



# State Tax Commission

## Sales Tax Distribution By County

For Quarter Ending December 31st, 2025

### Base & Excess and Special Purpose Taxing Districts

| County     | Base & Excess (S2) |               |                                 |              |                 |                 | SPTD (S4)                                     |              |               |                 | Total           |
|------------|--------------------|---------------|---------------------------------|--------------|-----------------|-----------------|---|--------------|---------------|-----------------|-----------------|
|            | 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%      | \$ 3,028,038.71 | \$ 3,592,757.68 | \$ 1,758,052.04                               | \$ 44,619.49 | \$ -          | \$ 1,713,432.55 | \$ 5,306,190.23 |
| ADAMS      | \$ 73,813.67       | \$ 77,504.35  | 4,998                           | 0.250%       | \$ 28,245.92    | \$ 105,750.27   | \$ 17,306.17                                  | \$ 2,094.34  | \$ -          | \$ 15,211.83    | \$ 120,962.10   |
| BANNOCK    | \$ 270,650.62      | \$ 284,183.15 | 91,010                          | 4.547%       | \$ 514,338.03   | \$ 798,521.18   | \$ 77,301.17                                  | \$ 1,829.39  | \$ 7,079.18   | \$ 82,550.96    | \$ 881,072.14   |
| BEAR LAKE  | \$ 60,780.77       | \$ 63,819.81  | 6,779                           | 0.339%       | \$ 38,311.15    | \$ 102,130.96   | \$ 26,188.24                                  | \$ 13,820.33 | \$ 2,373.88   | \$ 14,741.79    | \$ 116,872.75   |
| BENEWAH    | \$ 52,500.82       | \$ 55,125.86  | 10,529                          | 0.526%       | \$ 59,504.07    | \$ 114,629.93   | \$ 18,672.81                                  | \$ 4,106.25  | \$ -          | \$ 14,566.56    | \$ 129,196.49   |
| BINGHAM    | \$ 231,180.43      | \$ 242,739.45 | 50,889                          | 2.542%       | \$ 287,596.40   | \$ 530,335.85   | \$ 113,312.91                                 | \$ 18,424.37 | \$ -          | \$ 94,888.54    | \$ 625,224.39   |
| BLAINE     | \$ 43,329.86       | \$ 45,496.35  | 25,261                          | 1.262%       | \$ 142,761.16   | \$ 188,257.51   | \$ 99,729.79                                  | \$ 625.52    | \$ -          | \$ 99,104.27    | \$ 287,361.78   |
| BOISE      | \$ 37,746.98       | \$ 39,634.33  | 8,581                           | 0.429%       | \$ 48,495.05    | \$ 88,129.38    | \$ 17,996.78                                  | \$ 2,100.22  | \$ 1,384.37   | \$ 17,280.93    | \$ 105,410.31   |
| BONNER     | \$ 116,262.02      | \$ 122,075.12 | 53,955                          | 2.696%       | \$ 304,923.73   | \$ 426,998.85   | \$ 192,747.14                                 | \$ 11,175.02 | \$ -          | \$ 181,572.12   | \$ 608,570.97   |
| BONNEVILLE | \$ 268,559.85      | \$ 281,987.84 | 133,644                         | 6.677%       | \$ 755,281.75   | \$ 1,037,269.59 | \$ 149,451.99                                 | \$ 1,209.30  | \$ -          | \$ 148,242.69   | \$ 1,185,512.28 |
| BOUNDARY   | \$ 73,947.80       | \$ 77,645.19  | 14,040                          | 0.701%       | \$ 79,346.29    | \$ 156,991.48   | \$ 9,644.55                                   | \$ -         | \$ -          | \$ 9,644.55     | \$ 166,636.03   |
