

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>RECEIPTS BY TAX TYPE</b>								
Individual Income Tax	134,994,011.18	140,655,724.03	5,661,712.85	4.19	671,266,534.94	715,821,627.15	44,555,092.21	6.64
Corporate Income Tax	28,232,901.32	34,782,118.27	6,549,216.95	23.20	96,504,581.44	101,292,228.00	4,787,646.56	4.96
Sales Tax	107,340,723.17	112,874,882.20	5,534,159.03	5.16	697,684,868.48	736,418,515.09	38,733,646.61	5.55
Cigarette Tax	2,714,962.58	2,575,252.13	-139,710.45	-5.15	19,280,661.48	18,689,213.09	-591,448.39	-3.07
Tobacco Tax	815,464.15	1,076,501.47	261,037.32	32.01	5,705,149.00	6,252,888.92	547,739.92	9.60
Beer Tax	303,130.99	278,141.71	-24,989.28	-8.24	2,203,711.44	2,185,456.41	-18,255.03	-0.83
Wine Tax	410,839.16	414,117.45	3,278.29	0.80	2,546,551.58	2,642,238.95	95,687.37	3.76
Kilowatt Hour Tax	-17,140.59	60,933.25	78,073.84	-455.49	891,567.57	863,838.93	-27,728.64	-3.11
Mine License Tax	8,262.44	163.00	-8,099.44	-98.03	12,837.99	6,038.56	-6,799.43	-52.96
Estate Tax	1,414.69		-1,414.69	-100.00	-68,585.31		68,585.31	-100.00
Oil & Gas					638.53	1,038.26	399.73	62.60
E911		118,236.92	118,236.92			762,841.82	762,841.82	
Motor Fuels Tax	21,531,282.96	25,555,398.22	4,024,115.26	18.69	132,969,191.88	138,951,805.39	5,982,613.51	4.50
Boise Auditorium District	325,822.81	366,038.36	40,215.55	12.34	2,537,047.25	2,724,021.33	186,974.08	7.37
Idaho Travel & Convention	416,228.93	491,513.29	75,284.36	18.09	4,959,619.43	5,385,357.15	425,737.72	8.58
Illegal Drug Tax						301.00	301.00	
Suspense Fund	-5,852.04	12,076.27	17,928.31	-306.36	124,586.86	33,950.77	-90,636.09	-72.75
Miscellaneous Revenues	19,738.39	14,643.00	-5,095.39	-25.81	98,078.54	90,027.56	-8,050.98	-8.21
RR Car Company's Ad Valorem Tax	40,612.50	47,551.00	6,938.50	17.08	40,629.50	47,586.00	6,956.50	17.12
Local Option Tax	262,783.45	901.67	-261,881.78	-99.66	1,696,097.54	1,832,008.21	135,910.67	8.01
Wine Direct Shipper Fee	450.00	812.50	362.50	80.56	6,312.50	6,912.50	600.00	9.50
<b>Total Gross Receipts</b>	<b>297,395,636.09</b>	<b>319,325,004.74</b>	<b>21,929,368.65</b>	<b>7.37</b>	<b>1,638,460,080.64</b>	<b>1,734,007,895.09</b>	<b>95,547,814.45</b>	<b>5.83</b>

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	12/31/13	12/31/14	Dollars	%			Dollars	%	
<b>DISTRIBUTIONS BY FUND</b>									
<b>Fund Description</b>									
0001 General Fund	224,063,566.15	237,038,250.91	12,974,684.76	5.79	1,209,191,227.87	1,280,291,668.82	71,100,440.95	5.88	
0051 Fish and Game Donation	-734.00	-532.00	202.00	-27.52	570.73	2,146.27	1,575.54	276.06	
0075 Abandoned Mine & Oil & Gas Conserv	343.21	55.42	-287.79	-83.85	1,504.09	2,258.17	754.08	50.14	
0130 Petroleum Storage Trust	206,830.21	197,347.89	-9,482.32	-4.58	1,155,860.38	1,173,710.46	17,850.08	1.54	
0176 Cancer Control	23,584.85	25,000.00	1,415.15	6.00	161,110.52	150,000.00	-11,110.52	-6.90	
0181 Central Tumor Registry	9,433.21	10,000.00	566.79	6.01	64,445.15	60,000.00	-4,445.15	-6.90	
0182 Substance Abuse Treatment	109,274.28	105,318.72	-3,955.56	-3.62	745,343.86	754,402.55	9,058.69	1.22	
0188 County Juvenile Probation Svcs	226,882.44	343,161.33	116,278.89	51.25	1,938,768.16	2,047,649.69	108,881.53	5.62	
0200 Water Pollution Control	400,000.00	400,000.00			2,400,000.00	2,400,000.00			
0212 Idaho Travel and Convention	390,159.14	463,299.45	73,140.31	18.75	4,905,514.09	5,319,981.30	414,467.21	8.45	
0213 Veterans Support Donation	-733.00	-522.00	211.00	-28.79	109.92	1,201.41	1,091.49	992.99	
0220 Cooperative Welfare Fund	180.00	450.00	270.00	150.00	8,826.00	20,535.77	11,709.77	132.67	
0221 State Aeronautics Fund	129,075.28	136,527.36	7,452.08	5.77	1,091,361.35	983,211.10	-108,150.25	-9.91	
0247 Parks & Rec Motor Fuels	409,237.45	401,915.56	-7,321.89	-1.79	2,505,631.73	2,543,239.04	37,607.31	1.50	
0259 Local Bridges & RR Xings					350,000.00	350,000.00			
0260 State Highway Account	1,398,851.65	1,373,040.40	-25,811.25	-1.85	8,293,362.68	8,506,146.10	212,783.42	2.57	
0261 Highway Distribution Fund	19,010,827.20	18,645,370.85	-365,456.35	-1.92	112,367,535.50	115,184,521.83	2,816,986.33	2.51	
0266 Search and Rescue Fund	3,522.49	3,459.48	-63.01	-1.79	21,567.10	21,890.87	323.77	1.50	
0267 Motor Fuel Distribution Fund	-1,602,991.75	2,853,662.25	4,456,654.00	-278.02	746,215.88	3,881,609.88	3,135,394.00	420.17	
0275 E911 Wireless		115,826.46	115,826.46			747,265.07	747,265.07		
0276 Multi-State Tax Compact	221,595.24	121,997.83	-99,597.41	-44.95	1,415,638.02	1,432,928.28	17,290.26	1.22	
0307 Oil & Gas Local Economic Development					40.87	66.45	25.58	62.59	
0338 Tax Commission Admin Fees	1,126,825.00	1,079,726.33	-47,098.67	-4.18	2,326,287.50	2,178,071.21	-148,216.29	-6.37	
0349 Wine Direct Shipper Fee to ISP		125.00	125.00		1,375.00	1,475.00	100.00	7.27	
0365 Permanent Building Fund	2,593,765.14	2,251,321.57	-342,443.57	-13.20	17,953,668.62	17,502,827.57	-450,841.05	-2.51	
0401 Miscellaneous Income	11,779.95	7,329.00	-4,450.95	-37.78	88,472.41	81,897.19	-6,575.22	-7.43	
