Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
RECEIPTS BY TAX TYPE								
Individual Income Tax	88,800,860.89	85,919,636.93	-2,881,223.96	-3.24	432,334,386.17	431,577,889.45	-756,496.72	-0.17
Corporate Income Tax	12,684,471.94	13,480,752.15	796,280.21	6.28	54,731,484.97	54,210,955.90	-520,529.07	-0.95
Sales Tax	62,560,729.86	64,698,585.00	2,137,855.14	3.42	407,500,746.47	429,421,176.62	21,920,430.15	5.38
Cigarette Tax	1,715,799.28	1,805,521.30	89,722.02	5.23	12,191,678.93	12,325,241.76	133,562.83	1.10
Tobacco Tax	378,684.04	412,289.25	33,605.21	8.87	2,531,622.84	2,739,387.57	207,764.73	8.21
Beer Tax	258,234.89	300,568.83	42,333.94	16.39	2,115,530.45	2,192,767.84	77,237.39	3.65
Wine Tax	193,273.15	211,271.68	17,998.53	9.31	1,179,514.72	1,226,117.03	46,602.31	3.95
Kilowatt Hour Tax	112,755.97	217,776.51	105,020.54	93.14	717,755.70	941,171.23	223,415.53	31.13
Mine License Tax	1,317.00		-1,317.00	-100.00	9,418.31	2,755.01	-6,663.30	-70.75
Estate Tax	1,125,213.49	457,473.74	-667,739.75	-59.34	5,545,147.81	3,380,209.50	-2,164,938.31	-39.04
Abandoned Property Trust	416,475.97	120,815.25	-295,660.72	-70.99	3,603,581.95	3,908,370.45	304,788.50	8.46
Escheat Trust	4,249.26		-4,249.26	-100.00	4,249.26	16,469.81	12,220.55	287.59
Motor Fuels Tax	17,516,125.15	21,296,727.49	3,780,602.34	21.58	116,824,435.96	116,736,927.65	-87,508.31	-0.07
Boise Auditorium District	184,503.73	190,181.12	5,677.39	3.08	1,370,573.46	1,493,749.12	123,175.66	8.99
Idaho Travel & Convention	359,982.96	273,606.79	-86,376.17	-23.99	3,015,998.62	3,063,651.17	47,652.55	1.58
Illegal Drug Tax	182.00	650.00	468.00	257.14	1,292.00	42,390.58	41,098.58	3,181.00
Suspense Fund	1,346,555.65	152,568.11	-1,193,987.54	-88.67	544,760.22	226,779.99	-317,980.23	-58.37
Miscellaneous Revenues	7,072.29	9,178.86	2,106.57	29.79	59,222.38	66,000.70	6,778.32	11.45
RR Car Company's Ad Valorem Tax	91,530.63	99,446.59	7,915.96	8.65	92,237.87	99,587.38	7,349.51	7.97
Total Gross Receipts	**187,758,018.15**	**189,647,049.60**	**1,889,031.45**	**1.01**	**1,044,373,638.09**	**1,063,671,598.76**	**19,297,960.67**	**1.85**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source		Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
DISTRIBUTIONS BY FUND									
Fund	**Description**								
0001	General Fund	135,990,454.41	137,274,908.58	1,284,454.17	0.94	740,674,983.61	758,887,055.68	18,212,072.07	2.46
0051	Fish and Game Donation	59.00	-192.00	-251.00	-425.42	6,748.31	4,593.52	-2,154.79	-31.93
0075	Abandoned Mine Reclaim Fund	447.78	-302.01	-749.79	-167.45	3,202.23	-17,122.83	-20,325.06	-634.72
0130	Petroleum Storage Trust	-6.16	119.72	125.88	-2,043.51	14,129.43	-563.91	-14,693.34	-103.99
0176	Cancer Control	27,576.33	29,018.35	1,442.02	5.23	195,678.57	197,513.76	1,835.19	0.94
0181	Central Tumor Registry	11,030.87	11,607.69	576.82	5.23	78,273.84	79,007.98	734.14	0.94
0182	Alcohol Intox Treatment	74,777.33	85,464.21	10,686.88	14.29	561,060.49	585,649.61	24,589.12	4.38
0188	County Juvenile Probation Svcs	330,058.04	348,122.46	18,064.42	5.47	2,331,227.89	2,365,606.99	34,379.10	1.47
0200	Water Polution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00		
0212	Idaho Travel and Convention	359,968.13	245,703.13	-114,265.00	-31.74	3,012,447.88	3,004,009.13	-8,438.75	-0.28
0221	State Aeronautics Fund	93,128.77	108,321.59	15,192.82	16.31	899,307.81	893,201.60	-6,106.21	-0.68
0247	Parks & Rec Motor Fuels	361,769.89	406,981.62	45,211.73	12.50	2,376,327.95	2,422,430.41	46,102.46	1.94
0259	Local Bridges & RR Xings					350,000.00	350,000.00		
0261	Highway Distribution Fund	16,952,771.01	18,891,348.41	1,938,577.40	11.44	107,167,174.33	108,541,297.99	1,374,123.66	1.28
0266	Search and Rescue Fund	3,113.68	3,502.81	389.13	12.50	20,452.55	20,849.35	396.80	1.94
0267	Motor Fuel Distribution Fund	-1,280,776.41	978,859.27	2,259,635.68	-176.43	2,343,204.02	1,770,030.94	-573,173.08	-24.46
0276	Multi-State Tax Compact	107,881.31	-2,790.74	-110,672.05	-102.59	438,715.48	885,691.82	446,976.34	101.88
