

Mississippi Department of Revenue
Summary of Transfers
February 2020

General fund transfers by the Department of Revenue for the 8th month of the fiscal year ending June 30, 2020 were \$317,243,690 which is an increase of \$16,505,099 or 5.49% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending February 28, 2020 were \$3,426,169,550 which is an increase of \$136,946,310 or 4.16% from the same period of the prior year.

Transfers to all funds in the month of February for the fiscal year ending June 30, 2020 were \$646,505,831 which is an increase of \$34,187,338 or 5.58% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending February 28, 2020 were \$5,214,455,196 which is an increase of \$247,402,685 or 4.98% from the same period of the prior year.

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

	February 2020	February 2019	7/1/19 to 2/29/20	7/1/18 to 2/28/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$163,586,580	\$159,618,437	\$1,337,059,728	\$1,300,518,862	\$36,540,866	2.81%
Public School Building Fund	1,666,666	1,666,666	13,333,328	13,333,328	0	0.00%
Municipalities	42,314,455	42,630,501	306,798,064	302,856,838	3,941,226	1.30%
Motor Vehicle Rental Sales Tax	8,302,294	7,703,343	8,302,294	7,703,343	598,951	7.78%
4-Lane Construction Project	1,227,756	1,274,473	12,080,993	13,544,310	(1,463,317)	-10.80%
School Ad Valorem	0	811,592	42,000,000	42,000,000	0	0.00%
Education Enhancement	26,761,406	25,325,329	196,421,834	190,262,828	6,159,006	3.24%
Mississippi Fair Commission	4,937	665	541,685	7,718	533,967	6918.28%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,324,229	15,997,427	132,750,491	128,369,302	4,381,189	3.41%
Department of Agriculture	24,286	42,338	175,522	506,137	(330,614)	-65.32%
Sales Tax (Telecommunications 7%)	561,778	544,519	4,459,176	4,380,255	78,920	1.80%
Airport Parking	81,979	65,930	676,421	589,903	86,518	14.67%
Capitol Complex Improvement Fund	534,967	427,109	3,737,493	1,804,942	1,932,550	107.07%
Sales Tax Incentive Fund - Economic Redevelopment	100,740	56,198	765,101	393,907	371,193	94.23%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	1,190,229	1,203,890	5,955,838	6,134,852	(179,014)	-2.92%
MS Development Authority Tourism Advertising Fund	807,281	0	2,164,296	0	2,164,296	0.00%
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%
Total Sales Tax Transfers	\$263,889,582	\$257,768,418	\$2,070,422,262	\$2,015,606,526	\$54,815,736	2.72%
Use Tax Transferred to:						
General Fund	\$27,008,160	\$24,741,565	\$208,326,919	\$205,303,368	\$3,023,551	1.47%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,239,417	3,315,827	34,747,025	31,318,615	3,428,411	10.95%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,242,981	3,487,309	30,533,995	25,504,309	5,029,686	19.72%
Local Bridge Replacement & Rehabilitation Fund	623,694	0	3,500,158	0	3,500,158	0.00%
Modernization Use Tax County Fund	1,871,081	0	10,500,474	0	10,500,474	0.00%
Modernization Use Tax City Fund Cash	1,871,081	0	10,500,474	0	10,500,474	0.00%
Total Use Tax Transfers	\$39,856,414	\$31,544,701	\$302,109,045	\$266,126,292	\$35,982,753	13.52%
Individual Income Tax Transferred to:						
General Fund	\$53,381,724	\$41,576,389	\$1,177,213,615	\$1,091,798,933	\$85,414,682	7.82%
Income Tax-Withheld-Job Incentive/Advantage	3,876,574	1,053,415	36,925,399	3,212,961	33,712,438	1049.26%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	1,254,607	645,200	1,763,111	(1,117,912)	-63.41%
MMEIA Rebate Fund	1,617,924	1,107,032	4,633,721	3,197,728	1,435,993	44.91%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	119,894	32,580	1,142,023	100,825	1,041,198	1032.68%
Refund Account	115,249,541	112,788,099	195,342,176	183,807,878	11,534,297	6.28%
Total Individual Income Tax Transfers	\$174,245,658	\$157,812,122	\$1,415,902,133	\$1,283,881,436	\$132,020,697	10.28%
Corporate Tax Transferred to:						
General Fund	\$14,375,174	\$16,921,465	\$257,224,412	\$244,815,788	\$12,408,624	5.07%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	6,404,748	4,958,697	42,596,493	58,644,102	(16,047,609)	-27.36%
Total Corporate Tax Transfers	\$20,779,923	\$21,880,163	\$299,820,906	\$303,459,890	(\$3,638,984)	-1.20%
Insurance Premium Tax Transferred to:						
General Fund	\$24,809,318	\$22,833,293	\$141,809,949	\$141,394,191	\$415,758	0.29%
Municipalities	0	65,197	1,287,492	1,228,002	59,490	4.84%
County Fire Protection	0	65,197	1,287,492	1,228,002	59,490	4.84%
City of Jackson	1,426	7,128	108,395	101,845	6,550	6.43%
Total Ins. Premium Tax Transfers	\$24,810,744	\$22,970,814	\$144,493,328	\$143,952,040	\$541,287	0.38%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,470,630	\$9,721,020	\$88,849,807	\$88,195,261	\$654,547	0.74%
Gaming License & Taxes (Counties & Cities)	8,904,145	8,165,734	58,965,882	57,277,035	1,688,847	2.95%
Gaming Bond Sinking Fund	3,000,000	3,000,000	24,000,000	24,000,000	0	0.00%
Gaming State Highway Fund	129,836	149,663	2,911,884	1,504,852	1,407,032	93.50%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$21,504,611	\$21,036,417	\$174,727,573	\$170,977,148	\$3,750,425	2.19%