0403 Opportunity Scholarship	-740.00	-693.00	47.00	-6.35	-1,190.76	-729.83	460.93	-38.71	
0481 Public School Endowment	293,011.53	410,941.99	117,930.46	40.25	2,281,743.18	2,284,618.47	2,875.29	0.13	
0483 Childrens Trust Donation	-238.00	-365.00	-127.00	53.36	1,502.38	2,299.74	797.36	53.07	
0502 Sales Tax - Cities & Counties	12,104,968.88	13,143,837.33	1,038,868.45	8.58	87,537,653.08	92,169,312.91	4,631,659.83	5.29	
0502 Sales Tax - Personal Property	861,306.89	1,571,884.09	710,577.20	82.50	9,194,641.89	9,460,900.64	266,258.75	2.90	
0502 Sales Tax - Ag Property Relief	707,258.59	707,258.59			4,243,551.50	4,243,551.50			
0502 Sales Tax - Demonstration Pilot Project	589,253.49	784,512.01	195,258.52	33.14	2,597,928.98	3,446,074.36	848,145.38	32.65	
0502 Sales Tax - Election Consolidation	366,091.46	373,385.21	7,293.75	1.99	2,196,548.80	2,240,311.25	43,762.45	1.99	
0507 Counties - Estate Tax	141.47		-141.47	-100.00	-373,684.70		373,684.70	-100.00	
0516 Refund Fund	33,117,475.09	36,379,125.68	3,261,650.59	9.85	158,334,973.35	169,674,157.49	11,339,184.14	7.16	
0516 Refund Fund - County Juvenile Prob Sv	25,516.59	20,229.66	-5,286.93	-20.72	302,274.03	189,266.51	-113,007.52	-37.39	
0630 Suspense Fund	-5,835.04	12,254.27	18,089.31	-310.01	126,026.76	35,079.48	-90,947.28	-72.17	
0630 Boise Auditorium District	323,092.81	363,268.74	40,175.93	12.43	2,531,411.84	2,718,325.71	186,913.87	7.38	
0630 Grape Growers and Wine Producers	20,301.22	20,704.51	403.29	1.99	126,999.51	132,099.87	5,100.36	4.02	
0630 Guard & Reserve Support Donation	12.00	247.00	235.00	1,958.33	1,357.87	3,151.06	1,793.19	132.06	
0630 Idaho Food Bank Donation	27.00	128.25	101.25	375.00	2,992.48	8,661.20	5,668.72	189.43	
0630 Special Olympics Donation	467.00		-467.00	-100.00	1,730.66	1,338.48	-392.18	-22.66	
0630 Local Option Tax	262,250.97	-33,846.40	-296,097.37	-112.91	1,619,039.33	1,760,539.65	141,500.32	8.74	
0630 Oil & Gas-Cities & Counties					143.03	232.57	89.54	62.60	
<b>Total Distributions</b>	<b>297,395,636.09</b>	<b>319,325,004.74</b>	<b>21,929,368.65</b>	<b>7.37</b>	<b>1,638,460,080.64</b>	<b>1,734,007,895.09</b>	<b>95,547,814.45</b>	<b>5.83</b>	

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	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Individual Income Tax Receipts</b>								
IIT Payments by Filing	35,688,611.39	41,278,398.68	5,589,787.29	15.66	95,556,710.04	103,248,316.43	7,691,606.39	8.05
Permanent Building Fund	23,460.00	23,340.00	-120.00	-0.51	496,900.00	507,159.00	10,259.00	2.06
Donations on returns	1,258.00	1,891.25	633.25	50.34	23,339.18	45,732.81	22,393.63	95.95
Individual Tax reclassified as Multi State	39,840.21	13,902.05	-25,938.16	-65.11	239,045.88	112,487.52	-126,558.36	-52.94
Total Filing Payments	35,753,169.60	41,317,531.98	5,564,362.38	15.56	96,315,995.10	103,913,695.76	7,597,700.66	7.89
Withholding Payments (See Below)	99,240,841.58	99,338,192.05	97,350.47	0.10	574,950,539.84	611,907,931.39	36,957,391.55	6.43
<b>Gross Collections</b>	<b>134,994,011.18</b>	<b>140,655,724.03</b>	<b>5,661,712.85</b>	<b>4.19</b>	<b>671,266,534.94</b>	<b>715,821,627.15</b>	<b>44,555,092.21</b>	<b>6.64</b>
Less Refunds Paid (See Below)	-5,132,206.46	-8,120,215.34	-2,988,008.88	58.22	-34,911,201.47	-38,795,473.49	-3,884,272.02	11.13
<b>Net Collections</b>	<b>129,861,804.72</b>	<b>132,535,508.69</b>	<b>2,673,703.97</b>	<b>2.06</b>	<b>636,355,333.47</b>	<b>677,026,153.66</b>	<b>40,670,820.19</b>	<b>6.39</b>
<b>Distribution of Individual Income Tax</b>								
General Fund	107,940,673.51	112,472,892.06	4,532,218.55	4.20	536,121,270.07	571,907,199.72	35,785,929.65	6.67
Refund Fund	26,975,683.95	28,115,226.31	1,139,542.36	4.22	133,980,540.38	142,955,535.07	8,974,994.69	6.70
Refund Fund - County Juvenile Prob Svc	25,516.59	20,229.66	-5,286.93	-20.72	302,274.03	189,266.51	-113,007.52	-37.39
Multi-State Tax Compact	1,902.54	1,915.09	12.55	0.66	39,937.27	27,467.55	-12,469.72	-31.22
Permanent Building Fund	23,460.00	23,340.00	-120.00	-0.51	496,900.00	507,159.00	10,259.00	2.06
Public School Income Substance Abuse	25,516.59	20,229.66	-5,286.93	-20.72	302,274.01	189,266.49	-113,007.52	-37.39
Donations: Fish & Game	-734.00	-532.00	202.00	-27.52	570.73	2,146.27	1,575.54	276.06
Fish & Game Admin Fee	750.00	750.00			1,500.00	1,500.00		
Children's Trust	-238.00	-365.00	-127.00	53.36	1,502.38	2,299.74	797.36	53.07
Children's Trust Admin Fee	750.00	750.00			1,500.00	1,500.00		
Guard & Reserve Support	12.00	247.00	235.00	1,958.33	1,357.87	3,151.06	1,793.19	132.06
Guard & Reserve Sup Admin Fee								
Red Cross	17.00	178.00	161.00	947.06	1,439.90	1,128.71	-311.19	-21.61
Red Cross Admin Fee								
Special Olympics	467.00		-467.00	-100.00	1,730.66	1,338.48	-392.18	-22.66
Special Olympics Admin Fee								
Veterans Support	-733.00	-522.00	211.00	-28.79	109.92	1,201.41	1,091.49	992.99
Veterans Support Admin Fee	750.00	750.00			1,500.00	1,500.00		
Cooperative Welfare Fund	180.00	450.00	270.00	150.00	8,826.00	20,535.77	11,709.77	132.67