0281	Substance Abuse Treatment	182.00	650.00	468.00	257.14	1,292.00	42,390.58	41,098.58	3,181.00
0338	Tax Commission Admin Fees	862,550.00	891,900.00	29,350.00	3.40	1,490,174.00	1,783,800.00	293,626.00	19.70
0365	Permanent Building Fund	1,008,320.65	1,121,055.69	112,735.04	11.18	7,837,361.94	7,388,015.10	-449,346.84	-5.73
0401	Miscellaneous Income	7,072.29	9,178.86	2,106.57	29.79	58,748.97	64,161.85	5,412.88	9.21
0481	Public School Endowment	424,651.99	459,545.56	34,893.57	8.22	2,524,101.74	2,533,234.07	9,132.33	0.36
0483	Childrens Trust Donation	103.00	-200.90	-303.90	-295.05	9,385.30	4,794.27	-4,591.03	-48.92
0502	Sales Tax to Cities & Counties	8,449,732.65	9,210,063.97	760,331.32	9.00	62,060,880.21	65,143,661.60	3,082,781.39	4.97
0507	Counties - Estate Tax	112,521.35	45,747.37	-66,773.98	-59.34	554,514.78	338,033.26	-216,481.52	-39.04
0516	Refund Fund	21,496,035.66	19,997,464.66	-1,498,571.00	-6.97	101,273,059.24	99,582,046.55	-1,691,012.69	-1.67
0516	Refund Fund - County Juvenile Prob Sv	3,063.33	11,976.51	8,913.18	290.96	100,636.03	68,039.74	-32,596.29	-32.39
0518	Abandoned Property & Escheat	420,725.23	-1,232,499.21	-1,653,224.44	-392.95	3,607,831.21	2,553,057.99	-1,054,773.22	-29.24
0600	Election Campaign Fund	109.00	324.00	215.00	197.25	10,208.00	4,005.00	-6,203.00	-60.77
0630	Suspense Fund	1,346,555.65	152,568.11	-1,193,987.54	-88.67	544,760.22	226,779.99	-317,980.23	-58.37
0630	Boise Auditorium District	184,503.73	188,039.20	3,535.47	1.92	1,370,245.15	1,489,031.18	118,786.03	8.67
0630	Grape Growers and Wine Producers	9,637.64	10,562.69	925.05	9.60	57,504.91	61,295.54	3,790.63	6.59
Total Distributions		**187,758,018.15**	**189,647,049.60**	**1,889,031.45**	**1.01**	**1,044,373,638.09**	**1,063,671,598.76**	**19,297,960.67**	**1.85**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Individual Income Tax								
Receipts								
IIT Payments by Filing	25,852,255.07	26,929,727.64	1,077,472.57	4.17	51,479,568.40	51,484,220.68	4,652.28	0.01
Permanent Building Fund	17,700.00	75,160.00	57,460.00	324.63	1,029,339.00	581,910.00	-447,429.00	-43.47
Donations: Fish & Game	59.00	-192.00	-251.00	-425.42	6,748.31	4,593.52	-2,154.79	-31.93
Fish & Game Admin Fee		750.00	750.00			1,500.00	1,500.00	
Children's Trust	103.00	-200.90	-303.90	-295.05	9,385.30	4,794.27	-4,591.03	-48.92
Children's Trust Admin		750.00	750.00			1,500.00	1,500.00	
Election Campaign Contributions	109.00	324.00	215.00	197.25	10,208.00	4,005.00	-6,203.00	-60.77
Total Filing Payments	25,870,226.07	27,006,318.74	1,136,092.67	4.39	52,535,249.01	52,082,523.47	-452,725.54	-0.86
Withholding Payments (See Below)	62,888,813.82	58,866,812.19	-4,022,001.63	-6.40	379,532,372.20	379,164,812.73	-367,559.47	-0.10
Individual Income Tax - MTC	41,821.00	46,506.00	4,685.00	11.20	266,764.96	330,553.25	63,788.29	23.91
Gross Collections	**88,800,860.89**	**85,919,636.93**	**-2,881,223.96**	**-3.24**	**432,334,386.17**	**431,577,889.45**	**-756,496.72**	**-0.17**
Less Refunds Paid (See Below)	-1,007,525.45	-4,879,735.66	-3,872,210.21	384.33	-22,570,324.87	-23,902,314.55	-1,331,989.68	5.90
Net Collections	**87,793,335.44**	**81,039,901.27**	**-6,753,434.17**	**-7.69**	**409,764,061.30**	**407,675,574.90**	**-2,088,486.40**	**-0.51**
Distribution of Individual Income Tax								
General Fund	71,083,356.39	68,660,982.43	-2,422,373.96	-3.41	344,826,410.77	344,532,888.56	-293,522.21	-0.09
Refund Fund	17,746,988.42	17,154,517.38	-592,471.04	-3.34	86,162,133.77	86,102,590.81	-59,542.96	-0.07
Refund Fund - County Juvenile Prob Svc	3,063.33	11,976.51	8,913.18	290.96	100,636.03	68,039.74	-32,596.29	-32.39
Multi-State Income Tax	-53,581.57	3,593.00	57,174.57	-106.71	88,889.01	208,027.85	119,138.84	134.03
Permanent Building Fund	17,700.00	75,160.00	57,460.00	324.63	1,029,339.00	581,910.00	-447,429.00	-43.47
Public School Income Substance Abuse	3,063.32	11,976.51	8,913.19	290.97	100,635.98	68,039.70	-32,596.28	-32.39
