

**Mississippi Department of Revenue  
Summary of Transfers  
October 2019**

General fund transfers by the Department of Revenue for the 4th month of the fiscal year ending June 30, 2020 were \$505,194,709 which is an increase of \$33,732,102 or 7.15% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending October 31, 2019 were \$1,746,263,552 which is an increase of \$80,103,896 or 4.81% from the same period of the prior year.

Transfers to all funds in the month of October for the fiscal year ending June 30, 2020 were \$713,475,338 which is an increase of \$44,594,126 or 6.67% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending October 31, 2019 were \$2,610,954,141 which is an increase of \$143,300,879 or 5.81% from the same period of the prior year.

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

	October 2019	October 2018	7/1/19 to 10/31/19	7/1/18 to 10/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$179,403,058	\$170,554,458	\$609,482,763	\$591,069,980	\$18,412,783	3.12%
Public School Building Fund	1,666,666	1,666,666	6,666,664	6,666,664	0	0.00%
Municipalities	38,369,154	37,094,790	153,089,933	150,564,642	2,525,291	1.68%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,204,541	1,669,178	5,696,822	7,008,919	(1,312,097)	-18.72%
School Ad Valorem	5,851,351	5,635,718	23,775,428	23,185,537	589,891	2.54%
Education Enhancement	23,429,147	22,565,751	95,464,562	92,853,066	2,611,496	2.81%
Mississippi Fair Commission	0	510	174,563	5,039	169,523	3364.07%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,170,595	17,599,925	69,322,174	67,604,881	1,717,294	2.54%
Department of Agriculture	19,614	18,239	103,224	375,066	(271,842)	-72.48%
Sales Tax (Telecommunications 7%)	533,277	549,182	2,297,524	2,215,051	82,473	3.72%
Airport Parking	82,188	79,036	343,989	292,471	51,519	17.62%
Capitol Complex Improvement Fund	513,344	231,591	1,732,031	692,424	1,039,607	150.14%
Sales Tax Incentive Fund - Economic Redevelopment	85,529	39,807	354,035	160,049	193,986	121.20%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	675,490	662,736	2,734,086	2,766,128	(32,042)	-1.16%
MS Development Authority Tourism Advertising Fund	219,832	0	676,331	0	676,331	0.00%
MDA Training Grant	150,000	150,000	600,000	600,000	0	0.00%
State Aid Road Fund	250,000	250,000	1,000,000	1,000,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$270,623,785</b>	<b>\$258,767,587</b>	<b>\$973,514,131</b>	<b>\$947,059,915</b>	<b>\$26,454,216</b>	<b>2.79%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$27,625,169	\$26,777,725	\$90,784,619	\$95,216,533	(\$4,431,914)	-4.65%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,692,270	4,508,552	17,807,641	16,699,555	1,108,086	6.64%
School Ad Valorem	862,220	733,221	3,252,290	2,819,938	432,352	15.33%
Education Enhancement	3,452,307	2,935,843	13,034,566	11,457,145	1,577,422	13.77%
<b>Total Use Tax Transfers</b>	<b>\$36,631,966</b>	<b>\$34,955,340</b>	<b>\$124,879,117</b>	<b>\$126,193,171</b>	<b>(\$1,314,054)</b>	<b>-1.04%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$173,363,647	\$159,625,138	\$656,174,209	\$622,642,277	\$33,531,932	5.39%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	141,099	528,671	455,110	73,561	16.16%
MMEIA Rebate Fund	0	0	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	0	0	912,264	41,359	870,905	2105.73%
Refund Account	16,155,527	18,403,190	53,694,170	49,061,563	4,632,607	9.44%
<b>Total Individual Income Tax Transfers</b>	<b>\$189,519,174</b>	<b>\$178,169,427</b>	<b>\$742,419,594</b>	<b>\$674,726,914</b>	<b>\$67,692,680</b>	<b>10.03%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$9,853,057	\$4,109,862	\$117,884,725	\$94,803,822	\$23,080,903	24.35%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	9,885,976	8,196,714	27,615,804	26,640,940	974,864	3.66%
<b>Total Corporate Tax Transfers</b>	<b>\$19,739,032</b>	<b>\$12,306,576</b>	<b>\$145,500,529</b>	<b>\$121,444,762</b>	<b>\$24,055,767</b>	<b>19.81%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$76,015,642	\$72,291,622	\$114,283,568	\$103,500,638	\$10,782,929	10.42%
Municipalities	5,733	14,686	710,254	629,868	80,386	12.76%
County Fire Protection	5,733	14,686	710,254	629,868	80,386	12.76%
City of Jackson	471	267	59,572	50,860	8,712	17.13%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$76,027,580</b>	<b>\$72,321,261</b>	<b>\$115,763,647</b>	<b>\$104,811,234</b>	<b>\$10,952,414</b>	<b>10.45%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$12,023,840	\$10,784,689	\$46,266,557	\$45,197,109	\$1,069,448	2.37%
Gaming License & Taxes (Counties & Cities)	6,549,996	6,358,946	28,526,110	28,650,928	(124,818)	-0.44%
Gaming Bond Sinking Fund	3,000,000	3,000,000	12,000,000	12,000,000	0	0.00%
Gaming State Highway Fund	664,476	560,417	1,183,492	560,417	623,075	111.18%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$22,238,312</b>	<b>\$20,704,051</b>	<b>\$87,976,160</b>	<b>\$86,408,454</b>	<b>\$1,567,705</b>	<b>1.81%</b>

