Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	66,652,661.25	67,925,887.12	1,273,225.87	1.91	966,752,175.82	968,246,552.70	1,494,376.88	0.15
Corporate Income Tax	4,115,568.53	6,963,777.74	2,848,209.21	69.21	98,379,791.89	102,491,591.63	4,111,799.74	4.18
Sales Tax	64,311,020.15	67,893,419.55	3,582,399.40	5.57	724,323,874.75	758,661,118.57	34,337,243.82	4.74
Cigarette Tax	1,841,673.92	2,021,267.37	179,593.45	9.75	21,254,343.93	21,430,092.56	175,748.63	0.83
Tobacco Tax	441,619.27	491,503.43	49,884.16	11.30	4,521,158.32	4,979,016.78	457,858.46	10.13
Beer Tax	292,559.70	326,458.26	33,898.56	11.59	3,574,416.03	3,676,917.20	102,501.17	2.87
Wine Tax	171,708.14	191,479.59	19,771.45	11.51	2,086,703.88	2,155,977.58	69,273.70	3.32
Kilowatt Hour Tax	228,182.32	123,320.32	-104,862.00	-45.96	1,607,360.36	1,533,932.53	-73,427.83	-4.57
Mine License Tax	95,396.00		-95,396.00	-100.00	1,235,214.87	103,409.31	-1,131,805.56	-91.63
Estate Tax	527,521.99	531,114.09	3,592.10	0.68	8,714,557.02	14,964,645.22	6,250,088.20	71.72
Abandoned Property Trust	340,646.19	307,009.73	-33,636.46	-9.87	4,905,920.73	7,153,507.13	2,247,586.40	45.81
Escheat Trust					4,251.79	16,469.81	12,218.02	287.36
Motor Fuels Tax	16,812,998.53	13,364,289.30	-3,448,709.23	-20.51	197,776,279.72	194,285,913.87	-3,490,365.85	-1.76
Boise Auditorium District	207,994.36	199,703.55	-8,290.81	-3.99	2,333,793.63	2,467,625.89	133,832.26	5.73
Idaho Travel & Convention	322,725.39	296,236.09	-26,489.30	-8.21	4,537,587.46	4,670,157.05	132,569.59	2.92
Illegal Drug Tax	682.00	200.00	-482.00	-70.67	4,178.00	68,996.90	64,818.90	1,551.43
Suspense Fund	-231,616.57	-104,122.04	127,494.53	-55.05	-4,230,676.64	58,648.99	4,289,325.63	-101.39
Miscellaneous Revenues	5,788.24	5,783.56	-4.68	-0.08	109,043.19	112,586.89	3,543.70	3.25
RR Car Company's Ad Valorem Tax	476.66	354.88	-121.78	-25.55	115,184.47	123,314.56	8,130.09	7.06
Total Gross Receipts	**156,137,606.07**	**160,537,682.54**	**4,400,076.47**	**2.82**	**2,038,005,159.22**	**2,087,200,475.17**	**49,195,315.95**	**2.41**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND								
Fund Description								
0001 General Fund	110,573,590.56	118,497,853.72	7,924,263.16	7.17	1,472,146,157.29	1,515,242,464.72	43,096,307.43	2.93
0051 Fish and Game Donation	15,490.43	13,206.20	-2,284.23	-14.75	48,000.74	50,077.72	2,076.98	4.33
0075 Abandoned Mine Reclaim Fund	32,434.64		-32,434.64	-100.00	419,869.70	17,099.64	-402,770.06	-95.93
0130 Petroleum Storage Trust	10.88	553.32	542.44	4,985.66	14,018.21	9,112.06	-4,906.15	-35.00
0176 Cancer Control	29,599.35	32,431.00	2,831.65	9.57	341,326.62	343,451.92	2,125.30	0.62
0181 Central Tumor Registry	11,840.10	12,972.81	1,132.71	9.57	136,534.88	137,385.04	850.16	0.62
0182 Alcohol Intox Treatment	79,116.95	88,235.06	9,118.11	11.52	961,558.54	993,849.69	32,291.15	3.36
0188 County Juvenile Probation Svcs	356,468.92	391,045.54	34,576.62	9.70	4,073,829.68	4,126,895.70	53,066.02	1.30
0200 Water Polution Control	400,000.00	400,000.00			4,400,000.00	4,400,000.00		
0212 Idaho Travel and Convention	319,406.49	296,044.04	-23,362.45	-7.31	4,453,801.29	4,582,259.46	128,458.17	2.88
0221 State Aeronautics Fund	97,555.61	98,791.03	1,235.42	1.27	1,399,397.58	1,411,248.40	11,850.82	0.85
0247 Parks & Rec Motor Fuels	377,297.41	300,579.10	-76,718.31	-20.33	4,117,512.51	4,094,698.52	-22,813.99	-0.55
0259 Local Bridges & RR Xings					350,000.00	350,000.00		
0261 Highway Distribution Fund	15,943,584.43	13,107,808.27	-2,835,776.16	-17.79	185,643,821.67	184,379,491.89	-1,264,329.78	-0.68
0266 Search and Rescue Fund	3,247.31	2,587.01	-660.30	-20.33	35,438.55	35,242.20	-196.35	-0.55
0267 Motor Fuel Distribution Fund	-47,252.23	-298,910.46	-251,658.23	532.58	499,549.04	266,260.38	-233,288.66	-46.70
0276 Multi-State Tax Compact	194,839.34	-1,276,381.93	-1,471,221.27	-755.09	578,172.84	201,459.50	-376,713.34	-65.16