Donations: Fish & Game	59.00	558.00	499.00	845.76	6,748.31	6,093.52	-654.79	-9.70
Children's Trust	103.00	549.10	446.10	433.11	9,385.30	6,294.27	-3,091.03	-32.93
Election Campaign Fund	109.00	324.00	215.00	197.25	10,208.00	4,005.00	-6,203.00	-60.77
Total Distribution of Gross Collections	**88,800,860.89**	**85,919,636.93**	**-2,881,223.96**	**-3.24**	**432,334,386.17**	**431,577,889.45**	**-756,496.72**	**-0.17**
Additional Detail - Individual Income Tax Refunds and Withholding Receipts								
Refunds from Refund Account								
Filing Refunds	-815,811.31	-4,698,544.70	-3,882,733.39	475.94	-20,895,372.18	-22,461,526.45	-1,566,154.27	7.50
Withholding Refunds	-191,489.14	-181,190.96	10,298.18	-5.38	-1,668,006.67	-1,440,788.10	227,218.57	-13.62
Grocery Tax Credit	-225.00		225.00	-100.00	-6,946.02		6,946.02	-100.00
Total IIT Refunds Paid	**-1,007,525.45**	**-4,879,735.66**	**-3,872,210.21**	**384.33**	**-22,570,324.87**	**-23,902,314.55**	**-1,331,989.68**	**5.90**
Withholding Receipts								
Lottery Winnings Withholdings	6,126.65	23,953.02	17,826.37	290.96	201,272.01	136,079.44	-65,192.57	-32.39
Other Withholdings	62,882,687.17	58,842,859.17	-4,039,828.00	-6.42	379,331,100.19	379,028,733.29	-302,366.90	-0.08
Total IIT Withholding Payments	**62,888,813.82**	**58,866,812.19**	**-4,022,001.63**	**-6.40**	**379,532,372.20**	**379,164,812.73**	**-367,559.47**	**-0.10**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Corp. Income Tax								
Receipts								
Corporate Income Tax	1,016,577.69	2,305,124.42	1,288,546.73	126.75	9,935,438.87	14,667,031.61	4,731,592.74	47.62
Corporate Estimates	11,466,340.97	11,104,349.73	-361,991.24	-3.16	44,379,093.80	39,225,103.97	-5,153,989.83	-11.61
Corporate Tax - Multi-State	201,553.28	71,278.00	-130,275.28	-64.64	416,952.30	318,820.32	-98,131.98	-23.54
Gross Collections	**12,684,471.94**	**13,480,752.15**	**796,280.21**	**6.28**	**54,731,484.97**	**54,210,955.90**	**-520,529.07**	**-0.95**
Less Refunds Paid	-4,453,912.79	-2,086,377.10	2,367,535.69	-53.16	-30,390,199.56	-12,061,051.52	18,329,148.04	-60.31
Net Collections	**8,230,559.15**	**11,394,375.05**	**3,163,815.90**	**38.44**	**24,341,285.41**	**42,149,904.38**	**17,808,618.97**	**73.16**
Distribution of Corporate Tax								
General Fund	9,987,887.00	10,777,272.03	789,385.03	7.90	43,479,319.43	43,105,556.64	-373,762.79	-0.86
Refund Fund	2,494,357.72	2,676,402.82	182,045.10	7.30	10,818,716.77	10,746,089.93	-72,626.84	-0.67
Multi-State Income Tax	191,097.22	-382.70	-191,479.92	-100.20	212,499.77	197,623.33	-14,876.44	-7.00
Permanent Building Fund	11,130.00	27,460.00	16,330.00	146.72	220,949.00	161,686.00	-59,263.00	-26.82
Total Distribution of Gross Collections	**12,684,471.94**	**13,480,752.15**	**796,280.21**	**6.28**	**54,731,484.97**	**54,210,955.90**	**-520,529.07**	**-0.95**
Total Income Tax Gross Collections	**101,485,332.83**	**99,400,389.08**	**-2,084,943.75**	**-2.05**	**487,065,871.14**	**485,788,845.35**	**-1,277,025.79**	**-0.26**
Sales Tax								
Receipts								
Sales Tax	62,491,951.26	64,629,835.45	2,137,884.19	3.42	406,524,529.77	428,554,554.17	22,030,024.40	5.42
Sales Tax - Multi-State	63,668.60	64,759.55	1,090.95	1.71	794,965.98	723,654.70	-71,311.28	-8.97
Amusement Device Tax	5,110.00	3,990.00	-1,120.00	-21.92	181,250.72	142,967.75	-38,282.97	-21.12
Gross Collections	**62,560,729.86**	**64,698,585.00**	**2,137,855.14**	**3.42**	**407,500,746.47**	**429,421,176.62**	**21,920,430.15**	**5.38**
Less Refunds Paid	-630,903.08	-111,411.54	519,491.54	-82.34	-1,785,879.04	-1,406,382.75	379,496.29	-21.25
Net Collections	**61,929,826.78**	**64,587,173.46**	**2,657,346.68**	**4.29**	**405,714,867.43**	**428,014,793.87**	**22,299,926.44**	**5.50**
Distribution of Sales Tax								
General Fund	52,693,061.80	54,566,443.86	1,873,382.06	3.56	338,616,660.50	357,491,091.61	18,874,431.11	5.57
Tax Commission Refunds	630,903.08	111,411.54	-519,491.54	-82.34	1,785,879.04	1,406,382.75	-379,496.29	-21.25
