

**Mississippi Department of Revenue  
Summary of Transfers  
February 2019**

\*Revised

General fund transfers by the Department of Revenue for the 8th month of the fiscal year ending June 30, 2019 were \$300,738,591 which is an increase of \$22,812,329 or 8.21% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending February 28, 2019 were \$3,289,223,240 which is an increase of \$119,804,512 or 3.78% from the same period of the prior year.

Transfers to all funds in the month of February for the fiscal year ending June 30, 2019 were \$612,318,492 which is an increase of \$25,450,908 or 4.34% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending February 28, 2019 were \$4,967,052,512 which is an increase of \$137,765,297 or 2.85% from the same period of the prior year.

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

	February 2019	February 2018	7/1/18 to 2/28/19	7/1/17 to 2/28/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$159,618,437	\$152,241,018	\$1,300,518,862	\$1,265,137,856	\$35,381,007	2.80%
Public School Building Fund	1,666,666	1,666,666	13,333,328	13,333,328	0	0.00%
Municipalities	42,630,501	42,238,319	302,856,838	295,557,224	7,299,614	2.47%
Motor Vehicle Rental Sales Tax	7,703,343	7,565,403	7,703,343	7,565,403	137,939	1.82%
4-Lane Construction Project	1,274,473	2,590,260	13,544,310	12,250,623	1,293,688	10.56%
School Ad Valorem	811,592	1,919,161	42,000,000	42,000,000	0	0.00%
Education Enhancement	25,325,329	22,935,355	190,262,828	183,477,239	6,785,589	3.70%
Mississippi Fair Commission	665	967	7,718	194,741	(187,023)	-96.04%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,997,427	16,073,238	128,369,302	126,911,099	1,458,203	1.15%
Department of Agriculture	42,338	0	506,137	34,893	471,243	1350.53%
Sales Tax (Telecommunications 7%)	544,519	606,123	4,380,255	5,042,523	(662,268)	-13.13%
Airport Parking	65,930	53,001	589,903	516,743	73,160	14.16%
Capitol Complex Improvement Fund	427,109	0	1,804,942	0	1,804,942	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	56,198	38,604	393,907	364,269	29,639	8.14%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	1,203,890	1,117,105	6,134,852	5,430,998	703,853	12.96%
MDA Training Grant	150,000	150,000	1,200,000	1,200,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,000,000	2,000,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$257,768,418</b>	<b>\$249,445,221</b>	<b>\$2,015,606,526</b>	<b>\$1,961,034,504</b>	<b>\$54,572,022</b>	<b>2.78%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$24,741,565	\$21,333,102	\$205,303,368	\$172,929,640	\$32,373,728	18.72%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,315,827	3,304,299	31,318,615	29,181,360	2,137,254	7.32%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	3,487,309	2,935,620	25,504,309	21,071,009	4,433,300	21.04%
<b>Total Use Tax Transfers</b>	<b>\$31,544,701</b>	<b>\$27,573,021</b>	<b>\$266,126,292</b>	<b>\$227,182,009</b>	<b>\$38,944,283</b>	<b>17.14%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$41,576,389	\$31,441,712	\$1,091,798,933	\$1,092,462,571	(\$663,638)	-0.06%
Income Tax-Withheld-Job Incentive/Advantage	1,053,415	1,183,547	3,212,961	9,484,255	(6,271,293)	-66.12%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	1,254,607	2,618,034	1,763,111	3,837,759	(2,074,648)	-54.06%
MMEIA Rebate Fund	1,107,032	978,777	3,197,728	2,946,481	251,247	8.53%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	32,580	36,605	100,825	393,327	(292,503)	-74.37%
Refund Account	112,788,099	108,756,188	183,807,878	173,414,916	10,392,963	5.99%
<b>Total Individual Income Tax Transfers</b>	<b>\$157,812,122</b>	<b>\$145,014,863</b>	<b>\$1,283,881,436</b>	<b>\$1,282,539,308</b>	<b>\$1,342,128</b>	<b>0.10%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$16,921,465	\$9,844,668	\$244,815,788	\$198,823,024	\$45,992,764	23.13%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	4,958,697	5,107,796	58,644,102	82,225,122	(23,581,019)	-28.68%
<b>Total Corporate Tax Transfers</b>	<b>\$21,880,163</b>	<b>\$14,952,464</b>	<b>\$303,459,890</b>	<b>\$281,048,146</b>	<b>\$22,411,744</b>	<b>7.97%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$22,833,293	\$30,547,516	\$141,394,191	\$149,333,274	(\$7,939,083)	-5.32%
Municipalities	65,197	0	1,228,002	1,247,012	(19,010)	-1.52%
County Fire Protection	65,197	0	1,228,002	1,205,629	22,374	1.86%
City of Jackson	7,128	0	101,845	102,260	(415)	-0.41%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$22,970,814</b>	<b>\$30,547,516</b>	<b>\$143,952,040</b>	<b>\$151,888,174</b>	<b>(\$7,936,134)</b>	<b>-5.22%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$9,721,020	\$8,646,656	\$88,195,261	\$81,766,272	\$6,428,989	7.86%
Gaming License & Taxes (Counties & Cities)	8,165,734	7,056,395	57,277,035	54,471,963	2,805,072	5.15%
Gaming Bond Sinking Fund	3,000,000	3,000,000	24,000,000	21,000,000	3,000,000	14.29%
Gaming State Highway Fund	149,663	0	1,504,852	0	1,504,852	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$21,036,417</b>	<b>\$18,703,051</b>	<b>\$170,977,148</b>	<b>\$160,238,234</b>	<b>\$10,738,914</b>	<b>6.70%</b>

