

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**January 2020**

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2020 were \$416,482,959 which is an increase of \$14,133,827 or 3.51% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2020 were \$3,108,925,860 which is an increase of \$120,441,211 or 4.03% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2020 were \$622,872,426 which is an increase of \$49,062,716 or 8.55% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2020 were \$4,567,949,366 which is an increase of \$213,215,346 or 4.9% from the same period of the prior year.

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

	January 2020	January 2019	7/1/19 to 1/31/20	7/1/18 to 1/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$202,680,003	\$198,192,479	\$1,173,473,148	\$1,140,900,425	\$32,572,723	2.86%
Public School Building Fund	1,666,666	1,666,666	11,666,662	11,666,662	0	0.00%
Municipalities	37,827,420	36,719,251	264,483,609	260,226,338	4,257,272	1.64%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,292,189	1,543,950	10,853,237	12,269,837	(1,416,600)	-11.55%
School Ad Valorem	6,375,904	6,488,945	42,000,000	41,188,408	811,592	1.97%
Education Enhancement	26,753,186	25,982,056	169,660,428	164,937,499	4,722,929	2.86%
Mississippi Fair Commission	43,281	1,662	536,748	7,053	529,695	7510.17%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,715,926	14,572,776	116,426,262	112,371,875	4,054,387	3.61%
Department of Agriculture	13,756	15,794	151,236	463,799	(312,563)	-67.39%
Sales Tax (Telecommunications 7%)	541,505	533,359	3,897,398	3,835,736	61,662	1.61%
Airport Parking	73,125	77,716	594,442	523,973	70,469	13.45%
Capitol Complex Improvement Fund	487,749	227,365	3,202,526	1,377,833	1,824,693	132.43%
Sales Tax Incentive Fund - Economic Redevelopment	84,156	47,752	664,361	337,710	326,651	96.73%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	805,154	895,168	4,765,609	4,930,961	(165,353)	-3.35%
MS Development Authority Tourism Advertising Fund	255,231	0	1,357,014	0	1,357,014	0.00%
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%
<b>Total Sales Tax Transfers</b>	<b>\$295,015,253</b>	<b>\$287,364,937</b>	<b>\$1,806,532,680</b>	<b>\$1,757,838,108</b>	<b>\$48,694,572</b>	<b>2.77%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$35,606,296	\$31,379,223	\$181,318,760	\$180,561,803	\$756,957	0.42%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,875,149	3,607,766	30,507,609	28,002,787	2,504,821	8.94%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	5,476,877	4,255,406	26,291,014	22,017,001	4,274,014	19.41%
Local Bridge Replacement & Rehabilitation Fund	504,410	0	2,876,464	0	2,876,464	0.00%
Modernization Use Tax County Fund	1,513,229	0	8,629,392	0	8,629,392	0.00%
Modernization Use Tax City Fund Cash	1,513,229	0	8,629,392	0	8,629,392	0.00%
<b>Total Use Tax Transfers</b>	<b>\$48,489,189</b>	<b>\$39,242,396</b>	<b>\$262,252,631</b>	<b>\$234,581,591</b>	<b>\$27,671,040</b>	<b>11.80%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$113,676,769	\$97,468,301	\$1,123,831,890	\$1,050,222,544	\$73,609,347	7.01%
Income Tax-Withheld-Job Incentive/Advantage	0	0	33,048,825	2,159,546	30,889,279	1430.36%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	31,933	645,200	508,505	136,695	26.88%
MMEIA Rebate Fund	0	0	3,015,797	2,090,696	925,101	44.25%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	1,022,129	68,245	953,884	1397.74%
Refund Account	9,110,318	4,925,343	80,092,634	71,019,779	9,072,855	12.78%
<b>Total Individual Income Tax Transfers</b>	<b>\$122,787,087</b>	<b>\$102,425,577</b>	<b>\$1,241,656,476</b>	<b>\$1,126,069,314</b>	<b>\$115,587,161</b>	<b>10.26%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$21,591,806	\$22,261,210	\$242,849,238	\$227,894,323	\$14,954,915	6.56%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	3,277,758	3,499,810	36,191,745	53,685,405	(17,493,660)	-32.59%
<b>Total Corporate Tax Transfers</b>	<b>\$24,869,564</b>	<b>\$25,761,020</b>	<b>\$279,040,983</b>	<b>\$281,579,727</b>	<b>(\$2,538,744)</b>	<b>-0.90%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$134,008	\$13,239,192	\$117,000,631	\$118,560,898	(\$1,560,267)	-1.32%
Municipalities	678	0	1,287,492	1,162,805	124,686	10.72%
County Fire Protection	678	0	1,287,492	1,162,806	124,686	10.72%
City of Jackson	56	54	106,969	94,717	12,252	12.94%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$135,420</b>	<b>\$13,239,246</b>	<b>\$119,682,584</b>	<b>\$120,981,226</b>	<b>(\$1,298,642)</b>	<b>-1.07%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$13,015,311	\$13,353,338	\$79,379,178	\$78,474,241	\$904,937	1.15%
Gaming License & Taxes (Counties & Cities)	7,248,528	6,454,613	50,061,736	49,111,301	950,435	1.94%
Gaming Bond Sinking Fund	3,000,000	3,000,000	21,000,000	21,000,000	0	0.00%
Gaming State Highway Fund	561,907	357,724	2,782,049	1,355,190	1,426,859	105.29%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$23,825,746</b>	<b>\$23,165,675</b>	<b>\$153,222,963</b>	<b>\$149,940,731</b>	<b>\$3,282,231</b>	<b>2.19%</b>

