Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	67,925,887.12	73,225,269.94	5,299,382.82	7.80	968,246,552.70	1,026,547,541.93	58,300,989.23	6.02
Corporate Income Tax	6,963,777.74	8,045,445.59	1,081,667.85	15.53	102,491,591.63	103,888,783.12	1,397,191.49	1.36
Sales Tax	67,893,419.55	86,229,216.36	18,335,796.81	27.01	758,661,118.57	945,032,753.10	186,371,634.53	24.57
Cigarette Tax	2,021,267.37	3,750,698.00	1,729,430.63	85.56	21,430,092.56	41,922,293.33	20,492,200.77	95.62
Tobacco Tax	491,503.43	559,946.82	68,443.39	13.93	4,979,016.78	5,659,174.60	680,157.82	13.66
Beer Tax	326,458.26	342,801.51	16,343.25	5.01	3,676,917.20	3,793,220.99	116,303.79	3.16
Wine Tax	191,479.59	227,767.13	36,287.54	18.95	2,155,977.58	2,330,014.25	174,036.67	8.07
Kilowatt Hour Tax	123,320.32	288,250.68	164,930.36	133.74	1,533,932.53	1,635,180.95	101,248.42	6.60
Mine License Tax		31,639.00	31,639.00		103,409.31	102,692.76	-716.55	-0.69
Estate Tax	531,114.09	267,199.67	-263,914.42	-49.69	14,964,645.22	4,474,514.31	-10,490,130.91	-70.10
Abandoned Property Trust	307,009.73	431,048.03	124,038.30	40.40	7,153,507.13	8,357,857.66	1,204,350.53	16.84
Escheat Trust					16,469.81		-16,469.81	-100.00
Motor Fuels Tax	13,364,289.30	17,273,178.57	3,908,889.27	29.25	194,285,913.87	200,517,066.79	6,231,152.92	3.21
Boise Auditorium District	199,703.55	227,266.43	27,562.88	13.80	2,467,625.89	2,456,579.42	-11,046.47	-0.45
Idaho Travel & Convention	296,236.09	351,479.02	55,242.93	18.65	4,670,157.05	4,906,972.38	236,815.33	5.07
Illegal Drug Tax	200.00		-200.00	-100.00	68,996.90	1,937.93	-67,058.97	-97.19
Suspense Fund	-104,122.04	34,732.15	138,854.19	-133.36	58,648.99	-43,996.86	-102,645.85	-175.02
Miscellaneous Revenues	5,783.56	2,985.71	-2,797.85	-48.38	112,586.89	127,738.91	15,152.02	13.46
RR Car Company's Ad Valorem Tax	354.88	85.45	-269.43	-75.92	123,314.56	116,711.74	-6,602.82	-5.35
Local Option Tax		586,481.16	586,481.16			587,092.97	587,092.97	
Total Gross Receipts	**160,537,682.54**	**191,875,491.22**	**31,337,808.68**	**19.52**	**2,087,200,475.17**	**2,352,414,130.28**	**265,213,655.11**	**12.71**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND								
Fund Description								
0001 General Fund	118,497,853.72	144,280,473.00	25,782,619.28	21.76	1,515,242,464.72	1,753,115,800.57	237,873,335.85	15.70
0051 Fish and Game Donation	13,206.20	11,974.00	-1,232.20	-9.33	50,077.72	53,541.56	3,463.84	6.92
0075 Abandoned Mine Reclaim Fund		10,757.26	10,757.26		17,099.64	32,765.83	15,666.19	91.62
0130 Petroleum Storage Trust	553.32		-553.32	-100.00	9,112.06	1,746.69	-7,365.37	-80.83
0176 Cancer Control	32,431.00	30,641.07	-1,789.93	-5.52	343,451.92	339,453.88	-3,998.04	-1.16
0181 Central Tumor Registry	12,972.81	12,256.21	-716.60	-5.52	137,385.04	135,779.08	-1,605.96	-1.17
0182 Alcohol Intox Treatment	88,235.06	95,891.76	7,656.70	8.68	993,849.69	1,038,056.59	44,206.90	4.45
0188 County Juvenile Probation Svcs	391,045.54	374,845.76	-16,199.78	-4.14	4,126,895.70	4,232,824.87	105,929.17	2.57
0200 Water Polution Control	400,000.00	400,000.00			4,400,000.00	4,400,000.00		
0212 Idaho Travel and Convention	296,044.04	351,150.59	55,106.55	18.61	4,582,259.46	4,818,884.84	236,625.38	5.16
0221 State Aeronautics Fund	98,791.03	106,195.64	7,404.61	7.50	1,411,248.40	1,266,244.31	-145,004.09	-10.27
0247 Parks & Rec Motor Fuels	300,579.10	385,596.88	85,017.78	28.28	4,094,698.52	4,181,951.04	87,252.52	2.13
0259 Local Bridges & RR Xings					350,000.00	350,000.00		
0261 Highway Distribution Fund	13,107,808.27	16,750,110.26	3,642,301.99	27.79	184,379,491.89	190,289,220.75	5,909,728.86	3.21
0266 Search and Rescue Fund	2,587.01	3,318.75	731.74	28.29	35,242.20	35,993.15	750.95	2.13
0267 Motor Fuel Distribution Fund	-298,910.46	-353,023.21	-54,112.75	18.10	266,260.38	586,560.10	320,299.72	120.30
0276 Multi-State Tax Compact	-1,276,381.93	-2,957,954.21	-1,681,572.28	131.75	201,459.50	1,505,765.23	1,304,305.73	647.43
