

**Mississippi Department of Revenue  
Summary of Transfers  
January 2022**

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2022 were \$537,820,980 which is an increase of \$35,072,917 or 6.98% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2022 were \$3,825,136,695 which is an increase of \$357,977,889 or 10.32% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2022 were \$767,976,997 which is an increase of \$52,852,969 or 7.39% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2022 were \$5,551,627,243 which is an increase of \$508,419,049 or 10.08% from the same period of the prior year.

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

	January 2022	January 2021	7/1/21 to 1/31/22	7/1/20 to 1/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$242,917,415	\$219,176,904	\$1,478,689,456	\$1,234,668,544	\$244,020,912	19.76%
Public School Building Fund	1,666,666	1,666,666	11,666,662	11,666,662	0	0.00%
Municipalities	43,327,994	39,049,668	310,198,301	283,045,165	27,153,136	9.59%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,455,750	2,049,448	10,780,908	13,733,881	(2,952,973)	-21.50%
School Ad Valorem	1,173,532	4,599,293	42,000,000	42,000,000	0	0.00%
Education Enhancement	38,764,677	31,336,539	202,487,651	181,305,423	21,182,228	11.68%
Mississippi Fair Commission	130,820	1,045	199,702	20,893	178,809	855.84%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,895,583	16,021,497	128,663,245	123,655,858	5,007,387	4.05%
Department of Agriculture	23,273	21,476	171,350	263,491	(92,141)	-34.97%
Sales Tax (Telecommunications 7%)	421,558	410,674	3,042,111	3,232,679	(190,568)	-5.90%
Airport Parking	56,869	32,333	398,651	195,494	203,157	103.92%
Capitol Complex Improvement Fund	825,146	729,671	5,720,356	4,993,277	727,078	14.56%
Sales Tax Incentive Fund - Economic Redevelopment	116,155	83,538	770,884	577,261	193,623	33.54%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	810,269	773,100	6,351,741	4,286,788	2,064,953	48.17%
MS Development Authority Tourism Advertising Fund	1,032,630	565,847	7,444,386	3,990,524	3,453,863	86.55%
MDA Training Grant	0	150,000	0	1,050,000	(1,050,000)	-100.00%
State Aid Road Fund	250,000	250,000	1,750,000	1,750,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$349,868,338</b>	<b>\$316,917,699</b>	<b>\$2,210,335,404</b>	<b>\$1,910,435,940</b>	<b>\$299,899,464</b>	<b>15.70%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$44,593,814	\$34,841,160	\$263,970,638	\$239,341,217	\$24,629,421	10.29%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,994,681	4,743,614	44,529,816	37,938,212	6,591,603	17.37%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	8,988,852	7,681,059	50,491,552	41,295,877	9,195,676	22.27%
Local Bridge Replacement & Rehabilitation Fund	3,659,379	2,423,266	24,066,692	15,047,583	9,019,109	59.94%
Modernization Use Tax County Fund	7,978,138	4,269,797	51,200,075	26,829,381	24,370,695	90.84%
Modernization Use Tax City Fund	7,978,138	4,269,797	51,200,075	26,829,381	24,370,695	90.84%
<b>Total Use Tax Transfers</b>	<b>\$79,193,001</b>	<b>\$58,228,694</b>	<b>\$489,458,847</b>	<b>\$391,281,650</b>	<b>\$98,177,197</b>	<b>25.09%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$182,941,409	\$151,728,423	\$1,322,661,874	\$1,284,696,323	\$37,965,551	2.96%
Income Tax-Withheld-Job Incentive/Advantage	0	0	6,664,922	4,913,013	1,751,909	35.66%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	465,711	478,898	5,521,265	1,253,312	4,267,953	340.53%
MMEIA Rebate Fund	0	0	2,173,384	3,038,404	(865,020)	-28.47%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	206,132	151,949	54,183	35.66%
Refund Account	14,426,881	9,978,751	83,612,591	102,809,993	(19,197,401)	-18.67%
<b>Total Individual Income Tax Transfers</b>	<b>\$197,834,001</b>	<b>\$162,186,073</b>	<b>\$1,420,840,168</b>	<b>\$1,396,862,995</b>	<b>\$23,977,173</b>	<b>1.72%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$21,589,213	\$56,015,026	\$331,450,952	\$301,929,307	\$29,521,645	9.78%
Economic Redevelopment Incentive Corporate Fund	0	2,299	93,216	124,284	(31,068)	-25.00%
Refund Account	567,975	11,072,742	37,122,535	50,737,292	(13,614,758)	-26.83%
<b>Total Corporate Tax Transfers</b>	<b>\$22,157,188</b>	<b>\$67,090,067</b>	<b>\$368,666,702</b>	<b>\$352,790,883</b>	<b>\$15,875,819</b>	<b>4.50%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$32,353	\$86	\$126,115,431	\$127,018,200	(\$902,769)	-0.71%
Municipalities	440	42	1,409,338	1,378,060	31,278	2.27%
County Fire Protection	440	42	1,409,338	1,378,060	31,278	2.27%
City of Jackson	36	3	115,800	113,175	2,625	2.32%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$33,270</b>	<b>\$174</b>	<b>\$129,049,906</b>	<b>\$129,887,494</b>	<b>(\$837,588)</b>	<b>-0.64%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$14,399,314	\$12,054,632	\$97,536,865	\$77,297,208	\$20,239,657	26.18%
Gaming License & Taxes (Counties & Cities)	8,718,918	6,997,762	61,369,551	49,153,290	12,216,261	24.85%
Gaming Bond Sinking Fund	3,000,000	3,000,000	21,000,000	21,000,000	0	0.00%
Gaming State Highway Fund	534,868	620,211	3,524,954	3,278,889	246,065	7.50%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$26,653,100</b>	<b>\$22,672,605</b>	<b>\$183,431,370</b>	<b>\$150,729,387</b>	<b>\$32,701,983</b>	<b>21.70%</b>

