

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**May 2023**

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2023 were \$560,046,216 which is a decrease of -\$94,115,598 or -14.39% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2023 were \$6,692,657,872 which is an increase of \$248,045,631 or 3.85% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2023 were \$851,464,508 which is a decrease of -\$78,831,831 or -8.47% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2023 were \$9,850,933,367 which is an increase of \$454,068,426 or 4.83% from the same period of the prior year.

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

	May 2023	May 2022	7/1/22 to 5/31/23	7/1/21 to 5/31/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$224,318,628	\$222,373,638	\$2,493,710,426	\$2,321,894,096	\$171,816,330	7.40%
Public School Building Fund	0	1,666,666	0	18,333,326	(18,333,326)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	18,333,326	0	18,333,326	0.00%
Municipalities	50,060,053	48,577,132	512,945,878	490,213,982	22,731,895	4.64%
Motor Vehicle Rental Sales Tax	0	0	9,898,179	9,507,625	390,554	4.11%
4-Lane Construction Project	2,089,456	1,029,134	17,358,222	15,142,218	2,216,004	14.63%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	37,040,653	36,380,488	365,342,216	340,507,336	24,834,880	7.29%
Mississippi Fair Commission	718	1,449	166,525	251,802	(85,276)	-33.87%
Motor Vehicle Ad Valorem Tax Reduction Fund	20,658,580	20,672,122	203,650,781	200,498,156	3,152,625	1.57%
Department of Agriculture	32,573	31,367	270,782	270,400	381	0.14%
Sales Tax (Telecommunications 7%)	346,360	381,990	4,515,444	4,608,421	(92,977)	-2.02%
Airport Parking	70,124	58,373	783,551	616,009	167,541	27.20%
Capitol Complex Improvement Fund	896,211	890,414	9,121,870	9,356,228	(234,358)	-2.50%
Sales Tax Incentive Fund - Economic Redevelopment	162,145	48,824	1,135,264	1,019,611	115,654	11.34%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	827,701	729,063	7,850,209	9,048,083	(1,197,875)	-13.24%
MS Development Authority Tourism Advertising Fund	1,311,355	1,228,917	12,926,977	11,767,661	1,159,316	9.85%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	2,750,000	2,750,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$339,731,224</b>	<b>\$334,319,577</b>	<b>\$3,702,759,648</b>	<b>\$3,477,784,955</b>	<b>\$224,974,694</b>	<b>6.47%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$32,379,657	\$33,858,904	\$359,700,391	\$395,524,487	(\$35,824,096)	-9.06%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,073,925	6,426,199	68,072,631	68,285,749	(213,117)	-0.31%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,511,399	7,162,707	82,140,389	78,205,787	3,934,602	5.03%
Local Bridge Replacement & Rehabilitation Fund	3,708,092	3,671,939	39,405,658	38,243,947	1,161,711	3.04%
Modernization Use Tax County Fund	11,207,686	8,015,818	115,216,975	81,731,841	33,485,133	40.97%
Modernization Use Tax City Fund	12,225,162	8,015,818	115,216,975	81,731,841	33,485,133	40.97%
<b>Total Use Tax Transfers</b>	<b>\$74,105,921</b>	<b>\$67,151,385</b>	<b>\$783,753,019</b>	<b>\$747,723,652</b>	<b>\$36,029,367</b>	<b>4.82%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$216,593,290	\$322,902,640	\$2,196,000,165	\$2,277,110,204	(\$81,110,039)	-3.56%
Income Tax-Withheld-Job Incentive/Advantage	4,547,439	4,107,492	18,196,604	15,486,656	2,709,949	17.50%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	52,858	0	9,130,316	6,856,438	2,273,879	33.16%
MMEIA Rebate Fund	1,172,775	2,265,869	12,457,352	5,158,742	7,298,610	141.48%
Income Tax-SMART Business Incentive	0	1,199,828	224,998	1,199,828	(974,830)	-81.25%
Withheld Tax Collection Fee - incentive rebate fee	140,642	127,036	562,782	478,969	83,813	17.50%
Refund Account	25,349,161	21,589,684	416,037,033	364,790,746	51,246,287	14.05%
<b>Total Individual Income Tax Transfers</b>	<b>\$247,856,165</b>	<b>\$352,192,549</b>	<b>\$2,652,609,251</b>	<b>\$2,671,081,583</b>	<b>(\$18,472,332)</b>	<b>-0.69%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$43,376,775	\$30,277,855	\$890,963,506	\$705,247,387	\$185,716,119	26.33%
Economic Redevelopment Incentive Corporate Fund	0	0	64,097	93,216	(29,119)	-31.24%
Refund Account	2,398,120	4,529,779	46,443,089	50,754,114	(4,311,025)	-8.49%
<b>Total Corporate Tax Transfers</b>	<b>\$45,774,895</b>	<b>\$34,807,634</b>	<b>\$937,470,692</b>	<b>\$756,094,717</b>	<b>\$181,375,974</b>	<b>23.99%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$3,417,143	\$2,291,365	\$289,069,927	\$275,448,153	\$13,621,774	4.95%
Municipalities	2,552,849	2,272,051	10,133,706	9,656,369	477,337	4.94%
County Fire Protection	2,552,849	2,272,051	10,133,706	9,656,369	477,337	4.94%
City of Jackson	62,302	54,868	349,683	327,420	22,263	6.80%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$8,585,144</b>	<b>\$6,890,335</b>	<b>\$309,687,021</b>	<b>\$295,088,310</b>	<b>\$14,598,711</b>	<b>4.95%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$13,899,483	\$14,013,618	\$147,746,283	\$154,832,422	(\$7,086,138)	-4.58%
Gaming License & Taxes (Counties & Cities)	7,936,128	8,759,427	92,006,345	96,599,955	(4,593,609)	-4.76%
Gaming Bond Sinking Fund	3,000,000	3,000,000	33,000,000	33,000,000	0	0.00%
Gaming State Highway Fund	284,861	311,184	4,702,417	4,743,935	(41,518)	-0.88%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$25,120,472</b>	<b>\$26,084,228</b>	<b>\$277,455,046</b>	<b>\$289,176,311</b>	<b>(\$11,721,265)</b>	<b>-4.05%</b>

