

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**January 2021**

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2021 were \$502,748,063 which is an increase of \$86,265,104 or 20.71% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2021 were \$3,467,158,806 which an increase of \$358,232,946 or 11.52% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2021 were \$715,124,028 which is an increase of \$92,251,602 or 14.81% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2021 were \$5,043,208,194 which is an increase of \$475,258,829 or 10.4% from the same period of the prior year.

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

	January 2021	January 2020	7/1/20 to 1/31/21	7/1/19 to 1/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$219,176,904	\$202,680,003	\$1,234,668,544	\$1,173,473,148	\$61,195,396	5.21%
Public School Building Fund	1,666,666	1,666,666	11,666,662	11,666,662	0	0.00%
Municipalities	39,049,668	37,827,420	283,045,165	264,483,609	18,561,556	7.02%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,049,448	1,292,189	13,733,881	10,853,237	2,880,644	26.54%
School Ad Valorem	4,599,293	6,375,904	42,000,000	42,000,000	0	0.00%
Education Enhancement	31,336,539	26,753,186	181,305,423	169,660,428	11,644,995	6.86%
Mississippi Fair Commission	1,045	43,281	20,893	536,748	(515,855)	-96.11%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,021,497	15,715,926	123,655,858	116,426,262	7,229,595	6.21%
Department of Agriculture	21,476	13,756	263,491	151,236	112,255	74.22%
Sales Tax (Telecommunications 7%)	410,674	541,505	3,232,679	3,897,398	(664,719)	-17.06%
Airport Parking	32,333	73,125	195,494	594,442	(398,948)	-67.11%
Capitol Complex Improvement Fund	729,671	487,749	4,993,277	3,202,526	1,790,751	55.92%
Sales Tax Incentive Fund - Economic Redevelopment	83,538	84,156	577,261	664,361	(87,100)	-13.11%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	773,100	805,154	4,286,788	4,765,609	(478,821)	-10.05%
MS Development Authority Tourism Advertising Fund	565,847	255,231	3,990,524	1,357,014	2,633,509	194.07%
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>\$316,917,699</b>	<b>\$295,015,253</b>	<b>\$1,910,435,940</b>	<b>\$1,806,532,680</b>	<b>\$103,903,260</b>	<b>5.75%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$34,841,160	\$35,606,296	\$239,341,217	\$181,318,760	\$58,022,457	32.00%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,743,614	3,875,149	37,938,212	30,507,609	7,430,604	24.36%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,681,059	5,476,877	41,295,877	26,291,014	15,004,862	57.07%
Local Bridge Replacement & Rehabilitation Fund	2,423,266	504,410	15,047,583	2,876,464	12,171,119	423.13%
Modernization Use Tax County Fund	4,269,797	1,513,229	26,829,381	8,629,392	18,199,988	210.91%
Modernization Use Tax City Fund	4,269,797	1,513,229	26,829,381	8,629,392	18,199,988	210.91%
<b>Total Use Tax Transfers</b>	<b>\$58,228,694</b>	<b>\$48,489,189</b>	<b>\$391,281,650</b>	<b>\$262,252,631</b>	<b>\$129,029,019</b>	<b>49.20%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$151,728,423	\$113,676,769	\$1,284,696,323	\$1,123,831,890	\$160,864,433	14.31%
Income Tax-Withheld-Job Incentive/Advantage	0	0	4,913,013	33,048,825	(28,135,812)	-85.13%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	478,898	0	1,253,312	645,200	608,112	94.25%
MMEIA Rebate Fund	0	0	3,038,404	3,015,797	22,607	0.75%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	151,949	1,022,129	(870,180)	-85.13%
Refund Account	9,978,751	9,110,318	102,809,993	80,092,634	22,717,358	28.36%
<b>Total Individual Income Tax Transfers</b>	<b>\$162,186,073</b>	<b>\$122,787,087</b>	<b>\$1,396,862,995</b>	<b>\$1,241,656,476</b>	<b>\$155,206,519</b>	<b>12.50%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$56,015,026	\$21,591,806	\$301,929,307	\$242,849,238	\$59,080,069	24.33%
Economic Redevelopment Incentive Corporate Fund	2,299	0	124,284	0	124,284	0.00%
Refund Account	11,072,742	3,277,758	50,737,292	36,191,745	14,545,547	40.19%
<b>Total Corporate Tax Transfers</b>	<b>\$67,090,067</b>	<b>\$24,869,564</b>	<b>\$352,790,883</b>	<b>\$279,040,983</b>	<b>\$73,749,900</b>	<b>26.43%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$86	\$134,008	\$127,018,200	\$117,000,631	\$10,017,569	8.56%
Municipalities	42	678	1,378,060	1,287,492	90,568	7.03%
County Fire Protection	42	678	1,378,060	1,287,492	90,568	7.03%
City of Jackson	3	56	113,175	106,969	6,206	5.80%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$174</b>	<b>\$135,420</b>	<b>\$129,887,494</b>	<b>\$119,682,584</b>	<b>\$10,204,910</b>	<b>8.53%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$12,054,632	\$13,015,311	\$77,297,208	\$79,379,178	(\$2,081,970)	-2.62%
Gaming License & Taxes (Counties & Cities)	6,997,762	7,248,528	49,153,290	50,061,736	(908,446)	-1.81%
Gaming Bond Sinking Fund	3,000,000	3,000,000	21,000,000	21,000,000	0	0.00%
Gaming State Highway Fund	620,211	561,907	3,278,889	2,782,049	496,841	17.86%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$22,672,605</b>	<b>\$23,825,746</b>	<b>\$150,729,387</b>	<b>\$153,222,963</b>	<b>(\$2,493,575)</b>	<b>-1.63%</b>

