

**Mississippi Department of Revenue
Summary of Transfers
August 2017**

General fund transfers by the Department of Revenue for the 2nd month of the fiscal year ending June 30, 2018 were \$397,467,507, which is an increase of \$27,375,878 or 7.4% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending August 31, 2017 were \$694,054,384, which is an increase of \$51,275,940 or 7.98% from the same period of the prior year.

Transfers to all funds in the month of August for the fiscal year ending June 30, 2018 were \$578,232,788 which is an increase of \$26,683,193 or 4.84% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending August 31, 2017 were \$1,091,066,286 which is an increase of \$9,002,284 or .83% from the same period of the prior year.

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

	August 2017	August 2016	7/1/17 to 8/31/17	7/1/16 to 8/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$171,753,870	\$158,393,495	\$236,711,439	\$231,407,288	\$5,304,150	2.29%
Public School Building Fund	1,666,666	1,666,666	3,333,332	3,333,332	0	0.00%
Municipalities	36,226,713	35,923,107	73,844,793	71,030,934	2,813,859	3.96%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,532,946	397,218	3,054,644	1,522,058	1,532,586	100.69%
School Ad Valorem	5,648,032	0	11,329,149	2,239,029	9,090,120	405.98%
Education Enhancement	22,615,024	27,807,073	45,418,569	54,151,529	(8,732,960)	-16.13%
Mississippi Fair Commission	2,835	2,877	2,858	3,391	(533)	-15.71%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,567,712	6,381,696	32,343,157	34,210,723	(1,867,566)	-5.46%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	691,595	658,249	1,338,248	1,318,116	20,132	1.53%
Airport Parking	67,907	67,606	138,113	138,097	16	0.01%
Sales Tax Incentive Fund - MMEIA			0	0	0	0.00%
Sales Tax Incentive Fund - MDA	6,140	75,322	15,284	119,990	(104,706)	-87.26%
Sales Tax Incentive Fund - Tourism Project	634,936	306,667	1,230,835	623,195	607,640	97.50%
MDA Training Grant	150,000	150,000	300,000	300,000	0	0.00%
State Aid Road Fund	250,000	250,000	500,000	500,000	0	0.00%
Total Sales Tax Transfers	\$256,814,376	\$232,079,975	\$409,595,315	\$400,897,683	\$8,697,632	2.17%
Use Tax Transferred to:						
General Fund	\$19,879,121	\$17,634,858	\$36,663,459	\$30,084,487	\$6,578,972	21.87%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,082,938	3,536,160	7,906,123	6,920,880	985,243	14.24%
School Ad Valorem	559,642	0	1,223,207	197,906	1,025,301	518.08%
Education Enhancement	2,240,829	2,478,749	4,907,483	5,112,326	(204,843)	-4.01%
Total Use Tax Transfers	\$26,762,530	\$23,649,767	\$50,700,273	\$42,315,599	\$8,384,674	19.81%
Individual Income Tax Transferred to:						
General Fund	\$157,721,753	\$145,092,509	\$272,087,547	\$248,472,725	\$23,614,822	9.50%
Income Tax-Withheld-Job Incentive/Advantage	4,705,661	4,735,320	4,705,661	8,598,562	(3,892,901)	-45.27%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	50,966	119,034	766,524	10,339,134	(9,572,610)	-92.59%
MMEIA Rebate Fund	1,113,100	1,474,988	1,113,100	1,474,988	(361,888)	-24.53%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	145,536	146,453	145,536	265,935	(120,399)	-45.27%
Refund Account	8,511,908	13,585,338	16,077,854	31,605,291	(15,527,437)	-49.13%
Total Individual Income Tax Transfers	\$172,248,924	\$165,153,642	\$294,896,222	\$300,756,635	(\$5,860,413)	-1.95%
Corporate Tax Transferred to:						
General Fund	\$10,510,802	\$13,405,575	\$24,830,474	\$32,001,714	(\$7,171,239)	-22.41%
Refund Account	9,200,094	5,741,686	12,160,064	16,532,278	(4,372,214)	-26.45%
Total Corporate Tax Transfers	\$19,710,896	\$19,147,261	\$36,990,538	\$48,533,992	(\$11,543,454)	-23.78%
Insurance Premium Tax Transferred to:						
General Fund	\$659,214	\$884,706	\$41,348,908	\$27,305,429	\$14,043,479	51.43%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Municipalities	209,695	335,405	690,362	1,029,696	(339,335)	-32.95%
County Fire Protection	209,695	335,405	648,979	1,029,696	(380,718)	-36.97%
State Fire Academy Fund	0	0	0	0	0	0.00%
Insurance Premium - Windstorm	0	0	0	0	0	0.00%
Insurance Department (Arson Reward)	0	0	0	0	0	0.00%
City of Jackson	17,287	28,560	58,426	99,618	(41,192)	-41.35%
Total Ins. Premium Tax Transfers	\$1,095,890	\$1,584,076	\$42,746,674	\$29,464,439	\$13,282,234	45.08%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,045,780	\$11,342,041	\$22,687,339	\$22,501,741	\$185,599	0.82%
Gaming License & Taxes (Counties & Cities)	6,413,225	7,197,834	13,998,002	15,128,972	(1,130,970)	-7.48%
Gaming Bond Sinking Fund	2,500,000	2,375,000	5,000,000	4,750,000	250,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	83,326	(83,326)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	166,668	(166,668)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	1,000,000	1,000,000	0	0.00%
Total Gaming Fees & Tax Transfers	\$20,459,006	\$21,539,871	\$42,685,341	\$43,630,707	(\$945,365)	-2.17%