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

	October 2019	October 2018	7/1/19 to 10/31/19	7/1/18 to 10/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$10,999,161	\$11,730,579	\$46,171,880	\$47,624,874	(\$1,452,995)	-3.05%
Total Tobacco Tax Transfers	\$10,999,161	\$11,730,579	\$46,171,880	\$47,624,874	(\$1,452,995)	-3.05%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,406,462	\$1,983,739	\$9,882,413	\$10,047,963	(\$165,550)	-1.65%
Total Beer and Wine Tax Transfers	\$2,406,462	\$1,983,739	\$9,882,413	\$10,047,963	(\$165,550)	-1.65%
<b>ABC Collections transferred to:</b>						
General Fund	\$6,446,355	\$5,798,531	\$26,175,795	\$24,634,255	\$1,541,540	6.26%
Counties	23,275	24,110	102,570	99,960	2,610	2.61%
Municipalities	252,581	231,959	1,048,350	989,618	58,731	5.93%
Department of Mental Health	638,956	578,859	2,618,427	2,459,507	158,920	6.46%
ABC Sales & Service Outside State Agencies	39,634	42,072	155,321	168,600	(13,279)	-7.88%
Total ABC Transfers	\$7,400,801	\$6,675,531	\$30,100,462	\$28,351,940	\$1,748,522	6.17%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,073,909	\$2,966,233	\$8,888,292	\$12,093,856	(\$3,205,564)	-26.51%
Counties	922,524	1,059,414	3,656,577	3,954,134	(297,556)	-7.53%
Total Oil Severance Tax Transfers	\$2,996,432	\$4,025,648	\$12,544,869	\$16,047,990	(\$3,503,120)	-21.83%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$167,191	\$268,558	\$765,806	\$1,181,776	(\$415,971)	-35.20%
Counties	102,695	102,031	375,525	812,981	(437,456)	-53.81%
Total Gas Severance Tax Transfers	\$269,885	\$370,589	\$1,141,331	\$1,994,757	(\$853,426)	-42.78%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$3,090,632	\$3,078,629	\$6,173,191	\$5,978,749	\$194,442	3.25%
Total Installment Loan Tax Transfers	\$3,090,632	\$3,078,629	\$6,173,191	\$5,978,749	\$194,442	3.25%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,339,270	\$1,107,890	\$5,178,230	\$4,337,192	\$841,038	19.39%
Highway Department	8,180,897	8,235,764	18,705,822	18,122,586	583,236	3.22%
4-Lane Highway Project	1,685,702	1,647,619	6,438,534	6,404,011	34,522	0.54%
Highway Department Hybrid/Electric	92,177	0	333,550	0	333,550	0.00%
State Aid Roads Hybrid/Electric	16,776	0	61,044	0	61,044	0.00%
Counties	3,456,577	3,262,197	13,095,103	12,374,701	720,402	5.82%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	1,085,874	1,079,487	4,184,000	4,207,242	(23,243)	-0.55%
Mississippi Burn Care Fund	89,738	58,759	345,261	128,026	217,236	169.68%
New Capitol R & R	52,226	46,260	200,476	186,526	13,950	7.48%
DOR Special Tag Fees	12,888	10,604	48,508	42,156	6,352	15.07%
Mailing Fees	128,331	81,637	446,806	274,216	172,590	62.94%
Apportioned Tags	1,380,269	771,128	1,387,444	777,299	610,145	78.50%
Distinctive License Tag Fees	629,950	532,812	2,367,823	2,153,690	214,133	9.94%
Total Privilege Tax Transfers	\$18,150,675	\$16,834,157	\$52,799,067	\$49,007,646	\$3,791,421	7.74%
<b>Nuclear In Lieu transferred to:</b>						
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