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

	January 2021	January 2020	7/1/20 to 1/31/21	7/1/19 to 1/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,362,724	\$11,803,819	\$86,612,623	\$80,582,877	\$6,029,746	7.48%
Total Tobacco Tax Transfers	\$11,362,724	\$11,803,819	\$86,612,623	\$80,582,877	\$6,029,746	7.48%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,500,187	\$1,992,699	\$17,579,271	\$16,182,863	\$1,396,409	8.63%
Total Beer and Wine Tax Transfers	\$2,500,187	\$1,992,699	\$17,579,271	\$16,182,863	\$1,396,409	8.63%
<b>ABC Collections transferred to:</b>						
General Fund	\$9,087,534	\$9,183,301	\$62,178,206	\$50,039,828	\$12,138,378	24.26%
Counties	22,425	29,225	152,605	183,480	(30,875)	-16.83%
Municipalities	201,892	235,052	1,528,728	1,800,225	(271,497)	-15.08%
Department of Mental Health	934,328	942,404	6,360,225	5,047,454	1,312,770	26.01%
ABC Sales & Service Outside State Agencies	18,419	42,235	126,162	275,216	(149,054)	-54.16%
Total ABC Transfers	\$10,264,598	\$10,432,217	\$70,345,925	\$57,346,203	\$12,999,723	22.67%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$1,360,096	\$2,089,501	\$8,843,612	\$15,476,999	(\$6,633,387)	-42.86%
Counties	464,680	725,243	3,047,074	5,990,771	(2,943,698)	-49.14%
Total Oil Severance Tax Transfers	\$1,824,776	\$2,814,744	\$11,890,686	\$21,467,770	(\$9,577,084)	-44.61%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$186,983	\$193,118	\$950,428	\$1,281,372	(\$330,944)	-25.83%
Counties	101,442	83,574	464,466	639,042	(174,576)	-27.32%
Total Gas Severance Tax Transfers	\$288,425	\$276,692	\$1,414,894	\$1,920,414	(\$505,520)	-26.32%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$3,115,268	\$2,999,772	\$9,091,728	\$9,328,903	(\$237,175)	-2.54%
Total Installment Loan Tax Transfers	\$3,115,268	\$2,999,772	\$9,091,728	\$9,328,903	(\$237,175)	-2.54%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$925,322	\$953,567	\$7,760,996	\$8,480,463	(\$719,468)	-8.48%
Highway Department	5,447,412	3,855,542	37,162,291	32,937,312	4,224,979	12.83%
4-Lane Highway Project	1,366,826	1,194,912	11,383,753	10,530,711	853,042	8.10%
Highway Department Hybrid/Electric	75,689	59,833	615,156	537,594	77,562	14.43%
State Aid Roads Hybrid/Electric	14,202	11,160	115,299	98,774	16,525	16.73%
Counties	2,354,603	1,757,962	21,355,935	19,655,303	1,700,632	8.65%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	873,305	780,243	7,424,062	6,845,901	578,162	8.45%
Mississippi Burn Care Fund	72,872	64,430	622,709	564,446	58,264	10.32%
New Capitol R & R	42,380	36,843	391,609	326,126	65,483	20.08%
DOR Special Tag Fees	10,387	9,044	88,345	79,042	9,303	11.77%
Mailing Fees	82,002	89,745	638,525	760,285	(121,760)	-16.02%
Apportioned Tags	0	1,673	108,329	1,393,198	(1,284,869)	-92.22%
Distinctive License Tag Fees	459,112	438,129	4,044,796	3,848,859	195,937	5.09%
Total Privilege Tax Transfers	\$11,724,110	\$9,253,085	\$91,722,897	\$86,064,482	\$5,658,415	6.57%
<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 2021	January 2020	7/1/20 to 1/31/21	7/1/19 to 1/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$315	\$10,174	(\$9,859)	-96.90%
General Fund: Compressed Gas	26,419	48,431	130,044	152,790	(22,746)	-14.89%
