

**Mississippi Department of Revenue
Summary of Transfers
January 2018**

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2018 were \$388,988,312 which is an increase of \$18,107,624 or 4.88% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2018 were \$2,891,492,466 which is an increase of \$104,611,806 or 3.75% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2018 were \$563,101,831 which is an increase of \$6,445,206 or 1.16% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2018 were \$4,242,419,631 which is an increase of \$60,337,200 or 1.44% from the same period of the prior year.

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

	January 2018	January 2017	7/1/17 to 1/31/18	7/1/16 to 1/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$195,892,178	\$195,908,029	\$1,112,896,838	\$1,101,233,134	\$11,663,704	1.06%
Public School Building Fund	1,666,666	1,666,666	11,666,662	11,666,662	0	0.00%
Municipalities	35,955,167	35,714,299	253,318,905	249,948,486	3,370,419	1.35%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	204,835	1,901,640	9,660,363	12,050,309	(2,389,946)	-19.83%
School Ad Valorem	6,451,602	6,405,167	40,080,839	30,808,752	9,272,087	30.10%
Education Enhancement	25,832,535	25,646,583	160,541,884	168,546,224	(8,004,339)	-4.75%
Mississippi Fair Commission	296	12,375	193,774	227,091	(33,317)	-14.67%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,773,280	14,123,150	110,837,861	113,805,762	(2,967,902)	-2.61%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	622,008	665,864	4,436,400	4,751,817	(315,417)	-6.64%
Airport Parking	65,213	68,027	463,741	473,697	(9,955)	-2.10%
Sales Tax Incentive Fund - Economic Redevelopment	325,665	0	325,665	0	325,665	0.00%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	6,166	17,565	242,277	(224,712)	-92.75%
Sales Tax Incentive Fund - Tourism Project	765,361	793,761	4,313,893	2,890,695	1,423,199	49.23%
MDA Training Grant	150,000	150,000	1,050,000	1,050,000	0	0.00%
State Aid Road Fund	250,000	250,000	1,750,000	1,750,000	0	0.00%
Total Sales Tax Transfers	\$282,954,806	\$283,311,728	\$1,711,589,283	\$1,699,444,906	\$12,144,377	0.71%
Use Tax Transferred to:						
General Fund	\$27,451,740	\$21,187,987	\$151,596,538	\$127,567,369	\$24,029,169	18.84%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,674,203	3,147,264	25,877,061	24,688,034	1,189,027	4.82%
School Ad Valorem	329,360	584,815	4,000,000	2,940,098	1,059,902	36.05%
Education Enhancement	3,428,300	2,341,627	18,135,389	16,113,087	2,022,302	12.55%
Total Use Tax Transfers	\$34,883,603	\$27,261,693	\$199,608,988	\$171,308,588	\$28,300,400	16.52%
Individual Income Tax Transferred to:						
General Fund	\$119,596,130	\$111,179,678	\$1,061,020,858	\$989,846,151	\$71,174,707	7.19%
Income Tax-Withheld-Job Incentive/Advantage	0	0	8,300,707	14,263,519	(5,962,812)	-41.80%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	597,452	1,219,725	11,272,241	(10,052,516)	-89.18%
MMEIA Rebate Fund	0	0	1,967,704	2,577,731	(610,027)	-23.67%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	356,723	441,140	(84,417)	-19.14%
Refund Account	3,662,458	5,170,860	64,658,727	78,619,677	(13,960,950)	-17.76%
Total Individual Income Tax Transfers	\$123,258,588	\$116,947,989	\$1,137,524,445	\$1,097,020,460	\$40,503,985	3.69%
Corporate Tax Transferred to:						
General Fund	\$10,130,152	\$1,910,278	\$188,978,356	\$198,435,802	(\$9,457,445)	-4.77%
Refund Account	10,281,162	22,132,022	77,117,326	93,276,846	(16,159,520)	-17.32%
Total Corporate Tax Transfers	\$20,411,314	\$24,042,300	\$266,095,682	\$291,712,648	(\$25,616,966)	-8.78%
Insurance Premium Tax Transferred to:						
General Fund	\$161,136	\$26,944	\$118,785,757	\$104,836,245	\$13,949,512	13.31%
Other Budgeted General Fund	0	0	0	3,529,947	(3,529,947)	-100.00%
Municipalities	9,114	0	1,247,012	1,770,897	(523,885)	-29.58%
County Fire Protection	9,114	0	1,205,629	1,770,897	(565,268)	-31.92%
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	749	0	102,260	181,664	(79,404)	-43.71%
Total Ins. Premium Tax Transfers	\$180,113	\$26,944	\$121,340,658	\$112,089,650	\$9,251,008	8.25%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,073,709	\$10,921,327	\$73,119,616	\$73,137,335	(\$17,719)	-0.02%
Gaming License & Taxes (Counties & Cities)	6,705,363	6,700,895	47,415,567	48,014,317	(598,749)	-1.25%
Gaming Bond Sinking Fund	3,000,000	2,500,000	18,000,000	16,750,000	1,250,000	7.46%
Catfish Row Museum Construction Fund	0	0	0	249,978	(249,978)	-100.00%
EE Bass Cultural Arts Center Fund	0	0	0	500,004	(500,004)	-100.00%
Gulf Coast Aquarium Fund	0	500,000	3,000,000	3,500,000	(500,000)	-14.29%
Total Gaming Fees & Tax Transfers	\$20,779,072	\$20,622,222	\$141,535,183	\$142,151,634	(\$616,451)	-0.43%