0281 Substance Abuse Treatment	200.00		-200.00	-100.00	68,996.90	1,937.93	-67,058.97	-97.19
0338 Tax Commission Admin Fees					2,128,700.00	2,181,825.00	53,125.00	2.50
0365 Permanent Building Fund	2,243,634.34	2,006,272.28	-237,362.06	-10.58	16,917,466.34	17,049,441.20	131,974.86	0.78
0401 Miscellaneous Income	2,558.46	2,862.66	304.20	11.89	105,609.15	116,137.06	10,527.91	9.97
0481 Public School Endowment	404,192.75	385,110.21	-19,082.54	-4.72	4,385,449.37	4,431,256.77	45,807.40	1.04
0483 Childrens Trust Donation	17,384.87	15,976.91	-1,407.96	-8.10	71,603.99	83,650.17	12,046.18	16.82
0502 Sales Tax to Cities & Counties	10,578,996.63	11,275,609.98	696,613.35	6.58	116,574,371.64	121,923,052.45	5,348,680.81	4.59
0507 Counties - Estate Tax	53,111.41	26,750.27	-26,361.14	-49.63	1,496,476.83	447,481.74	-1,048,995.09	-70.10
0516 Refund Fund	15,207,293.90	16,852,595.53	1,645,301.63	10.82	217,589,920.79	231,548,014.15	13,958,093.36	6.41
0516 Refund Fund - County Juvenile Prob Sv	12,792.33	10,179.00	-2,613.33	-20.43	135,239.15	81,720.23	-53,518.92	-39.57
0518 Abandoned Property & Escheat	238,344.12	931,048.03	692,703.91	290.63	4,430,571.21	5,025,198.84	594,627.63	13.42
0600 Election Campaign Fund	7,382.00	7,269.00	-113.00	-1.53	28,513.00	30,617.00	2,104.00	7.38
0630 Suspense Fund	-104,122.04	34,732.15	138,854.19	-133.36	58,648.99	-43,996.86	-102,645.85	-175.02
0630 Boise Auditorium District	199,526.59	226,982.07	27,455.48	13.76	2,460,130.68	2,449,663.87	-10,466.81	-0.43
0630 Grape Growers and Wine Producers	9,572.47	11,388.21	1,815.74	18.97	107,780.29	116,449.27	8,668.98	8.04
0630 Local Option Tax		586,481.16	586,481.16			587,092.97	587,092.97	
Total Distributions	**160,537,682.54**	**191,875,491.22**	**31,337,808.68**	**19.52**	**2,087,200,475.17**	**2,352,414,130.28**	**265,213,655.11**	**12.71**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	3,733,085.61	3,547,830.35	-185,255.26	-4.96	258,797,904.11	278,206,714.89	19,408,810.78	7.50
Permanent Building Fund	1,108,200.00	930,890.00	-177,310.00	-16.00	4,856,030.00	5,015,270.00	159,240.00	3.28
Donations: Fish & Game	13,206.20	11,974.00	-1,232.20	-9.33	50,077.72	53,541.56	3,463.84	6.92
Fish & Game Admin Fee					2,250.00	2,250.00		
Children's Trust	17,384.87	15,976.91	-1,407.96	-8.10	71,603.99	83,650.17	12,046.18	16.82
Children's Trust Admin					2,250.00	2,250.00		
Election Campaign Contributions	7,382.00	7,269.00	-113.00	-1.53	28,513.00	30,617.00	2,104.00	7.38
Total Filing Payments	4,879,258.68	4,513,940.26	-365,318.42	-7.49	263,808,628.82	283,394,293.62	19,585,664.80	7.42
Withholding Payments (See Below)	62,978,084.44	68,671,975.38	5,693,890.94	9.04	703,695,228.91	742,553,734.73	38,858,505.82	5.52
Individual Income Tax - MTC	68,544.00	39,354.30	-29,189.70	-42.59	742,694.97	599,513.58	-143,181.39	-19.28
Gross Collections	**67,925,887.12**	**73,225,269.94**	**5,299,382.82**	**7.80**	**968,246,552.70**	**1,026,547,541.93**	**58,300,989.23**	**6.02**
Less Refunds Paid (See Below)	-27,523,599.56	-19,750,907.91	7,772,691.65	-28.24	-178,222,071.84	-178,373,951.67	-151,879.83	0.09
Net Collections	**40,402,287.56**	**53,474,362.03**	**13,072,074.47**	**32.35**	**790,024,480.86**	**848,173,590.26**	**58,149,109.40**	**7.36**
Distribution of Individual Income Tax								
General Fund	53,703,467.53	58,036,243.19	4,332,775.66	8.07	770,426,020.07	816,983,427.85	46,557,407.78	6.04
Refund Fund	13,337,117.06	14,440,204.54	1,103,087.48	8.27	192,444,530.95	204,122,157.63	11,677,626.68	6.07
Refund Fund - County Juvenile Prob Svc	12,792.33	10,179.00	-2,613.33	-20.43	135,239.15	81,720.23	-53,518.92	-39.57
Multi-State Income Tax	-286,455.20	-237,645.70	48,809.50	-17.04	94,798.71	90,937.33	-3,861.38	-4.07
Permanent Building Fund	1,108,200.00	930,890.00	-177,310.00	-16.00	4,856,030.00	5,015,270.00	159,240.00	3.28
Public School Income Substance Abuse	12,792.33	10,179.00	-2,613.33	-20.43	135,239.11	81,720.16	-53,518.95	-39.57
