

Mississippi Department of Revenue
Summary of Transfers
January 2019

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2019 were \$402,349,132 which is an increase of \$13,360,820 or 3.43% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2019 were \$2,988,484,649 which is an increase of \$96,992,183 or 3.35% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2019 were \$573,809,710 which is an increase of \$10,707,879 or 1.9% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2019 were \$4,354,734,020 which is an increase of \$112,314,389 or 2.65% from the same period of the prior year.

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

	January 2019	January 2018	7/1/18 to 1/31/19	7/1/17 to 1/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$198,192,479	\$195,892,178	\$1,140,900,425	\$1,112,896,838	\$28,003,588	2.52%
Public School Building Fund	1,666,666	1,666,666	11,666,662	11,666,662	0	0.00%
Municipalities	36,719,251	35,955,167	260,226,338	253,318,905	6,907,433	2.73%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,543,950	204,835	12,269,837	9,660,363	2,609,474	27.01%
School Ad Valorem	6,488,945	6,451,602	41,188,408	40,080,839	1,107,569	2.76%
Education Enhancement	25,982,056	25,832,535	164,937,499	160,541,884	4,395,615	2.74%
Mississippi Fair Commission	1,662	296	7,053	193,774	(186,721)	-96.36%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,572,776	14,773,280	112,371,875	110,837,861	1,534,014	1.38%
Department of Agriculture	15,794	0	463,799	34,893	428,905	1229.19%
Sales Tax (Telecommunications 7%)	533,359	622,008	3,835,736	4,436,400	(600,664)	-13.54%
Airport Parking	77,716	65,213	523,973	463,741	60,231	12.99%
Capitol Complex Improvement Fund	227,365	0	1,377,833	0	1,377,833	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	47,752	325,665	337,710	325,665	12,045	3.70%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	895,168	765,361	4,930,961	4,313,893	617,068	14.30%
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	\$287,364,937	\$282,954,806	\$1,757,838,108	\$1,711,589,283	\$46,248,825	2.70%
Use Tax Transferred to:						
General Fund	\$31,379,223	\$27,451,740	\$180,561,803	\$151,596,538	\$28,965,265	19.11%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,607,766	3,674,203	28,002,787	25,877,061	2,125,726	8.21%
School Ad Valorem	0	329,360	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,255,406	3,428,300	22,017,001	18,135,389	3,881,612	21.40%
Total Use Tax Transfers	\$39,242,396	\$34,883,603	\$234,581,591	\$199,608,988	\$34,972,603	17.52%
Individual Income Tax Transferred to:						
General Fund	\$97,468,301	\$119,596,130	\$1,050,222,544	\$1,061,020,858	(\$10,798,314)	-1.02%
Income Tax-Withheld-Job Incentive/Advantage	0	0	2,159,546	8,300,707	(6,141,161)	-73.98%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	31,933	0	508,505	1,219,725	(711,221)	-58.31%
MMEIA Rebate Fund	0	0	2,090,696	1,967,704	122,992	6.25%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	68,245	356,723	(288,478)	-80.87%
Refund Account	4,925,343	3,662,458	71,019,779	64,658,727	6,361,052	9.84%
Total Individual Income Tax Transfers	\$102,425,577	\$123,258,588	\$1,126,069,314	\$1,137,524,445	(\$11,455,130)	-1.01%
Corporate Tax Transferred to:						
General Fund	\$22,261,210	\$10,130,152	\$227,894,323	\$188,978,356	\$38,915,966	20.59%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	3,499,810	10,281,162	53,685,405	77,117,326	(23,431,921)	-30.38%
Total Corporate Tax Transfers	\$25,761,020	\$20,411,314	\$281,579,727	\$266,095,682	\$15,484,045	5.82%
Insurance Premium Tax Transferred to:						
General Fund	\$13,239,192	\$161,136	\$118,560,898	\$118,785,757	(\$224,860)	-0.19%
Municipalities	0	9,114	1,162,805	1,247,012	(84,206)	-6.75%
County Fire Protection	0	9,114	1,162,806	1,205,629	(42,823)	-3.55%
City of Jackson	54	749	94,717	102,260	(7,543)	-7.38%
Total Ins. Premium Tax Transfers	\$13,239,246	\$180,113	\$120,981,226	\$121,340,658	(\$359,432)	-0.30%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,353,338	\$11,073,709	\$78,474,241	\$73,119,616	\$5,354,625	7.32%
Gaming License & Taxes (Counties & Cities)	6,454,613	6,705,363	49,111,301	47,415,567	1,695,734	3.58%
Gaming Bond Sinking Fund	3,000,000	3,000,000	21,000,000	18,000,000	3,000,000	16.67%
Gaming State Highway Fund	357,724	0	1,355,190	0	1,355,190	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$23,165,675	\$20,779,072	\$149,940,731	\$141,535,183	\$8,405,548	5.94%