	October 2019	October 2018	7/1/19 to 10/31/19	7/1/18 to 10/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$2,000	\$1,300	\$5,139	\$4,630	\$509	11.00%
General Fund: Compressed Gas	16,367	16,311	61,527	55,575	5,953	10.71%
General Fund: Natural Gas	67,944	77,040	278,308	280,681	(2,373)	-0.85%
Highway Department	27,537,278	23,939,486	105,347,610	106,992,489	(1,644,879)	-1.54%
State Aid Road Fund	4,894,087	3,940,177	19,283,007	18,345,856	937,151	5.11%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,315,359	3,322,672	40,637,826	37,412,176	3,225,650	8.62%
Road Protection - Coast Counties	323,674	301,438	1,303,391	1,269,238	34,153	2.69%
Seawall - Coast Counties	575,589	540,268	2,317,363	2,264,695	52,668	2.33%
Miss. Groundwater Protection Trust Fd.	917,438	897,108	3,564,651	3,578,189	(13,538)	-0.38%
Dept of Ins Propane Education Fund	6,318	6,296	23,749	21,452	2,298	10.71%
Municipal Aid	0	0	702,043	678,543	23,500	3.46%
Aeronautics Commission	113,432	135,204	350,744	484,360	(133,617)	-27.59%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	229	228	861	778	83	10.71%
Railroad Revitalization Fund	7,352	15,214	49,573	53,770	(4,198)	-7.81%
IFTA Tax	404,697	535,332	2,494,695	3,322,869	(828,175)	-24.92%
Total Petroleum Tax Transfers	\$38,181,764	\$33,728,073	\$185,220,487	\$183,565,301	\$1,655,187	0.90%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$271,992	\$247,957	\$836,390	\$761,331	\$75,059	9.86%
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	\$271,992	\$247,957	\$836,390	\$761,331	\$75,059	9.86%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$27	\$0	\$36,740	\$0	\$36,740	0.00%
Total Statewide Privilege Fees	\$27	\$0	\$36,740	\$0	\$36,740	0.00%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	68,822	77,768	276,567	286,732	(10,165)	-3.55%
Timber Severance - Forest Resources	274,335	310,827	1,102,180	1,144,769	(42,589)	-3.72%
Total Timber Severance Tax Transfers	\$343,158	\$388,594	\$1,378,747	\$1,431,501	(\$52,754)	-3.69%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$5,374	\$1,282	\$5,374	(\$4,092)	-76.15%
Total Int. On Investments (STC) Transfers	\$0	\$5,374	\$1,282	\$5,374	(\$4,092)	-76.15%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$5,511	\$6,228	\$6,856,256	\$6,639,944	\$216,312	3.26%
Total Regulatory Fees	\$5,511	\$6,228	\$6,856,256	\$6,639,944	\$216,312	3.26%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,284	\$24,519	\$765	3.12%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,284	\$24,519	\$765	3.12%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$182	\$5,782	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	47,612	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$182	\$53,394	\$201,745	\$207,033	(\$5,288)	-2.55%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$23,295	\$24,962	\$49,833	\$52,543	(\$2,710)	-5.16%
Total Fantasy Sports Tax Transfers	\$23,295	\$24,962	\$49,833	\$52,543	(\$2,710)	-5.16%

