Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	71,579,683.85	77,502,605.33	5,922,921.48	8.27	616,121,399.49	639,573,393.95	23,451,994.46	3.81
Corporate Income Tax	2,106,188.48	3,702,045.38	1,595,856.90	75.77	60,182,234.70	62,308,437.43	2,126,202.73	3.53
Sales Tax	59,272,947.85	72,534,480.16	13,261,532.31	22.37	566,336,291.43	695,013,865.20	128,677,573.77	22.72
Cigarette Tax	1,841,754.59	3,368,566.99	1,526,812.40	82.90	16,053,668.26	30,894,828.28	14,841,160.02	92.45
Tobacco Tax	553,086.36	482,569.09	-70,517.27	-12.75	3,610,102.96	4,061,478.09	451,375.13	12.50
Beer Tax	281,272.37	259,172.89	-22,099.48	-7.86	2,799,734.40	2,833,367.59	33,633.19	1.20
Wine Tax	172,774.77	161,674.13	-11,100.64	-6.42	1,619,425.71	1,687,389.05	67,963.34	4.20
Kilowatt Hour Tax	155,739.57	10,022.44	-145,717.13	-93.56	1,104,011.92	1,031,171.34	-72,840.58	-6.60
Mine License Tax					9,458.88	19,057.41	9,598.53	101.48
Estate Tax	5,952,067.74	248,577.00	-5,703,490.74	-95.82	9,718,870.53	3,707,412.98	-6,011,457.55	-61.85
Abandoned Property Trust	317,416.89	323,447.23	6,030.34	1.90	4,403,856.70	6,587,851.50	2,183,994.80	49.59
Escheat Trust					16,469.81		-16,469.81	-100.00
Motor Fuels Tax	15,934,507.36	17,368,729.24	1,434,221.88	9.00	149,803,776.08	150,966,643.66	1,162,867.58	0.78
Boise Auditorium District	174,281.85	179,327.30	5,045.45	2.89	1,842,366.65	1,778,435.21	-63,931.44	-3.47
Idaho Travel & Convention	283,931.79	316,029.75	32,097.96	11.30	3,650,700.74	3,778,312.47	127,611.73	3.50
Illegal Drug Tax	155.33	200.00	44.67	28.76	68,456.90	1,800.00	-66,656.90	-97.37
Suspense Fund	-3,671.99	-34,286.97	-30,614.98	833.74	38,265.59	-120,113.26	-158,378.85	-413.89
Miscellaneous Revenues	27,581.25	16,180.49	-11,400.76	-41.34	96,695.43	110,172.66	13,477.23	13.94
RR Car Company's Ad Valorem Tax	226.35	324.17	97.82	43.22	117,118.45	116,476.14	-642.31	-0.55
Total Gross Receipts	**158,649,944.41**	**176,439,664.62**	**17,789,720.21**	**11.21**	**1,437,592,904.63**	**1,604,349,979.70**	**166,757,075.07**	**11.60**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND								
Fund Description								
0001 General Fund	113,753,647.32	128,637,553.69	14,883,906.37	13.08	1,031,857,402.37	1,189,090,751.18	157,233,348.81	15.24
0051 Fish and Game Donation	7,044.00	9,199.50	2,155.50	30.60	12,645.52	12,729.23	83.71	0.66
0075 Abandoned Mine Reclaim Fund					-14,843.51	4,688.31	19,531.82	-131.58
0130 Petroleum Storage Trust	6,768.62		-6,768.62	-100.00	7,529.65	1,821.68	-5,707.97	-75.81
0176 Cancer Control	29,591.43	27,545.25	-2,046.18	-6.91	257,427.78	249,742.90	-7,684.88	-2.99
0181 Central Tumor Registry	11,836.93	11,017.89	-819.04	-6.92	102,974.30	99,895.32	-3,078.98	-2.99
0182 Alcohol Intox Treatment	76,987.47	71,235.46	-5,752.01	-7.47	754,223.75	768,971.49	14,747.74	1.96
0188 County Juvenile Probation Svcs	363,347.30	335,695.76	-27,651.54	-7.61	3,085,590.45	3,103,144.89	17,554.44	0.57
0200 Water Polution Control	400,000.00	400,000.00			3,200,000.00	3,200,000.00		
0212 Idaho Travel and Convention	282,952.79	315,757.32	32,804.53	11.59	3,589,242.99	3,717,085.65	127,842.66	3.56
0221 State Aeronautics Fund	118,503.61	114,877.50	-3,626.11	-3.06	1,115,236.27	962,348.85	-152,887.42	-13.71
0247 Parks & Rec Motor Fuels	351,729.73	391,612.97	39,883.24	11.34	3,131,869.03	3,166,875.85	35,006.82	1.12
0259 Local Bridges & RR Xings					350,000.00	350,000.00		
0261 Highway Distribution Fund	15,071,027.94	16,318,754.97	1,247,727.03	8.28	140,474,328.17	143,457,498.68	2,983,170.51	2.12
0266 Search and Rescue Fund	3,027.26	3,370.54	343.28	11.34	26,955.33	27,256.63	301.30	1.12
0267 Motor Fuel Distribution Fund	126,836.69	352,544.75	225,708.06	177.95	1,632,381.27	422,672.53	-1,209,708.74	-74.11
0276 Multi-State Tax Compact	172,384.26	40,737.89	-131,646.37	-76.37	1,167,693.76	929,166.15	-238,527.61	-20.43