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

	February 2020	February 2019	7/1/19 to 2/29/20	7/1/18 to 2/28/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,197,395	\$11,348,151	\$90,780,272	\$92,764,407	(\$1,984,135)	-2.14%
Total Tobacco Tax Transfers	\$10,197,395	\$11,348,151	\$90,780,272	\$92,764,407	(\$1,984,135)	-2.14%
Beer and Wine Tax transferred to:						
General Fund	\$2,212,544	\$2,094,991	\$18,395,407	\$18,784,611	(\$389,205)	-2.07%
Total Beer and Wine Tax Transfers	\$2,212,544	\$2,094,991	\$18,395,407	\$18,784,611	(\$389,205)	-2.07%
ABC Collections transferred to:						
General Fund	\$7,230,425	\$7,205,295	\$57,270,252	\$53,755,184	\$3,515,068	6.54%
Counties	26,195	28,575	209,675	210,718	(1,043)	-0.49%
Municipalities	264,956	239,403	2,065,180	1,954,694	110,486	5.65%
Department of Mental Health	729,851	725,997	5,777,305	5,405,221	372,085	6.88%
ABC Sales & Service Outside State Agencies	33,193	39,952	308,409	345,885	(37,476)	-10.83%
Total ABC Transfers	\$8,284,620	\$8,239,221	\$65,630,822	\$61,671,702	\$3,959,120	6.42%
Oil Severance Tax Transferred to:						
General Fund	\$2,197,327	\$2,077,641	\$17,674,326	\$21,765,313	(\$4,090,987)	-18.80%
Counties	1,206,608	993,893	7,197,380	7,752,757	(555,377)	-7.16%
Total Oil Severance Tax Transfers	\$3,403,935	\$3,071,534	\$24,871,706	\$29,518,070	(\$4,646,365)	-15.74%
Gas Severance Tax Transferred to:						
General Fund	\$148,988	\$306,031	\$1,430,360	\$2,405,006	(\$974,646)	-40.53%
Counties	74,206	131,221	713,248	1,237,124	(523,876)	-42.35%
Total Gas Severance Tax Transfers	\$223,194	\$437,252	\$2,143,608	\$3,642,130	(\$1,498,522)	-41.14%
Installment Loan Tax transferred to:						
General Fund	\$19,791	\$12,089	\$9,348,694	\$8,967,957	\$380,736	4.25%
Total Installment Loan Tax Transfers	\$19,791	\$12,089	\$9,348,694	\$8,967,957	\$380,736	4.25%
Privilege Tax Transferred to:						
General Fund	\$1,073,500	\$773,926	\$9,553,963	\$7,913,430	\$1,640,533	20.73%
Highway Department	3,587,687	3,141,915	36,524,999	36,489,792	35,206	0.10%
4-Lane Highway Project	1,360,176	1,185,605	11,890,887	11,763,233	127,654	1.09%
Highway Department Hybrid/Electric	72,899	163,518	610,493	163,518	446,975	273.35%
State Aid Roads Hybrid/Electric	13,597	30,499	112,371	30,499	81,872	268.44%
Counties	1,602,900	1,385,013	21,258,203	20,753,055	505,149	2.43%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	889,599	749,946	7,735,499	7,656,313	79,186	1.03%
Mississippi Burn Care Fund	76,088	60,219	640,533	385,061	255,473	66.35%
New Capitol R & R	42,015	33,319	368,141	335,829	32,312	9.62%
DOR Special Tag Fees	10,672	8,327	89,715	78,078	11,637	14.90%
Mailing Fees	73,898	35,149	834,183	516,948	317,235	61.37%
Apportioned Tags	2,631	1,115	1,395,829	784,914	610,916	77.83%
Distinctive License Tag Fees	526,655	420,661	4,375,513	3,971,501	404,012	10.17%
Total Privilege Tax Transfers	\$9,332,315	\$7,989,211	\$95,396,797	\$90,842,171	\$4,554,626	5.01%
Nuclear In Lieu transferred to:						
General Fund	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	11,275,526	11,272,419	11,275,526	11,272,419	3,106	0.03%