Idaho Food Bank	27.00	128.25	101.25	375.00	2,992.48	8,661.20	5,668.72	189.43
Idaho Food Bank Admin Fee								
Opportunity Scholarship	-740.00	-693.00	47.00	-6.35	-1,190.76	-729.83	460.93	-38.71
Opportunity Scholar Admin Fee	750.00	750.00			1,500.00	1,500.00		
Election Campaign Fund								
<b>Total Distribution of Gross Collections</b>	<b>134,994,011.18</b>	<b>140,655,724.03</b>	<b>5,661,712.85</b>	<b>4.19</b>	<b>671,266,534.94</b>	<b>715,821,627.15</b>	<b>44,555,092.21</b>	<b>6.64</b>
<b>Additional Detail - Individual Income Tax Refunds and Withholding Receipts</b>								
<b>Refunds from Refund Account</b>								
Filing Refunds	-5,053,627.84	-7,993,872.32	-2,940,244.48	58.18	-34,263,675.99	-38,092,743.33	-3,829,067.34	11.18
Withholding Refunds	-78,578.62	-126,343.02	-47,764.40	60.79	-647,525.48	-702,730.16	-55,204.68	8.53
<b>Total IIT Refunds Paid</b>	<b>-5,132,206.46</b>	<b>-8,120,215.34</b>	<b>-2,988,008.88</b>	<b>58.22</b>	<b>-34,911,201.47</b>	<b>-38,795,473.49</b>	<b>-3,884,272.02</b>	<b>11.13</b>
<b>Withholding Receipts</b>								
Lottery Winnings Withholdings	51,033.18	40,459.32	-10,573.86	-20.72	604,548.04	378,533.00	-226,015.04	-37.39
Other Withholdings	99,189,808.40	99,297,732.73	107,924.33	0.11	574,345,991.80	611,529,398.39	37,183,406.59	6.47
<b>Total IIT Withholding Payments</b>	<b>99,240,841.58</b>	<b>99,338,192.05</b>	<b>97,350.47</b>	<b>0.10</b>	<b>574,950,539.84</b>	<b>611,907,931.39</b>	<b>36,957,391.55</b>	<b>6.43</b>

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	12/31/13	12/31/14	Dollars	%			Dollars	%
<b>Corp. Income Tax Receipts</b>								
Corporate Income Tax	-1,968,039.62	-14,045.50	1,953,994.12	-99.29	7,930,019.29	7,525,626.45	-404,392.84	-5.10
Corporate Estimates	27,558,993.94	34,016,778.03	6,457,784.09	23.43	81,162,051.86	89,826,345.55	8,664,293.69	10.68
Corporate Tax reclassified as Multi-State	2,641,947.00	779,385.74	-1,862,561.26	-70.50	7,412,510.29	3,940,256.00	-3,472,254.29	-46.84
<b>Gross Collections</b>	<b>28,232,901.32</b>	<b>34,782,118.27</b>	<b>6,549,216.95</b>	<b>23.20</b>	<b>96,504,581.44</b>	<b>101,292,228.00</b>	<b>4,787,646.56</b>	<b>4.96</b>
Less Refunds Paid	-2,168,333.63	-1,716,684.54	451,649.09	-20.83	-9,377,635.52	-6,119,717.27	3,257,918.25	-34.74
<b>Net Collections</b>	<b>26,064,567.69</b>	<b>33,065,433.73</b>	<b>7,000,866.04</b>	<b>26.86</b>	<b>87,126,945.92</b>	<b>95,172,510.73</b>	<b>8,045,564.81</b>	<b>9.23</b>
<b>Distribution of Corporate Tax</b>								
General Fund	22,959,514.33	27,866,254.93	4,906,740.60	21.37	77,528,388.10	81,021,741.40	3,493,353.30	4.51
Refund Fund	5,110,932.90	6,798,558.52	1,687,625.62	33.02	17,779,993.69	19,414,537.78	1,634,544.09	9.19
Multi-State Tax Compact	126,164.09	107,364.82	-18,799.27	-14.90	1,004,096.65	576,665.82	-427,430.83	-42.57
Permanent Building Fund	36,290.00	9,940.00	-26,350.00	-72.61	192,103.00	279,283.00	87,180.00	45.38
<b>Total Distribution of Gross Collections</b>	<b>28,232,901.32</b>	<b>34,782,118.27</b>	<b>6,549,216.95</b>	<b>23.20</b>	<b>96,504,581.44</b>	<b>101,292,228.00</b>	<b>4,787,646.56</b>	<b>4.96</b>
<b>Total Income Tax Gross Collections</b>	<b>163,226,912.50</b>	<b>175,437,842.30</b>	<b>12,210,929.80</b>	<b>7.48</b>	<b>767,771,116.38</b>	<b>817,113,855.15</b>	<b>49,342,738.77</b>	<b>6.43</b>
<b>Sales Tax Receipts</b>								
Sales Tax	105,381,929.69	112,782,517.93	7,400,588.24	7.02	694,141,826.34	733,502,759.80	39,360,933.46	5.67
Sales Tax reclassified as Multi-State	1,958,541.48	92,322.27	-1,866,219.21	-95.29	3,487,112.14	2,867,791.27	-619,320.87	-17.76
Amusement Device Tax	252.00	42.00	-210.00	-83.33	55,930.00	47,964.02	-7,965.98	-14.24
<b>Gross Collections</b>	<b>107,340,723.17</b>	<b>112,874,882.20</b>	<b>5,534,159.03</b>	<b>5.16</b>	<b>697,684,868.48</b>	<b>736,418,515.09</b>	<b>38,733,646.61</b>	<b>5.55</b>
Less Refunds Paid	-131,795.13	-523,183.11	-391,387.98	296.97	-2,291,039.89	-2,992,830.57	-701,790.68	30.63
<b>Net Collections</b>	<b>107,208,928.04</b>	<b>112,351,699.09</b>	<b>5,142,771.05</b>	<b>4.80</b>	<b>695,393,828.59</b>	<b>733,425,684.52</b>	<b>38,031,855.93</b>	<b>5.47</b>
<b>Distribution of Sales Tax</b>								
General Fund	91,669,853.45	94,941,437.27	3,271,583.82	3.57	584,351,900.22	616,136,738.93	31,784,838.71	5.44
Tax Commission Refunds	131,795.13	523,183.11	391,387.98	296.97	2,291,039.89	2,992,830.57	701,790.68	30.63
Multi-State Tax Compact	93,528.61	12,717.92	-80,810.69	-86.40	371,604.10	828,794.91	457,190.81	123.03
Revenue Share	12,103,641.80	12,909,755.08	806,113.28	6.66	79,566,948.84	84,011,336.72	4,444,387.88	5.59
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	1,327.08	234,082.25	232,755.17	17,538.90	7,970,704.24	8,157,976.19	187,271.95	2.35
Personal Property	861,306.89	1,571,884.09	710,577.20	82.50	9,194,641.89	9,460,900.64	266,258.75	2.90
Ag Prop Relief to Counties & Schools	707,258.59	707,258.59			4,243,551.50	4,243,551.50		
Demonstration Pilot Project	589,253.49	784,512.01	195,258.52	33.14	2,597,928.98	3,446,074.36	848,145.38	32.65