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

	January 2020	January 2019	7/1/19 to 1/31/20	7/1/18 to 1/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,803,819	\$10,623,210	\$80,582,877	\$81,416,256	(\$833,379)	-1.02%
Total Tobacco Tax Transfers	\$11,803,819	\$10,623,210	\$80,582,877	\$81,416,256	(\$833,379)	-1.02%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$1,992,699	\$2,206,115	\$16,182,863	\$16,689,621	(\$506,758)	-3.04%
Total Beer and Wine Tax Transfers	\$1,992,699	\$2,206,115	\$16,182,863	\$16,689,621	(\$506,758)	-3.04%
<b>ABC Collections transferred to:</b>						
General Fund	\$9,183,301	\$7,114,192	\$50,039,828	\$46,549,890	\$3,489,938	7.50%
Counties	29,225	27,210	183,480	182,143	1,337	0.73%
Municipalities	235,052	198,984	1,800,225	1,715,292	84,933	4.95%
Department of Mental Health	942,404	724,771	5,047,454	4,679,224	368,230	7.87%
ABC Sales & Service Outside State Agencies	42,235	51,316	275,216	305,933	(30,717)	-10.04%
Total ABC Transfers	\$10,432,217	\$8,116,472	\$57,346,203	\$53,432,481	\$3,913,722	7.32%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,089,501	\$1,987,747	\$15,476,999	\$19,687,672	(\$4,210,674)	-21.39%
Counties	725,243	801,205	5,990,771	6,758,864	(768,093)	-11.36%
Total Oil Severance Tax Transfers	\$2,814,744	\$2,788,952	\$21,467,770	\$26,446,536	(\$4,978,766)	-18.83%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$193,118	\$392,655	\$1,281,372	\$2,098,974	(\$817,603)	-38.95%
Counties	83,574	100,689	639,042	1,105,903	(466,861)	-42.22%
Total Gas Severance Tax Transfers	\$276,692	\$493,345	\$1,920,414	\$3,204,878	(\$1,284,464)	-40.08%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$2,999,772	\$2,832,300	\$9,328,903	\$8,955,868	\$373,035	4.17%
Total Installment Loan Tax Transfers	\$2,999,772	\$2,832,300	\$9,328,903	\$8,955,868	\$373,035	4.17%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$953,567	\$901,885	\$8,480,463	\$7,139,504	\$1,340,960	18.78%
Highway Department	3,855,542	3,927,445	32,937,312	33,347,877	(410,565)	-1.23%
4-Lane Highway Project	1,194,912	1,347,124	10,530,711	10,577,628	(46,917)	-0.44%
Highway Department Hybrid/Electric	59,833	0	537,594	0	537,594	0.00%
State Aid Roads Hybrid/Electric	11,160	0	98,774	0	98,774	0.00%
Counties	1,757,962	1,733,021	19,655,303	19,368,042	287,261	1.48%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	780,243	872,215	6,845,901	6,906,367	(60,467)	-0.88%
Mississippi Burn Care Fund	64,430	65,699	564,446	324,842	239,604	73.76%
New Capitol R & R	36,843	37,176	326,126	302,511	23,616	7.81%
DOR Special Tag Fees	9,044	9,034	79,042	69,751	9,291	13.32%
Mailing Fees	89,745	64,878	760,285	481,799	278,486	57.80%
Apportioned Tags	1,673	1,798	1,393,198	783,799	609,399	77.75%
Distinctive License Tag Fees	438,129	446,028	3,848,859	3,550,840	298,018	8.39%
Total Privilege Tax Transfers	\$9,253,085	\$9,406,302	\$86,064,482	\$82,852,960	\$3,211,522	3.88%
<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