Donations: Fish & Game	13,206.20	11,974.00	-1,232.20	-9.33	52,327.72	55,791.56	3,463.84	6.62
Children's Trust	17,384.87	15,976.91	-1,407.96	-8.10	73,853.99	85,900.17	12,046.18	16.31
Election Campaign Fund	7,382.00	7,269.00	-113.00	-1.53	28,513.00	30,617.00	2,104.00	7.38
Total Distribution of Gross Collections	**67,925,887.12**	**73,225,269.94**	**5,299,382.82**	**7.80**	**968,246,552.70**	**1,026,547,541.93**	**58,300,989.23**	**6.02**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-27,343,821.97	-19,592,664.45	7,751,157.52	-28.35	-175,271,068.14	-175,251,889.13	19,179.01	-0.01
Withholding Refunds	-179,777.59	-158,243.46	21,534.13	-11.98	-2,951,003.70	-3,122,062.54	-171,058.84	5.80
Grocery Tax Credit								
Total IIT Refunds Paid	**-27,523,599.56**	**-19,750,907.91**	**7,772,691.65**	**-28.24**	**-178,222,071.84**	**-178,373,951.67**	**-151,879.83**	**0.09**
Withholding Receipts								
Lottery Winnings Withholdings	25,584.66	20,358.00	-5,226.66	-20.43	270,478.26	163,440.39	-107,037.87	-39.57
Other Withholdings	62,952,499.78	68,651,617.38	5,699,117.60	9.05	703,424,750.65	742,390,294.34	38,965,543.69	5.54
Total IIT Withholding Payments	**62,978,084.44**	**68,671,975.38**	**5,693,890.94**	**9.04**	**703,695,228.91**	**742,553,734.73**	**38,858,505.82**	**5.52**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	2,762,063.64	1,761,676.11	-1,000,387.53	-36.22	35,157,286.76	28,460,305.21	-6,696,981.55	-19.05
Corporate Estimates	4,174,323.10	6,105,490.00	1,931,166.90	46.26	66,276,595.80	73,574,348.37	7,297,752.57	11.01
Corporate Tax - Multi-State	27,391.00	178,279.48	150,888.48	550.87	1,057,709.07	1,854,129.54	796,420.47	75.30
Gross Collections	**6,963,777.74**	**8,045,445.59**	**1,081,667.85**	**15.53**	**102,491,591.63**	**103,888,783.12**	**1,397,191.49**	**1.36**
Less Refunds Paid	-1,053,578.11	-978,779.63	74,798.48	-7.10	-25,151,776.66	-21,376,726.73	3,775,049.93	-15.01
Net Collections	**5,910,199.63**	**7,066,665.96**	**1,156,466.33**	**19.57**	**77,339,814.97**	**82,512,056.39**	**5,172,241.42**	**6.69**
Distribution of Corporate Tax								
General Fund	5,975,479.03	7,195,247.44	1,219,768.41	20.41	82,060,913.49	82,716,624.20	655,710.71	0.80
Refund Fund	1,377,397.33	1,570,332.44	192,935.11	14.01	20,223,443.31	20,341,597.73	118,154.42	0.58
Multi-State Income Tax	-438,498.62	-735,638.29	-297,139.67	67.76	-109,431.17	503,896.19	613,327.36	-560.47
Permanent Building Fund	49,400.00	15,504.00	-33,896.00	-68.62	316,666.00	326,665.00	9,999.00	3.16
Total Distribution of Gross Collections	**6,963,777.74**	**8,045,445.59**	**1,081,667.85**	**15.53**	**102,491,591.63**	**103,888,783.12**	**1,397,191.49**	**1.36**
Total Income Tax Gross Collections	**74,889,664.86**	**81,270,715.53**	**6,381,050.67**	**8.52**	**1,070,738,144.33**	**1,130,436,325.05**	**59,698,180.72**	**5.58**
Sales Tax								
Receipts								
Sales Tax	67,786,079.91	86,005,715.22	18,219,635.31	26.88	757,154,797.16	940,919,689.34	183,764,892.18	24.27
Sales Tax - Multi-State	92,694.64	209,239.14	116,544.50	125.73	1,340,340.73	3,920,472.10	2,580,131.37	192.50
Amusement Device Tax	14,645.00	14,262.00	-383.00	-2.62	165,980.68	192,591.66	26,610.98	16.03
Gross Collections	**67,893,419.55**	**86,229,216.36**	**18,335,796.81**	**27.01**	**758,661,118.57**	**945,032,753.10**	**186,371,634.53**	**24.57**
Less Refunds Paid	-333,847.46	-315,447.74	18,399.72	-5.51	-2,731,939.76	-3,932,872.86	-1,200,933.10	43.96
Net Collections	**67,559,572.09**	**85,913,768.62**	**18,354,196.53**	**27.17**	**755,929,178.81**	**941,099,880.24**	**185,170,701.43**	**24.50**
Distribution of Sales Tax								
General Fund	56,714,715.25	75,806,162.19	19,091,446.94	33.66	630,155,381.84	809,282,562.71	179,127,180.87	28.43
Tax Commission Refunds	334,469.11	315,447.74	-19,021.37	-5.69	2,731,939.76	3,932,872.86	1,200,933.10	43.96
Multi-State Tax Compact	-551,428.11	-1,984,670.22	-1,433,242.11	259.91	216,091.96	910,931.71	694,839.75	321.55