Election Consolidation	366,091.46	373,385.21	7,293.75	1.99	2,196,548.80	2,240,311.25	43,762.45	1.99
<b>Total Distribution of Gross Collections</b>	<b>107,340,723.17</b>	<b>112,874,882.20</b>	<b>5,534,159.03</b>	<b>5.16</b>	<b>697,684,868.48</b>	<b>736,418,515.09</b>	<b>38,733,646.61</b>	<b>5.55</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014 Year-To-Date	Fiscal 2015 Year-To-Date	Change	
	12/31/13	12/31/14	Dollars	%			Dollars	%
<b>Cigarette Taxes</b>								
<b>Receipts</b>								
Gross Collections	2,714,962.58	2,575,252.13	-139,710.45	-5.15	19,280,661.48	18,689,213.09	-591,448.39	-3.07
Less Refunds Paid	-4,703.43	-30.00	4,673.43	-99.36	-4,853.43	-180.00	4,673.43	-96.29
<b>Net Collections</b>	<b>2,710,259.15</b>	<b>2,575,222.13</b>	<b>-135,037.02</b>	<b>-4.98</b>	<b>19,275,808.05</b>	<b>18,689,033.09</b>	<b>-586,774.96</b>	<b>-3.04</b>
<b>Distribution of Cigarette Tax</b>								
General Fund	307,966.67	278,133.34	-29,833.33	-9.69	1,847,799.98	1,668,800.00	-178,999.98	-9.69
Tax Commission Refunds	4,703.43	30.00	-4,673.43	-99.36	4,853.43	180.00	-4,673.43	-96.29
Permanent Building Fund	2,017,438.76	1,709,588.79	-307,849.97	-15.26	14,037,766.04	13,495,233.09	-542,532.95	-3.86
Cancer Control Fund	23,584.85	25,000.00	1,415.15	6.00	161,110.52	150,000.00	-11,110.52	-6.90
Central Tumor Registry	9,433.21	10,000.00	566.79	6.01	64,445.15	60,000.00	-4,445.15	-6.90
Public School Endowment	175,917.83	276,250.00	100,332.17	57.03	1,582,343.18	1,657,500.00	75,156.82	4.75
County Juvenile Probation Svcs	175,917.83	276,250.00	100,332.17	57.03	1,582,343.18	1,657,500.00	75,156.82	4.75
<b>Total Distribution of Gross Collections</b>	<b>2,714,962.58</b>	<b>2,575,252.13</b>	<b>-139,710.45</b>	<b>-5.15</b>	<b>19,280,661.48</b>	<b>18,689,213.09</b>	<b>-591,448.39</b>	<b>-3.07</b>
<b>Tobacco Tax</b>								
<b>Receipts</b>								
Gross Collections	815,464.15	1,076,501.47	261,037.32	32.01	5,705,149.00	6,252,888.92	547,739.92	9.60
Less Refunds Paid	-30.00	-5,920.40	-5,890.40	19,634.67	-2,350.52	-10,496.29	-8,145.77	346.55
<b>Net Collections</b>	<b>815,434.15</b>	<b>1,070,581.07</b>	<b>255,146.92</b>	<b>31.29</b>	<b>5,702,798.48</b>	<b>6,242,392.63</b>	<b>539,594.15</b>	<b>9.46</b>
<b>Distribution of Tobacco Tax</b>								
General Fund	713,504.93	936,758.41	223,253.48	31.29	4,989,948.52	5,462,093.25	472,144.73	9.46
Tax Commission Refunds	30.00	5,920.40	5,890.40	19,634.67	2,350.52	10,496.29	8,145.77	346.55
Water Pollution Control								
Public School Endowment	50,964.61	66,911.33	15,946.72	31.29	356,424.98	390,149.69	33,724.71	9.46
County Juvenile Probation Svcs	50,964.61	66,911.33	15,946.72	31.29	356,424.98	390,149.69	33,724.71	9.46
<b>Total Distribution of Gross Collections</b>	<b>815,464.15</b>	<b>1,076,501.47</b>	<b>261,037.32</b>	<b>32.01</b>	<b>5,705,149.00</b>	<b>6,252,888.92</b>	<b>547,739.92</b>	<b>9.60</b>
<b>Beer Tax</b>								
<b>Receipts</b>								
Gross Collections	303,130.99	278,141.71	-24,989.28	-8.24	2,203,711.44	2,185,456.41	-18,255.03	-0.83
Less Refunds Paid	-374.32	-2.00	372.32	-99.47	-985.65	-145.95	839.70	-85.19
<b>Net Collections</b>	<b>302,756.67</b>	<b>278,139.71</b>	<b>-24,616.96</b>	<b>-8.13</b>	<b>2,202,725.79</b>	<b>2,185,310.46</b>	<b>-17,415.33</b>	<b>-0.79</b>
<b>Distribution of Beer Tax</b>								
General Fund	142,295.61	130,725.65	-11,569.96	-8.13	1,035,281.07	1,027,095.89	-8,185.18	-0.79
Tax Commission Refunds	374.32	2.00	-372.32	-99.47	985.65	145.95	-839.70	-85.19
Substance Abuse Treatment	60,551.35	55,627.95	-4,923.40	-8.13	440,545.16	437,062.11	-3,483.05	-0.79
Permanent Building Fund	99,909.71	91,786.11	-8,123.60	-8.13	726,899.56	721,152.46	-5,747.10	-0.79
<b>Total Distribution of Gross Collections</b>	<b>303,130.99</b>	<b>278,141.71</b>	<b>-24,989.28</b>	<b>-8.24</b>	<b>2,203,711.44</b>	<b>2,185,456.41</b>	<b>-18,255.03</b>	<b>-0.83</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Wine Tax Receipts</b>								
Gross Collections	410,839.16	414,117.45	3,278.29	0.80	2,546,551.58	2,642,238.95	95,687.37	3.76
Less Refunds Paid	-4,814.66	-27.75	4,786.91	-99.42	-6,562.57	-243.56	6,319.01	-96.29
<b>Net Collections</b>	<b>406,024.50</b>	<b>414,089.70</b>	<b>8,065.20</b>	<b>1.99</b>	<b>2,539,989.01</b>	<b>2,641,995.39</b>	<b>102,006.38</b>	<b>4.02</b>
<b>Distribution of Wine Tax</b>								
General Fund	337,000.35	343,694.42	6,694.07	1.99	2,108,190.80	2,192,856.08	84,665.28	4.02
Tax Commission Refunds	4,814.66	27.75	-4,786.91	-99.42	6,562.57	243.56	-6,319.01	-96.29
Substance Abuse Treatment	48,722.93	49,690.77	967.84	1.99	304,798.70	317,039.44	12,240.74	4.02
Grape Growers & Wine Prod	20,301.22	20,704.51	403.29	1.99	126,999.51	132,099.87	5,100.36	4.02
<b>Total Distribution of Gross Collections</b>	<b>410,839.16</b>	<b>414,117.45</b>	<b>3,278.29</b>	<b>0.80</b>	<b>2,546,551.58</b>	<b>2,642,238.95</b>	<b>95,687.37</b>	<b>3.76</b>
<b>Wine Direct Shipper Fee Receipts</b>								
Wine Direct Shipper Fee to Tax	450.00	687.50	237.50	52.78	4,937.50	5,437.50	500.00	10.13