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

	January 2018	January 2017	7/1/17 to 1/31/18	7/1/16 to 1/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$9,854,859	\$11,618,154	\$82,038,210	\$83,726,914	(\$1,688,704)	-2.02%
Total Tobacco Tax Transfers	\$9,854,859	\$11,618,154	\$82,038,210	\$83,726,914	(\$1,688,704)	-2.02%
Beer and Wine Tax transferred to:						
General Fund	\$1,958,458	\$2,397,531	\$16,420,771	\$17,003,945	(\$583,174)	-3.43%
Total Beer and Wine Tax Transfers	\$1,958,458	\$2,397,531	\$16,420,771	\$17,003,945	(\$583,174)	-3.43%
ABC Collections transferred to:						
General Fund	\$7,446,119	\$8,124,167	\$45,997,997	\$45,234,043	\$763,954	1.69%
Counties	24,675	32,010	180,560	179,455	1,105	0.62%
Municipalities	205,346	214,918	1,650,489	1,592,936	57,553	3.61%
Department of Mental Health	757,756	825,219	4,619,041	4,521,298	97,743	-2.16%
ABC Sales & Service Outside State Agencies	37,672	127,460	318,771	194,644	124,127	63.77%
Total ABC Transfers	\$8,471,568	\$9,323,774	\$52,766,857	\$51,722,376	\$1,044,481	2.02%
Oil Severance Tax Transferred to:						
General Fund	\$2,203,172	\$2,110,462	\$15,014,169	\$13,771,571	\$1,242,598	9.02%
Counties	794,094	602,748	4,884,562	4,849,392	35,171	0.73%
Total Oil Severance Tax Transfers	\$2,997,267	\$2,713,210	\$19,898,732	\$18,620,963	\$1,277,769	6.86%
Gas Severance Tax Transferred to:						
General Fund	\$320,924	\$297,651	\$1,871,516	\$2,021,338	(\$149,823)	-7.41%
Counties	116,719	138,998	948,708	1,001,760	(53,052)	-5.30%
Total Gas Severance Tax Transfers	\$437,644	\$436,649	\$2,820,224	\$3,023,099	(\$202,875)	-6.71%
Installment Loan Tax transferred to:						
General Fund	\$2,463,324	\$3,159,402	\$7,846,447	\$8,519,099	(\$672,651)	-7.90%
Total Installment Loan Tax Transfers	\$2,463,324	\$3,159,402	\$7,846,447	\$8,519,099	(\$672,651)	-7.90%
Privilege Tax Transferred to:						
General Fund	\$11,125	\$1,668,396	\$6,766,571	\$6,940,819	(\$174,248)	-2.51%
Other Budgeted General Fund	0	265,521	0	1,182,633	(1,182,633)	-100.00%
Highway Department	4,623,278	2,956,774	31,017,952	30,320,570	697,382	2.30%
4-Lane Highway Project	1,880,164	874,279	9,836,132	8,493,551	1,342,582	15.81%
Counties	1,921,268	1,320,781	17,561,576	17,222,033	339,544	1.97%
Trauma Care Fund	1,312,598	599,666	6,872,852	5,980,926	891,925	14.91%
Mississippi Burn Care Fund	19,995	18,059	148,399	146,626	1,774	1.21%
New Capitol R & R	40,068	34,388	292,605	288,485	4,120	1.43%
DOR Special Tag Fees Fees	9,094	8,306	68,598	66,873	1,725	2.58%
Mailing Fees	69,035	37,262	313,831	297,480	16,351	5.50%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	978	13,579	1,600,462	1,927,265	(326,803)	-16.96%
Distinctive License Tag Fees	453,148	399,128	3,397,496	3,283,379	114,118	3.48%
Total Privilege Tax Transfers	\$10,340,751	\$8,196,138	\$77,876,475	\$76,150,639	\$1,725,836	2.27%
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