0281 Substance Abuse Treatment	155.33	200.00	44.67	28.76	68,456.90	1,800.00	-66,656.90	-97.37
0338 Tax Commission Admin Fees					1,783,800.00	1,454,550.00	-329,250.00	-18.46
0365 Permanent Building Fund	1,874,733.54	2,009,473.91	134,740.37	7.19	10,562,494.61	10,567,937.77	5,443.16	0.05
0401 Miscellaneous Income	27,581.60	16,110.49	-11,471.11	-41.59	94,855.17	98,799.34	3,944.17	4.16
0481 Public School Endowment	369,949.15	351,331.19	-18,617.96	-5.03	3,297,706.18	3,275,851.44	-21,854.74	-0.66
0483 Childrens Trust Donation	11,617.00	17,009.50	5,392.50	46.42	18,574.27	24,331.59	5,757.32	31.00
0502 Sales Tax to Cities & Counties	9,375,136.86	9,661,456.63	286,319.77	3.05	86,421,988.63	89,303,611.46	2,881,622.83	3.33
0507 Counties - Estate Tax	595,206.77	24,857.70	-570,349.07	-95.82	971,899.36	370,741.31	-601,158.05	-61.85
0516 Refund Fund	15,112,874.26	16,883,828.48	1,770,954.22	11.72	138,313,621.00	145,130,010.56	6,816,389.56	4.93
0516 Refund Fund - County Juvenile Prob Sv	6,375.50	15,311.27	8,935.77	140.16	94,997.32	56,230.48	-38,766.84	-40.81
0518 Abandoned Property & Escheat	317,416.89	272,372.02	-45,044.87	-14.19	3,248,544.24	2,755,192.68	-493,351.56	-15.19
0600 Election Campaign Fund	4,053.00	5,049.00	996.00	24.57	8,792.00	9,116.00	324.00	3.69
0630 Suspense Fund	-3,671.99	-34,286.97	-30,614.98	833.74	38,265.59	-120,113.26	-158,378.85	-413.89
0630 Boise Auditorium District	174,192.42	178,964.20	4,771.78	2.74	1,837,298.03	1,772,952.82	-64,345.21	-3.50
0630 Grape Growers and Wine Producers	8,638.73	8,083.71	-555.02	-6.42	80,954.20	84,318.17	3,363.97	4.16
Total Distributions	**158,649,944.41**	**176,439,664.62**	**17,789,720.21**	**11.21**	**1,437,592,904.63**	**1,604,349,979.70**	**166,757,075.07**	**11.60**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	3,128,710.56	3,609,186.04	480,475.48	15.36	94,146,562.06	95,738,494.00	1,591,931.94	1.69
Permanent Building Fund	846,230.00	1,019,100.00	172,870.00	20.43	1,623,780.00	1,726,190.00	102,410.00	6.31
Donations: Fish & Game	7,044.00	9,199.50	2,155.50	30.60	12,645.52	12,729.23	83.71	0.66
Fish & Game Admin Fee					1,500.00	1,500.00		
Children's Trust	11,617.00	17,009.50	5,392.50	46.42	18,574.27	24,331.59	5,757.32	31.00
Children's Trust Admin					1,500.00	1,500.00		
Election Campaign Contributions	4,053.00	5,049.00	996.00	24.57	8,792.00	9,116.00	324.00	3.69
Total Filing Payments	3,997,654.56	4,659,544.04	661,889.48	16.56	95,813,353.85	97,513,860.82	1,700,506.97	1.77
Withholding Payments (See Below)	67,524,438.29	72,843,061.29	5,318,623.00	7.88	519,849,205.39	541,833,344.33	21,984,138.94	4.23
Individual Income Tax - MTC	57,591.00		-57,591.00	-100.00	458,840.25	226,188.80	-232,651.45	-50.70
Gross Collections	**71,579,683.85**	**77,502,605.33**	**5,922,921.48**	**8.27**	**616,121,399.49**	**639,573,393.95**	**23,451,994.46**	**3.81**
Less Refunds Paid (See Below)	-34,899,065.92	-44,847,612.94	-9,948,547.02	28.51	-63,811,768.71	-69,633,321.10	-5,821,552.39	9.12
Net Collections	**36,680,617.93**	**32,654,992.39**	**-4,025,625.54**	**-10.97**	**552,309,630.78**	**569,940,072.85**	**17,630,442.07**	**3.19**
Distribution of Individual Income Tax								
General Fund	56,553,303.45	61,137,402.57	4,584,099.12	8.11	491,237,523.84	510,167,904.43	18,930,380.59	3.85
Refund Fund	14,128,079.54	15,284,324.98	1,156,245.44	8.18	122,761,154.57	127,491,996.37	4,730,841.80	3.85
Refund Fund - County Juvenile Prob Svc	6,375.50	15,311.27	8,935.77	140.16	94,997.32	56,230.48	-38,766.84	-40.81
Multi-State Income Tax	16,605.86	-102.75	-16,708.61	-100.62	265,934.69	25,665.44	-240,269.25	-90.35
Permanent Building Fund	846,230.00	1,019,100.00	172,870.00	20.43	1,623,780.00	1,726,190.00	102,410.00	6.31
Public School Income Substance Abuse	6,375.50	15,311.26	8,935.76	140.16	94,997.28	56,230.41	-38,766.87	-40.81
