

Mississippi Department of Revenue
Summary of Transfers
August 2019

General fund transfers by the Department of Revenue for the 2nd month of the fiscal year ending June 30, 2020 were \$396,716,416 which is an increase of \$11,051,522 or 2.87% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending August 31, 2019 were \$714,202,558 which is an increase of \$24,652,978 or 3.58% from the same period of the prior year.

Transfers to all funds in the month of August for the fiscal year ending June 30, 2020 were \$599,779,238 which is an increase of \$24,796,321 or 4.31% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending August 31, 2019 were \$1,178,762,328 which is an increase of \$76,072,736 or 6.9% from the same period of the prior year.

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

	August 2019	August 2018	7/1/19 to 8/31/19	7/1/18 to 8/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$171,975,074	\$171,829,687	\$247,730,848	\$243,298,418	\$4,432,430	1.82%
Public School Building Fund	1,666,666	1,666,666	3,333,332	3,333,332	0	0.00%
Municipalities	38,136,176	37,301,885	77,871,996	75,889,294	1,982,702	2.61%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,164,432	1,813,870	3,036,265	3,319,142	(282,877)	-8.52%
School Ad Valorem	6,494,029	5,971,790	11,925,312	11,727,138	198,174	1.69%
Education Enhancement	26,002,398	23,539,830	48,016,060	46,972,992	1,043,068	2.22%
Mississippi Fair Commission	1,107	3,201	1,107	3,201	(2,094)	-65.42%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,861,715	16,411,655	33,815,133	33,796,728	18,405	0.05%
Department of Agriculture	18,656	0	60,367	0	60,367	0.00%
Sales Tax (Telecommunications 7%)	526,770	564,183	1,229,315	1,122,429	106,886	9.52%
Airport Parking	80,807	73,635	171,340	147,084	24,256	16.49%
Capitol Complex Improvement Fund	494,252	241,900	751,404	241,900	509,503	210.63%
Sales Tax Incentive Fund - Economic Redevelopment	91,659	40,487	189,518	84,069	105,449	125.43%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	709,978	687,801	1,450,609	1,384,450	66,159	4.78%
MS Development Authority Tourism Advertising Fund	229,333	0	229,333	0	229,333	0.00%
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	\$264,853,052	\$260,546,591	\$430,611,939	\$422,120,177	\$8,491,762	2.01%
Use Tax Transferred to:						
General Fund	\$24,187,090	\$23,659,697	\$38,340,139	\$41,823,924	(\$3,483,786)	-8.33%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,068,253	4,139,077	8,571,982	8,309,602	262,380	3.16%
School Ad Valorem	854,378	666,817	1,591,275	1,339,750	251,525	18.77%
Education Enhancement	3,420,906	2,661,219	6,383,908	5,530,429	853,479	15.43%
Total Use Tax Transfers	\$32,530,627	\$31,126,810	\$54,887,304	\$57,003,705	(\$2,116,401)	-3.71%
Individual Income Tax Transferred to:						
General Fund	\$153,552,471	\$146,552,401	\$280,434,005	\$274,803,444	\$5,630,562	2.05%
Income Tax-Withheld-Job Incentive/Advantage	4,565,655	1,290,232	29,496,520	1,290,232	28,206,288	2186.14%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	314,011	528,671	314,011	214,660	68.36%
MMEIA Rebate Fund	1,613,760	1,236,373	1,613,760	1,236,373	377,387	30.52%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	141,206	39,984	912,264	39,984	872,280	2181.59%
Refund Account	9,752,937	7,430,325	29,122,615	23,503,260	5,619,355	23.91%
Total Individual Income Tax Transfers	\$169,626,029	\$156,863,326	\$342,107,835	\$301,187,303	\$40,920,532	13.59%
Corporate Tax Transferred to:						
General Fund	\$10,012,794	\$2,704,457	\$26,314,856	\$13,491,778	\$12,823,078	95.04%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	4,007,695	4,304,636	6,692,705	7,111,824	(419,118)	-5.89%
Total Corporate Tax Transfers	\$14,020,489	\$7,009,093	\$33,007,561	\$20,603,602	\$12,403,960	60.20%
Insurance Premium Tax Transferred to:						
General Fund	\$617,373	\$585,668	\$37,605,136	\$30,923,717	\$6,681,419	21.61%
Municipalities	266,117	222,557	696,981	614,849	82,132	13.36%
County Fire Protection	266,117	222,557	696,981	614,849	82,132	13.36%
City of Jackson	21,866	18,275	57,490	50,566	6,924	13.69%
Total Ins. Premium Tax Transfers	\$1,171,473	\$1,049,056	\$39,056,587	\$32,203,980	\$6,852,607	21.28%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,332,239	\$12,029,695	\$23,474,644	\$24,229,720	(\$755,077)	-3.12%
Gaming License & Taxes (Counties & Cities)	7,820,972	7,006,299	15,018,800	14,403,529	615,271	4.27%
Gaming Bond Sinking Fund	3,000,000	3,000,000	6,000,000	6,000,000	0	0.00%
Gaming State Highway Fund	127,377	0	209,665	0	209,665	0.00%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$22,280,588	\$22,035,995	\$44,703,109	\$44,633,249	\$69,860	0.16%