	January 2020	January 2019	7/1/19 to 1/31/20	7/1/18 to 1/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$4,439	\$10,174	\$15,444	(\$5,270)	-34.12%
General Fund: Compressed Gas	48,431	36,845	152,790	138,791	13,999	10.09%
General Fund: Natural Gas	60,256	64,750	489,915	486,798	3,117	0.64%
Highway Department	24,549,427	25,505,425	182,495,732	182,798,369	(302,637)	-0.17%
State Aid Road Fund	4,357,392	4,537,719	32,993,239	33,025,062	(31,822)	-0.10%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	203,854	234,487	44,185,103	41,100,591	3,084,511	7.50%
Road Protection - Coast Counties	291,359	294,773	2,198,188	2,163,437	34,751	1.61%
Seawall - Coast Counties	518,000	524,033	3,908,157	3,859,250	48,907	1.27%
Miss. Groundwater Protection Trust Fd.	827,561	813,169	6,146,145	6,111,541	34,604	0.57%
Dept of Ins Propane Education Fund	18,694	14,222	58,977	53,573	5,403	10.09%
Municipal Aid	896,821	891,768	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	100,491	83,547	674,110	794,246	(120,136)	-15.13%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	678	516	2,139	1,943	196	10.08%
Railroad Revitalization Fund	11,449	14,394	96,361	94,181	2,179	2.31%
IFTA Tax	546,473	532,298	5,107,480	5,739,968	(632,489)	-11.02%
Total Petroleum Tax Transfers	\$32,430,886	\$33,552,386	\$288,917,373	\$286,753,505	\$2,163,867	0.75%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$202,769	\$188,133	\$1,428,433	\$1,333,802	\$94,631	7.09%
TVA in Lieu Tax (Counties)	10,924,427	0	10,924,427	9,732,280	1,192,147	12.25%
TVA in Lieu Tax (Municipalities)	4,853,950	0	4,853,950	4,704,565	149,385	3.18%
TVA in Lieu Tax (Schools)	5,286,565	0	5,286,565	4,839,082	447,483	9.25%
Total TVA In Lieu Transfers	\$21,267,711	\$188,133	\$22,493,375	\$20,609,729	\$1,883,646	9.14%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$201,650	\$54,389	\$629,788	\$575,851	\$53,937	9.37%
Total Statewide Privilege Fees	\$201,650	\$54,389	\$629,788	\$575,851	\$53,937	9.37%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	65,265	58,068	461,811	482,830	(21,018)	-4.35%
Timber Severance - Forest Resources	282,801	231,282	1,818,660	1,927,104	(108,445)	-5.63%
Total Timber Severance Tax Transfers	\$348,066	\$289,350	\$2,280,471	\$2,409,934	(\$129,463)	-5.37%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$20	\$0	\$2,557	\$5,374	(\$2,817)	-52.41%
Total Int. On Investments (STC) Transfers	\$20	\$0	\$2,557	\$5,374	(\$2,817)	-52.41%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$0	\$295	\$6,858,799	\$6,644,477	\$214,323	3.23%
Total Regulatory Fees	\$0	\$295	\$6,858,799	\$6,644,477	\$214,323	3.23%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$201,745	\$207,033	(\$5,288)	-2.55%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$49,861	\$48,433	\$101,210	\$100,976	\$234	0.23%
Total Fantasy Sports Tax Transfers	\$49,861	\$48,433	\$101,210	\$100,976	\$234	0.23%