Wine Direct Shipper Fee to ISP		125.00	125.00		1,375.00	1,475.00	100.00	7.27
<b>Total Distributions</b>	<b>450.00</b>	<b>812.50</b>	<b>362.50</b>	<b>80.56</b>	<b>6,312.50</b>	<b>6,912.50</b>	<b>600.00</b>	<b>9.50</b>
<b>Kilowatt Hour Tax Receipts</b>								
Gross Collections	-17,140.59	60,933.25	78,073.84	-455.49	891,567.57	863,838.93	-27,728.64	-3.11
Less Refunds Paid								
<b>Net Collections</b>	<b>-17,140.59</b>	<b>60,933.25</b>	<b>78,073.84</b>	<b>-455.49</b>	<b>891,567.57</b>	<b>863,838.93</b>	<b>-27,728.64</b>	<b>-3.11</b>
<b>Distribution of Kilowatt Hour Tax</b>								
General Fund	-17,140.59	60,933.25	78,073.84	-455.49	891,567.57	863,838.93	-27,728.64	-3.11
Tax Commission Refunds								
<b>Total Distribution of Gross Collections</b>	<b>-17,140.59</b>	<b>60,933.25</b>	<b>78,073.84</b>	<b>-455.49</b>	<b>891,567.57</b>	<b>863,838.93</b>	<b>-27,728.64</b>	<b>-3.11</b>
<b>Mine License Tax Receipts</b>								
Gross Collections	8,262.44	163.00	-8,099.44	-98.03	12,837.99	6,038.56	-6,799.43	-52.96
Less Refunds Paid	-7,253.00		7,253.00	-100.00	-9,541.00	-1,229.09	8,311.91	-87.12
<b>Net Collections</b>	<b>1,009.44</b>	<b>163.00</b>	<b>-846.44</b>	<b>-83.85</b>	<b>3,296.99</b>	<b>4,809.47</b>	<b>1,512.48</b>	<b>45.87</b>
<b>Distribution of Mine Tax</b>								
General Fund	666.23	107.58	-558.65	-83.85	2,176.02	3,174.25	998.23	45.87
Abandoned Mine Reclamation	343.21	55.42	-287.79	-83.85	1,120.97	1,635.22	514.25	45.88
Tax Commission Refunds	7,253.00		-7,253.00	-100.00	9,541.00	1,229.09	-8,311.91	-87.12
<b>Total Distribution of Gross Collections</b>	<b>8,262.44</b>	<b>163.00</b>	<b>-8,099.44</b>	<b>-98.03</b>	<b>12,837.99</b>	<b>6,038.56</b>	<b>-6,799.43</b>	<b>-52.96</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Estate Taxes Receipts</b>								
Gross Collections	1,414.69		-1,414.69	-100.00	-68,585.31		68,585.31	-100.00
Less Refunds Paid								
<b>Net Collections</b>	<b>1,414.69</b>		<b>-1,414.69</b>	<b>-100.00</b>	<b>-68,585.31</b>		<b>68,585.31</b>	<b>-100.00</b>
<b>Distribution of Estate Tax</b>								
General Fund	1,273.22		-1,273.22	-100.00	305,099.39		-305,099.39	-100.00
Tax Commission Refunds								
Counties - Estate	141.47		-141.47	-100.00	-373,684.70		373,684.70	-100.00
<b>Total Distribution of Gross Collections</b>	<b>1,414.69</b>		<b>-1,414.69</b>	<b>-100.00</b>	<b>-68,585.31</b>		<b>68,585.31</b>	<b>-100.00</b>
<b>E911 Wireless Fee Receipts</b>								
Gross Collections		118,236.92	118,236.92			762,841.82	762,841.82	
Less Refunds Paid		-46.63	-46.63			-326.38	-326.38	
<b>Net Collections</b>		<b>118,190.29</b>	<b>118,190.29</b>			<b>762,515.44</b>	<b>762,515.44</b>	
<b>Distribution of E911 Wireless Fee</b>								
Idaho Emergency Communications		115,826.46	115,826.46			747,265.07	747,265.07	
E911 Wireless Admin		2,363.83	2,363.83			15,250.37	15,250.37	
Tax Commission Refunds		46.63	46.63			326.38	326.38	
<b>Total Distribution of Gross Collections</b>		<b>118,236.92</b>	<b>118,236.92</b>			<b>762,841.82</b>	<b>762,841.82</b>	
<b>Oil &amp; Gas Tax Receipts</b>								
Gross Collections					638.53	1,038.26	399.73	62.60
Less Refunds Paid								
<b>Net Collections</b>					<b>638.53</b>	<b>1,038.26</b>	<b>399.73</b>	<b>62.60</b>
<b>Distribution of Oil &amp; Gas Tax</b>								
Conservation Fund					383.12	622.95	239.83	62.60
Tax Commission Refunds								
Cities & Counties share					143.03	232.57	89.54	62.60
Public Schools Fund					71.51	116.29	44.78	62.62
Local Economic Development					40.87	66.45	25.58	62.59
<b>Total Distribution of Gross Collections</b>					<b>638.53</b>	<b>1,038.26</b>	<b>399.73</b>	<b>62.60</b>
<b>Miscellaneous Gross Collections</b>	<b>19,738.39</b>	<b>14,643.00</b>	<b>-5,095.39</b>	<b>-25.81</b>	<b>98,078.54</b>	<b>90,027.56</b>	<b>-8,050.98</b>	<b>-8.21</b>
<b>Net Collections</b>	<b>19,738.39</b>	<b>14,643.00</b>	<b>-5,095.39</b>	<b>-25.81</b>	<b>98,078.54</b>	<b>90,027.56</b>	<b>-8,050.98</b>	<b>-8.21</b>
<b>Distribution of Miscellaneous</b>								
Miscellaneous Receipts	11,779.95	7,329.00	-4,450.95	-37.78	88,472.41	81,897.19	-6,575.22	-7.43
Miscellaneous Refunds - General Fund	7,958.44	7,314.00	-644.44	-8.10	9,606.13	8,130.37	-1,475.76	-15.36
<b>Total Distribution of Gross Collections</b>	<b>19,738.39</b>	<b>14,643.00</b>	<b>-5,095.39</b>	<b>-25.81</b>	<b>98,078.54</b>	<b>90,027.56</b>	<b>-8,050.98</b>	<b>-8.21</b>

Idaho State Tax Commission

Comparative Statement of Receipts and Distributions  
For the Period from December 1, 2014 to December 31, 2014

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Motor Fuels Receipts</b>								
Special Fuel	7,037,824.92	6,737,443.25	-300,381.67	-4.27	35,852,924.58	37,297,243.85	1,444,319.27	4.03
Gasoline Tax	14,921,461.38	14,821,207.67	-100,253.71	-0.67	89,411,096.90	90,876,435.08	1,465,338.18	1.64
Aviation Fuel	129,075.28	136,527.36	7,452.08	5.77	1,091,361.35	983,211.10	-108,150.25	-9.91
Transfer Fee	1,034,392.17	987,026.17	-47,366.00	-4.58	5,779,560.30	5,868,724.98	89,164.68	1.54