	January 2018	January 2017	7/1/17 to 1/31/18	7/1/16 to 1/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$4,649	\$1,155	\$9,943	\$13,219	(\$3,276)	-24.78%
General Fund: Compressed Gas	24,161	0	111,907	0	111,907	0.00%
General Fund: Natural Gas	48,516	53,986	355,187	476,207	(121,020)	-25.41%
Other Budgeted General Fund	0	(123,587)	0	0	0	0.00%
Highway Department	20,747,097	25,370,521	176,946,907	177,375,873	(428,966)	-0.24%
State Aid Road Fund	4,000,000	4,500,840	32,822,448	32,663,895	158,553	0.49%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	511,059	309,253	46,398,403	45,818,798	579,606	1.26%
Road Protection - Coast Counties	286,367	283,124	2,149,928	2,692,279	(542,352)	-20.14%
Seawall - Coast Counties	509,132	503,566	3,822,350	4,786,793	(964,443)	-20.15%
Miss. Groundwater Protection Trust Fd.	0	843,764	0	6,078,118	(6,078,118)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	9,326	123,587	43,196	123,587	(80,391)	-65.05%
Municipal Aid	860,055	886,729	1,544,779	1,591,714	(46,935)	-2.95%
Aeronautics Commission	90,532	84,856	752,004	664,466	87,538	13.17%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	338	325	1,566	1,573	(6)	-0.40%
Railroad Revitalization Fund	16,969	16,747	101,033	108,903	(7,870)	-7.23%
IFTA Tax	384,246	449,125	5,641,756	5,025,442	616,313	12.26%
Total Petroleum Tax Transfers	\$27,492,447	\$33,303,990	\$279,501,408	\$286,220,866	(\$6,719,459)	-2.35%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$0	\$1,250,021	\$1,358,149	(\$108,128)	-7.96%
TVA in Lieu Tax (Counties)	0	0	9,393,739	10,197,050	(803,310)	-7.88%
TVA in Lieu Tax (Municipalities)	0	0	4,286,814	4,748,625	(461,810)	-9.73%
TVA in Lieu Tax (Schools)	0	0	4,587,093	5,008,800	(421,707)	-8.42%
Total TVA In Lieu Transfers	\$171,125	\$0	\$19,517,668	\$21,312,624	(\$1,794,956)	-8.42%
Statewide Privilege Fees transferred to:						
General Fund	\$106,691	\$169,925	\$593,156	\$606,946	(\$13,790)	-2.27%
Total Statewide Privilege Fees	\$106,691	\$169,925	\$593,156	\$606,946	(\$13,790)	-2.27%
Timber Severance Tax transferred to:						
General Fund	\$335	\$33	\$3,274	\$3,504	(\$229)	-6.54%
Timber Severance - Counties	70,950	61,218	475,266	466,690	8,575	1.84%
Timber Severance - Forest Resources	282,381	244,743	1,888,029	1,852,735	35,294	1.90%
Total Timber Severance Tax Transfers	\$353,667	\$305,994	\$2,366,569	\$2,322,928	\$43,641	1.88%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$121,581	\$284	\$121,297	42699.64%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$121,581	\$284	\$121,297	42699.64%
Public Utility Regulatory Fees transferred to:						
General Fund	\$81	\$0	\$6,558,669	\$0	\$6,558,669	n/a
Other Budgeted General Fund	0	3,629	0	7,435,985	(7,435,985)	-100.00%
Public Service Commission Regulation Fund	0	0	0	0	0	0.00%
Public Utilites Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$81	\$3,629	\$6,558,669	\$7,435,985	(\$877,316)	-11.80%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,159	\$0	\$25,159	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	\$0	\$0	\$25,159	\$0	\$25,159	0.00%
Railroad Regulatory transferred to:						
General Fund	\$0	\$20	\$0	\$20	(\$20)	-100.00%
Gross Railroad Regulation	0	0	0	199,772	(199,772)	-100.00%
Total Railroad Regulatory	\$0	\$20	\$0	\$199,792	(\$199,792)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$69,727	\$0	\$109,925	\$0	\$109,925	0.00%
Total Fantasy Sports Tax Transfers	\$69,727	\$0	\$109,925	\$0	\$109,925	0.00%