0281 Substance Abuse Treatment	682.00	200.00	-482.00	-70.67	4,178.00	68,996.90	64,818.90	1,551.43
0338 Tax Commission Admin Fees					2,427,724.00	2,128,700.00	-299,024.00	-12.32
0365 Permanent Building Fund	2,287,526.04	2,243,634.34	-43,891.70	-1.92	16,791,824.35	16,917,466.34	125,641.99	0.75
0401 Miscellaneous Income	5,786.97	2,558.46	-3,228.51	-55.79	103,328.65	105,609.15	2,280.50	2.21
0481 Public School Endowment	370,894.96	404,192.75	33,297.79	8.98	4,341,255.17	4,385,449.37	44,194.20	1.02
0483 Childrens Trust Donation	20,072.19	17,384.87	-2,687.32	-13.39	65,974.49	71,603.99	5,629.50	8.53
0502 Sales Tax to Cities & Counties	10,005,685.90	10,578,996.63	573,310.73	5.73	110,972,835.61	116,574,371.64	5,601,536.03	5.05
0507 Counties - Estate Tax	52,752.20	53,111.41	359.21	0.68	871,455.71	1,496,476.83	625,021.12	71.72
0516 Refund Fund	14,682,643.85	15,207,293.90	524,650.05	3.57	219,483,774.85	217,589,920.79	-1,893,854.06	-0.86
0516 Refund Fund - County Juvenile Prob Sv	13,949.38	12,792.33	-1,157.05	-8.29	152,241.10	135,239.15	-17,001.95	-11.17
0518 Abandoned Property & Escheat	317,132.06	238,344.12	-78,787.94	-24.84	4,870,548.46	4,430,571.21	-439,977.25	-9.03
0600 Election Campaign Fund	8,340.00	7,382.00	-958.00	-11.49	97,489.00	28,513.00	-68,976.00	-70.75
0630 Suspense Fund	-231,616.57	-104,122.04	127,494.53	-55.05	-4,230,676.64	58,648.99	4,289,325.63	-101.39
0630 Boise Auditorium District	207,941.50	199,526.59	-8,414.91	-4.05	2,331,382.60	2,460,130.68	128,748.08	5.52
0630 Grape Growers and Wine Producers	8,585.40	9,572.47	987.07	11.50	102,834.73	107,780.29	4,945.56	4.81
Total Distributions	**156,137,606.07**	**160,537,682.54**	**4,400,076.47**	**2.82**	**2,038,005,159.22**	**2,087,200,475.17**	**49,195,315.95**	**2.41**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	3,629,637.66	3,733,085.61	103,447.95	2.85	273,571,951.57	258,797,904.11	-14,774,047.46	-5.40
Permanent Building Fund	1,250,090.00	1,108,200.00	-141,890.00	-11.35	4,854,159.00	4,856,030.00	1,871.00	0.04
Donations: Fish & Game	15,490.43	13,206.20	-2,284.23	-14.75	48,000.74	50,077.72	2,076.98	4.33
Fish & Game Admin Fee						2,250.00	2,250.00	
Children's Trust	20,072.19	17,384.87	-2,687.32	-13.39	65,974.49	71,603.99	5,629.50	8.53
Children's Trust Admin						2,250.00	2,250.00	
Election Campaign Contributions	8,340.00	7,382.00	-958.00	-11.49	97,489.00	28,513.00	-68,976.00	-70.75
Total Filing Payments	4,923,630.28	4,879,258.68	-44,371.60	-0.90	278,637,574.80	263,808,628.82	-14,828,945.98	-5.32
Withholding Payments (See Below)	61,629,522.85	62,978,084.44	1,348,561.59	2.19	687,502,810.44	703,695,228.91	16,192,418.47	2.36
Individual Income Tax - MTC	99,508.12	68,544.00	-30,964.12	-31.12	611,790.58	742,694.97	130,904.39	21.40
Gross Collections	**66,652,661.25**	**67,925,887.12**	**1,273,225.87**	**1.91**	**966,752,175.82**	**968,246,552.70**	**1,494,376.88**	**0.15**
Less Refunds Paid (See Below)	-37,301,818.71	-27,523,599.56	9,778,219.15	-26.21	-169,294,124.54	-178,222,071.84	-8,927,947.30	5.27
Net Collections	**29,350,842.54**	**40,402,287.56**	**11,051,445.02**	**37.65**	**797,458,051.28**	**790,024,480.86**	**-7,433,570.42**	**-0.93**
Distribution of Individual Income Tax								
General Fund	52,185,009.36	53,703,467.53	1,518,458.17	2.91	768,908,231.42	770,426,020.07	1,517,788.65	0.20
Refund Fund	13,046,252.39	13,337,117.06	290,864.67	2.23	192,154,582.15	192,444,530.95	289,948.80	0.15
Refund Fund - County Juvenile Prob Svc	13,949.38	12,792.33	-1,157.05	-8.29	152,241.10	135,239.15	-17,001.95	-11.17
Multi-State Income Tax	99,508.12	-286,455.20	-385,963.32	-387.87	319,256.90	94,798.71	-224,458.19	-70.31
Permanent Building Fund	1,250,090.00	1,108,200.00	-141,890.00	-11.35	4,854,159.00	4,856,030.00	1,871.00	0.04
Public School Income Substance Abuse	13,949.38	12,792.33	-1,157.05	-8.29	152,241.02	135,239.11	-17,001.91	-11.17
Donations: Fish & Game	15,490.43	13,206.20	-2,284.23	-14.75	48,000.74	52,327.72	4,326.98	9.01