Fuels Distribution Fund	-1,602,991.75	2,853,662.25	4,456,654.00	-278.02	746,215.88	3,881,609.88	3,135,394.00	420.17
Motor Fuel Registration	11,520.96	19,531.52	8,010.56	69.53	88,032.87	44,580.50	-43,452.37	-49.36
<b>Gross Collections</b>	<b>21,531,282.96</b>	<b>25,555,398.22</b>	<b>4,024,115.26</b>	<b>18.69</b>	<b>132,969,191.88</b>	<b>138,951,805.39</b>	<b>5,982,613.51</b>	<b>4.50</b>
IFTA Taxpayer Refunds	-16,740.29	-72,094.37	-55,354.08	330.66	-481,875.00	-465,418.24	16,456.76	-3.42
Fuel Distributor Refunds (Gas & Special Fuel)	-452,160.63	-617,689.59	-165,528.96	36.61	-3,118,877.59	-3,423,303.91	-304,426.32	9.76
Payments to Other IFTA Jurisdictions	-409,104.51	-34,165.47	374,939.04	-91.65	-641,054.67	-378,503.96	262,550.71	-40.96
<b>Net Collections</b>	<b>20,653,277.53</b>	<b>24,831,448.79</b>	<b>4,178,171.26</b>	<b>20.23</b>	<b>128,727,384.62</b>	<b>134,684,579.28</b>	<b>5,957,194.66</b>	<b>4.63</b>
<b>Distribution of Motor Fuels Taxes</b>								
Tax Commission Refunds	878,005.43	923,949.43	45,944.00	5.23	4,241,807.26	4,267,226.11	25,418.85	0.60
Special Fuels Admin Fund	311,632.25	285,530.00	-26,102.25	-8.38	623,264.50	571,060.00	-52,204.50	-8.38
Gasoline Admin Fund	785,917.75	734,220.00	-51,697.75	-6.58	1,571,835.50	1,468,440.00	-103,395.50	-6.58
State Highway Account	1,398,851.65	1,373,040.40	-25,811.25	-1.85	8,293,362.68	8,506,146.10	212,783.42	2.57
Petroleum Storage Trust Admin	375.00	375.00			750.00	750.00		
Highway Distribution Fund	19,010,827.20	18,645,370.85	-365,456.35	-1.92	112,367,535.50	115,184,521.83	2,816,986.33	2.51
State Aeronautics Fund	129,075.28	136,527.36	7,452.08	5.77	1,091,361.35	983,211.10	-108,150.25	-9.91
Local Bridge Inspection Fund					100,000.00	100,000.00		
Railroad Grade Crossing					250,000.00	250,000.00		
Waterways Improvement	116,232.65	114,153.07	-2,079.58	-1.79	711,655.82	722,337.14	10,681.32	1.50
Off-Highway Improvements	116,232.65	114,153.07	-2,079.58	-1.79	711,655.82	722,337.14	10,681.32	1.50
Capital Improvements	116,232.65	114,153.07	-2,079.58	-1.79	711,655.82	722,337.14	10,681.32	1.50
Road and Bridge	60,539.50	59,456.35	-1,083.15	-1.79	370,664.27	376,227.62	5,563.35	1.50
Search and Rescue Fund	3,522.49	3,459.48	-63.01	-1.79	21,567.10	21,890.87	323.77	1.50
Petroleum Storage Trust Fund	206,830.21	197,347.89	-9,482.32	-4.58	1,155,860.38	1,173,710.46	17,850.08	1.54
Motor Fuels Distribution Fund	-1,602,991.75	2,853,662.25	4,456,654.00	-278.02	746,215.88	3,881,609.88	3,135,394.00	420.17
<b>Total Distribution of Gross Collections</b>	<b>21,531,282.96</b>	<b>25,555,398.22</b>	<b>4,024,115.26</b>	<b>18.69</b>	<b>132,969,191.88</b>	<b>138,951,805.39</b>	<b>5,982,613.51</b>	<b>4.50</b>
<b>Additional Detail - Motor Fuels Taxes - Distribution to Fund by Fuel Type</b>								
<b>Highway Distribution Fund</b>								
Special Fuels	6,193,066.95	5,611,593.59	-581,473.36	-9.39	31,235,918.23	32,226,114.42	990,196.19	3.17
Special Fuels - IFTA	-333,743.44	103,864.11	437,607.55	-131.12	483,341.05	1,186,057.39	702,716.34	145.39
Gasoline	12,340,561.67	12,148,522.36	-192,039.31	-1.56	76,098,707.71	77,237,114.61	1,138,406.90	1.50
Transfer Fee	796,167.43	759,704.41	-36,463.02	-4.58	4,449,589.28	4,518,229.59	68,640.31	1.54
Interest	3,253.63	2,154.86	-1,098.77	-33.77	11,946.36	14,093.77	2,147.41	17.98
Motor Fuel Registration	11,520.96	19,531.52	8,010.56	69.53	88,032.87	44,580.50	-43,452.37	-49.36
<b>Total Highway Distribution Fund</b>	<b>19,010,827.20</b>	<b>18,645,370.85</b>	<b>-365,456.35</b>	<b>-1.92</b>	<b>112,367,535.50</b>	<b>115,226,190.28</b>	<b>2,858,654.78</b>	<b>2.54</b>
<b>State Highway Account</b>								
Special Fuels	466,144.83	422,378.01	-43,766.82	-9.39	2,351,090.64	2,425,621.53	74,530.89	3.17
Special Fuels - IFTA	-25,120.47	7,817.70	32,938.17	-131.12	36,380.49	89,273.09	52,892.60	145.39
Gasoline	957,587.09	942,685.47	-14,901.62	-1.56	5,905,010.02	5,993,346.67	88,336.65	1.50
Interest	240.20	159.22	-80.98	-33.71	881.53	1,041.14	159.61	18.11
<b>Total State Highway Account</b>	<b>1,398,851.65</b>	<b>1,373,040.40</b>	<b>-25,811.25</b>	<b>-1.85</b>	<b>8,293,362.68</b>	<b>8,509,282.43</b>	<b>215,919.75</b>	<b>2.60</b>



**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>Boise Auditorium Receipts</b>								
Gross Collections	325,822.81	366,038.36	40,215.55	12.34	2,537,047.25	2,724,021.33	186,974.08	7.37
Less Refunds Paid	-30.00	-69.62	-39.62	132.07	-235.41	-295.62	-60.21	25.58
<b>Net Collections</b>	<b>325,792.81</b>	<b>365,968.74</b>	<b>40,175.93</b>	<b>12.33</b>	<b>2,536,811.84</b>	<b>2,723,725.71</b>	<b>186,913.87</b>	<b>7.37</b>
<b>Distribution of Boise Auditorium Tax</b>								
Boise Auditorium	323,092.81	363,268.74	40,175.93	12.43	2,531,411.84	2,718,325.71	186,913.87	7.38
Boise Auditorium Administration	2,700.00	2,700.00			5,400.00	5,400.00		
Tax Commission Refunds	30.00	69.62	39.62	132.07	235.41	295.62	60.21	25.58
<b>Total Distribution of Gross Collections</b>	<b>325,822.81</b>	<b>366,038.36</b>	<b>40,215.55</b>	<b>12.34</b>	<b>2,537,047.25</b>	<b>2,724,021.33</b>	<b>186,974.08</b>	<b>7.37</b>