Nuclear Plant in Lieu (Cities)	7,524,474	7,527,581	7,524,474	7,527,581	(3,106)	-0.04%
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 2020	February 2019	7/1/19 to 2/29/20	7/1/18 to 2/28/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,103	\$10,174	\$16,547	(\$6,373)	-38.52%
General Fund: Compressed Gas	52,617	36,613	205,407	175,404	30,003	17.10%
General Fund: Natural Gas	66,272	65,833	556,187	552,632	3,556	0.64%
Highway Department	26,036,339	25,479,859	208,532,071	208,278,227	253,844	0.12%
State Aid Road Fund	4,643,911	4,542,827	37,637,150	37,567,888	69,261	0.18%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	23,899	24,424	44,209,001	41,125,016	3,083,986	7.50%
Road Protection - Coast Counties	298,221	297,529	2,496,408	2,460,965	35,443	1.44%
Seawall - Coast Counties	530,399	528,973	4,438,556	4,388,223	50,332	1.15%
Miss. Groundwater Protection Trust Fd.	809,609	802,475	6,955,755	6,914,017	41,738	0.60%
Dept of Ins Propane Education Fund	20,310	14,133	79,287	67,706	11,581	17.11%
Municipal Aid	0	0	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	98,638	75,729	772,748	869,975	(97,227)	-11.18%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	737	513	2,875	2,455	420	17.10%
Railroad Revitalization Fund	11,981	12,882	108,342	107,064	1,278	1.19%
IFTA Tax	1,500,981	1,502,408	6,608,461	7,242,377	(633,916)	-8.75%
Total Petroleum Tax Transfers	\$34,093,912	\$33,385,302	\$323,011,285	\$320,138,807	\$2,872,478	0.90%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$1,623,069	\$1,521,935	\$101,134	6.65%
TVA in Lieu Tax (Counties)	0	0	10,924,427	9,732,280	1,192,147	12.25%
TVA in Lieu Tax (Municipalities)	0	0	4,853,950	4,704,565	149,385	3.18%
TVA in Lieu Tax (Schools)	0	0	5,286,565	4,839,082	447,483	9.25%
Total TVA In Lieu Transfers	\$194,637	\$188,133	\$22,688,011	\$20,797,862	\$1,890,150	9.09%
Statewide Privilege Fees transferred to:						
General Fund	\$15,376	\$16,589	\$645,164	\$592,439	\$52,725	8.90%
Total Statewide Privilege Fees	\$15,376	\$16,589	\$645,164	\$592,439	\$52,725	8.90%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	55,466	54,765	517,278	537,595	(20,317)	-3.78%
Timber Severance - Forest Resources	227,896	218,195	2,046,556	2,145,299	(98,743)	-4.60%
Total Timber Severance Tax Transfers	\$283,363	\$272,960	\$2,563,834	\$2,682,894	(\$119,061)	-4.44%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$411	\$1	\$2,968	\$5,375	(\$2,407)	-44.77%
Total Int. On Investments (STC) Transfers	\$411	\$1	\$2,968	\$5,375	(\$2,407)	-44.77%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1	\$25	\$6,858,801	\$6,644,502	\$214,299	3.23%
Total Regulatory Fees	\$1	\$25	\$6,858,801	\$6,644,502	\$214,299	3.23%
Municipal Gas Utility Regulation transferred to:						
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%
Railroad Regulatory transferred to:						
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%
Fantasy Sports Tax transferred to:						
General Fund	\$2,822	\$0	\$104,032	\$100,976	\$3,056	3.03%
Total Fantasy Sports Tax Transfers	\$2,822	\$0	\$104,032	\$100,976	\$3,056	3.03%