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

	August 2017	August 2016	7/1/17 to 8/31/17	7/1/16 to 8/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$13,203,295	\$11,917,359	\$24,445,813	\$24,143,694	\$302,119	1.25%
Total Tobacco Tax Transfers	\$13,203,295	\$11,917,359	\$24,445,813	\$24,143,694	\$302,119	1.25%
Beer and Wine Tax transferred to:						
General Fund	\$2,355,846	\$2,548,620	\$5,094,077	\$5,305,056	(\$210,978)	-3.98%
Total Beer and Wine Tax Transfers	\$2,355,846	\$2,548,620	\$5,094,077	\$5,305,056	(\$210,978)	-3.98%
ABC Collections transferred to:						
General Fund	\$5,193,277	\$5,351,084	\$11,936,211	\$11,867,510	\$68,701	0.58%
Counties	23,116	23,763	47,416	51,758	(4,343)	-8.39%
Municipalities	231,569	213,208	469,040	441,855	27,185	6.15%
Department of Mental Health	515,475	528,788	1,187,678	1,177,506	10,172	0.86%
ABC Sales & Service Outside State Agencies	43,022	0	89,017	0	89,017	0.00%
Total ABC Transfers	\$6,006,458	\$6,116,843	\$13,729,362	\$13,538,629	\$190,733	1.41%
Oil Severance Tax Transferred to:						
General Fund	\$2,066,376	\$1,955,874	\$3,793,713	\$4,037,397	(\$243,684)	-6.04%
Counties	657,376	797,286	1,369,721	1,475,183	(105,462)	-7.15%
Total Oil Severance Tax Transfers	\$2,723,752	\$2,753,160	\$5,163,434	\$5,512,580	(\$349,146)	-6.33%
Gas Severance Tax Transferred to:						
General Fund	\$322,797	\$324,991	\$615,357	\$562,035	\$53,321	9.49%
Counties	155,928	123,190	324,266	233,261	91,005	39.01%
Total Gas Severance Tax Transfers	\$478,726	\$448,181	\$939,623	\$795,297	\$144,327	18.15%
Installment Loan Tax transferred to:						
General Fund	\$24,313	\$2,734	\$2,735,196	\$2,505,911	\$229,285	9.15%
Total Installment Loan Tax Transfers	\$24,313	\$2,734	\$2,735,196	\$2,505,911	\$229,285	9.15%
Privilege Tax Transferred to:						
General Fund	\$2,151,580	\$1,009,860	\$4,261,543	\$2,134,005	\$2,127,538	99.70%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Highway Department	1,162,625	1,162,885	5,647,408	5,679,251	(31,843)	-0.56%
4-Lane Highway Project	798,706	1,361,548	1,726,241	2,904,229	(1,177,988)	-40.56%
Counties	5,368,275	4,984,186	7,117,895	6,712,221	405,674	6.04%
Trauma Care Fund	517,713	972,055	1,136,820	2,079,354	(942,534)	-45.33%
Mississippi Burn Care Fund	22,652	21,312	44,997	43,647	1,351	3.09%
New Capitol R & R	44,883	41,624	92,456	88,203	4,253	4.82%
DOR Special Tag Fees Fees	10,431	9,663	20,917	19,751	1,166	5.90%
Mailing Fees	33,227	37,813	62,183	75,328	(13,145)	-17.45%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	9,765	21,023	12,321	68,456	(56,136)	-82.00%
Distinctive License Tag Fees	498,697	474,762	1,005,805	968,375	37,430	3.87%
Total Privilege Tax Transfers	\$10,618,554	\$10,096,731	\$21,128,587	\$20,772,820	\$355,766	1.71%
Estate Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Estate Tax Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	0	0	0	0.00%
Nuclear Plant in Lieu (Cities)	0	0	0	0	0	0.00%
Total Nuclear In Lieu Transfers	\$0	\$0	\$0	\$0	\$0	0.00%