Donations: Fish & Game	7,044.00	9,199.50	2,155.50	30.60	14,145.52	14,229.23	83.71	0.59
Children's Trust	11,617.00	17,009.50	5,392.50	46.42	20,074.27	25,831.59	5,757.32	28.68
Election Campaign Fund	4,053.00	5,049.00	996.00	24.57	8,792.00	9,116.00	324.00	3.69
Total Distribution of Gross Collections	**71,579,683.85**	**77,502,605.33**	**5,922,921.48**	**8.27**	**616,121,399.49**	**639,573,393.95**	**23,451,994.46**	**3.81**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-34,619,637.93	-43,652,583.04	-9,032,945.11	26.09	-61,733,926.27	-67,228,548.60	-5,494,622.33	8.90
Withholding Refunds	-279,427.99	-1,195,029.90	-915,601.91	327.67	-2,077,842.44	-2,404,772.50	-326,930.06	15.73
Grocery Tax Credit								
Total IIT Refunds Paid	**-34,899,065.92**	**-44,847,612.94**	**-9,948,547.02**	**28.51**	**-63,811,768.71**	**-69,633,321.10**	**-5,821,552.39**	**9.12**
Withholding Receipts								
Lottery Winnings Withholdings	12,751.00	30,622.53	17,871.53	140.16	189,994.60	112,460.89	-77,533.71	-40.81
Other Withholdings	67,511,687.29	72,812,438.76	5,300,751.47	7.85	519,659,210.79	541,720,883.44	22,061,672.65	4.25
Total IIT Withholding Payments	**67,524,438.29**	**72,843,061.29**	**5,318,623.00**	**7.88**	**519,849,205.39**	**541,833,344.33**	**21,984,138.94**	**4.23**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	1,052,383.52	2,009,484.75	957,101.23	90.95	16,805,687.33	14,760,958.30	-2,044,729.03	-12.17
Corporate Estimates	899,471.00	1,579,741.63	680,270.63	75.63	42,879,632.09	46,939,536.74	4,059,904.65	9.47
Corporate Tax - Multi-State	154,333.96	112,819.00	-41,514.96	-26.90	496,915.28	607,942.39	111,027.11	22.34
Gross Collections	**2,106,188.48**	**3,702,045.38**	**1,595,856.90**	**75.77**	**60,182,234.70**	**62,308,437.43**	**2,126,202.73**	**3.53**
Less Refunds Paid	-2,168,940.96	-806,185.40	1,362,755.56	-62.83	-20,837,613.56	-16,883,361.14	3,954,252.42	-18.98
Net Collections	**-62,752.48**	**2,895,859.98**	**2,958,612.46**	**-4,714.73**	**39,344,621.14**	**45,425,076.29**	**6,080,455.15**	**15.45**
Distribution of Corporate Tax								
General Fund	1,570,050.77	2,947,400.55	1,377,349.78	87.73	47,749,891.50	49,478,914.07	1,729,022.57	3.62
Refund Fund	389,068.90	715,515.29	326,446.39	83.90	11,892,466.69	12,289,502.16	397,035.47	3.34
Multi-State Income Tax	140,558.81	27,479.54	-113,079.27	-80.45	316,890.51	287,037.20	-29,853.31	-9.42
Permanent Building Fund	6,510.00	11,650.00	5,140.00	78.96	222,986.00	252,984.00	29,998.00	13.45
Total Distribution of Gross Collections	**2,106,188.48**	**3,702,045.38**	**1,595,856.90**	**75.77**	**60,182,234.70**	**62,308,437.43**	**2,126,202.73**	**3.53**
Total Income Tax Gross Collections	**73,685,872.33**	**81,204,650.71**	**7,518,778.38**	**10.20**	**676,303,634.19**	**701,881,831.38**	**25,578,197.19**	**3.78**
Sales Tax								
Receipts								
Sales Tax	59,179,503.81	72,424,538.95	13,245,035.14	22.38	565,242,211.35	693,535,863.88	128,293,652.53	22.70
Sales Tax - Multi-State	90,899.04	104,418.75	13,519.71	14.87	945,094.60	1,312,349.03	367,254.43	38.86
Amusement Device Tax	2,545.00	5,522.46	2,977.46	116.99	148,985.48	165,652.29	16,666.81	11.19
Gross Collections	**59,272,947.85**	**72,534,480.16**	**13,261,532.31**	**22.37**	**566,336,291.43**	**695,013,865.20**	**128,677,573.77**	**22.72**
Less Refunds Paid	-293,843.56	-678,457.87	-384,614.31	130.89	-1,937,804.83	-3,097,934.56	-1,160,129.73	59.87
Net Collections	**58,979,104.29**	**71,856,022.29**	**12,876,918.00**	**21.83**	**564,398,486.60**	**691,915,930.64**	**127,517,444.04**	**22.59**
Distribution of Sales Tax								
General Fund	48,772,081.17	61,364,537.89	12,592,456.72	25.82	470,858,296.05	595,462,522.31	124,604,226.26	26.46
Tax Commission Refunds	293,843.56	678,457.87	384,614.31	130.89	1,937,804.83	3,097,934.56	1,160,129.73	59.87