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

	January 2022	January 2021	7/1/21 to 1/31/22	7/1/20 to 1/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,838,736	\$11,362,724	\$82,359,255	\$86,612,623	(\$4,253,368)	-4.91%
Total Tobacco Tax Transfers	\$11,838,736	\$11,362,724	\$82,359,255	\$86,612,623	(\$4,253,368)	-4.91%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,286,822	\$2,500,187	\$16,737,268	\$17,579,271	(\$842,003)	-4.79%
Total Beer and Wine Tax Transfers	\$2,286,822	\$2,500,187	\$16,737,268	\$17,579,271	(\$842,003)	-4.79%
<b>ABC Collections transferred to:</b>						
General Fund	\$10,443,483	\$9,087,534	\$63,024,426	\$62,178,206	\$846,220	1.36%
Counties	23,337	22,425	169,280	152,605	16,675	10.93%
Municipalities	225,311	201,892	1,854,244	1,528,728	325,516	21.29%
Department of Mental Health	1,082,795	934,328	6,460,083	6,360,225	99,858	1.57%
ABC Sales & Service Outside State Agencies	6,757	18,419	65,435	126,162	(60,727)	-48.13%
Total ABC Transfers	\$11,781,683	\$10,264,598	\$71,573,468	\$70,345,925	\$1,227,542	1.75%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,276,137	\$1,360,096	\$15,724,207	\$8,843,612	\$6,880,595	77.80%
Counties	942,659	464,680	5,775,353	3,047,074	2,728,279	89.54%
Total Oil Severance Tax Transfers	\$3,218,796	\$1,824,776	\$21,499,560	\$11,890,686	\$9,608,874	80.81%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$337,523	\$186,983	\$1,879,262	\$950,428	\$928,835	97.73%
Counties	147,848	101,442	846,208	464,466	381,742	82.19%
Total Gas Severance Tax Transfers	\$485,370	\$288,425	\$2,725,471	\$1,414,894	\$1,310,577	92.63%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$3,162,814	\$3,115,268	\$10,627,286	\$9,091,728	\$1,535,558	16.89%
Total Installment Loan Tax Transfers	\$3,162,814	\$3,115,268	\$10,627,286	\$9,091,728	\$1,535,558	16.89%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$597,916	\$925,322	\$5,075,940	\$7,760,996	(\$2,685,056)	-34.60%
Highway Department	3,050,599	5,447,412	36,241,652	37,162,291	(920,639)	-2.48%
4-Lane Highway Project	1,359,604	1,366,826	10,983,766	11,383,753	(399,988)	-3.51%
Highway Department Hybrid/Electric	96,345	75,689	737,761	615,156	122,604	19.93%
State Aid Roads Hybrid/Electric	17,666	14,202	135,830	115,299	20,530	17.81%
Counties	1,902,508	2,354,603	23,121,947	21,355,935	1,766,012	8.27%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	882,638	873,305	7,103,174	7,424,062	(320,889)	-4.32%
Mississippi Burn Care Fund	77,046	72,872	626,790	622,709	4,081	0.66%
New Capitol R & R	47,517	42,380	408,900	391,609	17,291	4.42%
DOR Special Tag Fees	11,028	10,387	89,748	88,345	1,403	1.59%
Mailing Fees	85,920	82,002	649,627	638,525	11,102	1.74%
Apportioned Tags	0	0	0	108,329	(108,329)	-100.00%
Distinctive License Tag Fees	510,494	459,112	4,210,245	4,044,796	165,449	4.09%
License Tag Acquisition Fund	340,201	0	2,377,206	0	2,377,206	0.00%
Total Privilege Tax Transfers	\$8,979,482	\$11,724,110	\$91,782,335	\$91,722,897	\$59,439	0.06%
<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 2022	January 2021	7/1/21 to 1/31/22	7/1/20 to 1/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$1,133	\$315	\$818	259.71%
General Fund: Compressed Gas	39,014	26,419	152,534	130,044	22,490	17.29%
General Fund: Natural Gas	80,389	62,974	551,659	462,837	88,822	19.19%
