

Mississippi Department of Revenue
Summary of Transfers
April 2023

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2023 were \$1,017,895,224 which is an increase of \$8,395,988 or .83% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2023 were \$6,132,611,657 which is an increase of \$342,161,230 or 5.91% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2023 were \$1,332,927,787 which is an increase of \$18,241,654 or 1.39% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2023 were \$8,999,468,859 which is an increase of \$532,900,257 or 6.29% from the same period of the prior year.

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	April 2023	April 2022	7/1/22 to 4/30/23	7/1/21 to 4/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$242,695,925	\$231,471,858	\$2,269,391,798	\$2,099,520,459	\$169,871,339	8.09%
Public School Building Fund	0	1,666,666	0	16,666,660	(16,666,660)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	16,666,660	0	16,666,660	0.00%
Municipalities	42,994,066	41,126,102	462,885,825	441,636,851	21,248,974	4.81%
Motor Vehicle Rental Sales Tax	4,109	0	9,898,179	9,507,625	390,554	4.11%
4-Lane Construction Project	215,057	912,623	15,268,766	14,113,084	1,155,682	8.19%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	39,557,797	37,966,142	328,301,562	304,126,848	24,174,714	7.95%
Mississippi Fair Commission	8,218	49,475	165,808	250,352	(84,544)	-33.77%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,046,343	17,897,428	182,992,200	179,826,033	3,166,167	1.76%
Department of Agriculture	26,511	17,039	238,208	239,034	(826)	-0.35%
Sales Tax (Telecommunications 7%)	339,514	396,766	4,169,084	4,226,431	(57,348)	-1.36%
Airport Parking	60,401	58,186	713,426	557,636	155,790	27.94%
Capitol Complex Improvement Fund	767,956	770,495	8,225,659	8,465,814	(240,155)	-2.84%
Sales Tax Incentive Fund - Economic Redevelopment	146,208	60,374	973,119	970,787	2,333	0.24%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	616,546	517,593	7,022,507	8,319,021	(1,296,513)	-15.58%
MS Development Authority Tourism Advertising Fund	1,137,276	1,048,065	11,615,623	10,538,744	1,076,879	10.22%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	2,500,000	2,500,000	0	0.00%
Total Sales Tax Transfers	\$349,532,591	\$334,208,812	\$3,363,028,424	\$3,143,465,378	\$219,563,046	6.98%
Use Tax Transferred to:						
General Fund	\$33,409,065	\$37,404,046	\$327,320,734	\$361,665,583	(\$34,344,849)	-9.50%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,570,037	6,035,054	60,998,706	61,859,550	(860,844)	-1.39%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	8,065,498	7,768,297	74,628,990	71,043,080	3,585,910	5.05%
Local Bridge Replacement & Rehabilitation Fund	3,275,781	3,165,055	35,697,566	34,572,008	1,125,558	3.26%
Modernization Use Tax County Fund	9,743,935	6,863,743	104,009,289	73,716,023	30,293,266	41.09%
Modernization Use Tax City Fund	8,726,458	6,495,166	102,991,813	73,716,023	29,275,790	39.71%
Total Use Tax Transfers	\$68,790,775	\$67,731,361	\$709,647,097	\$680,572,266	\$29,074,831	4.27%
Individual Income Tax Transferred to:						