Revenue Share	9,272,722.49	9,854,774.86	582,052.37	6.28	103,749,551.95	107,769,470.52	4,019,918.57	3.87
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	1,306,274.14	1,420,835.12	114,560.98	8.77	12,824,819.69	14,153,581.93	1,328,762.24	10.36
Total Distribution of Gross Collections	**67,893,419.55**	**86,229,216.36**	**18,335,796.81**	**27.01**	**758,661,118.57**	**945,032,753.10**	**186,371,634.53**	**24.57**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	2,021,267.37	3,750,698.00	1,729,430.63	85.56	21,430,092.56	41,922,293.33	20,492,200.77	95.62
Less Refunds Paid	-3,409.77	-6,858.88	-3,449.11	101.15	-60,507.69	-252,581.05	-192,073.36	317.44
Net Collections	**2,017,857.60**	**3,743,839.12**	**1,725,981.52**	**85.54**	**21,369,584.87**	**41,669,712.28**	**20,300,127.41**	**95.00**
Distribution of Cigarette Tax								
General Fund	690,109.35	2,491,104.11	1,800,994.76	260.97	7,308,419.41	27,562,209.02	20,253,789.61	277.13
Tax Commission Refunds	3,409.77	6,858.88	3,449.11	101.15	60,507.69	252,581.05	192,073.36	317.44
Permanent Building Fund	561,686.78	530,087.57	-31,599.21	-5.63	5,948,394.86	5,872,518.36	-75,876.50	-1.28
Cancer Control Fund	32,431.00	30,641.07	-1,789.93	-5.52	343,451.92	339,453.88	-3,998.04	-1.16
Central Tumor Registry	12,972.81	12,256.21	-716.60	-5.52	137,385.04	135,779.08	-1,605.96	-1.17
Public School Endowment	360,328.83	339,875.08	-20,453.75	-5.68	3,815,966.82	3,879,875.97	63,909.15	1.67
County Juvenile Probation Svcs	360,328.83	339,875.08	-20,453.75	-5.68	3,815,966.82	3,879,875.97	63,909.15	1.67
Total Distribution of Gross Collections	**2,021,267.37**	**3,750,698.00**	**1,729,430.63**	**85.56**	**21,430,092.56**	**41,922,293.33**	**20,492,200.77**	**95.62**
Tobacco Tax								
Receipts								
Gross Collections	**491,503.43**	**559,946.82**	**68,443.39**	**13.93**	**4,979,016.78**	**5,659,174.60**	**680,157.82**	**13.66**
Less Refunds Paid	-36.00	-416.03	-380.03	1,055.64	-4,154.84	-11,994.41	-7,839.57	188.69
Net Collections	**491,467.43**	**559,530.79**	**68,063.36**	**13.85**	**4,974,861.94**	**5,647,180.19**	**672,318.25**	**13.51**
Distribution of Tobacco Tax								
General Fund	430,034.01	489,589.43	59,555.42	13.85	4,353,004.18	4,941,282.39	588,278.21	13.51
Tax Commission Refunds	36.00	416.03	380.03	1,055.64	4,154.84	11,994.41	7,839.57	188.69
Water Pollution Control								
Public School Endowment	30,716.71	34,970.68	4,253.97	13.85	310,928.88	352,948.90	42,020.02	13.51
County Juvenile Probation Svcs	30,716.71	34,970.68	4,253.97	13.85	310,928.88	352,948.90	42,020.02	13.51
Total Distribution of Gross Collections	**491,503.43**	**559,946.82**	**68,443.39**	**13.93**	**4,979,016.78**	**5,659,174.60**	**680,157.82**	**13.66**
Beer Tax								
Receipts								
Gross Collections	**326,458.26**	**342,801.51**	**16,343.25**	**5.01**	**3,676,917.20**	**3,793,220.99**	**116,303.79**	**3.16**
Less Refunds Paid	-152.59	-1.40	151.19	-99.08	-1,032.06	-328.90	703.16	-68.13
Net Collections	**326,305.67**	**342,800.11**	**16,494.44**	**5.05**	**3,675,885.14**	**3,792,892.09**	**117,006.95**	**3.18**
Distribution of Beer Tax								
General Fund	153,363.65	161,116.05	7,752.40	5.05	1,727,666.00	1,782,659.23	54,993.23	3.18
Tax Commission Refunds	152.59	1.40	-151.19	-99.08	1,032.06	328.90	-703.16	-68.13
Alcohol Intox Treatment	65,261.13	68,560.02	3,298.89	5.05	735,177.03	758,578.39	23,401.36	3.18
Permanent Building Fund	107,680.89	113,124.04	5,443.15	5.05	1,213,042.11	1,251,654.47	38,612.36	3.18
Total Distribution of Gross Collections	**326,458.26**	**342,801.51**	**16,343.25**	**5.01**	**3,676,917.20**	**3,793,220.99**	**116,303.79**	**3.16**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	191,479.59	227,767.13	36,287.54	18.95	2,155,977.58	2,330,014.25	174,036.67	8.07
Less Refunds Paid	-30.00	-2.70	27.30	-91.00	-371.74	-1,028.96	-657.22	176.80