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

	May 2023	May 2022	7/1/22 to 5/31/23	7/1/21 to 5/31/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Cannabis Excise Tax &amp; Fees transferred to:</b>						
General Fund- Excise Tax	\$122,130	\$0	\$260,146	\$0	\$260,146	0.00%
General Fund- Permit Fees	15,000	0	7,525,000	0	7,525,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$137,130	\$0	\$7,785,146	\$0	\$7,785,146	0.00%
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,446,944	\$11,290,632	\$117,949,078	\$124,507,821	(\$6,558,744)	-5.27%
Total Tobacco Tax Transfers	\$11,446,944	\$11,290,632	\$117,949,078	\$124,507,821	(\$6,558,744)	-5.27%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,390,871	\$2,449,122	\$25,027,737	\$25,845,383	(\$817,646)	-3.16%
Total Beer and Wine Tax Transfers	\$2,390,871	\$2,449,122	\$25,027,737	\$25,845,383	(\$817,646)	-3.16%
<b>ABC Collections transferred to:</b>						
General Fund	\$7,898,900	\$8,750,676	\$96,096,084	\$100,453,791	(\$4,357,707)	-4.34%
Counties	29,737	23,660	281,907	262,912	18,995	7.22%
Municipalities	295,796	284,368	3,173,115	2,964,931	208,184	7.02%
Department of Mental Health	819,169	905,499	9,962,467	10,333,889	(371,422)	-3.59%
ABC Warehouse Bond Sinking Fund	262,284	0	2,911,434	0	2,911,434	0.00%
ABC Warehouse Improvements Fund	82,810	0	821,360	0	821,360	0.00%
ABC Sales & Service Outside State Agencies	805	7,788	8,828	95,338	(86,510)	-90.74%
Total ABC Transfers	\$9,389,501	\$9,971,991	\$113,255,195	\$114,110,861	(\$855,666)	-0.75%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,253,025	\$3,514,021	\$29,333,811	\$26,843,084	\$2,490,727	9.28%
Counties	881,221	1,172,311	11,831,439	10,048,790	1,782,649	17.74%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$3,134,246	\$4,686,331	\$41,165,250	\$36,891,874	\$4,273,376	11.58%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$135,188	\$379,085	\$4,536,159	\$3,073,462	\$1,462,697	47.59%
Counties	109,479	143,585	2,347,516	1,444,479	903,037	62.52%
Education Trust Fund (State Owned Lands)	267	0	702	0	702	0.00%
Total Gas Severance Tax Transfers	\$244,934	\$522,670	\$6,884,377	\$4,517,941	\$2,366,436	52.38%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$545,333	\$917,903	\$14,620,097	\$14,260,265	\$359,832	2.52%
Total Installment Loan Tax Transfers	\$545,333	\$917,903	\$14,620,097	\$14,260,265	\$359,832	2.52%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$906,454	\$855,503	\$7,767,427	\$7,864,469	(\$97,042)	-1.23%
Highway Department	11,567,410	9,751,960	71,004,550	63,863,344	7,141,206	11.18%
4-Lane Highway Project	1,892,259	1,852,591	17,662,499	17,055,145	607,354	3.56%
Highway Department Hybrid/Electric	172,804	136,965	1,534,409	1,201,471	332,938	27.71%
State Aid Roads Hybrid/Electric	31,286	25,115	278,167	220,858	57,309	25.95%
Counties	5,365,991	4,588,119	42,381,117	36,360,416	6,020,702	16.56%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	1,180,629	1,222,816	11,072,830	11,058,326	14,504	0.13%
Mississippi Burn Care Fund	120,364	107,763	1,101,605	984,310	117,295	11.92%
New Capitol R & R	78,820	75,132	682,781	639,334	43,447	6.80%
DOR Special Tag Fees	26,642	15,134	212,920	140,973	71,947	51.04%
Mailing Fees	155,886	105,251	1,308,551	965,844	342,706	35.48%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	1,091,943	689,289	9,263,476	6,607,762	2,655,713	40.19%
License Tag Acquisition Fund	315,865	438,829	3,746,371	3,746,406	(35)	0.00%
Total Privilege Tax Transfers	\$22,906,352	\$19,864,466	\$168,030,631	\$150,728,412	\$17,302,219	11.48%
<b>Nuclear In Lieu transferred to:</b>						
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