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

	January 2018	January 2017	7/1/17 to 1/31/18	7/1/16 to 1/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$426,185	\$569,798	\$3,635,090	\$3,702,593	(\$67,504)	-1.82%
Total Casual Auto Sales Tax Transfers	\$426,185	\$569,798	\$3,635,090	\$3,702,593	(\$67,504)	-1.82%
Title Fees Transferred to:						
DOR Title Fees	\$755,937	\$806,998	\$4,918,182	\$5,710,598	(\$792,417)	-13.88%
Total Title Fees Transfers	\$755,937	\$806,998	\$4,918,182	\$5,710,598	(\$792,417)	-13.88%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$137,760	\$124,572	\$748,806	\$714,475	\$34,331	4.81%
Total ATV/ Motorcycle Fees Transfers	\$137,760	\$124,572	\$748,806	\$714,475	\$34,331	4.81%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$659,962	\$581,527	\$4,721,631	\$4,220,770	\$500,861	11.87%
Prepaid Wireless E911 Fee	13,469	11,868	96,361	86,139	10,223	11.87%
Total Prepaid Wireless E911	\$673,431	\$593,395	\$4,817,993	\$4,306,909	\$511,084	11.87%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$117,254	\$112,647	\$815,021	\$794,244	\$20,777	2.62%
Total E911 Telephone Minimum Standards Service Charge	\$117,254	\$112,647	\$815,021	\$794,244	\$20,777	2.62%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	74,176	96,800	255,878	211,152	44,725	21.18%
Total Rail Car in Lieu	\$74,176	\$96,800	\$255,878	\$211,152	\$44,725	21.18%
City Utility Tax						
Gross City Utility Tax	\$36,097	\$42,538	\$304,796	\$312,575	(\$7,779)	-2.49%
City Utility Fee	1,900	2,239	16,041	16,450	(409)	-2.49%
Total City Utility	\$37,997	\$44,777	\$320,837	\$329,026	(\$8,189)	-2.49%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,535,169	\$7,030,015	\$56,817,985	\$52,903,826	\$3,914,158	7.40%
Occupancy	28,576	52,995	296,609	434,822	(138,214)	-31.79%
Mississippi Telecommunication Facility	42,014	43,661	321,757	345,768	(24,011)	-6.94%
Special Levy / Occupancy Collection Fee	208,433	196,369	1,588,491	1,482,833	105,657	7.13%
Total Special Levy	\$7,814,192	\$7,323,040	\$59,024,841	\$55,167,250	\$3,857,591	6.99%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$0	\$112	\$2,000,765	\$2,005,856	(\$5,090)	-0.25%
Environment Protection Trust Fund	0	112	2,000,765	2,005,856	(5,090)	-0.25%
Total Non-Hazardous Waste	\$0	\$224	\$4,001,531	\$4,011,711	(\$10,181)	-0.25%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$13,901	\$12,494	\$1,407	11.26%
Hazardous Waste - Perpetual Care & Maint.	0	0	16,218	14,576	1,642	11.26%
Hazardous Waste - Minimization Fund	0	0	16,218	14,576	1,642	11.26%
Total Hazardous Waste	\$0	\$0	\$46,336	\$41,646	\$4,691	11.26%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$199,628	\$203,057	\$1,593,291	\$1,633,750	(\$40,459)	-2.48%
DOR Collection Fee	10,507	10,687	83,857	85,987	(2,130)	-2.48%
Total Waste Tire	\$210,135	\$213,745	\$1,677,149	\$1,719,737	(\$42,588)	-2.48%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$5,296,494	\$2,672,626	\$14,651,567	\$13,749,333	\$902,234	6.56%
Special Agent Fees	123,189	206,464	711,294	1,147,118	(435,824)	-37.99%
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	500	545	(45)	-8.22%
Sales and Services Outside	31,579	44,248	189,070	(285,370)	474,440	-166.25%
Cash Bond	218,350	6,000	449,449	167,079	282,370	169.00%
Total Other Miscellaneous Agency Transfers	\$5,669,662	\$2,929,338	\$16,001,880	\$14,778,745	\$1,223,135	8.28%
Summary:						
Transfers to the General Fund	\$388,988,312	\$370,735,124	\$2,891,492,466	\$2,774,732,094	\$116,760,371	4.21%
Transfers to Other Budgeted General Fund	\$0	\$145,564	\$0	\$12,148,566	(\$12,148,566)	-100.00%
Transfers to Other than the General Fund	\$174,113,519	\$185,775,938	\$1,350,927,165	\$1,395,201,771	(\$44,274,606)	-3.17%
Total Transfers	\$563,101,831	\$556,656,625	\$4,242,419,631	\$4,182,082,431	\$60,337,200	1.44%

Note: Figures may not add due to computer rounding.