Net Collections	**191,449.59**	**227,764.43**	**36,314.84**	**18.97**	**2,155,605.84**	**2,328,985.29**	**173,379.45**	**8.04**
Distribution of Wine Tax								
General Fund	158,903.19	189,044.48	30,141.29	18.97	1,789,152.89	1,933,057.82	143,904.93	8.04
Tax Commission Refunds	30.00	2.70	-27.30	-91.00	371.74	1,028.96	657.22	176.80
Alcohol Intox Treatment	22,973.93	27,331.74	4,357.81	18.97	258,672.66	279,478.20	20,805.54	8.04
Grape Growers & Wine Prod	9,572.47	11,388.21	1,815.74	18.97	107,780.29	116,449.27	8,668.98	8.04
Total Distribution of Gross Collections	**191,479.59**	**227,767.13**	**36,287.54**	**18.95**	**2,155,977.58**	**2,330,014.25**	**174,036.67**	**8.07**
Kilowatt Hour Tax								
Receipts								
Gross Collections	**123,320.32**	**288,250.68**	**164,930.36**	**133.74**	**1,533,932.53**	**1,635,180.95**	**101,248.42**	**6.60**
Less Refunds Paid					-6,677.11		6,677.11	-100.00
Net Collections	**123,320.32**	**288,250.68**	**164,930.36**	**133.74**	**1,527,255.42**	**1,635,180.95**	**107,925.53**	**7.07**
Distribution of Kilowatt Hour Tax								
General Fund	123,320.32	288,250.68	164,930.36	133.74	1,527,255.42	1,635,180.95	107,925.53	7.07
Tax Commission Refunds					6,677.11		-6,677.11	-100.00
Total Distribution of Gross Collections	**123,320.32**	**288,250.68**	**164,930.36**	**133.74**	**1,533,932.53**	**1,635,180.95**	**101,248.42**	**6.60**
Mine License Tax								
Receipts								
Gross Collections		**31,639.00**	**31,639.00**		**103,409.31**	**102,692.76**	**-716.55**	**-0.69**
Less Refunds Paid					-53,116.26	-6,322.70	46,793.56	-88.10
Net Collections		**31,639.00**	**31,639.00**		**50,293.05**	**96,370.06**	**46,077.01**	**91.62**
Distribution of Mine Tax								
General Fund		20,881.74	20,881.74		33,193.41	63,604.23	30,410.82	91.62
Abandoned Mine Reclamation		10,757.26	10,757.26		17,099.64	32,765.83	15,666.19	91.62
Tax Commission Refunds					53,116.26	6,322.70	-46,793.56	-88.10
Total Distribution of Gross Collections		**31,639.00**	**31,639.00**		**103,409.31**	**102,692.76**	**-716.55**	**-0.69**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**531,114.09**	**267,199.67**	**-263,914.42**	**-49.69**	**14,964,645.22**	**4,474,514.31**	**-10,490,130.91**	**-70.10**
Less Refunds Paid	-1,432.00	-137,738.76	-136,306.76	9,518.63	-353,093.85	-1,156,101.07	-803,007.22	227.42
Net Collections	**529,682.09**	**129,460.91**	**-400,221.18**	**-75.56**	**14,611,551.37**	**3,318,413.24**	**-11,293,138.13**	**-77.29**
Distribution of Estate Tax								
General Fund	476,570.68	102,710.64	-373,860.04	-78.45	13,115,074.54	2,870,931.50	-10,244,143.04	-78.11
Tax Commission Refunds	1,432.00	137,738.76	136,306.76	9,518.63	353,093.85	1,156,101.07	803,007.22	227.42
Counties - Estate	53,111.41	26,750.27	-26,361.14	-49.63	1,496,476.83	447,481.74	-1,048,995.09	-70.10
Total Distribution of Gross Collections	**531,114.09**	**267,199.67**	**-263,914.42**	**-49.69**	**14,964,645.22**	**4,474,514.31**	**-10,490,130.91**	**-70.10**
Abandoned Property Trust								
Receipts								
Gross Collections	307,009.73	431,048.03	124,038.30	40.40	7,153,507.13	8,357,857.66	1,204,350.53	16.84
Less Refunds Paid	-210,323.51	-1,339,369.66	-1,129,046.15	536.81	-4,030,775.64	-4,570,812.08	-540,036.44	13.40
Net Collections	**96,686.22**	**-908,321.63**	**-1,005,007.85**	**-1,039.45**	**3,122,731.49**	**3,787,045.58**	**664,314.09**	**21.27**
Distribution of Abandoned Property Trust								
General Fund	68,665.61	-500,000.00	-568,665.61	-828.17	2,693,866.55	3,281,583.61	587,717.06	21.82
Tax Commission Refunds								
Abandoned Property Trust	238,344.12	931,048.03	692,703.91	290.63	4,459,640.58	5,076,274.05	616,633.47	13.83
Total Distribution of Gross Collections	**307,009.73**	**431,048.03**	**124,038.30**	**40.40**	**7,153,507.13**	**8,357,857.66**	**1,204,350.53**	**16.84**
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					45,539.18	51,075.21	5,536.03	12.16
Tax Commission Refunds								