Children's Trust	20,072.19	17,384.87	-2,687.32	-13.39	65,974.49	73,853.99	7,879.50	11.94
Election Campaign Fund	8,340.00	7,382.00	-958.00	-11.49	97,489.00	28,513.00	-68,976.00	-70.75
Total Distribution of Gross Collections	**66,652,661.25**	**67,925,887.12**	**1,273,225.87**	**1.91**	**966,752,175.82**	**968,246,552.70**	**1,494,376.88**	**0.15**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-37,174,713.21	-27,343,821.97	9,830,891.24	-26.45	-166,858,590.43	-175,271,068.14	-8,412,477.71	5.04
Withholding Refunds	-127,105.50	-179,777.59	-52,672.09	41.44	-2,428,588.09	-2,951,003.70	-522,415.61	21.51
Grocery Tax Credit					-6,946.02		6,946.02	-100.00
Total IIT Refunds Paid	**-37,301,818.71**	**-27,523,599.56**	**9,778,219.15**	**-26.21**	**-169,294,124.54**	**-178,222,071.84**	**-8,927,947.30**	**5.27**
Withholding Receipts								
Lottery Winnings Withholdings	27,898.76	25,584.66	-2,314.10	-8.29	304,482.12	270,478.26	-34,003.86	-11.17
Other Withholdings	61,601,624.09	62,952,499.78	1,350,875.69	2.19	687,198,328.32	703,424,750.65	16,226,422.33	2.36
Total IIT Withholding Payments	**61,629,522.85**	**62,978,084.44**	**1,348,561.59**	**2.19**	**687,502,810.44**	**703,695,228.91**	**16,192,418.47**	**2.36**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	1,746,896.39	2,762,063.64	1,015,167.25	58.11	24,962,914.69	35,157,286.76	10,194,372.07	40.84
Corporate Estimates	2,360,441.63	4,174,323.10	1,813,881.47	76.85	72,801,539.07	66,276,595.80	-6,524,943.27	-8.96
Corporate Tax - Multi-State	8,230.51	27,391.00	19,160.49	232.80	615,338.13	1,057,709.07	442,370.94	71.89
Gross Collections	**4,115,568.53**	**6,963,777.74**	**2,848,209.21**	**69.21**	**98,379,791.89**	**102,491,591.63**	**4,111,799.74**	**4.18**
Less Refunds Paid	-518,069.53	-1,053,578.11	-535,508.58	103.37	-32,725,872.23	-25,151,776.66	7,574,095.57	-23.14
Net Collections	**3,597,499.00**	**5,910,199.63**	**2,312,700.63**	**64.29**	**65,653,919.66**	**77,339,814.97**	**11,685,895.31**	**17.80**
Distribution of Corporate Tax								
General Fund	3,276,606.40	5,975,479.03	2,698,872.63	82.37	78,465,980.08	82,060,913.49	3,594,933.41	4.58
Refund Fund	819,151.62	1,377,397.33	558,245.71	68.15	19,500,211.01	20,223,443.31	723,232.30	3.71
Multi-State Income Tax	8,230.51	-438,498.62	-446,729.13	-5,427.72	150,201.80	-109,431.17	-259,632.97	-172.86
Permanent Building Fund	11,580.00	49,400.00	37,820.00	326.60	263,399.00	316,666.00	53,267.00	20.22
Total Distribution of Gross Collections	4,115,568.53	6,963,777.74	2,848,209.21	69.21	98,379,791.89	102,491,591.63	4,111,799.74	4.18
Total Income Tax Gross Collections	70,768,229.78	74,889,664.86	4,121,435.08	5.82	1,065,131,967.71	1,070,738,144.33	5,606,176.62	0.53
Sales Tax								
Receipts								
Sales Tax	64,200,988.44	67,786,079.91	3,585,091.47	5.58	723,035,223.35	757,154,797.16	34,119,573.81	4.72
Sales Tax - Multi-State	87,100.71	92,694.64	5,593.93	6.42	1,069,914.12	1,340,340.73	270,426.61	25.28
Amusement Device Tax	22,931.00	14,645.00	-8,286.00	-36.13	218,737.28	165,980.68	-52,756.60	-24.12
Gross Collections	**64,311,020.15**	**67,893,419.55**	**3,582,399.40**	**5.57**	**724,323,874.75**	**758,661,118.57**	**34,337,243.82**	**4.74**
Less Refunds Paid	-294,622.78	-333,847.46	-39,224.68	13.31	-3,817,700.23	-2,731,939.76	1,085,760.47	-28.44
Net Collections	**64,016,397.37**	**67,559,572.09**	**3,543,174.72**	**5.53**	**720,506,174.52**	**755,929,178.81**	**35,423,004.29**	**4.92**
Distribution of Sales Tax								
General Fund	53,106,944.09	56,714,715.25	3,607,771.16	6.79	600,441,291.40	630,155,381.84	29,714,090.44	4.95
Tax Commission Refunds	294,622.78	334,469.11	39,846.33	13.52	3,817,700.23	2,731,939.76	-1,085,760.47	-28.44
Multi-State Tax Compact	87,100.71	-551,428.11	-638,528.82	-733.09	108,714.14	216,091.96	107,377.82	98.77
Revenue Share	8,789,416.24	9,272,722.49	483,306.25	5.50	98,921,336.07	103,749,551.95	4,828,215.88	4.88