General Fund	\$325,003,268	\$376,256,144	\$1,979,406,875	\$1,954,207,564	\$25,199,310	1.29%
Income Tax-Withheld-Job Incentive/Advantage	0	0	13,649,166	11,379,164	2,270,002	19.95%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	1,424,130	925,768	9,077,458	6,856,438	2,221,021	32.39%
MMEIA Rebate Fund	0	0	11,284,577	2,892,873	8,391,704	290.08%
Income Tax-SMART Business Incentive	0	0	224,998	0	224,998	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	422,139	351,933	70,206	19.95%
Refund Account	85,218,072	84,206,484	390,687,872	343,201,062	47,486,810	13.84%
Total Individual Income Tax Transfers	\$411,645,469	\$461,388,396	\$2,404,753,086	\$2,318,889,034	\$85,864,052	3.70%
Corporate Tax Transferred to:						
General Fund	\$278,132,613	\$228,056,663	\$847,586,731	\$674,969,532	\$172,617,199	25.57%
Economic Redevelopment Incentive Corporate Fund	0	0	64,097	93,216	(29,119)	-31.24%
Refund Account	5,153,233	5,080,484	44,044,969	46,224,336	(2,179,367)	-4.71%
Total Corporate Tax Transfers	\$283,285,847	\$233,137,147	\$891,695,797	\$721,287,083	\$170,408,713	23.63%
Insurance Premium Tax Transferred to:						
General Fund	\$97,705,116	\$92,078,577	\$285,652,783	\$273,156,788	\$12,495,996	4.57%
Municipalities	0	56,194	7,580,857	7,384,318	196,539	2.66%
County Fire Protection	0	56,194	7,580,857	7,384,318	196,539	2.66%
City of Jackson	1,687	12,330	287,380	272,552	14,828	5.44%
Total Ins. Premium Tax Transfers	\$97,706,803	\$92,203,295	\$301,101,877	\$288,197,975	\$12,903,902	4.48%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,233,581	\$14,453,577	\$133,846,800	\$140,818,804	(\$6,972,004)	-4.95%
Gaming License & Taxes (Counties & Cities)	10,027,035	10,537,380	84,070,217	87,840,528	(3,770,311)	-4.29%
Gaming Bond Sinking Fund	3,000,000	3,000,000	30,000,000	30,000,000	0	0.00%
Gaming State Highway Fund	290,092	269,784	4,417,557	4,432,751	(15,195)	-0.34%
Total Gaming Fees & Tax Transfers	\$25,550,708	\$28,260,740	\$252,334,574	\$263,092,083	(\$10,757,509)	-4.09%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	April 2023	April 2022	7/1/22 to 4/30/23	7/1/21 to 4/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$61,049	\$0	\$138,016	\$0	\$138,016	0.00%
General Fund- Permit Fees	160,000	0	7,510,000	0	7,510,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$221,049	\$0	\$7,648,016	\$0	\$7,648,016	0.00%
Tobacco Tax transferred to:						
General Fund	\$9,903,336	\$10,315,511	\$106,502,133	\$113,217,189	(\$6,715,056)	-5.93%
Total Tobacco Tax Transfers	\$9,903,336	\$10,315,511	\$106,502,133	\$113,217,189	(\$6,715,056)	-5.93%
Beer and Wine Tax transferred to:						
General Fund	\$2,359,399	\$2,544,420	\$22,636,866	\$23,396,260	(\$759,394)	-3.25%
Total Beer and Wine Tax Transfers	\$2,359,399	\$2,544,420	\$22,636,866	\$23,396,260	(\$759,394)	-3.25%
ABC Collections transferred to:						
General Fund	\$10,367,312	\$10,526,840	\$88,197,184	\$91,703,115	(\$3,505,932)	-3.82%
Counties	32,342	27,375	252,170	239,252	12,918	5.40%
Municipalities	338,671	318,389	2,877,320	2,680,563	196,757	7.34%
Department of Mental Health	1,075,024	1,095,339	9,143,298	9,428,390	(285,092)	-3.02%
ABC Warehouse Bond Sinking Fund	351,021	0	2,649,150	0	2,649,150	0.00%