<b>Idaho Travel and Convention Receipts</b>								
Gross Collections	416,228.93	491,513.29	75,284.36	18.09	4,959,619.43	5,385,357.15	425,737.72	8.58
Less Refunds Paid	-3,319.79	-5,463.84	-2,144.05	64.58	-8,605.34	-19,875.85	-11,270.51	130.97
<b>Net Collections</b>	<b>412,909.14</b>	<b>486,049.45</b>	<b>73,140.31</b>	<b>17.71</b>	<b>4,951,014.09</b>	<b>5,365,481.30</b>	<b>414,467.21</b>	<b>8.37</b>
<b>Distribution of Idaho Travel &amp; Convention</b>								
Idaho Travel and Convention	390,159.14	463,299.45	73,140.31	18.75	4,905,514.09	5,319,981.30	414,467.21	8.45
Travel and Convention Admin	22,750.00	22,750.00			45,500.00	45,500.00		
Tax Commission Refunds	3,319.79	5,463.84	2,144.05	64.58	8,605.34	19,875.85	11,270.51	130.97
<b>Total Distribution of Gross Collections</b>	<b>416,228.93</b>	<b>491,513.29</b>	<b>75,284.36</b>	<b>18.09</b>	<b>4,959,619.43</b>	<b>5,385,357.15</b>	<b>425,737.72</b>	<b>8.58</b>
<b>Illegal Drug Tax Receipts</b>								
Gross Collections						301.00	301.00	
Less Refunds Paid								
<b>Net Collections</b>						<b>301.00</b>	<b>301.00</b>	
<b>Distribution of Illegal Drug Tax</b>								
Substance Abuse Treatment						301.00	301.00	
Illegal Drug Tax Administration								
Tax Commission Refunds								
<b>Total Distribution of Gross Collections</b>						<b>301.00</b>	<b>301.00</b>	
<b>Suspense Fund Receipts</b>								
Gross Collections	-5,852.04	12,076.27	17,928.31	-306.36	124,586.86	33,950.77	-90,636.09	-72.75
Less Refunds Paid					-5,375.79	-51,132.41	-45,756.62	851.16
<b>Net Collections</b>	<b>-5,852.04</b>	<b>12,076.27</b>	<b>17,928.31</b>	<b>-306.36</b>	<b>119,211.07</b>	<b>-17,181.64</b>	<b>-136,392.71</b>	<b>-114.41</b>
<b>Distribution of Suspense Fund</b>								
Suspense Fund		6.27	6.27		4,375.79	47,138.68	42,762.89	977.26
Clearing Accounts	-7,852.04	4,070.00	11,922.04	-151.83	110,541.07	-23,297.91	-133,838.98	-121.08
Special Fuels IFTA								
Bonds	2,000.00	8,000.00	6,000.00	300.00	9,670.00	10,110.00	440.00	4.55
<b>Total Distribution of Gross Collections</b>	<b>-5,852.04</b>	<b>12,076.27</b>	<b>17,928.31</b>	<b>-306.36</b>	<b>124,586.86</b>	<b>33,950.77</b>	<b>-90,636.09</b>	<b>-72.75</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014	Fiscal 2015	Change	
	12/31/13	12/31/14	Dollars	%	Year-To-Date	Year-To-Date	Dollars	%
<b>RR Car Company's Ad Valorem Tax</b>								
Gross Collections	40,612.50	47,551.00	6,938.50	17.08	40,629.50	47,586.00	6,956.50	17.12
<b>Net Collections</b>	<b>40,612.50</b>	<b>47,551.00</b>	<b>6,938.50</b>	<b>17.08</b>	<b>40,629.50</b>	<b>47,586.00</b>	<b>6,956.50</b>	<b>17.12</b>
<b>Distribution of RR Car Tax</b>								
Public School Endowment	40,612.50	47,551.00	6,938.50	17.08	40,629.50	47,586.00	6,956.50	17.12
<b>Total Distribution of Gross Collections</b>	<b>40,612.50</b>	<b>47,551.00</b>	<b>6,938.50</b>	<b>17.08</b>	<b>40,629.50</b>	<b>47,586.00</b>	<b>6,956.50</b>	<b>17.12</b>
<b>Nez Perce County Local Option Tax</b>								
Gross Collections	262,783.45	901.67	-261,881.78	-99.66	1,627,497.54	1,151,430.81	-476,066.73	-29.25
Less Nez Perce Refunds Paid	-532.48	-6,710.15	-6,177.67	1,160.17	-8,458.21	-10,316.18	-1,857.97	21.97
<b>Net Collections</b>	<b>262,250.97</b>	<b>-5,808.48</b>	<b>-268,059.45</b>	<b>-102.21</b>	<b>1,619,039.33</b>	<b>1,141,114.63</b>	<b>-477,924.70</b>	<b>-29.52</b>
<b>Distribution of Local Option Tax</b>								
Nez Perce Cty Local Option Tax	262,250.97	-33,908.48	-296,159.45	-112.93	1,619,039.33	1,113,014.63	-506,024.70	-31.25
Nez Perce Cty Administration		28,100.00	28,100.00			28,100.00	28,100.00	
Tax Commission Refunds	532.48	6,710.15	6,177.67	1,160.17	8,458.21	10,316.18	1,857.97	21.97
<b>Total Distribution of Gross Collections</b>	<b>262,783.45</b>	<b>901.67</b>	<b>-261,881.78</b>	<b>-99.66</b>	<b>1,627,497.54</b>	<b>1,151,430.81</b>	<b>-476,066.73</b>	<b>-29.25</b>
<b>City of Ketchum Local Option Tax</b>								
Gross Collections					68,600.00	680,577.40	611,977.40	892.10
Less Ketchum Refunds Paid						-981.12	-981.12	
<b>Net Collections</b>					<b>68,600.00</b>	<b>679,596.28</b>	<b>610,996.28</b>	<b>890.67</b>
<b>Distribution of Local Option Tax</b>								
Ketchum City Local Option Tax		62.08	62.08			647,525.02	647,525.02	
Ketchum City Administration					68,600.00	32,133.34	-36,466.66	-53.16
Tax Commission Refunds		-62.08	-62.08			919.04	919.04	
<b>Total Distribution of Gross Collections</b>					<b>68,600.00</b>	<b>680,577.40</b>	<b>611,977.40</b>	<b>892.10</b>
<b>Grand Total Local Option Gross Collections</b>	<b>262,783.45</b>	<b>901.67</b>	<b>-261,881.78</b>	<b>-99.66</b>	<b>1,696,097.54</b>	<b>1,832,008.21</b>	<b>135,910.67</b>	<b>8.01</b>
<b>Additional Detail - Multi-State Tax Compact Receipts and Distributions</b>								
<b>Receipts to MTC Fund</b>								
Individual Income to MTC	1,902.54	1,915.09	12.55	0.66	39,937.27	27,467.55	-12,469.72	-31.22
Corporate Income to MTC	126,164.09	107,364.82	-18,799.27	-14.90	1,004,096.65	576,665.82	-427,430.83	-42.57