Permanent Building Fund	416,666.67	416,666.67			4,583,333.37	4,583,333.37		
Water Pollution Control	400,000.00	400,000.00			4,400,000.00	4,400,000.00		
County Circuit Breaker	1,216,269.66	1,306,274.14	90,004.48	7.40	12,051,499.54	12,824,819.69	773,320.15	6.42
Total Distribution of Gross Collections	**64,311,020.15**	**67,893,419.55**	**3,582,399.40**	**5.57**	**724,323,874.75**	**758,661,118.57**	**34,337,243.82**	**4.74**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	1,841,673.92	2,021,267.37	179,593.45	9.75	21,254,343.93	21,430,092.56	175,748.63	0.83
Less Refunds Paid		-3,409.77	-3,409.77		-16,991.93	-60,507.69	-43,515.76	256.10
Net Collections	**1,841,673.92**	**2,017,857.60**	**176,183.68**	**9.57**	**21,237,352.00**	**21,369,584.87**	**132,232.87**	**0.62**
Distribution of Cigarette Tax								
General Fund	629,854.35	690,109.35	60,255.00	9.57	7,263,195.65	7,308,419.41	45,223.76	0.62
Tax Commission Refunds		3,409.77	3,409.77		16,991.93	60,507.69	43,515.76	256.10
Permanent Building Fund	512,644.68	561,686.78	49,042.10	9.57	5,911,586.91	5,948,394.86	36,807.95	0.62
Cancer Control Fund	29,599.35	32,431.00	2,831.65	9.57	341,326.62	343,451.92	2,125.30	0.62
Central Tumor Registry	11,840.10	12,972.81	1,132.71	9.57	136,534.88	137,385.04	850.16	0.62
Public School Endowment	328,867.72	360,328.83	31,461.11	9.57	3,792,353.97	3,815,966.82	23,612.85	0.62
County Juvenile Probation Svcs	328,867.72	360,328.83	31,461.11	9.57	3,792,353.97	3,815,966.82	23,612.85	0.62
Total Distribution of Gross Collections	1,841,673.92	2,021,267.37	179,593.45	9.75	21,254,343.93	21,430,092.56	175,748.63	0.83
Tobacco Tax								
Receipts								
Gross Collections	**441,619.27**	**491,503.43**	**49,884.16**	**11.30**	**4,521,158.32**	**4,979,016.78**	**457,858.46**	**10.13**
Less Refunds Paid		-36.00	-36.00		-17,547.90	-4,154.84	13,393.06	-76.32
Net Collections	**441,619.27**	**491,467.43**	**49,848.16**	**11.29**	**4,503,610.42**	**4,974,861.94**	**471,251.52**	**10.46**
Distribution of Tobacco Tax								
General Fund	386,416.87	430,034.01	43,617.14	11.29	3,940,659.00	4,353,004.18	412,345.18	10.46
Tax Commission Refunds		36.00	36.00		17,547.90	4,154.84	-13,393.06	-76.32
Water Pollution Control								
Public School Endowment	27,601.20	30,716.71	3,115.51	11.29	281,475.71	310,928.88	29,453.17	10.46
County Juvenile Probation Svcs	27,601.20	30,716.71	3,115.51	11.29	281,475.71	310,928.88	29,453.17	10.46
Total Distribution of Gross Collections	**441,619.27**	**491,503.43**	**49,884.16**	**11.30**	**4,521,158.32**	**4,979,016.78**	**457,858.46**	**10.13**
Beer Tax								
Receipts								
Gross Collections	**292,559.70**	**326,458.26**	**33,898.56**	**11.59**	**3,574,416.03**	**3,676,917.20**	**102,501.17**	**2.87**
Less Refunds Paid		-152.59	-152.59		-640.24	-1,032.06	-391.82	61.20
Net Collections	**292,559.70**	**326,305.67**	**33,745.97**	**11.53**	**3,573,775.79**	**3,675,885.14**	**102,109.35**	**2.86**
Distribution of Beer Tax								
General Fund	137,503.05	153,363.65	15,860.60	11.53	1,679,674.56	1,727,666.00	47,991.44	2.86
Tax Commission Refunds		152.59	152.59		640.24	1,032.06	391.82	61.20
Alcohol Intox Treatment	58,511.96	65,261.13	6,749.17	11.53	714,755.16	735,177.03	20,421.87	2.86
Permanent Building Fund	96,544.69	107,680.89	11,136.20	11.53	1,179,346.07	1,213,042.11	33,696.04	2.86
Total Distribution of Gross Collections	**292,559.70**	**326,458.26**	**33,898.56**	**11.59**	**3,574,416.03**	**3,676,917.20**	**102,501.17**	**2.87**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	171,708.14	191,479.59	19,771.45	11.51	2,086,703.88	2,155,977.58	69,273.70	3.32
Less Refunds Paid		-30.00	-30.00		-30,009.54	-371.74	29,637.80	-98.76
Net Collections	**171,708.14**	**191,449.59**	**19,741.45**	**11.50**	**2,056,694.34**	**2,155,605.84**	**98,911.50**	**4.81**
Distribution of Wine Tax								
General Fund	142,517.75	158,903.19	16,385.44	11.50	1,707,056.23	1,789,152.89	82,096.66	4.81