Multi-State Tax Compact	15,219.59	13,361.10	-1,858.49	-12.21	584,868.56	616,463.51	31,594.95	5.40
Revenue Share	8,097,126.86	8,251,431.63	154,304.77	1.91	77,474,368.01	79,417,567.18	1,943,199.17	2.51
Permanent Building Fund	416,666.67	416,666.67			3,333,333.36	3,333,333.36		
Water Pollution Control	400,000.00	400,000.00			3,200,000.00	3,200,000.00		
County Circuit Breaker	1,278,010.00	1,410,025.00	132,015.00	10.33	8,947,620.62	9,886,044.28	938,423.66	10.49
Total Distribution of Gross Collections	**59,272,947.85**	**72,534,480.16**	**13,261,532.31**	**22.37**	**566,336,291.43**	**695,013,865.20**	**128,677,573.77**	**22.72**

Idaho State Tax Commission
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February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	1,841,754.59	3,368,566.99	1,526,812.40	82.90	16,053,668.26	30,894,828.28	14,841,160.02	92.45
Less Refunds Paid	-575.32	-2,986.59	-2,411.27	419.12	-36,507.99	-245,211.40	-208,703.41	571.67
Net Collections	**1,841,179.27**	**3,365,580.40**	**1,524,401.13**	**82.79**	**16,017,160.27**	**30,649,616.88**	**14,632,456.61**	**91.35**
Distribution of Cigarette Tax								
General Fund	629,685.13	2,239,415.50	1,609,730.37	255.64	5,477,884.74	20,279,440.34	14,801,555.60	270.21
Tax Commission Refunds	575.32	2,986.59	2,411.27	419.12	36,507.99	245,211.40	208,703.41	571.67
Permanent Building Fund	512,506.98	476,530.18	-35,976.80	-7.02	4,458,504.71	4,320,527.12	-137,977.59	-3.09
Cancer Control Fund	29,591.43	27,545.25	-2,046.18	-6.91	257,427.78	249,742.90	-7,684.88	-2.99
Central Tumor Registry	11,836.93	11,017.89	-819.04	-6.92	102,974.30	99,895.32	-3,078.98	-2.99
Public School Endowment	328,779.40	305,535.79	-23,243.61	-7.07	2,860,184.37	2,850,005.60	-10,178.77	-0.36
County Juvenile Probation Svcs	328,779.40	305,535.79	-23,243.61	-7.07	2,860,184.37	2,850,005.60	-10,178.77	-0.36
Total Distribution of Gross Collections	**1,841,754.59**	**3,368,566.99**	**1,526,812.40**	**82.90**	**16,053,668.26**	**30,894,828.28**	**14,841,160.02**	**92.45**
Tobacco Tax								
Receipts								
Gross Collections	**553,086.36**	**482,569.09**	**-70,517.27**	**-12.75**	**3,610,102.96**	**4,061,478.09**	**451,375.13**	**12.50**
Less Refunds Paid		-10.10	-10.10		-3,606.15	-11,251.18	-7,645.03	212.00
Net Collections	**553,086.36**	**482,558.99**	**-70,527.37**	**-12.75**	**3,606,496.81**	**4,050,226.91**	**443,730.10**	**12.30**
Distribution of Tobacco Tax								
General Fund	483,950.56	422,239.05	-61,711.51	-12.75	3,155,684.65	3,543,948.33	388,263.68	12.30
Tax Commission Refunds		10.10	10.10		3,606.15	11,251.18	7,645.03	212.00
Water Pollution Control								
Public School Endowment	34,567.90	30,159.97	-4,407.93	-12.75	225,406.08	253,139.29	27,733.21	12.30
County Juvenile Probation Svcs	34,567.90	30,159.97	-4,407.93	-12.75	225,406.08	253,139.29	27,733.21	12.30
Total Distribution of Gross Collections	**553,086.36**	**482,569.09**	**-70,517.27**	**-12.75**	**3,610,102.96**	**4,061,478.09**	**451,375.13**	**12.50**
Beer Tax								
Receipts								
Gross Collections	**281,272.37**	**259,172.89**	**-22,099.48**	**-7.86**	**2,799,734.40**	**2,833,367.59**	**33,633.19**	**1.20**
Less Refunds Paid					-66.15	-327.50	-261.35	395.09
Net Collections	**281,272.37**	**259,172.89**	**-22,099.48**	**-7.86**	**2,799,668.25**	**2,833,040.09**	**33,371.84**	**1.19**
Distribution of Beer Tax								
General Fund	132,197.99	121,811.26	-10,386.73	-7.86	1,315,844.05	1,331,528.80	15,684.75	1.19
Tax Commission Refunds					66.15	327.50	261.35	395.09
Alcohol Intox Treatment	56,254.49	51,834.57	-4,419.92	-7.86	559,933.66	566,608.00	6,674.34	1.19
Permanent Building Fund	92,819.89	85,527.06	-7,292.83	-7.86	923,890.54	934,903.29	11,012.75	1.19
Total Distribution of Gross Collections	**281,272.37**	**259,172.89**	**-22,099.48**	**-7.86**	**2,799,734.40**	**2,833,367.59**	**33,633.19**	**1.20**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	172,774.77	161,674.13	-11,100.64	-6.42	1,619,425.71	1,687,389.05	67,963.34	4.20