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

	February 2019	February 2018	7/1/18 to 2/28/19	7/1/17 to 2/28/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,348,151	\$10,938,990	\$92,764,407	\$92,977,200	(\$212,793)	-0.23%
Total Tobacco Tax Transfers	\$11,348,151	\$10,938,990	\$92,764,407	\$92,977,200	(\$212,793)	-0.23%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,094,991	\$2,246,830	\$18,784,611	\$18,667,601	\$117,011	0.63%
Total Beer and Wine Tax Transfers	\$2,094,991	\$2,246,830	\$18,784,611	\$18,667,601	\$117,011	0.63%
<b>ABC Collections transferred to:</b>						
General Fund	\$7,205,295	\$6,176,137	\$53,755,184	\$52,174,134	\$1,581,050	3.03%
Counties	28,575	23,150	210,718	203,710	7,008	3.44%
Municipalities	239,403	217,810	1,954,694	1,868,299	86,396	4.62%
Department of Mental Health	725,997	619,711	5,405,221	5,238,752	166,469	3.18%
ABC Sales & Service Outside State Agencies	39,952	37,509	345,885	356,280	(10,395)	-2.92%
Total ABC Transfers	\$8,239,221	\$7,074,318	\$61,671,702	\$59,841,175	\$1,830,527	3.06%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,077,641	\$2,675,422	\$21,765,313	\$17,689,592	\$4,075,722	23.04%
Counties	993,893	1,100,586	7,752,757	5,985,149	1,767,608	29.53%
Total Oil Severance Tax Transfers	\$3,071,534	\$3,776,008	\$29,518,070	\$23,674,740	\$5,843,330	24.68%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$306,031	\$263,883	\$2,405,006	\$2,135,399	\$269,607	12.63%
Counties	131,221	164,845	1,237,124	1,113,553	123,571	11.10%
Total Gas Severance Tax Transfers	\$437,252	\$428,728	\$3,642,130	\$3,248,952	\$393,178	12.10%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$12,089	\$60,707	\$8,967,957	\$7,907,155	\$1,060,803	13.42%
Total Installment Loan Tax Transfers	\$12,089	\$60,707	\$8,967,957	\$7,907,155	\$1,060,803	13.42%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$773,926	\$8,002	\$7,913,430	\$6,774,573	\$1,138,857	16.81%
Highway Department	3,141,915	3,179,932	36,489,792	34,197,884	2,291,908	6.70%
4-Lane Highway Project	1,185,605	1,693,984	11,763,233	11,530,116	233,117	2.02%
Highway Department Hybrid/Electric	163,518	0	163,518	0	163,518	0.00%
State Aid Roads Hybrid/Electric	30,499	0	30,499	0	30,499	0.00%
Counties	1,385,013	1,362,005	20,753,055	18,923,581	1,829,474	9.67%
Trauma Care Fund	749,946	1,165,190	7,656,313	8,038,042	(381,729)	-4.75%
Mississippi Burn Care Fund	60,219	18,753	385,061	167,152	217,909	130.37%
New Capitol R & R	33,319	35,508	335,829	328,113	7,716	2.35%
DOR Special Tag Fees	8,327	8,539	78,078	77,137	941	1.22%
Mailing Fees	35,149	36,466	516,948	350,297	166,651	47.57%
Apportioned Tags	1,115	1,027	784,914	1,601,489	(816,575)	-50.99%
Distinctive License Tag Fees	420,661	433,552	3,971,501	3,831,048	140,453	3.67%
Total Privilege Tax Transfers	\$7,989,211	\$7,942,957	\$90,842,171	\$85,819,431	\$5,022,740	5.85%
<b>Nuclear In Lieu transferred to:</b>						
General Fund	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	11,272,419	11,246,526	11,272,419	11,246,526	25,894	0.23%
Nuclear Plant in Lieu (Cities)	7,527,581	7,553,474	7,527,581	7,553,474	(25,894)	-0.34%
Total Nuclear In Lieu Transfers	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$0	0.00%