Tax Commission Refunds		30.00	30.00		30,009.54	371.74	-29,637.80	-98.76
Alcohol Intox Treatment	20,604.99	22,973.93	2,368.94	11.50	246,803.38	258,672.66	11,869.28	4.81
Grape Growers & Wine Prod	8,585.40	9,572.47	987.07	11.50	102,834.73	107,780.29	4,945.56	4.81
Total Distribution of Gross Collections	**171,708.14**	**191,479.59**	**19,771.45**	**11.51**	**2,086,703.88**	**2,155,977.58**	**69,273.70**	**3.32**
Kilowatt Hour Tax								
Receipts								
Gross Collections	228,182.32	123,320.32	-104,862.00	-45.96	1,607,360.36	1,533,932.53	-73,427.83	-4.57
Less Refunds Paid						-6,677.11	-6,677.11	
Net Collections	**228,182.32**	**123,320.32**	**-104,862.00**	**-45.96**	**1,607,360.36**	**1,527,255.42**	**-80,104.94**	**-4.98**
Distribution of Kilowatt Hour Tax								
General Fund	228,182.32	123,320.32	-104,862.00	-45.96	1,607,360.36	1,527,255.42	-80,104.94	-4.98
Tax Commission Refunds						6,677.11	6,677.11	
Total Distribution of Gross Collections	**228,182.32**	**123,320.32**	**-104,862.00**	**-45.96**	**1,607,360.36**	**1,533,932.53**	**-73,427.83**	**-4.57**
Mine License Tax								
Receipts								
Gross Collections	**95,396.00**		**-95,396.00**	**-100.00**	**1,235,214.87**	**103,409.31**	**-1,131,805.56**	**-91.63**
Less Refunds Paid					-304.00	-53,116.26	-52,812.26	17,372.45
Net Collections	**95,396.00**		**-95,396.00**	**-100.00**	**1,234,910.87**	**50,293.05**	**-1,184,617.82**	**-95.93**
Distribution of Mine Tax								
General Fund	62,961.36		-62,961.36	-100.00	815,041.17	33,193.41	-781,847.76	-95.93
Abandoned Mine Reclamation	32,434.64		-32,434.64	-100.00	419,869.70	17,099.64	-402,770.06	-95.93
Tax Commission Refunds					304.00	53,116.26	52,812.26	17,372.45
Total Distribution of Gross Collections	**95,396.00**		**-95,396.00**	**-100.00**	**1,235,214.87**	**103,409.31**	**-1,131,805.56**	**-91.63**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**527,521.99**	**531,114.09**	**3,592.10**	**0.68**	**8,714,557.02**	**14,964,645.22**	**6,250,088.20**	**71.72**
Less Refunds Paid	-80,690.18	-1,432.00	79,258.18	-98.23	-570,772.49	-353,093.85	217,678.64	-38.14
Net Collections	**446,831.81**	**529,682.09**	**82,850.28**	**18.54**	**8,143,784.53**	**14,611,551.37**	**6,467,766.84**	**79.42**
Distribution of Estate Tax								
General Fund	394,079.61	476,570.68	82,491.07	20.93	7,272,328.82	13,115,074.54	5,842,745.72	80.34
Tax Commission Refunds	80,690.18	1,432.00	-79,258.18	-98.23	570,772.49	353,093.85	-217,678.64	-38.14
Counties - Estate	52,752.20	53,111.41	359.21	0.68	871,455.71	1,496,476.83	625,021.12	71.72
Total Distribution of Gross Collections	**527,521.99**	**531,114.09**	**3,592.10**	**0.68**	**8,714,557.02**	**14,964,645.22**	**6,250,088.20**	**71.72**
Abandoned Property Trust								
Receipts								
Gross Collections	340,646.19	307,009.73	-33,636.46	-9.87	4,905,920.73	7,153,507.13	2,247,586.40	45.81
Less Refunds Paid	-207,550.04	-210,323.51	-2,773.47	1.34	-4,470,674.19	-4,030,775.64	439,898.55	-9.84
Net Collections	**133,096.15**	**96,686.22**	**-36,409.93**	**-27.36**	**435,246.54**	**3,122,731.49**	**2,687,484.95**	**617.46**
Distribution of Abandoned Property Trust								
General Fund	23,514.13	68,665.61	45,151.48	192.02	23,514.13	2,693,866.55	2,670,352.42	11,356.37
Tax Commission Refunds								
Abandoned Property Trust	317,132.06	238,344.12	-78,787.94	-24.84	4,882,406.60	4,459,640.58	-422,766.02	-8.66
Total Distribution of Gross Collections	**340,646.19**	**307,009.73**	**-33,636.46**	**-9.87**	**4,905,920.73**	**7,153,507.13**	**2,247,586.40**	**45.81**
Escheat Trust								
Receipts								
Gross Collections					4,251.79	16,469.81	12,218.02	287.36
Less Refunds Paid								
Net Collections					**4,251.79**	**16,469.81**	**12,218.02**	**287.36**
Distribution of Escheat Trust								
Transfer to General Fund					16,109.93	45,539.18	29,429.25	182.68
Tax Commission Refunds								
Escheat Trust					-11,858.14	-29,069.37	-17,211.23	145.14