General Fund: Natural Gas	62,974	60,256	462,837	489,915	(27,079)	-5.53%
Highway Department	25,482,951	24,549,427	184,239,611	182,495,732	1,743,879	0.96%
State Aid Road Fund	4,515,344	4,357,392	33,285,152	32,993,239	291,913	0.88%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	204,340	203,854	42,632,639	44,185,103	(1,552,464)	-3.51%
Road Protection - Coast Counties	268,690	291,359	2,052,100	2,198,188	(146,088)	-6.65%
Seawall - Coast Counties	477,670	518,000	3,648,389	3,908,157	(259,768)	-6.65%
Miss. Groundwater Protection Trust Fd.	0	827,561	4,171,546	6,146,145	(1,974,600)	-32.13%
MDOT Miss. Groundwater Protection Trust Fd.	802,999	0	1,698,890	0	1,698,890	0.00%
Dept of Ins Propane Education Fund	10,198	18,694	50,197	58,977	(8,780)	-14.89%
Municipal Aid	896,821	896,821	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	71,297	100,491	487,259	674,110	(186,851)	-27.72%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	370	678	1,820	2,139	(318)	-14.88%
Railroad Revitalization Fund	13,337	11,449	92,773	96,361	(3,587)	-3.72%
IFTA Tax	677,091	546,473	4,555,936	5,107,480	(551,544)	-10.80%
<b>Total Petroleum Tax Transfers</b>	<b>\$33,510,501</b>	<b>\$32,430,886</b>	<b>\$287,908,370</b>	<b>\$288,917,373</b>	<b>(\$1,009,002)</b>	<b>-0.35%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$158,562	\$202,769	\$1,347,879	\$1,428,433	(\$80,553)	-5.64%
TVA in Lieu Tax (Counties)	0	10,924,427	11,244,843	10,924,427	320,416	2.93%
TVA in Lieu Tax (Municipalities)	0	4,853,950	5,071,527	4,853,950	217,577	4.48%
TVA in Lieu Tax (Schools)	0	5,286,565	5,465,896	5,286,565	179,331	3.39%
<b>Total TVA In Lieu Transfers</b>	<b>\$158,562</b>	<b>\$21,267,711</b>	<b>\$23,130,146</b>	<b>\$22,493,375</b>	<b>\$636,771</b>	<b>2.83%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$78,939	\$201,650	\$619,656	\$629,788	(\$10,132)	-1.61%
<b>Total Statewide Privilege Fees</b>	<b>\$78,939</b>	<b>\$201,650</b>	<b>\$619,656</b>	<b>\$629,788</b>	<b>(\$10,132)</b>	<b>-1.61%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$876	\$0	\$927	\$0	\$927	0.00%
Timber Severance - Counties	67,061	65,265	481,904	461,811	20,092	4.35%
Timber Severance - Forest Resources	265,658	282,801	1,921,186	1,818,660	102,526	5.64%
<b>Total Timber Severance Tax Transfers</b>	<b>\$333,594</b>	<b>\$348,066</b>	<b>\$2,404,016</b>	<b>\$2,280,471</b>	<b>\$123,545</b>	<b>5.42%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$20	\$104,764	\$2,557	\$102,206	3996.48%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$0</b>	<b>\$20</b>	<b>\$104,764</b>	<b>\$2,557</b>	<b>\$102,206</b>	<b>3996.48%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$8,768	\$0	\$6,374,239	\$6,858,799	(\$484,561)	-7.06%
<b>Total Regulatory Fees</b>	<b>\$8,768</b>	<b>\$0</b>	<b>\$6,374,239</b>	<b>\$6,858,799</b>	<b>(\$484,561)</b>	<b>-7.06%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,086</b>	<b>\$25,300</b>	<b>(\$214)</b>	<b>-0.85%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,657</b>	<b>\$201,745</b>	<b>(\$88)</b>	<b>-0.04%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$57,182	\$49,861	\$124,739	\$101,210	\$23,530	23.25%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$57,182</b>	<b>\$49,861</b>	<b>\$124,739</b>	<b>\$101,210</b>	<b>\$23,530</b>	<b>23.25%</b>