Multi-State Tax Compact	-29,634.34	-6,001.04	23,633.30	-79.75	137,326.70	480,040.64	342,713.94	249.56
Revenue Share	8,506,596.79	8,871,823.03	365,226.24	4.29	56,065,800.33	58,752,060.98	2,686,260.65	4.79
Permanent Building Fund	416,666.67	416,666.67			2,500,000.02	2,500,000.02		
Water Pollution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00		
County Circuit Breaker	-56,864.14	338,240.94	395,105.08	-694.82	5,995,079.88	6,391,600.62	396,520.74	6.61
Total Distribution of Gross Collections	**62,560,729.86**	**64,698,585.00**	**2,137,855.14**	**3.42**	**407,500,746.47**	**429,421,176.62**	**21,920,430.15**	**5.38**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Cigarette Taxes								
Receipts								
Gross Collections	1,715,799.28	1,805,521.30	89,722.02	5.23	12,191,678.93	12,325,241.76	133,562.83	1.10
Less Refunds Paid					-16,553.93	-35,932.67	-19,378.74	117.06
Net Collections	**1,715,799.28**	**1,805,521.30**	**89,722.02**	**5.23**	**12,175,125.00**	**12,289,309.09**	**114,184.09**	**0.94**
Distribution of Cigarette Tax								
General Fund	586,805.09	617,490.04	30,684.95	5.23	4,163,904.97	4,202,955.87	39,050.90	0.94
Tax Commission Refunds					16,553.93	35,932.67	19,378.74	117.06
Permanent Building Fund	477,606.45	502,581.30	24,974.85	5.23	3,389,043.48	3,420,827.52	31,784.04	0.94
Cancer Control Fund	27,576.33	29,018.35	1,442.02	5.23	195,678.57	197,513.76	1,835.19	0.94
Central Tumor Registry	11,030.87	11,607.69	576.82	5.23	78,273.84	79,007.98	734.14	0.94
Public School Endowment	306,390.27	322,411.96	16,021.69	5.23	2,174,112.07	2,194,501.98	20,389.91	0.94
County Juvenile Probation Svcs	306,390.27	322,411.96	16,021.69	5.23	2,174,112.07	2,194,501.98	20,389.91	0.94
Total Distribution of Gross Collections	**1,715,799.28**	**1,805,521.30**	**89,722.02**	**5.23**	**12,191,678.93**	**12,325,241.76**	**133,562.83**	**1.10**
Tobacco Tax								
Receipts								
Gross Collections	**378,684.04**	**412,289.25**	**33,605.21**	**8.87**	**2,531,622.84**	**2,739,387.57**	**207,764.73**	**8.21**
Less Refunds Paid		-921.01	-921.01		-17,547.90	-1,707.61	15,840.29	-90.27
Net Collections	**378,684.04**	**411,368.24**	**32,684.20**	**8.63**	**2,514,074.94**	**2,737,679.96**	**223,605.02**	**8.89**
Distribution of Tobacco Tax								
General Fund	331,348.50	359,947.24	28,598.74	8.63	2,199,620.94	2,395,469.94	195,849.00	8.90
Tax Commission Refunds		921.01	921.01		17,770.26	1,707.61	-16,062.65	-90.39
Water Pollution Control								
Public School Endowment	23,667.77	25,710.50	2,042.73	8.63	157,115.82	171,105.01	13,989.19	8.90
County Juvenile Probation Svcs	23,667.77	25,710.50	2,042.73	8.63	157,115.82	171,105.01	13,989.19	8.90
Total Distribution of Gross Collections	**378,684.04**	**412,289.25**	**33,605.21**	**8.87**	**2,531,622.84**	**2,739,387.57**	**207,764.73**	**8.21**
Beer Tax								
Receipts								
Gross Collections	**258,234.89**	**300,568.83**	**42,333.94**	**16.39**	**2,115,530.45**	**2,192,767.84**	**77,237.39**	**3.65**
Less Refunds Paid					-286.88	-66.15	220.73	-76.94
Net Collections	**258,234.89**	**300,568.83**	**42,333.94**	**16.39**	**2,115,243.57**	**2,192,701.69**	**77,458.12**	**3.66**
Distribution of Beer Tax								
General Fund	121,370.38	141,267.35	19,896.97	16.39	994,164.44	1,030,569.79	36,405.35	3.66
Tax Commission Refunds					286.88	66.15	-220.73	-76.94
Alcohol Intox Treatment	51,646.98	60,113.76	8,466.78	16.39	423,048.69	438,540.34	15,491.65	3.66
Permanent Building Fund	85,217.53	99,187.72	13,970.19	16.39	698,030.44	723,591.56	25,561.12	3.66
Total Distribution of Gross Collections	**258,234.89**	**300,568.83**	**42,333.94**	**16.39**	**2,115,530.45**	**2,192,767.84**	**77,237.39**	**3.65**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Wine Tax								
Receipts								
Gross Collections	193,273.15	211,271.68	17,998.53	9.31	1,179,514.72	1,226,117.03	46,602.31	3.95
Less Refunds Paid	-520.26	-18.00	502.26	-96.54	-29,416.66	-206.44	29,210.22	-99.30