Escheat Trust					-29,069.37	-51,075.21	-22,005.84	75.70
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
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	3,441,709.43	4,275,468.81	833,759.38	24.23	52,344,356.35	55,479,538.10	3,135,181.75	5.99
Gasoline Tax	10,218,725.69	13,348,410.61	3,129,684.92	30.63	141,628,421.46	144,425,144.13	2,796,722.67	1.97
Transfer Fee	2,764.64		-2,764.64	-100.00	46,875.68	9,853.81	-37,021.87	-78.98
Fuels Distribution Fund	-298,910.46	-353,023.21	-54,112.75	18.10	266,260.38	586,560.10	320,299.72	120.30
Fuels Distribution Fund Interest								
Motor Fuel Registration		2,322.36	2,322.36			15,970.65	15,970.65	
Gross Collections	**13,364,289.30**	**17,273,178.57**	**3,908,889.27**	**29.25**	**194,285,913.87**	**200,517,066.79**	**6,231,152.92**	**3.21**
IFTA Taxpayer Refunds	-139,017.24	-106,145.41	32,871.83	-23.65	-1,146,628.38	-1,095,201.47	51,426.91	-4.49
Fuel Distributor Refunds (Gas & Special Fuel)	-13,863.79	-274,834.84	-260,971.05	1,882.39	-551,232.04	-613,449.28	-62,217.24	11.29
Net Collections	**13,211,408.27**	**16,892,198.32**	**3,680,790.05**	**27.86**	**192,588,053.45**	**198,808,416.04**	**6,220,362.59**	**3.23**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	152,881.03	380,980.25	228,099.22	149.20	1,697,860.42	1,708,650.75	10,790.33	0.64
Special Fuels Admin Fund					408,130.00	523,893.00	115,763.00	28.36
Gasoline Admin Fund					1,632,520.00	1,571,682.00	-60,838.00	-3.73
Petroleum Storage Trust Admin					1,350.00	1,125.00	-225.00	-16.67
Highway Distribution Fund	13,107,808.27	16,750,110.26	3,642,301.99	27.79	184,379,491.89	190,289,220.75	5,909,728.86	3.21
State Aeronautics Fund	98,791.03	106,195.64	7,404.61	7.50	1,411,248.40	1,266,244.31	-145,004.09	-10.27
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	85,371.58	109,518.64	24,147.06	28.28	1,162,991.29	1,187,773.06	24,781.77	2.13
Off-Highway Improvements	85,371.58	109,518.64	24,147.06	28.28	1,162,991.29	1,187,773.06	24,781.77	2.13
Capital Improvements	85,371.58	109,518.64	24,147.06	28.28	1,162,991.29	1,187,773.06	24,781.77	2.13
Road and Bridge	44,464.36	57,040.96	12,576.60	28.28	605,724.65	618,631.86	12,907.21	2.13
Search and Rescue Fund	2,587.01	3,318.75	731.74	28.29	35,242.20	35,993.15	750.95	2.13
Petroleum Storage Trust Fund	553.32		-553.32	-100.00	9,112.06	1,746.69	-7,365.37	-80.83
Motor Fuels Distribution Fund	-298,910.46	-353,023.21	-54,112.75	18.10	266,260.38	586,560.10	320,299.72	120.30
Total Distribution of Gross Collections	**13,364,289.30**	**17,273,178.57**	**3,908,889.27**	**29.25**	**194,285,913.87**	**200,517,066.79**	**6,231,152.92**	**3.21**
Additional Detail - Motor Fuels Taxes - Distribution to Fund, by Tax Type								
Highway Distribution Fund								
Special Fuels	3,302,692.19	4,169,323.40	866,631.21	26.24	50,789,597.97	53,860,443.63	3,070,845.66	6.05
Gasoline	9,790,641.16	12,565,751.35	2,775,110.19	28.34	133,308,008.47	136,276,575.65	2,968,567.18	2.23
Transfer Fee	2,128.40		-2,128.40	-100.00	35,048.17	6,720.31	-28,327.86	-80.83
Interest	12,346.52	12,713.15	366.63	2.97	246,837.28	129,510.51	-117,326.77	-47.53
Motor Fuel Registration		2,322.36	2,322.36			15,970.65	15,970.65	
Total Highway Distribution Fund	**13,107,808.27**	**16,750,110.26**	**3,642,301.99**	**27.79**	**184,379,491.89**	**190,289,220.75**	**5,909,728.86**	**3.21**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	199,703.55	227,266.43	27,562.88	13.80	2,467,625.89	2,456,579.42	-11,046.47	-0.45
Less Refunds Paid	-176.96	-284.36	-107.40	60.69	-1,495.21	-3,915.55	-2,420.34	161.87
Net Collections	**199,526.59**	**226,982.07**	**27,455.48**	**13.76**	**2,466,130.68**	**2,452,663.87**	**-13,466.81**	**-0.55**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	199,526.59	226,982.07	27,455.48	13.76	2,460,130.68	2,449,663.87	-10,466.81	-0.43
Boise Auditorium Administration					6,000.00	3,000.00	-3,000.00	-50.00
