

TABLE 3
GROSS COLLECTIONS OF AUDIT ASSESSMENTS AND DELINQUENT TAX
FISCAL YEAR 1998-99 AND 1999-00

<i>AUDIT COLLECTIONS</i>	<i>1998-99</i>	<i>1999-00</i>	<i>% CHANGE</i>
Assessment Collections (Gross)	\$69,879,398	\$75,780,682	8.4%
Miscellaneous Taxes (Net of Credit)	\$2,459,515	\$7,001,917	184.7%
<i>TOTAL AUDIT UNIT COLLECTIONS</i>	<i>\$72,338,913</i>	<i>\$82,782,599</i>	<i>14.4%</i>
<i>TOTAL BILLINGS</i>	<i>\$131,087,763</i>	<i>\$189,187,670</i>	<i>44.3%</i>
<i>TOTAL DELINQUENT TAX COLLECTIONS</i>	<i>\$158,706,258</i>	<i>\$154,662,480</i>	<i>-2.5%</i>
<i>TOTAL UNADJUSTED ENFORCEMENT COLLECTIONS</i>	<i>\$362,132,934</i>	<i>\$426,632,749</i>	<i>17.8%</i>
<i>ADJUSTMENTS (1)</i>			
Duplication, Credit Audits and Other Adjustments As Reported	(\$80,746,419)	(\$83,096,501)	2.9%
<i>TOTAL ADJUSTED ENFORCEMENT COLLECTIONS (2)</i>	<i>\$281,386,515</i>	<i>\$343,536,248</i>	<i>22.1%</i>
<i>REFUND DENIALS</i>	<i>\$4,733,405</i>	<i>\$18,509,294</i>	<i>291.0%</i>

(1) Audits resulting in credit adjustments are subtracted to produce an actual figure representing the net gain to the state from tax enforcement efforts.

(2) Actual amounts resulting from the Department's enforcement effort.