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

	August 2019	August 2018	7/1/19 to 8/31/19	7/1/18 to 8/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,780,834	\$11,986,444	\$23,870,248	\$24,510,963	(\$640,715)	-2.61%
Total Tobacco Tax Transfers	\$10,780,834	\$11,986,444	\$23,870,248	\$24,510,963	(\$640,715)	-2.61%
Beer and Wine Tax transferred to:						
General Fund	\$2,799,780	\$2,764,782	\$5,325,324	\$5,481,554	(\$156,230)	-2.85%
Total Beer and Wine Tax Transfers	\$2,799,780	\$2,764,782	\$5,325,324	\$5,481,554	(\$156,230)	-2.85%
ABC Collections transferred to:						
General Fund	\$6,761,250	\$5,898,486	\$12,928,277	\$12,184,606	\$743,672	6.10%
Counties	29,010	23,850	54,870	48,725	6,145	12.61%
Municipalities	290,043	258,301	521,906	493,993	27,913	5.65%
Department of Mental Health	675,085	586,734	1,293,085	1,214,070	79,015	6.51%
ABC Sales & Service Outside State Agencies	36,958	55,295	79,325	90,412	(11,088)	-12.26%
Total ABC Transfers	\$7,792,346	\$6,822,666	\$14,877,463	\$14,031,806	\$845,657	6.03%
Oil Severance Tax Transferred to:						
General Fund	\$2,482,246	\$3,044,650	\$4,707,819	\$5,919,492	(\$1,211,674)	-20.47%
Counties	892,148	954,501	1,919,609	1,885,611	33,999	1.80%
Total Oil Severance Tax Transfers	\$3,374,393	\$3,999,151	\$6,627,428	\$7,805,103	(\$1,177,675)	-15.09%
Gas Severance Tax Transferred to:						
General Fund	\$267,489	\$337,778	\$409,513	\$619,502	(\$209,989)	-33.90%
Counties	114,267	104,813	200,100	603,158	(403,058)	-66.82%
Total Gas Severance Tax Transfers	\$381,756	\$442,592	\$609,613	\$1,222,660	(\$613,046)	-50.14%
Installment Loan Tax transferred to:						
General Fund	\$185,427	\$2,838	\$3,082,559	\$2,900,120	\$182,439	6.29%
Total Installment Loan Tax Transfers	\$185,427	\$2,838	\$3,082,559	\$2,900,120	\$182,439	6.29%
Privilege Tax Transferred to:						
General Fund	\$1,222,527	\$1,104,595	\$2,527,124	\$2,189,862	\$337,261	15.40%
Highway Department	1,176,270	1,249,566	6,066,615	6,118,504	(51,890)	-0.85%
4-Lane Highway Project	1,518,174	1,618,307	3,127,133	3,205,401	(78,268)	-2.44%
Highway Department Hybrid/Electric	83,620	0	158,257	0	158,257	0.00%
State Aid Roads Hybrid/Electric	15,219	0	29,140	0	29,140	0.00%
Counties	5,750,676	5,676,855	7,830,732	7,619,070	211,662	2.78%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	986,770	1,063,175	2,033,209	2,113,686	(80,477)	-3.81%
Mississippi Burn Care Fund	82,832	23,627	166,507	45,808	120,699	263.49%
New Capitol R & R	46,450	46,866	97,619	96,316	1,303	1.35%
DOR Special Tag Fees	11,963	10,719	23,499	21,252	2,247	10.57%
Mailing Fees	101,346	64,860	207,632	128,143	79,489	62.03%
Apportioned Tags	2,235	1,558	4,361	4,021	340	8.45%
Distinctive License Tag Fees	576,187	570,912	1,131,131	1,088,222	42,909	3.94%
Total Privilege Tax Transfers	\$11,574,267	\$11,431,041	\$23,409,424	\$22,630,286	\$779,138	3.44%