Less Refunds Paid					-341.74	-1,026.26	-684.52	200.30
Net Collections	**172,774.77**	**161,674.13**	**-11,100.64**	**-6.42**	**1,619,083.97**	**1,686,362.79**	**67,278.82**	**4.16**
Distribution of Wine Tax								
General Fund	143,403.06	134,189.53	-9,213.53	-6.42	1,343,839.68	1,399,681.13	55,841.45	4.16
Tax Commission Refunds					341.74	1,026.26	684.52	200.30
Alcohol Intox Treatment	20,732.98	19,400.89	-1,332.09	-6.42	194,290.09	202,363.49	8,073.40	4.16
Grape Growers & Wine Prod	8,638.73	8,083.71	-555.02	-6.42	80,954.20	84,318.17	3,363.97	4.16
Total Distribution of Gross Collections	**172,774.77**	**161,674.13**	**-11,100.64**	**-6.42**	**1,619,425.71**	**1,687,389.05**	**67,963.34**	**4.20**
Kilowatt Hour Tax								
Receipts								
Gross Collections	**155,739.57**	**10,022.44**	**-145,717.13**	**-93.56**	**1,104,011.92**	**1,031,171.34**	**-72,840.58**	**-6.60**
Less Refunds Paid					-6,677.11		6,677.11	-100.00
Net Collections	**155,739.57**	**10,022.44**	**-145,717.13**	**-93.56**	**1,097,334.81**	**1,031,171.34**	**-66,163.47**	**-6.03**
Distribution of Kilowatt Hour Tax								
General Fund	155,739.57	10,022.44	-145,717.13	-93.56	1,097,334.81	1,031,171.34	-66,163.47	-6.03
Tax Commission Refunds					6,677.11		-6,677.11	-100.00
Total Distribution of Gross Collections	**155,739.57**	**10,022.44**	**-145,717.13**	**-93.56**	**1,104,011.92**	**1,031,171.34**	**-72,840.58**	**-6.60**
Mine License Tax								
Receipts								
Gross Collections					**9,458.88**	**19,057.41**	**9,598.53**	**101.48**
Less Refunds Paid					-53,116.26	-5,268.29	47,847.97	-90.08
Net Collections					**-43,657.38**	**13,789.12**	**57,446.50**	**-131.58**
Distribution of Mine Tax								
General Fund					-28,813.87	9,100.81	37,914.68	-131.58
Abandoned Mine Reclamation					-14,843.51	4,688.31	19,531.82	-131.58
Tax Commission Refunds					53,116.26	5,268.29	-47,847.97	-90.08
Total Distribution of Gross Collections					**9,458.88**	**19,057.41**	**9,598.53**	**101.48**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**5,952,067.74**	**248,577.00**	**-5,703,490.74**	**-95.82**	**9,718,870.53**	**3,707,412.98**	**-6,011,457.55**	**-61.85**
Less Refunds Paid	-43,625.00	-14,329.61	29,295.39	-67.15	-270,676.78	-794,164.19	-523,487.41	193.40
Net Collections	**5,908,442.74**	**234,247.39**	**-5,674,195.35**	**-96.04**	**9,448,193.75**	**2,913,248.79**	**-6,534,944.96**	**-69.17**
Distribution of Estate Tax								
General Fund	5,313,235.97	209,389.69	-5,103,846.28	-96.06	8,476,294.39	2,542,507.48	-5,933,786.91	-70.00
Tax Commission Refunds	43,625.00	14,329.61	-29,295.39	-67.15	270,676.78	794,164.19	523,487.41	193.40
Counties - Estate	595,206.77	24,857.70	-570,349.07	-95.82	971,899.36	370,741.31	-601,158.05	-61.85
Total Distribution of Gross Collections	**5,952,067.74**	**248,577.00**	**-5,703,490.74**	**-95.82**	**9,718,870.53**	**3,707,412.98**	**-6,011,457.55**	**-61.85**
Abandoned Property Trust								
Receipts								
Gross Collections	317,416.89	323,447.23	6,030.34	1.90	4,403,856.70	6,587,851.50	2,183,994.80	49.59
Less Refunds Paid	-164,499.12	-179,610.20	-15,111.08	9.19	-2,828,055.75	-1,950,373.50	877,682.25	-31.03
Net Collections	**152,917.77**	**143,837.03**	**-9,080.74**	**-5.94**	**1,575,800.95**	**4,637,478.00**	**3,061,677.05**	**194.29**
Distribution of Abandoned Property Trust								
General Fund					1,151,270.89	3,781,583.61	2,630,312.72	228.47
Tax Commission Refunds								
Abandoned Property Trust	317,416.89	323,447.23	6,030.34	1.90	3,252,585.81	2,806,267.89	-446,317.92	-13.72
Total Distribution of Gross Collections	**317,416.89**	**323,447.23**	**6,030.34**	**1.90**	**4,403,856.70**	**6,587,851.50**	**2,183,994.80**	**49.59**