Net Collections	**192,752.89**	**211,253.68**	**18,500.79**	**9.60**	**1,150,098.06**	**1,225,910.59**	**75,812.53**	**6.59**
Distribution of Wine Tax								
General Fund	159,984.90	175,340.54	15,355.64	9.60	954,581.35	1,017,505.78	62,924.43	6.59
Tax Commission Refunds	520.26	18.00	-502.26	-96.54	29,416.66	206.44	-29,210.22	-99.30
Alcohol Intox Treatment	23,130.35	25,350.45	2,220.10	9.60	138,011.80	147,109.27	9,097.47	6.59
Grape Growers & Wine Prod	9,637.64	10,562.69	925.05	9.60	57,504.91	61,295.54	3,790.63	6.59
Total Distribution of Gross Collections	**193,273.15**	**211,271.68**	**17,998.53**	**9.31**	**1,179,514.72**	**1,226,117.03**	**46,602.31**	**3.95**
Kilowatt Hour Tax								
Receipts								
Gross Collections	**112,755.97**	**217,776.51**	**105,020.54**	**93.14**	**717,755.70**	**941,171.23**	**223,415.53**	**31.13**
Less Refunds Paid						-6,677.11	-6,677.11	
Net Collections	**112,755.97**	**217,776.51**	**105,020.54**	**93.14**	**717,755.70**	**934,494.12**	**216,738.42**	**30.20**
Distribution of Kilowatt Hour Tax								
General Fund	112,755.97	217,776.51	105,020.54	93.14	717,755.70	934,494.12	216,738.42	30.20
Tax Commission Refunds						6,677.11	6,677.11	
Total Distribution of Gross Collections	**112,755.97**	**217,776.51**	**105,020.54**	**93.14**	**717,755.70**	**941,171.23**	**223,415.53**	**31.13**
Mine License Tax								
Receipts								
Gross Collections	**1,317.00**		**-1,317.00**	**-100.00**	**9,418.31**	**2,755.01**	**-6,663.30**	**-70.75**
Less Refunds Paid		-888.26	-888.26			-53,116.26	-53,116.26	
Net Collections	**1,317.00**	**-888.26**	**-2,205.26**	**-167.45**	**9,418.31**	**-50,361.25**	**-59,779.56**	**-634.72**
Distribution of Mine Tax								
General Fund	869.22	-586.25	-1,455.47	-167.45	6,216.08	-33,238.42	-39,454.50	-634.72
Abandoned Mine Reclamation	447.78	-302.01	-749.79	-167.45	3,202.23	-17,122.83	-20,325.06	-634.72
Tax Commission Refunds		888.26	888.26			53,116.26	53,116.26	
Total Distribution of Gross Collections	**1,317.00**		**-1,317.00**	**-100.00**	**9,418.31**	**2,755.01**	**-6,663.30**	**-70.75**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Estate Taxes								
Receipts								
Gross Collections	**1,125,213.49**	**457,473.74**	**-667,739.75**	**-59.34**	**5,545,147.81**	**3,380,209.50**	**-2,164,938.31**	**-39.04**
Less Refunds Paid	-99,676.98	-6,066.00	93,610.98	-93.91	-453,154.58	-206,035.57	247,119.01	-54.53
Net Collections	**1,025,536.51**	**451,407.74**	**-574,128.77**	**-55.98**	**5,091,993.23**	**3,174,173.93**	**-1,917,819.30**	**-37.66**
Distribution of Estate Tax								
General Fund	913,015.16	405,660.37	-507,354.79	-55.57	4,715,876.02	2,836,140.67	-1,879,735.35	-39.86
Tax Commission Refunds	99,676.98	6,066.00	-93,610.98	-93.91	274,757.01	206,035.57	-68,721.44	-25.01
Counties - Estate	112,521.35	45,747.37	-66,773.98	-59.34	554,514.78	338,033.26	-216,481.52	-39.04
Total Distribution of Gross Collections	**1,125,213.49**	**457,473.74**	**-667,739.75**	**-59.34**	**5,545,147.81**	**3,380,209.50**	**-2,164,938.31**	**-39.04**
Abandoned Property Trust								
Receipts								
Gross Collections	416,475.97	120,815.25	-295,660.72	-70.99	3,603,581.95	3,908,370.45	304,788.50	8.46
Less Refunds Paid	-2,603,309.47	-319,600.81	2,283,708.66	-87.72	-3,114,387.32	-2,581,305.67	533,081.65	-17.12
Net Collections	**-2,186,833.50**	**-198,785.56**	**1,988,047.94**	**-90.91**	**489,194.63**	**1,327,064.78**	**837,870.15**	**171.28**
Distribution of Abandoned Property Trust								
General Fund		1,351,270.89	1,351,270.89			1,351,270.89	1,351,270.89	
Tax Commission Refunds								
Abandoned Property Trust	416,475.97	-1,230,455.64	-1,646,931.61	-395.44	3,603,581.95	2,557,099.56	-1,046,482.39	-29.04
Total Distribution of Gross Collections	**416,475.97**	**120,815.25**	**-295,660.72**	**-70.99**	**3,603,581.95**	**3,908,370.45**	**304,788.50**	**8.46**
Escheat Trust								
Receipts								
Gross Collections	4,249.26		-4,249.26	-100.00	4,249.26	16,469.81	12,220.55	287.59