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

	August 2017	August 2016	7/1/17 to 8/31/17	7/1/16 to 8/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,413	\$1,079	\$2,738	(\$1,659)	-60.60%
General Fund: Compressed Gas	11,576	0	22,662	0	22,662	0.00%
General Fund: Natural Gas	52,221	51,871	103,057	99,814	3,242	3.25%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Highway Department	20,861,976	26,003,047	48,427,228	53,529,833	(5,102,605)	-9.53%
State Aid Road Fund	4,728,748	4,742,839	9,636,715	10,182,567	(545,852)	-5.36%
Dept of Marine Resources Counties	0	0	3,050,000	3,050,000	0	0.00%
Road Protection - Coast Counties	879,921	4,020,754	32,691,869	35,058,167	(2,366,298)	-6.75%
Seawall - Coast Counties	306,833	875,846	620,500	1,187,742	(567,242)	-47.76%
Miss. Groundwater Protection Trust Fd.	545,546	1,557,168	1,103,177	2,111,650	(1,008,473)	-47.76%
Fire Marshal's Office	0	871,968	0	1,747,444	(1,747,444)	-100.00%
Dept of Ins Propane Education Fund	0	0	0	0	0	0.00%
Municipal Aid	4,468	0	8,748	0	8,748	0.00%
Aeronautics Commission	0	0	684,724	704,985	(20,261)	-2.87%
Department of Wildlife Conservation	112,441	66,666	227,142	220,086	7,056	3.21%
DOR Collection Fees	0	0	5,750,000	5,750,000	0	0.00%
Railroad Revitalization Fund	162	189	317	371	(54)	-14.55%
IFTA Tax	13,530	11,624	26,309	24,626	1,682	6.83%
Total Petroleum Tax Transfers	1,908,846	1,459,045	2,479,643	1,970,335	509,308	25.85%
	\$29,426,268	\$39,662,429	\$104,833,168	\$115,640,358	(\$10,807,190)	-9.35%
TVA In Lieu transferred to:						
General Fund	\$162,758	\$171,885	\$325,515	\$343,769	(\$18,254)	-5.31%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$162,758	\$171,885	\$325,515	\$343,769	(\$18,254)	-5.31%
Statewide Privilege Fees transferred to:						
General Fund	\$163	\$0	\$163	\$0	\$163	0.00%
Total Statewide Privilege Fees	\$163	\$0	\$163	\$0	\$163	0.00%
Timber Severance Tax transferred to:						
General Fund	\$1,897	\$2,472	\$2,525	\$2,473	\$52	2.12%
Timber Severance - Counties	63,007	74,671	119,101	137,561	(18,460)	-13.42%
Timber Severance - Forest Resources	244,392	288,794	466,224	540,349	(74,125)	-13.72%
Total Timber Severance Tax Transfers	\$309,296	\$365,937	\$587,851	\$680,383	(\$92,532)	-13.60%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$76,151	\$284	\$76,151	\$284	\$75,867	26707.09%
Total Int. On Investments (STC) Transfers	\$76,151	\$284	\$76,151	\$284	\$75,867	26707.09%
Public Utility Regulatory Fees transferred to:						
General Fund	\$250,204	\$0	\$6,287,643	\$374	\$6,287,268	n/a
Other Budgeted General Fund	0	0	0	0	0	0.00%
Public Service Commission Regulation Fund	0	0	0	0	0	0.00%
Public Utilities Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$250,204	\$0	\$6,287,643	\$374	\$6,287,268	n/a
Municipal Gas Utility Regulation transferred to:						
General Fund	\$24,512	\$0	\$24,512	\$0	\$24,512	0.00%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Municipal Gas Utility Regulatory Fee	0	0	0	0	0	0.00%
Total Municipal Gas Utility Regulation	\$24,512	\$0	\$24,512	\$0	\$24,512	0.00%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	0	0	0	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$0	\$0	\$0	0.00%