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

	February 2019	February 2018	7/1/18 to 2/28/19	7/1/17 to 2/28/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,103	\$15,116	\$16,547	\$25,059	(\$8,511)	-33.97%
General Fund: Compressed Gas	36,613	44,207	175,404	156,115	19,289	12.36%
General Fund: Natural Gas	65,833	58,462	552,632	413,649	138,983	33.60%
Highway Department	25,479,859	25,715,074	208,278,227	202,661,981	5,616,246	2.77%
State Aid Road Fund	4,542,827	4,567,163	37,567,888	37,389,611	178,278	0.48%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	24,424	74,251	41,125,016	46,472,654	(5,347,638)	-11.51%
Road Protection - Coast Counties	297,529	288,984	2,460,965	2,438,912	22,054	0.90%
Seawall - Coast Counties	528,973	513,953	4,388,223	4,336,303	51,920	1.20%
Miss. Groundwater Protection Trust Fd.	802,475	0	6,914,017	0	6,914,017	0.00%
Dept of Ins Propane Education Fund	14,133	17,064	67,706	60,260	7,446	12.36%
Municipal Aid	0	0	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	75,729	75,949	869,975	827,953	42,022	5.08%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	513	619	2,455	2,185	270	12.36%
Railroad Revitalization Fund	12,882	11,969	107,064	113,002	(5,938)	-5.25%
IFTA Tax	1,502,408	1,862,060	7,242,377	7,503,815	(261,439)	-3.48%
Total Petroleum Tax Transfers	\$33,385,302	\$33,244,871	\$320,138,807	\$312,746,278	\$7,392,529	2.36%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$188,133	\$171,125	\$1,521,935	\$1,421,146	\$100,789	7.09%
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	\$20,797,862	\$19,688,793	\$1,109,069	5.63%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$16,589	\$11,593	\$592,439	\$604,749	(\$12,309)	-2.04%
Total Statewide Privilege Fees	\$16,589	\$11,593	\$592,439	\$604,749	(\$12,309)	-2.04%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$935	\$0	\$4,210	(\$4,210)	-100.00%
Timber Severance - Counties	54,765	60,389	537,595	535,655	1,940	0.36%
Timber Severance - Forest Resources	218,195	237,664	2,145,299	2,125,693	19,607	0.92%
Total Timber Severance Tax Transfers	\$272,960	\$298,988	\$2,682,894	\$2,665,557	\$17,337	0.65%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$1	\$0	\$5,375	\$121,581	(\$116,206)	-95.58%
Total Int. On Investments (STC) Transfers	\$1	\$0	\$5,375	\$121,581	(\$116,206)	-95.58%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$25	\$180	\$6,644,502	\$6,558,849	\$85,652	1.31%
Total Regulatory Fees	\$25	\$180	\$6,644,502	\$6,558,849	\$85,652	1.31%
<b>Municipal Gas Utility Regulation transferred to:</b>						
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%
<b>Railroad Regulatory transferred to:</b>						
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%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$100,976	\$109,925	(\$8,949)	-8.14%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$100,976	\$109,925	(\$8,949)	-8.14%