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

	January 2020	January 2019	7/1/19 to 1/31/20	7/1/18 to 1/31/19	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	\$403,049	\$412,303	\$3,952,064	\$4,088,742	(\$136,678)	-3.34%
Total Casual Auto Sales Tax Transfers	\$403,049	\$412,303	\$3,952,064	\$4,088,742	(\$136,678)	-3.34%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$765,407	\$755,825	\$5,872,131	\$5,946,498	(\$74,366)	-1.25%
Total Title Fees Transfers	\$765,407	\$755,825	\$5,872,131	\$5,946,498	(\$74,366)	-1.25%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$122,258	\$120,019	\$755,307	\$765,288	(\$9,981)	-1.30%
Total ATV/ Motorcycle Fees Transfers	\$122,258	\$120,019	\$755,307	\$765,288	(\$9,981)	-1.30%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$702,633	\$666,946	\$4,904,755	\$4,721,069	\$183,685	3.89%
Prepaid Wireless E911 Fee	14,339	13,611	100,099	96,349	3,749	3.89%
Total Prepaid Wireless E911	\$716,973	\$680,557	\$5,004,853	\$4,817,419	\$187,434	3.89%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$120,767	\$115,022	\$926,600	\$827,493	\$99,107	11.98%
Total E911 Telephone Minimum Standards Service Charge	\$120,767	\$115,022	\$926,600	\$827,493	\$99,107	11.98%
<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	83,206	57,450	269,418	232,535	36,882	15.86%
Total Rail Car in Lieu	\$83,206	\$57,450	\$269,418	\$232,535	\$36,882	15.86%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$32,218	\$33,963	\$234,522	\$263,597	(\$29,075)	-11.03%
City Utility Fee	1,696	1,787	12,342	13,873	(1,531)	-11.04%
Total City Utility	\$33,913	\$35,750	\$246,864	\$277,470	(\$30,606)	-11.03%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,170,928	\$7,963,770	\$67,223,174	\$60,475,937	\$6,747,238	11.16%
Occupancy	65,544	55,952	441,272	394,413	46,859	11.88%
Mississippi Telecommunication Facility	43,309	43,100	325,737	327,751	(2,014)	-0.61%
Special Levy / Occupancy Collection Fee	261,452	223,653	1,909,209	1,723,772	185,437	10.76%
Total Special Levy	\$9,541,234	\$8,286,475	\$69,899,393	\$62,921,873	\$6,977,520	11.09%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$1,500	\$644	\$2,186,673	\$1,866,631	\$320,042	17.15%
Environment Protection Trust Fund	1,500	644	2,186,672	1,866,631	320,042	17.15%
Total Non-Hazardous Waste	\$3,000	\$1,288	\$4,373,345	\$3,733,262	\$640,083	17.15%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$1,466	\$0	\$15,550	\$16,105	(\$555)	-3.45%
Hazardous Waste - Perpetual Care & Maint.	1,711	0	18,141	18,789	(648)	-3.45%
Hazardous Waste - Minimization Fund	1,711	0	18,141	18,789	(648)	-3.45%
Total Hazardous Waste	\$4,888	\$0	\$51,832	\$53,683	(\$1,851)	-3.45%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$195,888	\$222,826	\$1,697,170	\$1,737,199	(\$40,029)	-2.30%
DOR Collection Fee	10,310	11,728	89,324	91,432	(2,107)	-2.30%
Total Waste Tire	\$206,198	\$234,554	\$1,786,494	\$1,828,631	(\$42,137)	-2.30%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,549,713	\$1,089,785	\$15,807,230	\$6,808,091	\$8,999,139	132.18%
Special Agent Fees	234,735	163,638	1,304,379	807,863	496,515	61.46%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	25	300	(275)	-91.67%
Sales and Services Outside	60,405	48,822	566,138	195,641	370,498	189.38%
Cash Bond	33,200	9,689	340,847	107,971	232,877	215.68%
Total Other Miscellaneous Agency Transfers	\$1,878,053	\$1,311,934	\$18,018,619	\$7,919,865	\$10,098,754	127.51%
<b>Summary:</b>						
Transfers to the General Fund	\$416,482,959	\$402,349,132	\$3,108,925,860	\$2,988,484,649	\$120,441,211	4.03%
Transfers to Other than the General Fund	\$206,389,466	\$171,460,578	\$1,459,023,506	\$1,366,249,371	\$92,774,135	6.79%
Total Transfers	\$622,872,426	\$573,809,710	\$4,567,949,366	\$4,354,734,020	\$213,215,346	4.90%

Note: Figures may not add due to computer rounding.