Escheat Trust								
Receipts								
Gross Collections					16,469.81		-16,469.81	-100.00
Less Refunds Paid								
Net Collections					**16,469.81**		**-16,469.81**	**-100.00**
Distribution of Escheat Trust								
Transfer to General Fund		51,075.21	51,075.21		20,511.38	51,075.21	30,563.83	149.01
Tax Commission Refunds								
Escheat Trust		-51,075.21	-51,075.21		-4,041.57	-51,075.21	-47,033.64	1,163.75
Transfers to Public Schools								
Total Distribution of Gross Collections					**16,469.81**		**-16,469.81**	**-100.00**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	3,801,233.17	3,711,358.48	-89,874.69	-2.36	39,521,201.09	41,371,698.04	1,850,496.95	4.68
Gasoline Tax	11,972,603.27	13,304,433.58	1,331,830.31	11.12	108,611,652.20	109,159,597.16	547,944.96	0.50
Transfer Fee	33,834.23		-33,834.23	-100.00	38,541.52	9,853.81	-28,687.71	-74.43
Fuels Distribution Fund	126,836.69	352,544.75	225,708.06	177.95	1,632,381.27	422,672.53	-1,209,708.74	-74.11
Fuels Distribution Fund Interest								
Motor Fuel Registration		392.43	392.43			2,822.12	2,822.12	
Gross Collections	**15,934,507.36**	**17,368,729.24**	**1,434,221.88**	**9.00**	**149,803,776.08**	**150,966,643.66**	**1,162,867.58**	**0.78**
IFTA Taxpayer Refunds	-201,257.73	-167,027.48	34,230.25	-17.01	-884,147.17	-866,908.75	17,238.42	-1.95
Fuel Distributor Refunds (Gas & Special Fuel)	-55,355.78	-20,541.03	34,814.75	-62.89	-455,329.19	-313,460.69	141,868.50	-31.16
Net Collections	**15,677,893.85**	**17,181,160.73**	**1,503,266.88**	**9.59**	**148,464,299.72**	**149,786,274.22**	**1,321,974.50**	**0.89**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	256,613.51	187,568.51	-69,045.00	-26.91	1,339,476.36	1,180,369.44	-159,106.92	-11.88
Special Fuels Admin Fund					345,020.00	349,262.00	4,242.00	1.23
Gasoline Admin Fund					1,380,080.00	1,047,788.00	-332,292.00	-24.08
Petroleum Storage Trust Admin					900.00	750.00	-150.00	-16.67
Highway Distribution Fund	15,071,027.94	16,318,754.97	1,247,727.03	8.28	140,474,328.17	143,457,498.68	2,983,170.51	2.12
State Aeronautics Fund	118,503.61	114,877.50	-3,626.11	-3.06	1,115,236.27	962,348.85	-152,887.42	-13.71
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	99,899.57	111,227.35	11,327.78	11.34	889,524.93	899,467.68	9,942.75	1.12
Off-Highway Improvements	99,899.57	111,227.35	11,327.78	11.34	889,524.93	899,467.68	9,942.75	1.12
Capital Improvements	99,899.57	111,227.35	11,327.78	11.34	889,524.93	899,467.68	9,942.75	1.12
Road and Bridge	52,031.02	57,930.92	5,899.90	11.34	463,294.24	468,472.81	5,178.57	1.12
Search and Rescue Fund	3,027.26	3,370.54	343.28	11.34	26,955.33	27,256.63	301.30	1.12
Petroleum Storage Trust Fund	6,768.62		-6,768.62	-100.00	7,529.65	1,821.68	-5,707.97	-75.81
Motor Fuels Distribution Fund	126,836.69	352,544.75	225,708.06	177.95	1,632,381.27	422,672.53	-1,209,708.74	-74.11
Total Distribution of Gross Collections	**15,934,507.36**	**17,368,729.24**	**1,434,221.88**	**9.00**	**149,803,776.08**	**150,966,643.66**	**1,162,867.58**	**0.78**

Additional Detail - Motor Fuels Taxes - Distribution to Fund, by Tax Type

Highway Distribution Fund								
Special Fuels	3,599,975.44	3,544,331.00	-55,644.44	-1.55	38,292,033.92	40,155,527.29	1,863,493.37	4.87
Gasoline	11,418,242.94	12,764,609.95	1,346,367.01	11.79	101,943,901.35	103,203,257.76	1,259,356.41	1.24
Transfer Fee	26,050.66		-26,050.66	-100.00	28,982.72	7,009.06	-21,973.66	-75.82
Interest	26,758.90	9,421.59	-17,337.31	-64.79	209,410.18	88,882.45	-120,527.73	-57.56
Motor Fuel Registration		392.43	392.43			2,822.12	2,822.12	
Total Highway Distribution Fund	**15,071,027.94**	**16,318,754.97**	**1,247,727.03**	**8.28**	**140,474,328.17**	**143,457,498.68**	**2,983,170.51**	**2.12**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	174,281.85	179,327.30	5,045.45	2.89	1,842,366.65	1,778,435.21	-63,931.44	-3.47