Transfers to Public Schools								
Total Distribution of Gross Collections					**4,251.79**	**16,469.81**	**12,218.02**	**287.36**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	3,773,610.53	3,441,709.43	-331,901.10	-8.80	53,997,696.51	52,344,356.35	-1,653,340.16	-3.06
Gasoline Tax	13,086,585.82	10,218,725.69	-2,867,860.13	-21.91	143,209,059.79	141,628,421.46	-1,580,638.33	-1.10
Transfer Fee	54.41	2,764.64	2,710.23	4,981.12	69,974.38	46,875.68	-23,098.70	-33.01
Fuels Distribution Fund	-47,252.24	-298,910.46	-251,658.22	532.58	499,549.03	266,260.38	-233,288.65	-46.70
Fuels Distribution Fund Interest	0.01		-0.01	-100.00	0.01		-0.01	-100.00
Gross Collections	**16,812,998.53**	**13,364,289.30**	**-3,448,709.23**	**-20.51**	**197,776,279.72**	**194,285,913.87**	**-3,490,365.85**	**-1.76**
Special Fuel Refunds - Form 75					-1,239,855.47		1,239,855.47	-100.00
IFTA Taxpayer Refunds	-143,384.99	-139,017.24	4,367.75	-3.05	-1,000,989.26	-1,146,628.38	-145,639.12	14.55
Special Fuel Refunds								
Gasoline Refunds - Form 75					-225,916.95		225,916.95	-100.00
Fuel Distributor Refunds (Gas & Special Fuel)	-295,170.13	-13,863.79	281,306.34	-95.30	-917,622.96	-551,232.04	366,390.92	-39.93
Net Collections	**16,374,443.41**	**13,211,408.27**	**-3,163,035.14**	**-19.32**	**194,391,895.08**	**192,588,053.45**	**-1,803,841.63**	**-0.93**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	438,555.12	152,881.03	-285,674.09	-65.14	3,363,818.16	1,697,860.42	-1,665,957.74	-49.53
Special Fuels Admin Fund					470,544.80	408,130.00	-62,414.80	-13.26
Gasoline Admin Fund					1,882,179.20	1,632,520.00	-249,659.20	-13.26
Petroleum Storage Trust Admin						1,350.00	1,350.00	
Highway Distribution Fund	15,943,584.43	13,107,808.27	-2,835,776.16	-17.79	185,643,821.67	184,379,491.89	-1,264,329.78	-0.68
State Aeronautics Fund	97,555.61	98,791.03	1,235.42	1.27	1,399,397.58	1,411,248.40	11,850.82	0.85
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	107,161.39	85,371.58	-21,789.81	-20.33	1,169,471.00	1,162,991.29	-6,479.71	-0.55
Off-Highway Improvements	107,161.39	85,371.58	-21,789.81	-20.33	1,169,471.00	1,162,991.29	-6,479.71	-0.55
Capital Improvements	107,161.39	85,371.58	-21,789.81	-20.33	1,169,471.00	1,162,991.29	-6,479.71	-0.55
Road and Bridge	55,813.24	44,464.36	-11,348.88	-20.33	609,099.51	605,724.65	-3,374.86	-0.55
Search and Rescue Fund	3,247.31	2,587.01	-660.30	-20.33	35,438.55	35,242.20	-196.35	-0.55
Petroleum Storage Trust Fund	10.88	553.32	542.44	4,985.66	14,018.21	9,112.06	-4,906.15	-35.00
Motor Fuels Distribution Fund	-47,252.23	-298,910.46	-251,658.23	532.58	499,549.04	266,260.38	-233,288.66	-46.70
Total Distribution of Gross Collections	**16,812,998.53**	**13,364,289.30**	**-3,448,709.23**	**-20.51**	**197,776,279.72**	**194,285,913.87**	**-3,490,365.85**	**-1.76**
Additional Detail - Motor Fuels Taxes - Distribution to Fund, by Tax Type								
Highway Distribution Fund								
Special Fuels	3,630,225.54	3,302,692.19	-327,533.35	-9.02	51,286,306.98	50,789,597.97	-496,709.01	-0.97
Gasoline	12,270,771.32	9,790,641.16	-2,480,130.16	-20.21	133,964,325.42	133,308,008.47	-656,316.95	-0.49
Transfer Fee	41.90	2,128.40	2,086.50	4,979.71	53,857.85	35,048.17	-18,809.68	-34.92
Interest	42,545.67	12,346.52	-30,199.15	-70.98	339,331.42	246,837.28	-92,494.14	-27.26
Total Highway Distribution Fund	**15,943,584.43**	**13,107,808.27**	**-2,835,776.16**	**-17.79**	**185,643,821.67**	**184,379,491.89**	**-1,264,329.78**	**-0.68**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
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Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	207,994.36	199,703.55	-8,290.81	-3.99	2,333,793.63	2,467,625.89	133,832.26	5.73
Less Refunds Paid	-52.86	-176.96	-124.10	234.77	-2,411.03	-1,495.21	915.82	-37.98