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

	January 2019	January 2018	7/1/18 to 1/31/19	7/1/17 to 1/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,623,210	\$9,854,859	\$81,416,256	\$82,038,210	(\$621,954)	-0.76%
Total Tobacco Tax Transfers	\$10,623,210	\$9,854,859	\$81,416,256	\$82,038,210	(\$621,954)	-0.76%
Beer and Wine Tax transferred to:						
General Fund	\$2,206,115	\$1,958,458	\$16,689,621	\$16,420,771	\$268,850	1.64%
Total Beer and Wine Tax Transfers	\$2,206,115	\$1,958,458	\$16,689,621	\$16,420,771	\$268,850	1.64%
ABC Collections transferred to:						
General Fund	\$7,114,192	\$7,446,119	\$46,549,890	\$45,997,997	\$551,893	1.20%
Counties	27,210	24,675	182,143	180,560	1,583	0.88%
Municipalities	198,984	205,346	1,715,292	1,650,489	64,803	3.93%
Department of Mental Health	724,771	757,756	4,679,224	4,619,041	60,183	1.30%
ABC Sales & Service Outside State Agencies	51,316	37,672	305,933	318,771	(12,838)	-4.03%
Total ABC Transfers	\$8,116,472	\$8,471,568	\$53,432,481	\$52,766,857	\$665,624	1.26%
Oil Severance Tax Transferred to:						
General Fund	\$1,987,747	\$2,203,172	\$19,687,672	\$15,014,169	\$4,673,503	31.13%
Counties	801,205	794,094	6,758,864	4,884,562	1,874,302	38.37%
Total Oil Severance Tax Transfers	\$2,788,952	\$2,997,267	\$26,446,536	\$19,898,732	\$6,547,805	32.91%
Gas Severance Tax Transferred to:						
General Fund	\$392,655	\$320,924	\$2,098,974	\$1,871,516	\$227,459	12.15%
Counties	100,689	116,719	1,105,903	948,708	157,195	16.57%
Total Gas Severance Tax Transfers	\$493,345	\$437,644	\$3,204,878	\$2,820,224	\$384,654	13.64%
Installment Loan Tax transferred to:						
General Fund	\$2,832,300	\$2,463,324	\$8,955,868	\$7,846,447	\$1,109,421	14.14%
Total Installment Loan Tax Transfers	\$2,832,300	\$2,463,324	\$8,955,868	\$7,846,447	\$1,109,421	14.14%
Privilege Tax Transferred to:						
General Fund	\$901,885	\$11,125	\$7,139,504	\$6,766,571	\$372,933	5.51%
Highway Department	3,927,445	4,623,278	33,347,877	31,017,952	2,329,925	7.51%
4-Lane Highway Project	1,347,124	1,880,164	10,577,628	9,836,132	741,496	7.54%
Counties	1,733,021	1,921,268	19,368,042	17,561,576	1,806,466	10.29%
Trauma Care Fund	872,215	1,312,598	6,906,367	6,872,852	33,516	0.49%
Mississippi Burn Care Fund	65,699	19,995	324,842	148,399	176,443	118.90%
New Capitol R & R	37,176	40,068	302,511	292,605	9,905	3.39%
DOR Special Tag Fees Fees	9,034	9,094	69,751	68,598	1,154	1.68%
Mailing Fees	64,878	69,035	481,799	313,831	167,968	53.52%
Apportioned Tags	1,798	978	783,799	1,600,462	(816,663)	-51.03%
Distinctive License Tag Fees	446,028	453,148	3,550,840	3,397,496	153,344	4.51%
Total Privilege Tax Transfers	\$9,406,302	\$10,340,751	\$82,852,960	\$77,876,475	\$4,976,485	6.39%
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 2019	January 2018	7/1/18 to 1/31/19	7/1/17 to 1/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$4,439	\$4,649	\$15,444	\$9,943	\$5,501	55.33%
General Fund: Compressed Gas	36,845	24,161	138,791	111,907	26,884	24.02%