Tax Commission Refunds	176.96	284.36	107.40	60.69	1,495.21	3,915.55	2,420.34	161.87
Total Distribution of Gross Collections	**199,703.55**	**227,266.43**	**27,562.88**	**13.80**	**2,467,625.89**	**2,456,579.42**	**-11,046.47**	**-0.45**
Idaho Travel and Convention								
Receipts								
Gross Collections	296,236.09	351,479.02	55,242.93	18.65	4,670,157.05	4,906,972.38	236,815.33	5.07
Less Refunds Paid	-192.05	-328.43	-136.38	71.01	-11,697.59	-10,462.54	1,235.05	-10.56
Net Collections	**296,044.04**	**351,150.59**	**55,106.55**	**18.61**	**4,658,459.46**	**4,896,509.84**	**238,050.38**	**5.11**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	296,044.04	351,150.59	55,106.55	18.61	4,582,259.46	4,818,884.84	236,625.38	5.16
Travel and Convention Admin					76,200.00	77,625.00	1,425.00	1.87
Tax Commission Refunds	192.05	328.43	136.38	71.01	11,697.59	10,462.54	-1,235.05	-10.56
Total Distribution of Gross Collections	**296,236.09**	**351,479.02**	**55,242.93**	**18.65**	**4,670,157.05**	**4,906,972.38**	**236,815.33**	**5.07**
Illegal Drug Tax								
Receipts								
Gross Collections	200.00		-200.00	-100.00	68,996.90	1,937.93	-67,058.97	-97.19
Less Refunds Paid								
Net Collections	**200.00**		**-200.00**	**-100.00**	**68,996.90**	**1,937.93**	**-67,058.97**	**-97.19**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	200.00		-200.00	-100.00	68,996.90	1,937.93	-67,058.97	-97.19
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**200.00**		**-200.00**	**-100.00**	**68,996.90**	**1,937.93**	**-67,058.97**	**-97.19**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	Change Dollars	Change %	Fiscal 2003 Year-To-Date	Fiscal 2004 Year-To-Date	Change Dollars	Change %
Suspense Fund								
Receipts								
Gross Collections	**-104,122.04**	**34,732.15**	**138,854.19**	**-133.36**	**58,648.99**	**-43,996.86**	**-102,645.85**	**-175.02**
Less Refunds Paid					-4,543.48	-5,431.00	-887.52	19.53
Net Collections	**-104,122.04**	**34,732.15**	**138,854.19**	**-133.36**	**54,105.51**	**-49,427.86**	**-103,533.37**	**-191.35**
Distribution of Suspense Fund								
Suspense Fund					3,278.31	331.00	-2,947.31	-89.90
Clearing Accounts	-106,217.15	33,732.15	139,949.30	-131.76	28,919.58	-66,183.85	-95,103.43	-328.85
Special Fuels IFTA Bonds	2,095.11	1,000.00	-1,095.11	-52.27	26,451.10	21,855.99	-4,595.11	-17.37
Total Distribution of Gross Collections	**-104,122.04**	**34,732.15**	**138,854.19**	**-133.36**	**58,648.99**	**-43,996.86**	**-102,645.85**	**-175.02**
Miscellaneous Income								
Receipts								
Gross Collections	5,783.56	2,985.71	-2,797.85	-48.38	112,586.89	127,738.91	15,152.02	13.46
Net Collections	**5,783.56**	**2,985.71**	**-2,797.85**	**-48.38**	**112,586.89**	**127,738.91**	**15,152.02**	**13.46**
Distribution of Miscellaneous								
Miscellaneous Receipts	2,558.46	2,862.66	304.20	11.89	105,609.15	116,137.06	10,527.91	9.97
Miscellaneous Refunds - General Fund	3,225.10	123.05	-3,102.05	-96.18	6,977.74	11,601.85	4,624.11	66.27
Total Distribution of Gross Collections	**5,783.56**	**2,985.71**	**-2,797.85**	**-48.38**	**112,586.89**	**127,738.91**	**15,152.02**	**13.46**
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	**354.88**	**85.45**	**-269.43**	**-75.92**	**123,314.56**	**116,711.74**	**-6,602.82**	**-5.35**
Less Refunds Paid								
Net Collections	**354.88**	**85.45**	**-269.43**	**-75.92**	**123,314.56**	**116,711.74**	**-6,602.82**	**-5.35**
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	354.88	85.45	-269.43	-75.92	123,314.56	116,711.74	-6,602.82	-5.35
Total Distribution of Gross Collections	**354.88**	**85.45**	**-269.43**	**-75.92**	**123,314.56**	**116,711.74**	**-6,602.82**	**-5.35**
Local Option Tax								
Receipts								
Gross Collections		586,481.16	586,481.16			587,092.97	587,092.97	
Less Refunds Paid								
Net Collections		**586,481.16**	**586,481.16**			**587,092.97**	**587,092.97**	
Distribution of Local Option Tax								