ABC Warehouse Improvements Fund	68,918	0	738,550	0	738,550	0.00%
ABC Sales & Service Outside State Agencies	632	7,543	8,023	87,549	(79,527)	-90.84%
Total ABC Transfers	\$11,813,350	\$11,967,942	\$103,865,695	\$104,138,870	(\$273,175)	-0.26%
Oil Severance Tax Transferred to:						
General Fund	\$2,196,257	\$2,983,776	\$27,080,786	\$23,329,063	\$3,751,723	16.08%
Counties	923,914	1,033,029	10,950,218	8,876,480	2,073,738	23.36%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$3,120,171	\$4,016,805	\$38,031,004	\$32,205,543	\$5,825,461	18.09%
Gas Severance Tax Transferred to:						
General Fund	\$231,131	\$287,684	\$4,400,971	\$2,694,377	\$1,706,595	63.34%
Counties	145,821	152,227	2,238,037	1,300,894	937,143	72.04%
Education Trust Fund (State Owned Lands)	202	0	435	0	435	0.00%
Total Gas Severance Tax Transfers	\$377,154	\$439,910	\$6,639,443	\$3,995,271	\$2,644,173	66.18%
Installment Loan Tax transferred to:						
General Fund	\$2,681,088	\$2,044,130	\$14,074,764	\$13,342,362	\$732,403	5.49%
Total Installment Loan Tax Transfers	\$2,681,088	\$2,044,130	\$14,074,764	\$13,342,362	\$732,403	5.49%
Privilege Tax Transferred to:						
General Fund	\$588,829	\$718,336	\$6,860,974	\$7,008,966	(\$147,992)	-2.11%
Highway Department	7,998,717	8,536,849	59,437,140	54,111,385	5,325,755	9.84%
4-Lane Highway Project	1,547,436	1,521,652	15,770,240	15,202,553	567,687	3.73%
Highway Department Hybrid/Electric	143,325	114,865	1,361,605	1,064,506	297,099	27.91%
State Aid Roads Hybrid/Electric	25,949	21,062	246,881	195,744	51,138	26.12%
Counties	3,847,682	4,097,705	37,015,127	31,772,297	5,242,830	16.50%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	945,667	990,405	9,892,201	9,835,511	56,690	0.58%
Mississippi Burn Care Fund	98,995	87,928	981,241	876,547	104,694	11.94%
New Capitol R & R	60,754	58,414	603,961	564,202	39,760	7.05%
DOR Special Tag Fees	21,843	12,734	186,278	125,839	60,439	48.03%
Mailing Fees	139,809	92,774	1,152,664	860,593	292,071	33.94%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	912,765	597,711	8,171,533	5,918,474	2,253,059	38.07%
License Tag Acquisition Fund	397,807	324,050	3,430,507	3,307,578	122,929	3.72%
Total Privilege Tax Transfers	\$16,729,576	\$17,174,484	\$145,124,279	\$130,863,946	\$14,260,334	10.90%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,270,407	11,209,750	60,658	0.54%
Nuclear Plant in Lieu (Cities)	0	0	7,529,593	7,590,250	(60,658)	-0.80%
Total Nuclear In Lieu Transfers	\$0	\$0	\$20,000,000	\$20,000,000	(\$0)	0.00%

Mississippi Department of Revenue
Transfers to the General Fund and Other Funds

	April 2023	April 2022	7/1/22 to 4/30/23	7/1/21 to 4/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$1,000	\$170	\$2,253	\$2,070	\$183	8.81%
General Fund: Compressed Gas	35,539	64,854	294,245	287,950	6,295	2.19%
General Fund: Natural Gas	85,220	80,200	1,001,111	798,553	202,558	25.37%
Highway Department	22,113,175	25,090,439	260,742,281	265,653,939	(4,911,658)	-1.85%
State Aid Road Fund	4,000,000	4,417,945	46,823,909	47,646,803	(822,894)	-1.73%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	46,321,989	45,143,270	1,178,719	2.61%