General Fund: Natural Gas	64,750	48,516	486,798	355,187	131,612	37.05%
Highway Department	25,505,425	20,747,097	182,798,369	176,946,907	5,851,462	3.31%
State Aid Road Fund	4,537,719	4,000,000	33,025,062	32,822,448	202,614	0.62%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	234,487	511,059	41,100,591	46,398,403	(5,297,812)	-11.42%
Road Protection - Coast Counties	294,773	286,367	2,163,437	2,149,928	13,509	0.63%
Seawall - Coast Counties	524,033	509,132	3,859,250	3,822,350	36,900	0.97%
Miss. Groundwater Protection Trust Fd.	813,169	0	6,111,541	0	6,111,541	0.00%
Dept of Ins Propane Education Fund	14,222	9,326	53,573	43,196	10,377	24.02%
Municipal Aid	891,768	860,055	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	83,547	90,532	794,246	752,004	42,241	5.62%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	516	338	1,943	1,566	376	24.03%
Railroad Revitalization Fund	14,394	16,969	94,181	101,033	(6,852)	-6.78%
IFTA Tax	532,298	384,246	5,739,968	5,641,756	98,213	1.74%
Total Petroleum Tax Transfers	\$33,552,386	\$27,492,447	\$286,753,505	\$279,501,408	\$7,252,098	2.59%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$1,333,802	\$1,250,021	\$83,781	6.70%
TVA in Lieu Tax (Counties)	0	0	9,732,280	9,393,739	338,541	3.60%
TVA in Lieu Tax (Municipalities)	0	0	4,704,565	4,286,814	417,750	9.75%
TVA in Lieu Tax (Schools)	0	0	4,839,082	4,587,093	251,989	5.49%
Total TVA In Lieu Transfers	\$188,133	\$171,125	\$20,609,729	\$19,517,668	\$1,092,061	5.60%
Statewide Privilege Fees transferred to:						
General Fund	\$54,389	\$106,691	\$575,851	\$593,156	(\$17,306)	-2.92%
Total Statewide Privilege Fees	\$54,389	\$106,691	\$575,851	\$593,156	(\$17,306)	-2.92%
Timber Severance Tax transferred to:						
General Fund	\$0	\$335	\$0	\$3,274	(\$3,274)	-100.00%
Timber Severance - Counties	58,068	70,950	482,830	475,266	7,564	1.59%
Timber Severance - Forest Resources	231,282	282,381	1,927,104	1,888,029	39,075	2.07%
Total Timber Severance Tax Transfers	\$289,350	\$353,667	\$2,409,934	\$2,366,569	\$43,365	1.83%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$5,374	\$121,581	(\$116,207)	-95.58%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$5,374	\$121,581	(\$116,207)	-95.58%
Public Utility Regulatory Fees transferred to:						
General Fund	\$295	\$81	\$6,644,477	\$6,558,669	\$85,808	1.31%
Total Regulatory Fees	\$295	\$81	\$6,644,477	\$6,558,669	\$85,808	1.31%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,086	\$25,159	(\$72)	-0.29%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,086	\$25,159	(\$72)	-0.29%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$6,033	\$0	\$6,033	0.00%
Gross Railroad Regulation	0	0	201,000	0	201,000	0.00%
Total Railroad Regulatory	\$0	\$0	\$207,033	\$0	\$207,033	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$48,433	\$69,727	\$100,976	\$109,925	(\$8,949)	-8.14%
Total Fantasy Sports Tax Transfers	\$48,433	\$69,727	\$100,976	\$109,925	(\$8,949)	-8.14%