Less Refunds Paid								
Net Collections	**4,249.26**		**-4,249.26**	**-100.00**	**4,249.26**	**16,469.81**	**12,220.55**	**287.59**
Distribution of Escheat Trust								
Transfer to General Fund		2,043.57	2,043.57			20,511.38	20,511.38	
Tax Commission Refunds								
Escheat Trust	4,249.26	-2,043.57	-6,292.83	-148.09	4,249.26	-4,041.57	-8,290.83	-195.11
Transfers to Public Schools								
Total Distribution of Gross Collections	**4,249.26**		**-4,249.26**	**-100.00**	**4,249.26**	**16,469.81**	**12,220.55**	**287.59**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Motor Fuels								
Receipts								
Special Fuel	5,810,086.99	5,796,112.93	-13,974.06	-0.24	31,645,320.35	30,478,616.64	-1,166,703.71	-3.69
Gasoline Tax	12,986,870.32	14,520,706.66	1,533,836.34	11.81	82,765,381.65	84,490,196.79	1,724,815.14	2.08
Transfer Fee	-55.75	1,048.63	1,104.38	-1,980.95	70,529.94	-1,916.72	-72,446.66	-102.72
Fuels Distribution Fund	-1,280,776.41	978,859.27	2,259,635.68	-176.43	2,343,204.02	1,770,030.94	-573,173.08	-24.46
Fuels Distribution Fund Interest								
Gross Collections	**17,516,125.15**	**21,296,727.49**	**3,780,602.34**	**21.58**	**116,824,435.96**	**116,736,927.65**	**-87,508.31**	**-0.07**
Special Fuel Refunds - Form 75	-328,643.80		328,643.80	-100.00	-1,239,855.47		1,239,855.47	-100.00
IFTA Taxpayer Refunds	-162,020.98	-16,925.25	145,095.73	-89.55	-484,565.35	-633,826.44	-149,261.09	30.80
Special Fuel Refunds								
Gasoline Refunds - Form 75	-29,363.63		29,363.63	-100.00	-225,821.95		225,821.95	-100.00
Fuel Distributor Refunds (Gas & Special Fuel)	-3,545.96	-27,668.82	-24,122.86	680.29	-213,423.10	-379,854.83	-166,431.73	77.98
Net Collections	**16,992,550.78**	**21,252,133.42**	**4,259,582.64**	**25.07**	**114,660,770.09**	**115,723,246.38**	**1,062,476.29**	**0.93**
Distribution of Motor Fuels Taxes								
Tax Commission Refunds	523,574.37	44,594.07	-478,980.30	-91.48	2,163,665.87	1,013,681.27	-1,149,984.60	-53.15
Special Fuels Admin Fund	172,510.00	172,510.00			298,034.80	345,020.00	46,985.20	15.77
Gasoline Admin Fund	690,040.00	690,040.00			1,192,139.20	1,380,080.00	187,940.80	15.77
Petroleum Storage Trust Admin		450.00	450.00			900.00	900.00	
Highway Distribution Fund	16,952,771.01	18,891,348.41	1,938,577.40	11.44	107,167,174.33	108,541,297.99	1,374,123.66	1.28
State Aeronautics Fund	93,128.77	108,321.59	15,192.82	16.31	899,307.81	893,201.60	-6,106.21	-0.68
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	102,751.21	115,592.41	12,841.20	12.50	674,933.38	688,027.57	13,094.19	1.94
Off-Highway Improvements	102,751.21	115,592.41	12,841.20	12.50	674,933.38	688,027.57	13,094.19	1.94
Capital Improvements	102,751.21	115,592.41	12,841.20	12.50	674,933.38	688,027.57	13,094.19	1.94
Road and Bridge	53,516.26	60,204.39	6,688.13	12.50	351,527.81	358,347.70	6,819.89	1.94
Search and Rescue Fund	3,113.68	3,502.81	389.13	12.50	20,452.55	20,849.35	396.80	1.94
Petroleum Storage Trust Fund	-6.16	119.72	125.88	-2,043.51	14,129.43	-563.91	-14,693.34	-103.99
Motor Fuels Distribution Fund	-1,280,776.41	978,859.27	2,259,635.68	-176.43	2,343,204.02	1,770,030.94	-573,173.08	-24.46
Total Distribution of Gross Collections	**17,516,125.15**	**21,296,727.49**	**3,780,602.34**	**21.58**	**116,824,435.96**	**116,736,927.65**	**-87,508.31**	**-0.07**

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

Highway Distribution Fund								
Special Fuels	5,146,912.21	5,606,677.68	459,765.47	8.93	29,622,864.73	29,499,770.20	-123,094.53	-0.42
Gasoline	11,779,789.22	13,232,924.43	1,453,135.21	12.34	77,264,004.83	78,880,559.09	1,616,554.26	2.09
Transfer Fee	-47.74	460.94	508.68	-1,065.52	54,285.52	-2,168.33	-56,453.85	-103.99
Interest	26,117.32	51,285.36	25,168.04	96.37	226,019.25	163,137.03	-62,882.22	-27.82
Total Highway Distribution Fund	**16,952,771.01**	**18,891,348.41**	**1,938,577.40**	**11.44**	**107,167,174.33**	**108,541,297.99**	**1,374,123.66**	**1.28**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Boise Auditorium								