Net Collections	**207,941.50**	**199,526.59**	**-8,414.91**	**-4.05**	**2,331,382.60**	**2,466,130.68**	**134,748.08**	**5.78**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	207,941.50	199,526.59	-8,414.91	-4.05	2,331,382.60	2,460,130.68	128,748.08	5.52
Boise Auditorium Administration						6,000.00	6,000.00	
Tax Commission Refunds	52.86	176.96	124.10	234.77	2,411.03	1,495.21	-915.82	-37.98
Total Distribution of Gross Collections	**207,994.36**	**199,703.55**	**-8,290.81**	**-3.99**	**2,333,793.63**	**2,467,625.89**	**133,832.26**	**5.73**
Idaho Travel and Convention								
Receipts								
Gross Collections	322,725.39	296,236.09	-26,489.30	-8.21	4,537,587.46	4,670,157.05	132,569.59	2.92
Less Refunds Paid	-3,318.90	-192.05	3,126.85	-94.21	-8,786.17	-11,697.59	-2,911.42	33.14
Net Collections	**319,406.49**	**296,044.04**	**-23,362.45**	**-7.31**	**4,528,801.29**	**4,658,459.46**	**129,658.17**	**2.86**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	319,406.49	296,044.04	-23,362.45	-7.31	4,453,801.29	4,582,259.46	128,458.17	2.88
Travel and Convention Admin					75,000.00	76,200.00	1,200.00	1.60
Tax Commission Refunds	3,318.90	192.05	-3,126.85	-94.21	8,786.17	11,697.59	2,911.42	33.14
Total Distribution of Gross Collections	**322,725.39**	**296,236.09**	**-26,489.30**	**-8.21**	**4,537,587.46**	**4,670,157.05**	**132,569.59**	**2.92**
Illegal Drug Tax								
Receipts								
Gross Collections	682.00	200.00	-482.00	-70.67	4,178.00	68,996.90	64,818.90	1,551.43
Less Refunds Paid								
Net Collections	**682.00**	**200.00**	**-482.00**	**-70.67**	**4,178.00**	**68,996.90**	**64,818.90**	**1,551.43**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	682.00	200.00	-482.00	-70.67	4,178.00	68,996.90	64,818.90	1,551.43
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**682.00**	**200.00**	**-482.00**	**-70.67**	**4,178.00**	**68,996.90**	**64,818.90**	**1,551.43**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Suspense Fund								
Receipts								
Gross Collections	**-231,616.57**	**-104,122.04**	**127,494.53**	**-55.05**	**-4,230,676.64**	**58,648.99**	**4,289,325.63**	**-101.39**
Less Refunds Paid	-114,079.01		114,079.01	-100.00	-388,293.11	-4,543.48	383,749.63	-98.83
Net Collections	**-345,695.58**	**-104,122.04**	**241,573.54**	**-69.88**	**-4,618,969.75**	**54,105.51**	**4,673,075.26**	**-101.17**
Distribution of Suspense Fund								
Suspense Fund	-139,748.83		139,748.83	-100.00	-3,416,286.30	3,278.31	3,419,564.61	-100.10
Clearing Accounts	-96,057.96	-106,217.15	-10,159.19	10.58	22,581.54	28,919.58	6,338.04	28.07
Special Fuels IFTA					-845,352.32		845,352.32	-100.00
Bonds	4,190.22	2,095.11	-2,095.11	-50.00	8,380.44	26,451.10	18,070.66	215.63
Total Distribution of Gross Collections	**-231,616.57**	**-104,122.04**	**127,494.53**	**-55.05**	**-4,230,676.64**	**58,648.99**	**4,289,325.63**	**-101.39**
Miscellaneous Income								
Receipts								
Gross Collections	5,788.24	5,783.56	-4.68	-0.08	109,043.19	112,586.89	3,543.70	3.25
Net Collections	**5,788.24**	**5,783.56**	**-4.68**	**-0.08**	**109,043.19**	**112,586.89**	**3,543.70**	**3.25**
Distribution of Miscellaneous								
Miscellaneous Receipts	5,786.97	2,558.46	-3,228.51	-55.79	103,328.65	105,609.15	2,280.50	2.21
Miscellaneous Refunds - General Fund	1.27	3,225.10	3,223.83	253,844.88	5,714.54	6,977.74	1,263.20	22.11
Total Distribution of Gross Collections	**5,788.24**	**5,783.56**	**-4.68**	**-0.08**	**109,043.19**	**112,586.89**	**3,543.70**	**3.25**
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	**476.66**	**354.88**	**-121.78**	**-25.55**	**115,184.47**	**123,314.56**	**8,130.09**	**7.06**
Less Refunds Paid								
Net Collections	**476.66**	**354.88**	**-121.78**	**-25.55**	**115,184.47**	**123,314.56**	**8,130.09**	**7.06**
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	476.66	354.88	-121.78	-25.55	115,184.47	123,314.56	8,130.09	7.06
Total Distribution of Gross Collections	**476.66**	**354.88**	**-121.78**	**-25.55**	**115,184.47**	**123,314.56**	**8,130.09**	**7.06**