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

	February 2019	February 2018	7/1/18 to 2/28/19	7/1/17 to 2/28/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$455,748	\$440,020	\$4,544,490	\$4,075,109	\$469,380	11.52%
Total Casual Auto Sales Tax Transfers	\$455,748	\$440,020	\$4,544,490	\$4,075,109	\$469,380	11.52%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$805,328	\$0	\$6,751,825	\$4,918,182	\$1,833,644	37.28%
Total Title Fees Transfers	\$805,328	\$0	\$6,751,825	\$4,918,182	\$1,833,644	37.28%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$166,261	\$185,584	\$931,549	\$934,389	(\$2,841)	-0.30%
Total ATV/ Motorcycle Fees Transfers	\$166,261	\$185,584	\$931,549	\$934,389	(\$2,841)	-0.30%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$712,176	\$716,047	\$5,433,245	\$5,437,678	(\$4,433)	-0.08%
Prepaid Wireless E911 Fee	14,534	14,613	110,884	110,975	(91)	-0.08%
Total Prepaid Wireless E911	\$726,710	\$730,660	\$5,544,129	\$5,548,653	(\$4,524)	-0.08%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$120,838	\$117,541	\$948,331	\$932,562	\$15,769	1.69%
Total E911 Telephone Minimum Standards Service Charge	\$120,838	\$117,541	\$948,331	\$932,562	\$15,769	1.69%
<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	17,344	3,554	249,879	259,432	(9,553)	-3.68%
Total Rail Car in Lieu	\$17,344	\$3,554	\$249,879	\$259,432	(\$9,553)	-3.68%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$34,108	\$37,710	\$297,705	\$342,506	(\$44,801)	-13.08%
City Utility Fee	1,795	1,985	15,668	18,026	(2,358)	-13.08%
Total City Utility	\$35,903	\$39,694	\$313,373	\$360,531	(\$47,159)	-13.08%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$8,499,432	\$8,092,591	\$68,975,369	\$64,910,575	\$4,064,793	6.26%
Occupancy	51,832	25,904	446,245	322,512	123,733	38.37%
Mississippi Telecommunication Facility	38,976	37,312	366,727	359,069	7,658	2.13%
Special Levy / Occupancy Collection Fee	236,543	222,902	1,960,315	1,811,393	148,922	8.22%
Total Special Levy	\$8,826,783	\$8,378,709	\$71,748,656	\$67,403,550	\$4,345,107	6.45%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$318	\$28,520	\$1,866,949	\$2,029,286	(\$162,337)	-8.00%
Environment Protection Trust Fund	318	28,520	1,866,948	2,029,285	(162,337)	-8.00%
Total Non-Hazardous Waste	\$635	\$57,041	\$3,733,897	\$4,058,571	(\$324,674)	-8.00%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$203,172	\$184,438	\$1,940,371	\$1,777,729	\$162,642	9.15%
DOR Collection Fee	10,693	9,707	102,125	93,565	8,560	9.15%
Total Waste Tire	\$213,865	\$194,145	\$2,042,496	\$1,871,294	\$171,203	9.15%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$674,918	\$4,100,675	\$7,483,008	\$18,752,242	(\$11,269,234)	-60.10%
Special Agent Fees	154,582	126,363	962,445	837,657	124,788	14.90%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	1,050	300	1,550	(1,250)	-80.65%
Sales and Services Outside	32,433	42,418	228,074	231,488	(3,415)	-1.48%
Cash Bond	19,050	18,700	127,021	468,149	(341,128)	-72.87%
Total Other Miscellaneous Agency Transfers	\$880,983	\$4,289,206	\$8,800,848	\$20,291,086	(\$11,490,238)	-56.63%
<b>Summary:</b>						
Transfers to the General Fund	\$300,738,591	\$277,926,262	\$3,289,223,240	\$3,169,418,728	\$119,804,512	3.78%
Transfers to Other than the General Fund	\$311,579,901	\$308,941,322	\$1,677,829,272	\$1,659,868,487	\$17,960,785	1.08%
Total Transfers	\$612,318,492	\$586,867,584	\$4,967,052,512	\$4,829,287,215	\$137,765,297	2.85%

Note: Figures may not add due to computer rounding.