Highway Department	26,319,905	25,482,951	191,014,135	184,239,611	6,774,524	3.68%
State Aid Road Fund	4,642,099	4,515,344	34,360,339	33,285,152	1,075,187	3.23%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	154,965	204,340	45,128,091	42,632,639	2,495,453	5.85%
Road Protection - Coast Counties	293,088	268,690	2,355,382	2,052,100	303,282	14.78%
Seawall - Coast Counties	521,173	477,670	4,187,667	3,648,389	539,278	14.78%
Miss. Groundwater Protection Trust Fd.	840,398	0	3,649,286	4,171,546	(522,260)	-12.52%
MDOT Miss. Groundwater Protection Trust Fd.	0	802,999	2,644,232	1,698,890	945,341	55.64%
Dept of Ins Propane Education Fund	15,059	10,198	58,878	50,197	8,681	17.29%
Municipal Aid	900,781	896,821	1,602,824	1,598,864	3,961	0.25%
Aeronautics Commission	96,786	71,297	787,921	487,259	300,662	61.70%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	546	370	2,135	1,820	315	17.30%
Railroad Revitalization Fund	13,527	13,337	99,653	92,773	6,880	7.42%
IFTA Tax	693,681	677,091	6,037,964	4,555,936	1,482,028	32.53%
<b>Total Petroleum Tax Transfers</b>	<b>\$34,611,412</b>	<b>\$33,510,501</b>	<b>\$301,433,833</b>	<b>\$287,908,370</b>	<b>\$13,525,462</b>	<b>4.70%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$168,312	\$158,562	\$1,223,607	\$1,347,879	(\$124,273)	-9.22%
TVA in Lieu Tax (Counties)	0	0	9,159,865	11,244,843	(2,084,979)	-18.54%
TVA in Lieu Tax (Municipalities)	0	0	4,172,717	5,071,527	(898,810)	-17.72%
TVA in Lieu Tax (Schools)	0	0	4,471,121	5,465,896	(994,775)	-18.20%
<b>Total TVA In Lieu Transfers</b>	<b>\$168,312</b>	<b>\$158,562</b>	<b>\$19,027,310</b>	<b>\$23,130,146</b>	<b>(\$4,102,836)</b>	<b>-17.74%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$48,805	\$78,939	\$588,001	\$619,656	(\$31,655)	-5.11%
<b>Total Statewide Privilege Fees</b>	<b>\$48,805</b>	<b>\$78,939</b>	<b>\$588,001</b>	<b>\$619,656</b>	<b>(\$31,655)</b>	<b>-5.11%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$6,269	\$876	\$8,291	\$927	\$7,364	794.47%
Timber Severance - Counties	66,728	67,061	463,472	481,904	(18,432)	-3.82%
Timber Severance - Forest Resources	262,987	265,658	1,843,251	1,921,186	(77,935)	-4.06%
<b>Total Timber Severance Tax Transfers</b>	<b>\$335,984</b>	<b>\$333,594</b>	<b>\$2,315,013</b>	<b>\$2,404,016</b>	<b>(\$89,003)</b>	<b>-3.70%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$150	\$104,764	(\$104,614)	-99.86%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$104,764</b>	<b>(\$104,614)</b>	<b>-99.86%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$7	\$8,768	\$6,578,235	\$6,374,239	\$203,996	3.20%
<b>Total Regulatory Fees</b>	<b>\$7</b>	<b>\$8,768</b>	<b>\$6,578,235</b>	<b>\$6,374,239</b>	<b>\$203,996</b>	<b>3.20%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,000	\$25,086	(\$86)	-0.34%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,086</b>	<b>(\$86)</b>	<b>-0.34%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$8,178	\$657	\$7,521	1144.43%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$209,178</b>	<b>\$201,657</b>	<b>\$7,521</b>	<b>3.73%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$61,235	\$57,182	\$147,047	\$124,739	\$22,307	17.88%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$61,235</b>	<b>\$57,182</b>	<b>\$147,047</b>	<b>\$124,739</b>	<b>\$22,307</b>	<b>17.88%</b>