	May 2023	May 2022	7/1/22 to 5/31/23	7/1/21 to 5/31/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$2,253	\$2,070	\$183	8.81%
General Fund: Compressed Gas	26,237	36,653	320,482	324,603	(4,121)	-1.27%
General Fund: Natural Gas	91,374	80,981	1,092,485	879,534	212,951	24.21%
Highway Department	30,379,074	29,609,259	291,121,355	295,263,197	(4,141,842)	-1.40%
State Aid Road Fund	5,403,654	5,249,590	52,227,562	52,896,393	(668,831)	-1.26%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	162,619	173,749	46,484,608	45,317,019	1,167,588	2.58%
Road Protection - Coast Counties	309,075	314,901	3,362,106	3,527,768	(165,662)	-4.70%
Seawall - Coast Counties	549,467	559,835	5,979,079	6,271,955	(292,876)	-4.67%
Miss. Groundwater Protection Trust Fd.	877,055	881,224	9,215,971	6,958,458	2,257,512	32.44%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	10,127	14,148	123,706	125,296	(1,591)	-1.27%
Municipal Aid	0	0	1,633,122	1,602,824	30,297	1.89%
Aeronautics Commission	128,466	117,265	1,072,202	1,183,137	(110,936)	-9.38%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	367	513	4,486	4,544	(58)	-1.27%
Railroad Revitalization Fund	11,945	14,143	145,460	154,155	(8,695)	-5.64%
IFTA Tax	2,121,595	1,985,101	8,529,819	10,967,827	(2,438,009)	-22.23%
Total Petroleum Tax Transfers	\$40,071,054	\$39,037,361	\$430,114,694	\$436,923,013	(\$6,808,320)	-1.56%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$229,785	\$168,312	\$1,449,392	\$1,896,854	(\$447,462)	-23.59%
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	\$229,785	\$168,312	\$20,327,414	\$19,700,557	\$626,857	3.18%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$0	\$610,289	\$595,769	\$14,520	2.44%
Total Statewide Privilege Fees	\$0	\$0	\$610,289	\$595,769	\$14,520	2.44%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$613	\$4,136	\$12,430	(\$8,294)	-66.72%
Timber Severance - Counties	71,835	69,725	771,390	731,630	39,759	5.43%
Timber Severance - Forest Resources	287,167	276,503	3,076,014	2,902,266	173,748	5.99%
Total Timber Severance Tax Transfers	\$359,002	\$346,840	\$3,851,540	\$3,646,327	\$205,214	5.63%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$150	(\$150)	-100.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$0	\$293	\$7,486,122	\$6,578,732	\$907,390	13.79%
Total Regulatory Fees	\$0	\$293	\$7,486,122	\$6,578,732	\$907,390	13.79%
<b>Municipal Gas Utility Regulation transferred to:</b>						
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%
<b>Railroad Regulatory transferred to:</b>						
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%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$161,055	\$183,597	(\$22,542)	-12.28%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$161,055	\$183,597	(\$22,542)	-12.28%