Total Gross Receipts	**156,137,606.07**	**160,537,682.54**	**4,400,076.47**	**2.82**	**2,038,005,159.22**	**2,087,200,475.17**	**49,195,315.95**	**2.41**

Idaho State Tax Commission
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May 31, 2003

Source	Month Of 05/31/02	Month Of 05/31/03	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Distributed to and Accrued to General Fund								
Distributed Direct to General Fund, by Tax								
Individual Income Taxes	52,185,009.36	53,703,467.53	1,518,458.17	2.91	768,908,231.42	770,426,020.07	1,517,788.65	0.20
Corporate Income Taxes	3,276,606.40	5,975,479.03	2,698,872.63	82.37	78,465,980.08	82,060,913.49	3,594,933.41	4.58
Sales Tax	53,106,944.09	56,714,715.25	3,607,771.16	6.79	600,441,291.40	630,155,381.84	29,714,090.44	4.95
Cigarette Taxes	629,854.35	690,109.35	60,255.00	9.57	7,263,195.65	7,308,419.41	45,223.76	0.62
Tobacco Tax	386,416.87	430,034.01	43,617.14	11.29	3,940,659.00	4,353,004.18	412,345.18	10.46
Beer Tax	137,503.05	153,363.65	15,860.60	11.53	1,679,674.56	1,727,666.00	47,991.44	2.86
Wine Tax	142,517.75	158,903.19	16,385.44	11.50	1,707,056.23	1,789,152.89	82,096.66	4.81
Kilowatt Hour Tax	228,182.32	123,320.32	-104,862.00	-45.96	1,607,360.36	1,527,255.42	-80,104.94	-4.98
Mine License	62,961.36		-62,961.36	-100.00	815,041.17	33,193.41	-781,847.76	-95.93
Estate Tax	394,079.61	476,570.68	82,491.07	20.93	7,272,328.82	13,115,074.54	5,842,745.72	80.34
Abandoned Property Trust	23,514.13	68,665.61	45,151.48	192.02	23,514.13	2,693,866.55	2,670,352.42	11,356.37
Misc Refunds	1.27	3,225.10	3,223.83	253,844.88	5,714.54	6,977.74	1,263.20	22.11
Escheat Trust					16,109.93	45,539.18	29,429.25	182.68
Total Distributed Direct to General Fund	**110,573,590.56**	**118,497,853.72**	**7,924,263.16**	**7.17**	**1,472,146,157.29**	**1,515,242,464.72**	**43,096,307.43**	**2.93**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	-24,255,566.32	-14,186,482.50	10,069,083.82	-41.51	22,860,457.61	14,222,459.11	-8,637,998.50	-37.79
Corporate Income Tax Net Refund Fund	301,082.09	323,819.22	22,737.13	7.55	-13,225,661.22	-4,928,333.35	8,297,327.87	-62.74
Ag Prop Tax to Counties					-4,885,873.50	-6,514,498.00	-1,628,624.50	33.33
Ag Prop Tax to Schools					-5,199,462.75	-6,933,620.50	-1,734,157.75	33.35
Total Distributed and Accrued to G. Fund	**86,619,106.33**	**104,635,190.44**	**18,016,084.11**	**20.80**	**1,471,695,617.43**	**1,511,088,471.98**	**39,392,854.55**	**2.68**
Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	13,046,252.39	13,337,117.06	290,864.67	2.23	192,154,582.15	192,444,530.95	289,948.80	0.15
Less Total Refunds Paid	-37,301,818.71	-27,523,599.56	9,778,219.15	-26.21	-169,294,124.54	-178,222,071.84	-8,927,947.30	5.27
Net Refund Fund (To Above)	**-24,255,566.32**	**-14,186,482.50**	**10,069,083.82**	**-41.51**	**22,860,457.61**	**14,222,459.11**	**-8,637,998.50**	**-37.79**
Add Distributed Direct to General Fund	52,185,009.36	53,703,467.53	1,518,458.17	2.91	768,908,231.42	770,426,020.07	1,517,788.65	0.20
IIT Distributed and Accrued to G. Fund	**27,929,443.04**	**39,516,985.03**	**11,587,541.99**	**41.49**	**791,768,689.03**	**784,648,479.18**	**-7,120,209.85**	**-0.90**
Corporate Income Tax								
Distributed to Refund Fund	819,151.62	1,377,397.33	558,245.71	68.15	19,500,211.01	20,223,443.31	723,232.30	3.71
Less Total Refunds Paid	-518,069.53	-1,053,578.11	-535,508.58	103.37	-32,725,872.23	-25,151,776.66	7,574,095.57	-23.14
Net Refund Fund (To Above)	**301,082.09**	**323,819.22**	**22,737.13**	**7.55**	**-13,225,661.22**	**-4,928,333.35**	**8,297,327.87**	**-62.74**
Add Distributed Direct to General Fund	3,276,606.40	5,975,479.03	2,698,872.63	82.37	78,465,980.08	82,060,913.49	3,594,933.41	4.58
CIT Distributed and Accrued to G. Fund	**3,577,688.49**	**6,299,298.25**	**2,721,609.76**	**76.07**	**65,240,318.86**	**77,132,580.14**	**11,892,261.28**	**18.23**