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

	August 2017	August 2016	7/1/17 to 8/31/17	7/1/16 to 8/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$662,239	\$638,908	\$1,248,636	\$1,219,875	\$28,761	2.36%
Total Casual Auto Sales Tax Transfers	\$662,239	\$638,908	\$1,248,636	\$1,219,875	\$28,761	2.36%
Title Fees Transferred to:						
DOR Title Fees	\$869,142	\$783,348	\$1,738,284	\$1,561,694	\$176,590	11.31%
Total Title Fees Transfers	\$869,142	\$783,348	\$1,738,284	\$1,561,694	\$176,590	11.31%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$91,094	\$88,124	\$197,657	\$194,695	\$2,963	1.52%
Total ATV/ Motorcycle Fees Transfers	\$91,094	\$88,124	\$197,657	\$194,695	\$2,963	1.52%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$693,100	\$589,480	\$1,362,108	\$1,154,564	\$207,543	17.98%
Prepaid Wireless E911 Fee	14,145	12,030	27,799	23,563	4,236	17.98%
Total Prepaid Wireless E911	\$707,245	\$601,510	\$1,389,906	\$1,178,127	\$211,779	17.98%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$115,363	\$114,430	\$228,762	\$233,856	(\$5,094)	-2.18%
Total E911 Telephone Minimum Standards Service Charge	\$115,363	\$114,430	\$228,762	\$233,856	(\$5,094)	-2.18%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	55	39	412	82	330	400.15%
Total Rail Car in Lieu	\$55	\$39	\$412	\$82	\$330	400.15%
City Utility Tax						
Gross City Utility Tax	\$42,140	\$46,197	\$84,541	\$91,897	(\$7,356)	-8.00%
City Utility Fee	2,218	2,431	4,449	4,836	(387)	-8.01%
Total City Utility	\$44,358	\$48,629	\$88,990	\$96,734	(\$7,743)	-8.00%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,256,023	\$7,797,133	\$17,027,229	\$15,605,092	\$1,422,137	9.11%
Occupancy	60,422	66,473	128,828	123,265	5,564	4.51%
Mississippi Telecommunication Facility	50,152	49,042	97,580	95,761	1,819	1.90%
Special Levy / Occupancy Collection Fee	233,275	219,086	474,105	438,153	35,953	8.21%
Total Special Levy	\$8,599,872	\$8,131,733	\$17,727,743	\$16,262,271	\$1,465,472	9.01%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act T	\$1,571,622	\$1,042,250	\$1,758,810	\$1,772,014	(\$13,204)	-0.75%
Environment Protection Trust Fund	1,571,622	1,042,250	1,758,809	1,772,013	(13,204)	-0.75%
Total Non-Hazardous Waste	\$3,143,244	\$2,084,501	\$3,517,619	\$3,544,027	(\$26,408)	-0.75%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$135	\$12,494	\$135	\$12,494	(\$12,359)	-98.92%
Hazardous Waste - Perpetual Care & Maint.	158	14,576	158	14,576	(14,418)	-98.92%
Hazardous Waste - Minimization Fund	158	14,576	158	14,576	(14,418)	-98.92%
Total Hazardous Waste	\$450	\$41,646	\$450	\$41,646	(\$41,195)	-98.92%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$247,077	\$255,917	\$480,835	\$477,767	\$3,067	0.64%
DOR Collection Fee	13,004	13,469	25,307	25,146	161	0.64%
Total Waste Tire	\$260,081	\$269,386	\$506,142	\$502,913	\$3,229	0.64%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$854,614	\$1,270,768	\$1,149,674	\$1,993,757	(\$844,082)	-42.34%
Special Agent Fees	57,598	110,831	144,766	170,030	(25,264)	-14.86%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	50	0	50	345	(295)	-85.50%
Sales and Services Outside	43,743	103,811	81,846	188,337	(106,491)	-56.54%
Cash Bond	31,723	23,175	59,888	37,364	22,525	60.29%
Total Other Miscellaneous Agency Transfers	\$987,727	\$1,508,585	\$1,436,225	\$2,389,872	(\$953,647)	-39.90%
Summary:						
Transfers to the General Fund	\$397,467,507	\$370,091,629	\$694,054,384	\$642,778,445	\$51,275,940	7.98%
Transfers to Other Budgeted General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Transfers to Other than the General Fund	\$180,765,280	\$181,457,966	\$397,011,901	\$439,285,557	(\$42,273,656)	-9.62%
Total Transfers	\$578,232,788	\$551,549,595	\$1,091,066,286	\$1,082,064,001	\$9,002,284	0.83%

Note: Figures may not add due to computer rounding.