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

	May 2023	May 2022	7/1/22 to 5/31/23	7/1/21 to 5/31/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$937,855	\$724,183	\$6,872,287	\$6,831,898	\$40,389	0.59%
Total Casual Auto Sales Tax Transfers	\$937,855	\$724,183	\$6,872,287	\$6,831,898	\$40,389	0.59%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$876,505	\$1,089,167	\$8,956,951	\$9,175,267	(\$218,316)	-2.38%
Total Title Fees Transfers	\$876,505	\$1,089,167	\$8,956,951	\$9,175,267	(\$218,316)	-2.38%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$123,664	\$122,120	\$1,166,123	\$1,190,540	(\$24,417)	-2.05%
Total ATV/ Motorcycle Fees Transfers	\$123,664	\$122,120	\$1,166,123	\$1,190,540	(\$24,417)	-2.05%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$694,878	\$763,930	\$7,657,675	\$7,980,769	(\$323,094)	-4.05%
Prepaid Wireless E911 Fee	14,182	15,591	156,287	162,881	(6,594)	-4.05%
Total Prepaid Wireless E911	\$709,060	\$779,521	\$7,813,962	\$8,143,650	(\$329,688)	-4.05%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$140,918	\$138,817	\$1,443,465	\$1,422,941	\$20,525	1.44%
Total E911 Telephone Minimum Standards Service Charge	\$140,918	\$138,817	\$1,443,465	\$1,422,941	\$20,525	1.44%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$8,992,247	\$8,854,319	\$137,927	1.56%
Rail Car in Lieu - DOR Fee	45	56	283,540	272,473	11,067	4.06%
Total Rail Car in Lieu	\$45	\$56	\$9,275,787	\$9,126,792	\$148,994	1.63%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$27,515	\$28,133	\$356,548	\$323,291	\$33,258	10.29%
City Utility Fee	1,448	1,481	18,764	17,015	1,749	10.28%
Total City Utility	\$28,963	\$29,613	\$375,313	\$340,306	\$35,007	10.29%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$13,561,808	\$12,614,114	\$132,495,057	\$125,693,891	\$6,801,166	5.41%
Occupancy	66,289	64,444	667,366	690,275	(22,909)	-3.32%
Mississippi Telecommunication Facility	41,327	40,723	413,616	483,159	(69,543)	-14.39%
Special Levy / Occupancy Collection Fee	392,485	363,901	3,794,558	3,607,347	187,211	5.19%
Total Special Levy	\$14,061,909	\$13,083,182	\$137,370,597	\$130,474,671	\$6,895,926	5.29%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$196,222	\$80,100	\$2,170,535	\$2,605,083	(\$434,547)	-16.68%
Environment Protection Trust Fund	196,222	80,100	2,170,535	2,605,083	(434,547)	-16.68%
Total Non-Hazardous Waste	\$392,444	\$160,201	\$4,341,071	\$5,210,165	(\$869,095)	-16.68%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$90	\$0	\$9,954	\$18,771	(\$8,817)	-46.97%
Hazardous Waste - Perpetual Care & Maint.	105	0	11,613	21,899	(10,286)	-46.97%
Hazardous Waste - Minimization Fund	105	0	11,613	21,899	(10,286)	-46.97%
Total Hazardous Waste	\$300	\$0	\$33,180	\$62,570	(\$29,390)	-46.97%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$0	\$868,765	\$3,736,623	\$3,584,389	\$152,234	4.25%
DOR Collection Fee	17,633	45,724	136,064	188,648	(52,584)	-27.87%
Total Waste Tire	\$17,633	\$914,489	\$3,872,687	\$3,773,037	\$99,650	2.64%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,863,537	\$2,140,205	\$24,493,291	\$21,469,002	\$3,024,289	14.09%
Special Agent Fees	190,901	310,642	2,958,736	2,875,936	82,800	2.88%
Amusement Ride Fees	400	0	3,400	700	2,700	385.71%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	3	969	43	1,059	(1,016)	-95.95%
Sales and Services Outside	54,598	51,419	455,627	572,214	(116,588)	-20.37%
Cash Bond	36,800	50,124	472,125	519,484	(47,359)	-9.12%
Total Other Miscellaneous Agency Transfers	\$2,146,240	\$2,553,359	\$28,383,221	\$25,438,396	\$2,944,826	11.58%
<b>Summary:</b>						
Transfers to the General Fund	\$560,046,216	\$654,161,814	\$6,692,657,872	\$6,444,612,241	\$248,045,631	3.85%
Transfers to Other than the General Fund	\$291,418,293	\$276,134,525	\$3,158,275,495	\$2,952,252,700	\$206,022,795	6.98%
Total Transfers	\$851,464,508	\$930,296,339	\$9,850,933,367	\$9,396,864,941	\$454,068,426	4.83%

Note: Figures may not add due to computer rounding.