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

	October 2019	October 2018	7/1/19 to 10/31/19	7/1/18 to 10/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$574,417	\$527,619	\$2,505,587	\$2,618,512	(\$112,924)	-4.31%
Total Casual Auto Sales Tax Transfers	\$574,417	\$527,619	\$2,505,587	\$2,618,512	(\$112,924)	-4.31%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$895,248	\$896,451	\$3,594,730	\$3,691,997	(\$97,267)	-2.63%
Total Title Fees Transfers	\$895,248	\$896,451	\$3,594,730	\$3,691,997	(\$97,267)	-2.63%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$112,843	\$112,129	\$423,607	\$430,364	(\$6,757)	-1.57%
Total ATV/ Motorcycle Fees Transfers	\$112,843	\$112,129	\$423,607	\$430,364	(\$6,757)	-1.57%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$694,638	\$684,417	\$2,858,269	\$2,736,295	\$121,974	4.46%
Prepaid Wireless E911 Fee	14,176	13,968	58,334	55,844	2,490	4.46%
Total Prepaid Wireless E911	\$708,814	\$698,385	\$2,916,602	\$2,792,138	\$124,464	4.46%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$121,481	\$122,450	\$562,857	\$472,907	\$89,951	19.02%
Total E911 Telephone Minimum Standards Service Charge	\$121,481	\$122,450	\$562,857	\$472,907	\$89,951	19.02%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	17,713	7	19,429	5,500	13,928	253.23%
Total Rail Car in Lieu	\$17,713	\$7	\$19,429	\$5,500	\$13,928	253.23%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$32,647	\$49,514	\$138,268	\$159,923	(\$21,656)	-13.54%
City Utility Fee	1,718	2,606	7,276	8,417	(1,141)	-13.55%
Total City Utility	\$34,365	\$52,120	\$145,544	\$168,340	(\$22,797)	-13.54%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project Occupancy	\$9,679,696	\$8,127,497	\$39,436,432	\$35,002,717	\$4,433,716	12.67%
Mississippi Telecommunication Facility	60,848	57,194	255,684	206,098	49,586	24.06%
Special Levy / Occupancy Collection Fee	47,275	45,118	193,206	188,485	4,720	2.50%
Total Special Levy	\$10,063,282	\$8,468,222	\$41,003,465	\$36,402,906	\$4,600,559	12.64%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$3,300	\$7,292	\$2,178,387	\$1,854,386	\$324,001	17.47%
Environment Protection Trust Fund	3,300	7,292	2,178,387	1,854,385	324,001	17.47%
Total Non-Hazardous Waste	\$6,600	\$14,584	\$4,356,774	\$3,708,771	\$648,002	17.47%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$13,966	\$0	\$14,083	\$16,105	(\$2,022)	-12.55%
Hazardous Waste - Perpetual Care & Maint.	16,294	0	16,430	18,789	(2,359)	-12.55%
Hazardous Waste - Minimization Fund	16,294	0	16,430	18,789	(2,359)	-12.55%
Total Hazardous Waste	\$46,555	\$0	\$46,944	\$53,683	(\$6,739)	-12.55%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$249,292	\$264,558	\$1,019,249	\$1,019,481	(\$232)	-0.02%
DOR Collection Fee	13,121	13,924	53,644	53,657	(13)	-0.02%
Total Waste Tire	\$262,413	\$278,482	\$1,072,893	\$1,073,138	(\$245)	-0.02%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,357,976	\$1,164,964	\$9,811,866	\$3,369,715	\$6,442,151	191.18%
Special Agent Fees	239,081	138,644	524,992	324,330	200,662	61.87%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	25	0	25	150	(125)	-83.33%
Sales and Services Outside	94,998	20,456	394,574	82,386	312,188	378.94%
Cash Bond	19,700	9,000	101,098	72,510	28,588	39.43%
Total Other Miscellaneous Agency Transfers	\$1,711,781	\$1,333,064	\$10,832,554	\$3,849,090	\$6,983,463	181.43%
<b>Summary:</b>						
Transfers to the General Fund	\$505,194,709	\$471,462,607	\$1,746,263,552	\$1,666,159,655	\$80,103,896	4.81%
Transfers to Other than the General Fund	\$208,280,628	\$197,418,604	\$864,690,589	\$801,493,607	\$63,196,982	7.88%
Total Transfers	\$713,475,338	\$668,881,212	\$2,610,954,141	\$2,467,653,262	\$143,300,879	5.81%

Note: Figures may not add due to computer rounding.