Kootenai Cty Local Option Tax		586,481.16	586,481.16			587,092.97	587,092.97	
Kootenai Cty Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections		**586,481.16**	**586,481.16**			**587,092.97**	**587,092.97**	
Total Gross Receipts	**160,537,682.54**	**191,875,491.22**	**31,337,808.68**	**19.52**	**2,087,200,475.17**	**2,352,414,130.28**	**265,213,655.11**	**12.71**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
May 31, 2004

Source	Month Of 05/31/03	Month Of 05/31/04	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	53,703,467.53	58,036,243.19	4,332,775.66	8.07	770,426,020.07	816,983,427.85	46,557,407.78	6.04
Corporate Income Taxes	5,975,479.03	7,195,247.44	1,219,768.41	20.41	82,060,913.49	82,716,624.20	655,710.71	0.80
Sales Tax	56,714,715.25	75,806,162.19	19,091,446.94	33.66	630,155,381.84	809,282,562.71	179,127,180.87	28.43
Cigarette Taxes	690,109.35	2,491,104.11	1,800,994.76	260.97	7,308,419.41	27,562,209.02	20,253,789.61	277.13
Tobacco Tax	430,034.01	489,589.43	59,555.42	13.85	4,353,004.18	4,941,282.39	588,278.21	13.51
Beer Tax	153,363.65	161,116.05	7,752.40	5.05	1,727,666.00	1,782,659.23	54,993.23	3.18
Wine Tax	158,903.19	189,044.48	30,141.29	18.97	1,789,152.89	1,933,057.82	143,904.93	8.04
Kilowatt Hour Tax	123,320.32	288,250.68	164,930.36	133.74	1,527,255.42	1,635,180.95	107,925.53	7.07
Mine License		20,881.74	20,881.74		33,193.41	63,604.23	30,410.82	91.62
Estate Tax	476,570.68	102,710.64	-373,860.04	-78.45	13,115,074.54	2,870,931.50	-10,244,143.04	-78.11
Abandoned Property Trust	68,665.61	-500,000.00	-568,665.61	-828.17	2,693,866.55	3,281,583.61	587,717.06	21.82
Misc Refunds	3,225.10	123.05	-3,102.05	-96.18	6,977.74	11,601.85	4,624.11	66.27
Escheat Trust					45,539.18	51,075.21	5,536.03	12.16
Total Distributed Direct to General Fund	**118,497,853.72**	**144,280,473.00**	**25,782,619.28**	**21.76**	**1,515,242,464.72**	**1,753,115,800.57**	**237,873,335.85**	**15.70**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	-14,186,482.50	-5,310,703.37	8,875,779.13	-62.57	14,222,459.11	25,748,205.96	11,525,746.85	81.04
Corporate Income Tax Net Refund Fund	323,819.22	591,552.81	267,733.59	82.68	-4,928,333.35	-1,035,129.00	3,893,204.35	-79.00
Ag Prop Tax to Counties					-6,514,498.00	-6,514,498.00		
Ag Prop Tax to Schools					-6,933,620.50	-6,933,955.00	-334.50	0.00
Total Distributed and Accrued to G. Fund	**104,635,190.44**	**139,561,322.44**	**34,926,132.00**	**33.38**	**1,511,088,471.98**	**1,764,380,424.53**	**253,291,952.55**	**16.76**
Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	13,337,117.06	14,440,204.54	1,103,087.48	8.27	192,444,530.95	204,122,157.63	11,677,626.68	6.07
Less Total Refunds Paid	-27,523,599.56	-19,750,907.91	7,772,691.65	-28.24	-178,222,071.84	-178,373,951.67	-151,879.83	0.09
Net Refund Fund (To Above)	**-14,186,482.50**	**-5,310,703.37**	**8,875,779.13**	**-62.57**	**14,222,459.11**	**25,748,205.96**	**11,525,746.85**	**81.04**
Add Distributed Direct to General Fund	53,703,467.53	58,036,243.19	4,332,775.66	8.07	770,426,020.07	816,983,427.85	46,557,407.78	6.04
IIT Distributed and Accrued to G. Fund	**39,516,985.03**	**52,725,539.82**	**13,208,554.79**	**33.43**	**784,648,479.18**	**842,731,633.81**	**58,083,154.63**	**7.40**
Corporate Income Tax								
Distributed to Refund Fund	1,377,397.33	1,570,332.44	192,935.11	14.01	20,223,443.31	20,341,597.73	118,154.42	0.58
Less Total Refunds Paid	-1,053,578.11	-978,779.63	74,798.48	-7.10	-25,151,776.66	-21,376,726.73	3,775,049.93	-15.01
Net Refund Fund (To Above)	**323,819.22**	**591,552.81**	**267,733.59**	**82.68**	**-4,928,333.35**	**-1,035,129.00**	**3,893,204.35**	**-79.00**
Add Distributed Direct to General Fund	5,975,479.03	7,195,247.44	1,219,768.41	20.41	82,060,913.49	82,716,624.20	655,710.71	0.80
CIT Distributed and Accrued to G. Fund	**6,299,298.25**	**7,786,800.25**	**1,487,502.00**	**23.61**	**77,132,580.14**	**81,681,495.20**	**4,548,915.06**	**5.90**