Receipts								
Gross Collections	184,503.73	190,181.12	5,677.39	3.08	1,370,573.46	1,493,749.12	123,175.66	8.99
Less Refunds Paid		-141.92	-141.92		-328.31	-717.94	-389.63	118.68
Net Collections	**184,503.73**	**190,039.20**	**5,535.47**	**3.00**	**1,370,245.15**	**1,493,031.18**	**122,786.03**	**8.96**
Distribution of Boise Auditorium Tax								
Boise Auditorium District	184,503.73	188,039.20	3,535.47	1.92	1,370,245.15	1,489,031.18	118,786.03	8.67
Boise Auditorium Administration		2,000.00	2,000.00			4,000.00	4,000.00	
Tax Commission Refunds		141.92	141.92		328.31	717.94	389.63	118.68
Total Distribution of Gross Collections	**184,503.73**	**190,181.12**	**5,677.39**	**3.08**	**1,370,573.46**	**1,493,749.12**	**123,175.66**	**8.99**
Idaho Travel and Convention								
Receipts								
Gross Collections	359,982.96	273,606.79	-86,376.17	-23.99	3,015,998.62	3,063,651.17	47,652.55	1.58
Less Refunds Paid	-14.83	-2,503.66	-2,488.83	16,782.40	-3,550.74	-8,842.04	-5,291.30	149.02
Net Collections	**359,968.13**	**271,103.13**	**-88,865.00**	**-24.69**	**3,012,447.88**	**3,054,809.13**	**42,361.25**	**1.41**
Distribution of Idaho Travel & Convention								
Idaho Travel and Convention	359,968.13	245,703.13	-114,265.00	-31.74	3,012,447.88	3,004,009.13	-8,438.75	-0.28
Travel and Convention Admin		25,400.00	25,400.00			50,800.00	50,800.00	
Tax Commission Refunds	14.83	2,503.66	2,488.83	16,782.40	3,550.74	8,842.04	5,291.30	149.02
Total Distribution of Gross Collections	**359,982.96**	**273,606.79**	**-86,376.17**	**-23.99**	**3,015,998.62**	**3,063,651.17**	**47,652.55**	**1.58**
Illegal Drug Tax								
Receipts								
Gross Collections	182.00	650.00	468.00	257.14	1,292.00	42,390.58	41,098.58	3,181.00
Less Refunds Paid								
Net Collections	**182.00**	**650.00**	**468.00**	**257.14**	**1,292.00**	**42,390.58**	**41,098.58**	**3,181.00**
Distribution of Illegal Drug Tax								
Substance Abuse Treatment	182.00	650.00	468.00	257.14	1,292.00	42,390.58	41,098.58	3,181.00
Illegal Drug Tax Administration								
Tax Commission Refunds								
Total Distribution of Gross Collections	**182.00**	**650.00**	**468.00**	**257.14**	**1,292.00**	**42,390.58**	**41,098.58**	**3,181.00**

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	Change Dollars	Change %	Fiscal 2002 Year-To-Date	Fiscal 2003 Year-To-Date	Change Dollars	Change %
Suspense Fund								
Receipts								
Gross Collections	1,346,555.65	152,568.11	-1,193,987.54	-88.67	544,760.22	226,779.99	-317,980.23	-58.37
Less Refunds Paid								
Net Collections	1,346,555.65	152,568.11	-1,193,987.54	-88.67	544,760.22	226,779.99	-317,980.23	-58.37
Distribution of Suspense Fund								
Suspense Fund	724,885.28	-450.00	-725,335.28	-100.06	21,620.14	3,430.55	-18,189.59	-84.13
Clearing Accounts	621,670.37	153,018.11	-468,652.26	-75.39	587,881.75	212,564.11	-375,317.64	-63.84
Special Fuels IFTA					-97,741.67		97,741.67	-100.00
Bonds					33,000.00	10,785.33	-22,214.67	-67.32
Total Distribution of Gross Collections	1,346,555.65	152,568.11	-1,193,987.54	-88.67	544,760.22	226,779.99	-317,980.23	-58.37
Miscellaneous Income								
Receipts								
Gross Collections	7,072.29	9,178.86	2,106.57	29.79	59,222.38	66,000.70	6,778.32	11.45
Net Collections	7,072.29	9,178.86	2,106.57	29.79	59,222.38	66,000.70	6,778.32	11.45
Distribution of Miscellaneous								
Miscellaneous Receipts	7,072.29	9,178.86	2,106.57	29.79	58,748.97	64,161.85	5,412.88	9.21
Miscellaneous Refunds - General Fund					473.41	1,838.85	1,365.44	288.43
Total Distribution of Gross Collections	7,072.29	9,178.86	2,106.57	29.79	59,222.38	66,000.70	6,778.32	11.45
RR Car Company's Ad Valorem Tax								
Receipts								
Gross Collections	91,530.63	99,446.59	7,915.96	8.65	92,237.87	99,587.38	7,349.51	7.97
Less Refunds Paid								
Net Collections	91,530.63	99,446.59	7,915.96	8.65	92,237.87	99,587.38	7,349.51	7.97
Distribution of RR Car Tax								