Less Refunds Paid	-89.43	-363.10	-273.67	306.02	-1,068.62	-3,482.39	-2,413.77	225.88
Net Collections	**174,192.42**	**178,964.20**	**4,771.78**	**2.74**	**1,841,298.03**	**1,774,952.82**	**-66,345.21**	**-3.60**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	174,192.42	178,964.20	4,771.78	2.74	1,837,298.03	1,772,952.82	-64,345.21	-3.50
Boise Auditorium Administration					4,000.00	2,000.00	-2,000.00	-50.00
Tax Commission Refunds	89.43	363.10	273.67	306.02	1,068.62	3,482.39	2,413.77	225.88
Total Distribution of Gross Collections	**174,281.85**	**179,327.30**	**5,045.45**	**2.89**	**1,842,366.65**	**1,778,435.21**	**-63,931.44**	**-3.47**
Idaho Travel and Convention								
Receipts								
Gross Collections	283,931.79	316,029.75	32,097.96	11.30	3,650,700.74	3,778,312.47	127,611.73	3.50
Less Refunds Paid	-979.00	-272.43	706.57	-72.17	-10,657.75	-9,476.82	1,180.93	-11.08
Net Collections	**282,952.79**	**315,757.32**	**32,804.53**	**11.59**	**3,640,042.99**	**3,768,835.65**	**128,792.66**	**3.54**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	282,952.79	315,757.32	32,804.53	11.59	3,589,242.99	3,717,085.65	127,842.66	3.56
Travel and Convention Admin					50,800.00	51,750.00	950.00	1.87
Tax Commission Refunds	979.00	272.43	-706.57	-72.17	10,657.75	9,476.82	-1,180.93	-11.08
Total Distribution of Gross Collections	**283,931.79**	**316,029.75**	**32,097.96**	**11.30**	**3,650,700.74**	**3,778,312.47**	**127,611.73**	**3.50**
Illegal Drug Tax								
Receipts								
Gross Collections	155.33	200.00	44.67	28.76	68,456.90	1,800.00	-66,656.90	-97.37
Less Refunds Paid								
Net Collections	**155.33**	**200.00**	**44.67**	**28.76**	**68,456.90**	**1,800.00**	**-66,656.90**	**-97.37**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	155.33	200.00	44.67	28.76	68,456.90	1,800.00	-66,656.90	-97.37
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**155.33**	**200.00**	**44.67**	**28.76**	**68,456.90**	**1,800.00**	**-66,656.90**	**-97.37**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Suspense Fund								
Receipts								
Gross Collections	-3,671.99	-34,286.97	-30,614.98	833.74	38,265.59	-120,113.26	-158,378.85	-413.89
Less Refunds Paid	-3,300.00	-2,100.00	1,200.00	-36.36	-4,532.72	-5,429.00	-896.28	19.77
Net Collections	-6,971.99	-36,386.97	-29,414.98	421.90	33,732.87	-125,542.26	-159,275.13	-472.17
Distribution of Suspense Fund								
Suspense Fund					3,430.55	329.00	-3,101.55	-90.41
Clearing Accounts	-12,052.43	-36,382.08	-24,329.65	201.87	15,669.27	-134,012.92	-149,682.19	-955.26
Special Fuels IFTA Bonds	8,380.44	2,095.11	-6,285.33	-75.00	19,165.77	13,570.66	-5,595.11	-29.19
Total Distribution of Gross Collections	-3,671.99	-34,286.97	-30,614.98	833.74	38,265.59	-120,113.26	-158,378.85	-413.89
Miscellaneous Income								
Receipts								
Gross Collections	27,581.25	16,180.49	-11,400.76	-41.34	96,695.43	110,172.66	13,477.23	13.94
Net Collections	27,581.25	16,180.49	-11,400.76	-41.34	96,695.43	110,172.66	13,477.23	13.94
Distribution of Miscellaneous								
Miscellaneous Receipts	27,581.60	16,110.49	-11,471.11	-41.59	94,855.17	98,799.34	3,944.17	4.16
Miscellaneous Refunds - General Fund	-0.35	70.00	70.35	-20,100.00	1,840.26	11,373.32	9,533.06	518.03
Total Distribution of Gross Collections	27,581.25	16,180.49	-11,400.76	-41.34	96,695.43	110,172.66	13,477.23	13.94
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	226.35	324.17	97.82	43.22	117,118.45	116,476.14	-642.31	-0.55
Less Refunds Paid								
Net Collections	226.35	324.17	97.82	43.22	117,118.45	116,476.14	-642.31	-0.55
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	226.35	324.17	97.82	43.22	117,118.45	116,476.14	-642.31	-0.55
Total Distribution of Gross Collections	226.35	324.17	97.82	43.22	117,118.45	116,476.14	-642.31	-0.55