Sales Tax to MTC	93,528.61	12,717.92	-80,810.69	-86.40	371,604.10	828,794.91	457,190.81	123.03
<b>Total MTC Fund</b>	<b>221,595.24</b>	<b>121,997.83</b>	<b>-99,597.41</b>	<b>-44.95</b>	<b>1,415,638.02</b>	<b>1,432,928.28</b>	<b>17,290.26</b>	<b>1.22</b>
<b>MTC Fund Transfers to General Fund</b>								
Individual MTC to General Fund	37,937.67	11,986.96	-25,950.71	-68.40	199,108.61	85,019.97	-114,088.64	-57.30
Corporate MTC to General Fund	2,515,782.91	672,020.92	-1,843,761.99	-73.29	6,408,413.64	3,363,590.18	-3,044,823.46	-47.51
Sales Tax MTC to General Fund	1,865,012.87	79,604.35	-1,785,408.52	-95.73	3,115,508.04	2,038,996.36	-1,076,511.68	-34.55
<b>Total MTC Receipts to General Fund</b>	<b>4,418,733.45</b>	<b>763,612.23</b>	<b>-3,655,121.22</b>	<b>-82.72</b>	<b>9,723,030.29</b>	<b>5,487,606.51</b>	<b>-4,235,423.78</b>	<b>-43.56</b>
<b>Total MTC Receipts</b>	<b>4,640,328.69</b>	<b>885,610.06</b>	<b>-3,754,718.63</b>	<b>-80.91</b>	<b>11,138,668.31</b>	<b>6,920,534.79</b>	<b>-4,218,133.52</b>	<b>-37.87</b>
<b>Total Gross Receipts</b>	<b>297,395,636.09</b>	<b>319,325,004.74</b>	<b>21,929,368.65</b>	<b>7.37</b>	<b>1,638,460,080.64</b>	<b>1,734,007,895.09</b>	<b>95,547,814.45</b>	<b>5.83</b>

**Idaho State Tax Commission**  
**Comparative Statement of Receipts and Distributions**  
**For the Period from December 1, 2014 to December 31, 2014**

Source	Month Of	Month Of	Change		Fiscal 2014 Year-To-Date	Fiscal 2015 Year-To-Date	Change	
	12/31/13	12/31/14	Dollars	%			Dollars	%
<b>DISTRIBUTED TO AND ACCRUED TO GENERAL FUND</b>								
<b>Distributed Direct to General Fund by Tax</b>								
Individual Income Taxes	107,940,673.51	112,472,892.06	4,532,218.55	4.20	536,121,270.07	571,907,199.72	35,785,929.65	6.67
Corporate Income Taxes	22,959,514.33	27,866,254.93	4,906,740.60	21.37	77,528,388.10	81,021,741.40	3,493,353.30	4.51
Sales Tax	91,669,853.45	94,941,437.27	3,271,583.82	3.57	584,351,900.22	616,136,738.93	31,784,838.71	5.44
Cigarette Taxes	307,966.67	278,133.34	-29,833.33	-9.69	1,847,799.98	1,668,800.00	-178,999.98	-9.69
Tobacco Tax	713,504.93	936,758.41	223,253.48	31.29	4,989,948.52	5,462,093.25	472,144.73	9.46
Beer Tax	142,295.61	130,725.65	-11,569.96	-8.13	1,035,281.07	1,027,095.89	-8,185.18	-0.79
Wine Tax	337,000.35	343,694.42	6,694.07	1.99	2,108,190.80	2,192,856.08	84,665.28	4.02
Kilowatt Hour Tax	-17,140.59	60,933.25	78,073.84	-455.49	891,567.57	863,838.93	-27,728.64	-3.11
Mine License	666.23	107.58	-558.65	-83.85	2,176.02	3,174.25	998.23	45.87
Estate Tax	1,273.22		-1,273.22	-100.00	305,099.39		-305,099.39	-100.00
Misc Refunds	7,958.44	7,314.00	-644.44	-8.10	9,606.13	8,130.37	-1,475.76	-15.36
<b>Total Distributed Direct to General Fund</b>	<b>224,063,566.15</b>	<b>237,038,250.91</b>	<b>12,974,684.76</b>	<b>5.79</b>	<b>1,209,191,227.87</b>	<b>1,280,291,668.82</b>	<b>71,100,440.95</b>	<b>5.88</b>
<b>Accrued to General Fund</b>								
Individual Income Tax Net Refund Fund	21,843,477.49	19,995,010.97	-1,848,466.52	-8.46	99,069,338.91	104,160,061.58	5,090,722.67	5.14
Corporate Income Tax Net Refund Fund	2,942,599.27	5,081,873.98	2,139,274.71	72.70	8,402,358.17	13,294,820.51	4,892,462.34	58.23
<b>Total Distributed and Accrued to G. Fund</b>	<b>248,849,642.91</b>	<b>262,115,135.86</b>	<b>13,265,492.95</b>	<b>5.33</b>	<b>1,316,662,924.95</b>	<b>1,397,746,550.91</b>	<b>81,083,625.96</b>	<b>6.16</b>
<b>INCOME TAXES ACCRUED TO GENERAL FUND</b>								
<b>Individual Income Tax</b>								
Distributed to Refund Fund	26,975,683.95	28,115,226.31	1,139,542.36	4.22	133,980,540.38	142,955,535.07	8,974,994.69	6.70
Less Total Refunds	-5,132,206.46	-8,120,215.34	-2,988,008.88	58.22	-34,911,201.47	-38,795,473.49	-3,884,272.02	11.13
<b>Net Refund Fund (To Above)</b>	<b>21,843,477.49</b>	<b>19,995,010.97</b>	<b>-1,848,466.52</b>	<b>-8.46</b>	<b>99,069,338.91</b>	<b>104,160,061.58</b>	<b>5,090,722.67</b>	<b>5.14</b>
Add Distributed Direct to General Fund	107,940,673.51	112,472,892.06	4,532,218.55	4.20	536,121,270.07	571,907,199.72	35,785,929.65	6.67
<b>IIT Distributed and Accrued to G. Fund</b>	<b>129,784,151.00</b>	<b>132,467,903.03</b>	<b>2,683,752.03</b>	<b>2.07</b>	<b>635,190,608.98</b>	<b>676,067,261.30</b>	<b>40,876,652.32</b>	<b>6.44</b>
<b>Corporate Income Tax</b>								
Distributed to Refund Fund	5,110,932.90	6,798,558.52	1,687,625.62	33.02	17,779,993.69	19,414,537.78	1,634,544.09	9.19
Less Total Refunds	-2,168,333.63	-1,716,684.54	451,649.09	-20.83	-9,377,635.52	-6,119,717.27	3,257,918.25	-34.74
<b>Net Refund Fund (To Above)</b>	<b>2,942,599.27</b>	<b>5,081,873.98</b>	<b>2,139,274.71</b>	<b>72.70</b>	<b>8,402,358.17</b>	<b>13,294,820.51</b>	<b>4,892,462.34</b>	<b>58.23</b>
Add Distributed Direct to General Fund	22,959,514.33	27,866,254.93	4,906,740.60	21.37	77,528,388.10	81,021,741.40	3,493,353.30	4.51
<b>CIT Distributed and Accrued to G. Fund</b>	<b>25,902,113.60</b>	<b>32,948,128.91</b>	<b>7,046,015.31</b>	<b>27.20</b>	<b>85,930,746.27</b>	<b>94,316,561.91</b>	<b>8,385,815.64</b>	<b>9.76</b>