Tax Commission Refunds								
Public School Endowment	91,530.63	99,446.59	7,915.96	8.65	92,237.87	99,587.38	7,349.51	7.97
Total Distribution of Gross Collections	91,530.63	99,446.59	7,915.96	8.65	92,237.87	99,587.38	7,349.51	7.97
Total Gross Receipts	187,758,018.15	189,647,049.60	1,889,031.45	1.01	1,044,373,638.09	1,063,671,598.76	19,297,960.67	1.85

Idaho State Tax Commission
Comparative Statement of Receipts and Distributions
December 31, 2002

Source	Month Of 12/31/01	Month Of 12/31/02	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	71,083,356.39	68,660,982.43	-2,422,373.96	-3.41	344,826,410.77	344,532,888.56	-293,522.21	-0.09
Corporate Income Taxes	9,987,887.00	10,777,272.03	789,385.03	7.90	43,479,319.43	43,105,556.64	-373,762.79	-0.86
Sales Tax	52,693,061.80	54,566,443.86	1,873,382.06	3.56	338,616,660.50	357,491,091.61	18,874,431.11	5.57
Cigarette Taxes	586,805.09	617,490.04	30,684.95	5.23	4,163,904.97	4,202,955.87	39,050.90	0.94
Tobacco Tax	331,348.50	359,947.24	28,598.74	8.63	2,199,620.94	2,395,469.94	195,849.00	8.90
Beer Tax	121,370.38	141,267.35	19,896.97	16.39	994,164.44	1,030,569.79	36,405.35	3.66
Wine Tax	159,984.90	175,340.54	15,355.64	9.60	954,581.35	1,017,505.78	62,924.43	6.59
Kilowatt Hour Tax	112,755.97	217,776.51	105,020.54	93.14	717,755.70	934,494.12	216,738.42	30.20
Mine License	869.22	-586.25	-1,455.47	-167.45	6,216.08	-33,238.42	-39,454.50	-634.72
Estate Tax	913,015.16	405,660.37	-507,354.79	-55.57	4,715,876.02	2,836,140.67	-1,879,735.35	-39.86
Abandoned Property Trust		1,351,270.89	1,351,270.89			1,351,270.89	1,351,270.89	
Misc Refunds					473.41	1,838.85	1,365.44	288.43
Escheat Trust		2,043.57	2,043.57			20,511.38	20,511.38	
Total Distributed Direct to General Fund	**135,990,454.41**	**137,274,908.58**	**1,284,454.17**	**0.94**	**740,674,983.61**	**758,887,055.68**	**18,212,072.07**	**2.46**
Accrued to General Fund								
Individual Income Tax Net Refund Fund	16,739,462.97	12,274,781.72	-4,464,681.25	-26.67	63,591,808.90	62,200,276.26	-1,391,532.64	-2.19
Corporate Income Tax Net Refund Fund	-1,959,555.07	590,025.72	2,549,580.79	-130.11	-19,571,482.79	-1,314,961.59	18,256,521.20	-93.28
Ag Prop Tax to Counties					-1,628,624.50	-3,257,249.00	-1,628,624.50	100.00
Ag Prop Tax to Schools					-1,733,154.25	-3,466,308.50	-1,733,154.25	100.00
Total Distributed and Accrued to G. Fund	**150,770,362.31**	**150,139,716.02**	**-630,646.29**	**-0.42**	**781,333,530.97**	**813,048,812.85**	**31,715,281.88**	**4.06**

Income Taxes Accrued To General Fund								
Individual Income Tax								
Distributed to Refund Fund	17,746,988.42	17,154,517.38	-592,471.04	-3.34	86,162,133.77	86,102,590.81	-59,542.96	-0.07
Less Total Refunds Paid	-1,007,525.45	-4,879,735.66	-3,872,210.21	384.33	-22,570,324.87	-23,902,314.55	-1,331,989.68	5.90
Net Refund Fund (To Above)	**16,739,462.97**	**12,274,781.72**	**-4,464,681.25**	**-26.67**	**63,591,808.90**	**62,200,276.26**	**-1,391,532.64**	**-2.19**
Add Distributed Direct to General Fund	71,083,356.39	68,660,982.43	-2,422,373.96	-3.41	344,826,410.77	344,532,888.56	-293,522.21	-0.09
IIT Distributed and Accrued to G. Fund	**87,822,819.36**	**80,935,764.15**	**-6,887,055.21**	**-7.84**	**408,418,219.67**	**406,733,164.82**	**-1,685,054.85**	**-0.41**
Corporate Income Tax								
Distributed to Refund Fund	2,494,357.72	2,676,402.82	182,045.10	7.30	10,818,716.77	10,746,089.93	-72,626.84	-0.67
Less Total Refunds Paid	-4,453,912.79	-2,086,377.10	2,367,535.69	-53.16	-30,390,199.56	-12,061,051.52	18,329,148.04	-60.31
Net Refund Fund (To Above)	**-1,959,555.07**	**590,025.72**	**2,549,580.79**	**-130.11**	**-19,571,482.79**	**-1,314,961.59**	**18,256,521.20**	**-93.28**
Add Distributed Direct to General Fund	9,987,887.00	10,777,272.03	789,385.03	7.90	43,479,319.43	43,105,556.64	-373,762.79	-0.86
CIT Distributed and Accrued to G. Fund	**8,028,331.93**	**11,367,297.75**	**3,338,965.82**	**41.59**	**23,907,836.64**	**41,790,595.05**	**17,882,758.41**	**74.80**