Road Protection - Coast Counties	297,832	273,112	3,053,031	3,212,867	(159,836)	-4.97%
Seawall - Coast Counties	529,511	485,543	5,429,612	5,712,120	(282,508)	-4.95%
Miss. Groundwater Protection Trust Fd.	749,221	824,373	8,338,915	6,077,234	2,261,681	37.22%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	13,718	25,034	113,578	111,148	2,430	2.19%
Municipal Aid	0	0	1,633,122	1,602,824	30,297	1.89%
Aeronautics Commission	91,505	104,935	943,736	1,065,872	(122,136)	-11.46%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	497	908	4,119	4,031	88	2.18%
Railroad Revitalization Fund	13,260	12,313	133,515	140,012	(6,497)	-4.64%
IFTA Tax	0	760,991	6,408,224	8,982,727	(2,574,503)	-28.66%
Total Petroleum Tax Transfers	\$27,930,480	\$32,140,818	\$390,043,639	\$397,885,652	(\$7,842,013)	-1.97%
TVA In Lieu transferred to:						
General Fund	\$8,078	\$168,312	\$1,219,608	\$1,728,543	(\$508,935)	-29.44%
TVA in Lieu Tax (Counties)	0	0	9,793,260	9,159,865	633,395	6.91%
TVA in Lieu Tax (Municipalities)	0	0	4,345,062	4,172,717	172,345	4.13%
TVA in Lieu Tax (Schools)	0	0	4,739,700	4,471,121	268,579	6.01%
Total TVA In Lieu Transfers	\$8,078	\$168,312	\$20,097,630	\$19,532,245	\$565,384	2.89%
Statewide Privilege Fees transferred to:						
General Fund	\$3,865	\$7,486	\$610,289	\$595,769	\$14,520	2.44%
Total Statewide Privilege Fees	\$3,865	\$7,486	\$610,289	\$595,769	\$14,520	2.44%
Timber Severance Tax transferred to:						
General Fund	\$0	\$64	\$4,136	\$11,817	(\$7,681)	-65.00%
Timber Severance - Counties	65,516	54,769	699,555	661,906	37,649	5.69%
Timber Severance - Forest Resources	261,977	215,857	2,788,847	2,625,763	163,084	6.21%
Total Timber Severance Tax Transfers	\$327,493	\$270,689	\$3,492,538	\$3,299,487	\$193,052	5.85%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$0	\$37	\$7,486,122	\$6,578,439	\$907,683	13.80%
Total Regulatory Fees	\$0	\$37	\$7,486,122	\$6,578,439	\$907,683	13.80%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$8,477	(\$8,477)	-100.00%
Gross Railroad Regulation	0	0	0	201,000	(201,000)	-100.00%
Total Railroad Regulatory	\$0	\$0	\$0	\$209,477	(\$209,477)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$33,552	\$36,551	\$161,055	\$183,597	(\$22,542)	-12.28%
Total Fantasy Sports Tax Transfers	\$33,552	\$36,551	\$161,055	\$183,597	(\$22,542)	-12.28%

**Mississippi Department of Revenue
Transfers to the General Fund and Other Funds**

	April 2023	April 2022	7/1/22 to 4/30/23	7/1/21 to 4/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$597,294	\$682,471	\$5,934,432	\$6,107,715	(\$173,284)	-2.84%
Total Casual Auto Sales Tax Transfers	\$597,294	\$682,471	\$5,934,432	\$6,107,715	(\$173,284)	-2.84%
Title Fees Transferred to:						
DOR Title Fees	\$788,214	\$763,230	\$8,080,446	\$8,086,099	(\$5,653)	-0.07%
Total Title Fees Transfers	\$788,214	\$763,230	\$8,080,446	\$8,086,099	(\$5,653)	-0.07%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$83,061	\$73,993	\$1,042,459	\$1,068,421	(\$25,962)	-2.43%
Total ATV/ Motorcycle Fees Transfers	\$83,061	\$73,993	\$1,042,459	\$1,068,421	(\$25,962)	-2.43%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$775,858	\$709,251	\$6,962,797	\$7,216,839	(\$254,042)	-3.52%