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

	January 2022	January 2021	7/1/21 to 1/31/22	7/1/20 to 1/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$466,555	\$537,601	\$4,418,736	\$4,792,256	(\$373,521)	-7.79%
Total Casual Auto Sales Tax Transfers	\$466,555	\$537,601	\$4,418,736	\$4,792,256	(\$373,521)	-7.79%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$746,512	\$778,306	\$5,827,899	\$6,088,928	(\$261,029)	-4.29%
Total Title Fees Transfers	\$746,512	\$778,306	\$5,827,899	\$6,088,928	(\$261,029)	-4.29%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$112,235	\$129,983	\$745,464	\$1,054,619	(\$309,155)	-29.31%
Total ATV/ Motorcycle Fees Transfers	\$112,235	\$129,983	\$745,464	\$1,054,619	(\$309,155)	-29.31%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$691,234	\$706,501	\$5,001,165	\$5,206,267	(\$205,103)	-3.94%
Prepaid Wireless E911 Fee	14,107	14,419	102,069	106,252	(4,183)	-3.94%
Total Prepaid Wireless E911	\$705,341	\$720,920	\$5,103,234	\$5,312,520	(\$209,286)	-3.94%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$127,546	\$122,911	\$901,104	\$875,353	\$25,751	2.94%
Total E911 Telephone Minimum Standards Service Charge	\$127,546	\$122,911	\$901,104	\$875,353	\$25,751	2.94%
<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	7,855	92,933	267,183	286,882	(19,699)	-6.87%
Total Rail Car in Lieu	\$7,855	\$92,933	\$267,183	\$286,882	(\$19,699)	-6.87%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$32,147	\$25,638	\$208,785	\$191,555	\$17,231	9.00%
City Utility Fee	1,692	1,349	10,989	10,081	907	9.00%
Total City Utility	\$33,839	\$26,988	\$219,774	\$201,636	\$18,138	9.00%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$10,600,014	\$8,585,463	\$81,618,209	\$64,672,410	\$16,945,799	26.20%
Occupancy	54,237	44,358	458,927	349,404	109,523	31.35%
Mississippi Telecommunication Facility	36,887	43,916	326,341	314,385	11,957	3.80%
Special Levy / Occupancy Collection Fee	303,375	244,685	2,343,257	1,828,657	514,599	28.14%
Total Special Levy	\$10,994,513	\$8,918,422	\$84,746,734	\$67,164,856	\$17,581,878	26.18%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$2,250	\$1,500	\$2,477,216	\$2,000,283	\$476,932	23.84%
Environment Protection Trust Fund	2,250	1,500	2,477,215	2,000,283	476,932	23.84%
Total Non-Hazardous Waste	\$4,500	\$3,000	\$4,954,431	\$4,000,566	\$953,865	23.84%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$0	\$16,995	\$11,100	\$5,894	53.10%
Hazardous Waste - Perpetual Care & Maint.	0	0	19,827	12,950	6,877	53.10%
Hazardous Waste - Minimization Fund	0	0	19,827	12,950	6,877	53.10%
Total Hazardous Waste	\$0	\$0	\$56,649	\$37,001	\$19,648	53.10%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$386,279	\$206,888	\$1,991,157	\$1,781,668	\$209,488	11.76%
DOR Collection Fee	20,330	10,889	104,796	93,772	11,024	11.76%
Total Waste Tire	\$406,609	\$217,777	\$2,095,953	\$1,875,440	\$220,513	11.76%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,258,443	\$1,076,647	\$10,866,058	\$8,091,225	\$2,774,833	34.29%
Special Agent Fees	282,983	120,823	1,350,243	800,211	550,032	68.74%
Amusement Ride Fees	0	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	60	70	(10)	-14.29%
Sales and Services Outside	55,388	22,874	366,132	323,044	43,088	13.34%
Cash Bond	56,300	31,900	296,081	764,541	(468,459)	-61.27%
Total Other Miscellaneous Agency Transfers	\$1,653,134	\$1,252,244	\$12,879,274	\$9,979,090	\$2,900,184	29.06%
<b>Summary:</b>						
Transfers to the General Fund	\$537,820,980	\$502,748,063	\$3,825,136,695	\$3,467,158,806	\$357,977,889	10.32%
Transfers to Other than the General Fund	\$230,156,017	\$212,375,965	\$1,726,490,548	\$1,576,049,388	\$150,441,160	9.55%
Total Transfers	\$767,976,997	\$715,124,028	\$5,551,627,243	\$5,043,208,194	\$508,419,049	10.08%

Note: Figures may not add due to computer rounding.