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 2019	August 2018	7/1/19 to 8/31/19	7/1/18 to 8/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$1,031	\$1,100	\$2,139	\$3,230	(\$1,091)	-33.77%
General Fund: Compressed Gas	24,278	11,938	40,981	24,731	16,250	65.71%
General Fund: Natural Gas	67,566	62,706	127,934	130,339	(2,405)	-1.84%
Highway Department	26,430,959	26,003,589	51,265,735	52,151,974	(886,238)	-1.70%
State Aid Road Fund	4,707,275	4,626,939	9,647,699	9,789,081	(141,383)	-1.44%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	4,017,646	3,956,580	33,415,251	30,274,953	3,140,298	10.37%
Road Protection - Coast Counties	321,417	319,457	651,326	639,484	11,841	1.85%
Seawall - Coast Counties	571,408	567,960	1,157,962	1,136,898	21,064	1.85%
Miss. Groundwater Protection Trust Fd.	873,785	870,933	1,774,366	1,796,588	(22,222)	-1.24%
Dept of Ins Propane Education Fund	9,371	4,608	15,819	9,546	6,272	65.71%
Municipal Aid	0	0	702,043	678,543	23,500	3.46%
Aeronautics Commission	99,969	114,562	206,085	237,087	(31,001)	-13.08%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	340	167	574	346	228	65.74%
Railroad Revitalization Fund	13,358	12,547	28,310	26,343	1,967	7.47%
IFTA Tax	1,621,225	2,065,236	2,030,456	2,570,736	(540,279)	-21.02%
Total Petroleum Tax Transfers	\$38,759,628	\$38,618,321	\$109,866,680	\$108,269,878	\$1,596,802	1.47%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$376,266	\$342,249	\$34,016	9.94%
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	\$188,133	\$171,125	\$376,266	\$342,249	\$34,016	9.94%
Statewide Privilege Fees transferred to:						
General Fund	\$16,943	\$0	\$16,943	\$0	\$16,943	0.00%
Total Statewide Privilege Fees	\$16,943	\$0	\$16,943	\$0	\$16,943	0.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	64,000	64,433	136,237	141,058	(4,821)	-3.42%
Timber Severance - Forest Resources	255,195	257,136	542,849	562,790	(19,941)	-3.54%
Total Timber Severance Tax Transfers	\$319,195	\$321,570	\$679,086	\$703,848	(\$24,762)	-3.52%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$1,190	\$0	\$1,282	\$0	\$1,282	0.00%
Total Int. On Investments (STC) Transfers	\$1,190	\$0	\$1,282	\$0	\$1,282	0.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$235,394	\$2,916,652	\$6,836,646	\$6,619,760	\$216,886	3.28%
Total Regulatory Fees	\$235,394	\$2,916,652	\$6,836,646	\$6,619,760	\$216,886	3.28%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$5,288	\$129	\$23,289	\$24,339	(\$1,050)	-4.32%
Total Municipal Gas Utility Regulation	\$5,288	\$129	\$23,289	\$24,339	(\$1,050)	-4.32%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$49	\$251	(\$201)	-80.37%
Gross Railroad Regulation	0	14,948	193,673	146,554	47,119	32.15%
Total Railroad Regulatory	\$0	\$14,948	\$193,722	\$146,804	\$46,918	31.96%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$67	\$26,538	\$27,580	(\$1,042)	-3.78%
Total Fantasy Sports Tax Transfers	\$0	\$67	\$26,538	\$27,580	(\$1,042)	-3.78%