Prepaid Wireless E911 Fee	15,835	14,475	142,105	147,290	(5,185)	-3.52%
Total Prepaid Wireless E911	\$791,693	\$723,726	\$7,104,902	\$7,364,129	(\$259,227)	-3.52%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,312	\$124,053	\$1,302,547	\$1,284,124	\$18,424	1.43%
Total E911 Telephone Minimum Standards Service Charge	\$127,312	\$124,053	\$1,302,547	\$1,284,124	\$18,424	1.43%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,992,247	\$8,854,319	\$137,927	1.56%
Rail Car in Lieu - DOR Fee	5,723	148	283,495	272,417	11,078	4.07%
Total Rail Car in Lieu	\$5,723	\$148	\$9,275,742	\$9,126,736	\$149,006	1.63%
City Utility Tax						
Gross City Utility Tax	\$25,694	\$27,597	\$329,034	\$295,158	\$33,875	11.48%
City Utility Fee	1,352	1,452	17,316	15,535	1,782	11.47%
Total City Utility	\$27,046	\$29,049	\$346,350	\$310,693	\$35,657	11.48%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$11,346,922	\$10,608,879	\$118,933,249	\$113,079,777	\$5,853,473	5.18%
Occupancy	55,634	55,737	601,077	625,831	(24,754)	-3.96%
Mississippi Telecommunication Facility	35,768	37,497	372,289	442,436	(70,147)	-15.85%
Special Levy / Occupancy Collection Fee	327,959	305,468	3,402,073	3,243,446	158,627	4.89%
Total Special Levy	\$11,766,283	\$11,007,581	\$123,308,688	\$117,391,489	\$5,917,199	5.04%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$0	\$16,410	\$1,974,313	\$2,524,982	(\$550,669)	-21.81%
Environment Protection Trust Fund	0	16,410	1,974,313	2,524,982	(550,669)	-21.81%
Total Non-Hazardous Waste	\$0	\$32,820	\$3,948,626	\$5,049,965	(\$1,101,338)	-21.81%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$9,864	\$18,771	(\$8,907)	-47.45%
Hazardous Waste - Perpetual Care & Maint.	0	0	11,508	21,899	(10,391)	-47.45%
Hazardous Waste - Minimization Fund	0	0	11,508	21,899	(10,391)	-47.45%
Total Hazardous Waste	\$0	\$0	\$32,880	\$62,570	(\$29,690)	-47.45%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$0	\$286,724	\$3,736,623	\$2,715,624	\$1,020,999	37.60%
DOR Collection Fee	(6,662)	15,091	118,430	142,924	(24,493)	-17.14%
Total Waste Tire	(\$6,662)	\$301,815	\$3,855,054	\$2,858,548	\$996,506	34.86%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$5,980,573	\$2,495,382	\$22,629,753	\$19,328,798	\$3,300,956	17.08%
Special Agent Fees	252,967	311,741	2,767,835	2,565,294	202,541	7.90%
Amusement Ride Fees	1,000	0	3,000	700	2,300	328.57%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	20	40	90	(50)	-55.56%
Sales and Services Outside	24,492	27,413	401,029	520,795	(119,766)	-23.00%
Cash Bond	47,434	48,300	435,325	469,360	(34,035)	-7.25%
Total Other Miscellaneous Agency Transfers	\$6,306,465	\$2,882,856	\$26,236,982	\$22,885,037	\$3,351,945	14.65%
Summary:						
Transfers to the General Fund	\$1,017,895,224	\$1,009,499,236	\$6,132,611,657	\$5,790,450,427	\$342,161,230	5.91%
Transfers to Other than the General Fund	\$315,032,563	\$305,186,897	\$2,866,857,202	\$2,676,118,174	\$190,739,028	7.13%
Total Transfers	\$1,332,927,787	\$1,314,686,133	\$8,999,468,859	\$8,466,568,602	\$532,900,257	6.29%

Note: Figures may not add due to computer rounding.