362.64	$ 902,218.01	$ 524,687.33	$ 1,864.15	$ 69,923.67	$ 592,746.85	$ 1,494,964.86
VALLEY	$ 39,713.84	$ 41,699.53	12,831	0.632%	$ 85,290.41	$ 126,989.94	$ 104,843.69	$ 338.27	$ -	$ 104,505.42	$ 231,495.36
WASHINGTON	$ 94,870.92	$ 99,614.47	11,583	0.571%	$ 76,994.68	$ 176,609.15	$ 46,029.12	$ -	$ -	$ 46,029.12	$ 222,638.27
Totals	$ 5,062,283.65	$ 5,315,397.83	2,029,733	100.000%	$ 13,492,070.23	$ 18,807,468.06	$ 7,702,410.77	$ 134,286.83	$ 399,374.71	$ 7,967,498.62	$ 26,774,966.71