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

	January 2019	January 2018	7/1/18 to 1/31/19	7/1/17 to 1/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$412,303	\$426,185	\$4,088,742	\$3,635,090	\$453,652	12.48%
Total Casual Auto Sales Tax Transfers	\$412,303	\$426,185	\$4,088,742	\$3,635,090	\$453,652	12.48%
Title Fees Transferred to:						
DOR Title Fees	\$755,825	\$755,937	\$5,946,498	\$4,918,182	\$1,028,316	20.91%
Total Title Fees Transfers	\$755,825	\$755,937	\$5,946,498	\$4,918,182	\$1,028,316	20.91%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$120,019	\$137,760	\$765,288	\$748,806	\$16,482	2.20%
Total ATV/ Motorcycle Fees Transfers	\$120,019	\$137,760	\$765,288	\$748,806	\$16,482	2.20%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$666,946	\$659,962	\$4,721,069	\$4,721,631	(\$562)	-0.01%
Prepaid Wireless E911 Fee	13,611	13,469	96,349	96,361	(12)	-0.01%
Total Prepaid Wireless E911	\$680,557	\$673,431	\$4,817,419	\$4,817,993	(\$574)	-0.01%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$115,022	\$117,254	\$827,493	\$815,021	\$12,471	1.53%
Total E911 Telephone Minimum Standards Service Charge	\$115,022	\$117,254	\$827,493	\$815,021	\$12,471	1.53%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	57,450	74,176	232,535	255,878	(23,342)	-9.12%
Total Rail Car in Lieu	\$57,450	\$74,176	\$232,535	\$255,878	(\$23,342)	-9.12%
City Utility Tax						
Gross City Utility Tax	\$33,963	\$36,097	\$263,597	\$304,796	(\$41,199)	-13.52%
City Utility Fee	1,787	1,900	13,873	16,041	(2,168)	-13.52%
Total City Utility	\$35,750	\$37,997	\$277,470	\$320,837	(\$43,367)	-13.52%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,963,770	\$7,535,169	\$60,475,937	\$56,817,985	\$3,657,952	6.44%
Occupancy	55,952	28,576	394,413	296,609	97,805	32.97%
Mississippi Telecommunication Facility	43,100	42,014	327,751	321,757	5,994	1.86%
Special Levy / Occupancy Collection Fee	223,653	208,433	1,723,772	1,588,491	135,281	8.52%
Total Special Levy	\$8,286,475	\$7,814,192	\$62,921,873	\$59,024,841	\$3,897,032	6.60%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$644	\$0	\$1,866,631	\$2,000,765	(\$134,134)	-6.70%
Environment Protection Trust Fund	644	0	1,866,631	2,000,765	(134,134)	-6.70%
Total Non-Hazardous Waste	\$1,288	\$0	\$3,733,262	\$4,001,531	(\$268,269)	-6.70%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$16,105	\$13,901	\$2,204	15.86%
Hazardous Waste - Perpetual Care & Maint.	0	0	18,789	16,218	2,571	15.86%
Hazardous Waste - Minimization Fund	0	0	18,789	16,218	2,571	15.86%
Total Hazardous Waste	\$0	\$0	\$53,683	\$46,336	\$7,347	15.86%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$222,826	\$199,628	\$1,737,199	\$1,593,291	\$143,908	9.03%
DOR Collection Fee	11,728	10,507	91,432	83,857	7,574	9.03%
Total Waste Tire	\$234,554	\$210,135	\$1,828,631	\$1,677,149	\$151,482	9.03%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,089,785	\$5,296,494	\$6,808,091	\$14,651,567	(\$7,843,476)	-53.53%
Special Agent Fees	163,638	123,189	807,863	711,294	96,569	13.58%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	50	300	500	(200)	-40.00%
Sales and Services Outside	48,822	31,579	195,641	189,070	6,571	3.48%
Cash Bond	9,689	218,350	107,971	449,449	(341,478)	-75.98%
Total Other Miscellaneous Agency Transfers	\$1,311,934	\$5,669,662	\$7,919,865	\$16,001,880	(\$8,082,014)	-50.51%
Summary:						
Transfers to the General Fund	\$402,349,132	\$388,988,312	\$2,988,484,649	\$2,891,492,466	\$96,992,183	3.35%
Transfers to Other than the General Fund	\$171,460,578	\$174,113,519	\$1,366,249,371	\$1,350,927,165	\$15,322,206	1.13%
Total Transfers	\$573,809,710	\$563,101,831	\$4,354,734,020	\$4,242,419,631	\$112,314,389	2.65%

Note: Figures may not add due to computer rounding.