| BUTTE      | \$ 26,487.43       | \$ 27,811.80  | 2,735                           | 0.137%       | \$ 15,456.70    | \$ 43,268.50    | \$ 20,703.01                                  | \$ 16,939.91 | \$ -          | \$ 3,763.10     | \$ 47,031.60    |
| CAMAS      | \$ 26,939.30       | \$ 28,286.27  | 1,247                           | 0.062%       | \$ 7,047.35     | \$ 35,333.62    | \$ 3,494.50                                   | \$ 568.51    | \$ -          | \$ 2,925.99     | \$ 38,259.61    |
| CANYON     | \$ 384,194.61      | \$ 403,404.34 | 266,892                         | 13.334%      | \$ 1,508,325.53 | \$ 1,911,729.87 | \$ 967,582.07                                 | \$ 3,502.66  | \$ 7,919.69   | \$ 971,999.10   | \$ 2,883,728.97 |
| CARIBOU    | \$ 116,182.82      | \$ 121,991.96 | 7,239                           | 0.362%       | \$ 40,910.81    | \$ 162,902.77   | \$ 8,563.68                                   | \$ 3,559.21  | \$ -          | \$ 5,004.47     | \$ 167,907.24   |
| CASSIA     | \$ 144,286.35      | \$ 151,500.67 | 25,976                          | 1.298%       | \$ 146,801.94   | \$ 298,302.61   | \$ 127,355.15                                 | \$ 7,732.57  | \$ 3,792.98   | \$ 123,415.56   | \$ 421,718.17   |
| CLARK      | \$ 52,083.69       | \$ 54,687.87  | 794                             | 0.040%       | \$ 4,487.25     | \$ 59,175.12    | \$ 3,783.70                                   | \$ -         | \$ -          | \$ 3,783.70     | \$ 62,958.82    |
| CLEARWATER | \$ 151,976.36      | \$ 159,575.18 | 9,151                           | 0.457%       | \$ 51,716.38    | \$ 211,291.56   | \$ 77,154.46                                  | \$ 5,100.52  | \$ 46,500.42  | \$ 118,554.36   | \$ 329,845.92   |
| CUSTER     | \$ 54,104.60       | \$ 56,809.83  | 4,597                           | 0.230%       | \$ 25,979.69    | \$ 82,789.52    | \$ 61,428.18                                  | \$ 14,219.15 | \$ 11,659.21  | \$ 58,868.24    | \$ 141,657.76   |
| ELMORE     | \$ 57,157.23       | \$ 60,015.09  | 29,729                          | 1.485%       | \$ 168,011.82   | \$ 228,026.91   | \$ 89,931.92                                  | \$ 14,024.60 | \$ 120,034.44 | \$ 195,941.76   | \$ 423,968.67   |
| FRANKLIN   | \$ 81,680.47       | \$ 85,764.49  | 15,638                          | 0.781%       | \$ 88,377.30    | \$ 174,141.79   | \$ 22,793.89                                  | \$ 12,226.87 | \$ 2,398.82   | \$ 12,965.84    | \$ 187,107.63   |
| FREMONT    | \$ 79,521.20       | \$ 83,497.26  | 14,399                          | 0.719%       | \$ 81,375.16    | \$ 164,872.42   | \$ 54,913.59                                  | \$ 8,657.90  | \$ -          | \$ 46,255.69    | \$ 211,128.11   |
| GEM        | \$ 108,796.98      | \$ 114,236.83 | 21,857                          | 1.092%       | \$ 123,523.64   | \$ 237,760.47   | \$ 35,704.78                                  | \$ 2,424.97  | \$ -          | \$ 33,279.81    | \$ 271,040.28   |
| GOODING    | \$ 77,778.66       | \$ 81,667.59  | 16,189                          | 0.809%       | \$ 91,491.25    | \$ 173,158.84   | \$ 91,290.07                                  | \$ 5,936.00  | \$ -          | \$ 85,354.07    | \$ 258,512.91   |
| IDAHO      | \$ 162,896.70      | \$ 171,041.54 | 17,912                          | 0.895%       | \$ 101,228.69   | \$ 272,270.23   | \$ 50,116.68                                  | \$ 4,730.42  | \$ -          | \$ 45,386.26    | \$ 317,656.49   |