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

	January 2021	January 2020	7/1/20 to 1/31/21	7/1/19 to 1/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$537,601	\$403,049	\$4,792,256	\$3,952,064	\$840,192	21.26%
Total Casual Auto Sales Tax Transfers	\$537,601	\$403,049	\$4,792,256	\$3,952,064	\$840,192	21.26%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$778,306	\$765,407	\$6,088,928	\$5,872,131	\$216,797	3.69%
Total Title Fees Transfers	\$778,306	\$765,407	\$6,088,928	\$5,872,131	\$216,797	3.69%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$129,983	\$122,258	\$1,054,619	\$755,307	\$299,312	39.63%
Total ATV/ Motorcycle Fees Transfers	\$129,983	\$122,258	\$1,054,619	\$755,307	\$299,312	39.63%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$706,501	\$702,633	\$5,206,267	\$4,904,755	\$301,513	6.15%
Prepaid Wireless E911 Fee	14,419	14,339	106,252	100,099	6,154	6.15%
Total Prepaid Wireless E911	\$720,920	\$716,973	\$5,312,520	\$5,004,853	\$307,666	6.15%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$122,911	\$120,767	\$875,353	\$926,600	(\$51,247)	-5.53%
Total E911 Telephone Minimum Standards Service Charge	\$122,911	\$120,767	\$875,353	\$926,600	(\$51,247)	-5.53%
<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	92,933	83,206	286,882	269,418	17,464	6.48%
Total Rail Car in Lieu	\$92,933	\$83,206	\$286,882	\$269,418	\$17,464	6.48%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$25,638	\$32,218	\$191,555	\$234,522	(\$42,967)	-18.32%
City Utility Fee	1,349	1,696	10,081	12,342	(2,261)	-18.32%
Total City Utility	\$26,987	\$33,913	\$201,636	\$246,864	(\$45,228)	-18.32%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$8,585,463	\$9,170,928	\$64,672,410	\$67,223,174	(\$2,550,764)	-3.79%
Occupancy	44,358	65,544	349,404	441,272	(91,868)	-20.82%
Mississippi Telecommunication Facility	43,916	43,309	314,385	325,737	(11,353)	-3.49%
Special Levy / Occupancy Collection Fee	244,685	261,452	1,828,657	1,909,209	(80,552)	-4.22%
Total Special Levy	\$8,918,422	\$9,541,234	\$67,164,856	\$69,899,393	(\$2,734,536)	-3.91%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$1,500	\$1,500	\$2,000,283	\$2,186,673	(\$186,390)	-8.52%
Environment Protection Trust Fund	1,500	1,500	2,000,283	2,186,672	(186,390)	-8.52%
Total Non-Hazardous Waste	\$3,000	\$3,000	\$4,000,566	\$4,373,345	(\$372,779)	-8.52%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$1,466	\$11,100	\$15,550	(\$4,449)	-28.61%
Hazardous Waste - Perpetual Care & Maint.	0	1,711	12,950	18,141	(5,191)	-28.61%
Hazardous Waste - Minimization Fund	0	1,711	12,950	18,141	(5,191)	-28.61%
Total Hazardous Waste	\$0	\$4,888	\$37,001	\$51,832	(\$14,831)	-28.61%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$206,888	\$195,888	\$1,781,668	\$1,697,170	\$84,499	4.98%
DOR Collection Fee	10,889	10,310	93,772	89,324	4,448	4.98%
Total Waste Tire	\$217,777	\$206,198	\$1,875,440	\$1,786,494	\$88,946	4.98%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,076,647	\$1,549,713	\$8,091,225	\$15,807,230	(\$7,716,004)	-48.81%
Special Agent Fees	120,823	234,735	800,211	1,304,379	(504,168)	-38.65%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	70	25	45	180.00%
Sales and Services Outside	22,874	60,405	323,044	566,138	(243,095)	-42.94%
Cash Bond	31,900	33,200	764,541	340,847	423,693	124.31%
Total Other Miscellaneous Agency Transfers	\$1,252,244	\$1,878,053	\$9,979,090	\$18,018,619	(\$8,039,529)	-44.62%
<b>Summary:</b>						
Transfers to the General Fund	\$502,748,063	\$416,482,959	\$3,467,158,806	\$3,108,925,860	\$358,232,946	11.52%
Transfers to Other than the General Fund	\$212,375,965	\$206,389,466	\$1,576,049,388	\$1,459,023,506	\$117,025,882	8.02%
Total Transfers	\$715,124,028	\$622,872,426	\$5,043,208,194	\$4,567,949,366	\$475,258,829	10.40%

Note: Figures may not add due to computer rounding.