Total Gross Receipts	158,649,944.41	176,439,664.62	17,789,720.21	11.21	1,437,592,904.63	1,604,349,979.70	166,757,075.07	11.60

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
February 29, 2004

Source	Month Of 02/28/03	Month Of 02/29/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Distributed to and Accrued to General Fund								
Distributed Direct to General Fund, by Tax								
Individual Income Taxes	56,553,303.45	61,137,402.57	4,584,099.12	8.11	491,237,523.84	510,167,904.43	18,930,380.59	3.85
Corporate Income Taxes	1,570,050.77	2,947,400.55	1,377,349.78	87.73	47,749,891.50	49,478,914.07	1,729,022.57	3.62
Sales Tax	48,772,081.17	61,364,537.89	12,592,456.72	25.82	470,858,296.05	595,462,522.31	124,604,226.26	26.46
Cigarette Taxes	629,685.13	2,239,415.50	1,609,730.37	255.64	5,477,884.74	20,279,440.34	14,801,555.60	270.21
Tobacco Tax	483,950.56	422,239.05	-61,711.51	-12.75	3,155,684.65	3,543,948.33	388,263.68	12.30
Beer Tax	132,197.99	121,811.26	-10,386.73	-7.86	1,315,844.05	1,331,528.80	15,684.75	1.19
Wine Tax	143,403.06	134,189.53	-9,213.53	-6.42	1,343,839.68	1,399,681.13	55,841.45	4.16
Kilowatt Hour Tax	155,739.57	10,022.44	-145,717.13	-93.56	1,097,334.81	1,031,171.34	-66,163.47	-6.03
Mine License					-28,813.87	9,100.81	37,914.68	-131.58
Estate Tax	5,313,235.97	209,389.69	-5,103,846.28	-96.06	8,476,294.39	2,542,507.48	-5,933,786.91	-70.00
Abandoned Property Trust					1,151,270.89	3,781,583.61	2,630,312.72	228.47
Misc Refunds	-0.35	70.00	70.35	-20,100.00	1,840.26	11,373.32	9,533.06	518.03
Escheat Trust		51,075.21	51,075.21		20,511.38	51,075.21	30,563.83	149.01
Total Distributed Direct to General Fund	**113,753,647.32**	**128,637,553.69**	**14,883,906.37**	**13.08**	**1,031,857,402.37**	**1,189,090,751.18**	**157,233,348.81**	**15.24**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	-20,770,986.38	-29,563,287.96	-8,792,301.58	42.33	58,949,385.86	57,858,675.27	-1,090,710.59	-1.85
Corporate Income Tax Net Refund Fund	-1,779,872.06	-90,670.11	1,689,201.95	-94.91	-8,945,146.87	-4,593,858.98	4,351,287.89	-48.64
Ag Prop Tax to Counties					-4,885,873.50	-4,885,873.50		
Ag Prop Tax to Schools					-5,199,462.75	-5,200,466.25	-1,003.50	0.02
Total Distributed and Accrued to G. Fund	**91,202,788.88**	**98,983,595.62**	**7,780,806.74**	**8.53**	**1,071,776,305.11**	**1,232,269,227.72**	**160,492,922.61**	**14.97**
Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	14,128,079.54	15,284,324.98	1,156,245.44	8.18	122,761,154.57	127,491,996.37	4,730,841.80	3.85
Less Total Refunds Paid	-34,899,065.92	-44,847,612.94	-9,948,547.02	28.51	-63,811,768.71	-69,633,321.10	-5,821,552.39	9.12
Net Refund Fund (To Above)	**-20,770,986.38**	**-29,563,287.96**	**-8,792,301.58**	**42.33**	**58,949,385.86**	**57,858,675.27**	**-1,090,710.59**	**-1.85**
Add Distributed Direct to General Fund	56,553,303.45	61,137,402.57	4,584,099.12	8.11	491,237,523.84	510,167,904.43	18,930,380.59	3.85
IIT Distributed and Accrued to G. Fund	**35,782,317.07**	**31,574,114.61**	**-4,208,202.46**	**-11.76**	**550,186,909.70**	**568,026,579.70**	**17,839,670.00**	**3.24**
Corporate Income Tax								
Distributed to Refund Fund	389,068.90	715,515.29	326,446.39	83.90	11,892,466.69	12,289,502.16	397,035.47	3.34
Less Total Refunds Paid	-2,168,940.96	-806,185.40	1,362,755.56	-62.83	-20,837,613.56	-16,883,361.14	3,954,252.42	-18.98
Net Refund Fund (To Above)	**-1,779,872.06**	**-90,670.11**	**1,689,201.95**	**-94.91**	**-8,945,146.87**	**-4,593,858.98**	**4,351,287.89**	**-48.64**
Add Distributed Direct to General Fund	1,570,050.77	2,947,400.55	1,377,349.78	87.73	47,749,891.50	49,478,914.07	1,729,022.57	3.62
CIT Distributed and Accrued to G. Fund	**-209,821.29**	**2,856,730.44**	**3,066,551.73**	**-1,461.51**	**38,804,744.63**	**44,885,055.09**	**6,080,310.46**	**15.67**