| 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%       | \$ 196,975.47    | \$ 286,344.73    | \$ 55,388.94                                  | \$ 30,181.59  | \$ 13,297.00  | \$ 38,504.35    | \$ 324,849.08    |
| JEROME             | \$ 62,585.95    | \$ 65,715.25    | 26,056                          | 1.302%       | \$ 147,254.06    | \$ 212,969.31    | \$ 153,997.71                                 | \$ -          | \$ -          | \$ 153,997.71   | \$ 366,967.02    |
| KOOTENAI           | \$ 160,835.74   | \$ 168,877.53   | 188,323                         | 9.409%       | \$ 1,064,297.12  | \$ 1,233,174.65  | \$ 1,015,434.95                               | \$ 137,344.95 | \$ 9,879.31   | \$ 887,969.31   | \$ 2,121,143.96  |
| LATAH              | \$ 84,853.49    | \$ 89,096.16    | 42,180                          | 2.107%       | \$ 238,377.96    | \$ 327,474.12    | \$ 120,696.15                                 | \$ 63,849.21  | \$ -          | \$ 56,846.94    | \$ 384,321.06    |
| LEMHI              | \$ 94,798.48    | \$ 99,538.40    | 8,397                           | 0.420%       | \$ 47,455.19     | \$ 146,993.59    | \$ 30,981.30                                  | \$ -          | \$ -          | \$ 30,981.30    | \$ 177,974.89    |
| LEWIS              | \$ 30,283.70    | \$ 31,797.89    | 3,728                           | 0.186%       | \$ 21,068.59     | \$ 52,866.48     | \$ 27,425.02                                  | \$ 117.35     | \$ -          | \$ 27,307.67    | \$ 80,174.15     |
| LINCOLN            | \$ 38,862.47    | \$ 40,805.59    | 5,556                           | 0.278%       | \$ 31,399.43     | \$ 72,205.02     | \$ 41,707.78                                  | \$ 12,048.75  | \$ -          | \$ 29,659.03    | \$ 101,864.05    |
| MADISON            | \$ 68,357.92    | \$ 71,775.82    | 55,549                          | 2.775%       | \$ 313,932.13    | \$ 385,707.95    | \$ 79,080.31                                  | \$ 1,998.61   | \$ -          | \$ 77,081.70    | \$ 462,789.65    |
| MINIDOKA           | \$ 124,196.52   | \$ 130,406.35   | 22,691                          | 1.134%       | \$ 128,236.94    | \$ 258,643.29    | \$ 102,110.29                                 | \$ 5,159.60   | \$ -          | \$ 96,950.69    | \$ 355,593.98    |
| NEZ PERCE          | \$ 210,437.17   | \$ 220,959.03   | 42,847                          | 2.141%       | \$ 242,147.47    | \$ 463,106.50    | \$ 65,061.54                                  | \$ -          | \$ -          | \$ 65,061.54    | \$ 528,168.04    |
| ONEIDA             | \$ 48,505.51    | \$ 50,930.79    | 4,976                           | 0.249%       | \$ 28,121.59     | \$ 79,052.38     | \$ 12,078.47                                  | \$ 347.11     | \$ -          | \$ 11,731.36    | \$ 90,783.74     |
| OWYHEE             | \$ 119,566.34   | \$ 125,544.66   | 12,748                          | 0.637%       | \$ 72,044.62     | \$ 197,589.28    | \$ 43,110.43                                  | \$ 8,007.14   | \$ -          | \$ 35,103.29    | \$ 232,692.57    |
| PAYETTE            | \$ 68,243.72    | \$ 71,655.91    | 27,662                          | 1.382%       | \$ 156,330.28    | \$ 227,986.19    | \$ 58,719.91                                  | \$ 402.09     | \$ -          | \$ 58,317.82    | \$ 286,304.01    |
| POWER              | \$ 49,259.23    | \$ 51,722.19    | 8,381                           | 0.419%       | \$ 47,364.76     | \$ 99,086.95     | \$ 148,318.42                                 | \$ 10,455.86  | \$ -          | \$ 137,862.56   | \$ 236,949.51    |
| SHOSHONE           | \$ 121,739.19   | \$ 127,826.15   | 14,074                          | 0.703%       | \$ 79,538.44     | \$ 207,364.59    | \$ 74,908.86                                  | \$ 42,127.40  | \$ -          | \$ 32,781.46    | \$ 240,146.05    |
| TETON              | \$ 27,606.04    | \$ 28,986.34    | 12,932                          | 0.646%       | \$ 73,084.49     | \$ 102,070.83    | \$ 79,488.83                                  | \$ 776.71     | \$ -          | \$ 78,712.12    | \$ 180,782.95    |
| TWIN FALLS         | \$ 241,767.02   | \$ 253,855.37   | 96,509                          | 4.822%       | \$ 545,415.33    | \$ 799,270.70    | \$ 477,965.57                                 | \$ 25,350.60  | \$ -          | \$ 452,614.97   | \$ 1,251,885.67  |
| VALLEY             | \$ 39,713.84    | \$ 41,699.53    | 12,777                          | 0.638%       | \$ 72,208.52     | \$ 113,908.05    | \$ 91,475.05                                  | \$ 297.57     | \$ -          | \$ 91,177.48    | \$ 205,085.53    |
| WASHINGTON         | \$ 94,870.92    | \$ 99,614.47    | 11,539                          | 0.576%       | \$ 65,212.03     | \$ 164,826.50    | \$ 42,685.83                                  | \$ 1,870.28   | \$ -          | \$ 40,815.55    | \$ 205,642.05    |
| Totals             | \$ 5,062,283.65 | \$ 5,315,397.83 | 2,001,619                       | 100.000%     | \$ 11,312,040.19 | \$ 16,627,438.02 | \$ 6,815,854.63                               | \$ 539,962.34 | \$ 226,319.30 | \$ 6,502,211.59 | \$ 23,129,649.61 |