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

	August 2019	August 2018	7/1/19 to 8/31/19	7/1/18 to 8/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$790,296	\$705,108	\$1,493,642	\$1,476,745	\$16,897	1.14%
Total Casual Auto Sales Tax Transfers	\$790,296	\$705,108	\$1,493,642	\$1,476,745	\$16,897	1.14%
Title Fees Transferred to:						
DOR Title Fees	\$959,396	\$948,359	\$1,850,973	\$1,929,485	(\$78,512)	-4.07%
Total Title Fees Transfers	\$959,396	\$948,359	\$1,850,973	\$1,929,485	(\$78,512)	-4.07%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$102,830	\$99,601	\$212,503	\$196,817	\$15,686	7.97%
Total ATV/ Motorcycle Fees Transfers	\$102,830	\$99,601	\$212,503	\$196,817	\$15,686	7.97%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$684,845	\$692,619	\$1,498,218	\$1,384,642	\$113,576	8.20%
Prepaid Wireless E911 Fee	13,977	14,135	30,577	28,258	2,319	8.21%
Total Prepaid Wireless E911	\$698,822	\$706,754	\$1,528,795	\$1,412,901	\$115,894	8.20%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$194,395	\$109,668	\$318,140	\$229,428	\$88,712	38.67%
Total E911 Telephone Minimum Standards Service Charge	\$194,395	\$109,668	\$318,140	\$229,428	\$88,712	38.67%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	25	209	1,716	5,403	(3,687)	-68.24%
Total Rail Car in Lieu	\$25	\$209	\$1,716	\$5,403	(\$3,687)	-68.24%
City Utility Tax						
Gross City Utility Tax	\$34,076	\$36,721	\$72,010	\$73,753	(\$1,744)	-2.36%
City Utility Fee	1,793	1,933	3,790	3,882	(92)	-2.37%
Total City Utility	\$35,869	\$38,654	\$75,799	\$77,635	(\$1,836)	-2.36%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,643,698	\$9,353,329	\$19,955,706	\$18,286,863	\$1,668,843	9.13%
Occupancy	70,691	42,845	134,841	91,330	43,511	47.64%
Mississippi Telecommunication Facility	48,460	48,099	97,132	92,302	4,830	5.23%
Special Levy / Occupancy Collection Fee	274,451	265,156	561,979	518,000	43,979	8.49%
Total Special Levy	\$10,037,301	\$9,709,428	\$20,749,658	\$18,988,495	\$1,761,164	9.27%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$1,901,305	\$1,640,739	\$2,172,796	\$1,813,791	\$359,005	19.79%
Environment Protection Trust Fund	1,901,305	1,640,739	2,172,796	1,813,791	359,005	19.79%
Total Non-Hazardous Waste	\$3,802,611	\$3,281,477	\$4,345,592	\$3,627,583	\$718,009	19.79%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$117	\$16,105	\$117	\$16,105	(\$15,988)	-99.28%
Hazardous Waste - Perpetual Care & Maint.	136	18,789	136	18,789	(18,653)	-99.28%
Hazardous Waste - Minimization Fund	136	18,789	136	18,789	(18,653)	-99.28%
Total Hazardous Waste	\$389	\$53,683	\$389	\$53,683	(\$53,294)	-99.28%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$253,847	\$255,540	\$528,336	\$505,513	\$22,823	4.51%
DOR Collection Fee	13,361	13,449	27,807	26,606	1,201	4.52%
Total Waste Tire	\$267,208	\$268,989	\$556,143	\$532,119	\$24,024	4.51%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,696,545	\$831,199	\$6,963,557	\$1,478,110	\$5,485,448	371.11%
Special Agent Fees	72,061	62,821	179,040	125,199	53,841	43.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	50	0	50	(50)	-100.00%
Sales and Services Outside	194,107	19,913	223,485	44,062	179,423	407.21%
Cash Bond	30,550	23,810	66,048	42,910	23,138	53.92%
Total Other Miscellaneous Agency Transfers	\$1,993,263	\$937,793	\$7,432,130	\$1,690,331	\$5,741,799	339.68%
Summary:						
Transfers to the General Fund	\$396,716,416	\$385,664,895	\$714,202,558	\$689,549,579	\$24,652,978	3.58%
Transfers to Other than the General Fund	\$203,062,822	\$189,318,022	\$464,559,770	\$413,140,012	\$51,419,758	12.45%
Total Transfers	\$599,779,238	\$574,982,917	\$1,178,762,328	\$1,102,689,592	\$76,072,736	6.90%

Note: Figures may not add due to computer rounding.