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

	February 2020	February 2019	7/1/19 to 2/29/20	7/1/18 to 2/28/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$467,933	\$455,748	\$4,419,997	\$4,544,490	(\$124,492)	-2.74%
Total Casual Auto Sales Tax Transfers	\$467,933	\$455,748	\$4,419,997	\$4,544,490	(\$124,492)	-2.74%
Title Fees Transferred to:						
DOR Title Fees	\$770,641	\$805,328	\$6,642,772	\$6,751,825	(\$109,053)	-1.62%
Total Title Fees Transfers	\$770,641	\$805,328	\$6,642,772	\$6,751,825	(\$109,053)	-1.62%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$185,429	\$166,261	\$940,736	\$931,549	\$9,187	0.99%
Total ATV/ Motorcycle Fees Transfers	\$185,429	\$166,261	\$940,736	\$931,549	\$9,187	0.99%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$720,807	\$712,176	\$5,625,562	\$5,433,245	\$192,317	3.54%
Prepaid Wireless E911 Fee	14,711	14,534	114,809	110,884	3,925	3.54%
Total Prepaid Wireless E911	\$735,518	\$726,710	\$5,740,371	\$5,544,129	\$196,242	3.54%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$135,508	\$120,838	\$1,062,108	\$948,331	\$113,777	12.00%
Total E911 Telephone Minimum Standards Service Charge	\$135,508	\$120,838	\$1,062,108	\$948,331	\$113,777	12.00%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	2,892	17,344	272,310	249,879	22,431	8.98%
Total Rail Car in Lieu	\$2,892	\$17,344	\$272,310	\$249,879	\$22,431	8.98%
City Utility Tax						
Gross City Utility Tax	\$31,168	\$34,108	\$265,690	\$297,705	(\$32,014)	-10.75%
City Utility Fee	1,640	1,795	13,983	15,668	(1,686)	-10.76%
Total City Utility	\$32,809	\$35,903	\$279,673	\$313,373	(\$33,700)	-10.75%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,359,981	\$8,499,432	\$76,583,156	\$68,975,369	\$7,607,787	11.03%
Occupancy	57,216	51,832	498,488	446,245	52,242	11.71%
Mississippi Telecommunication Facility	42,169	38,976	367,906	366,727	1,179	0.32%
Special Levy / Occupancy Collection Fee	263,320	236,543	2,172,530	1,960,315	212,215	10.83%
Total Special Levy	\$9,722,687	\$8,826,783	\$79,622,080	\$71,748,656	\$7,873,423	10.97%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$2,066	\$318	\$2,188,739	\$1,866,949	\$321,790	17.24%
Environment Protection Trust Fund	2,066	318	2,188,739	1,866,948	321,790	17.24%
Total Non-Hazardous Waste	\$4,133	\$635	\$4,377,478	\$3,733,897	\$643,581	17.24%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$15,550	\$16,105	(\$555)	-3.45%
Hazardous Waste - Perpetual Care & Maint.	0	0	18,141	18,789	(648)	-3.45%
Hazardous Waste - Minimization Fund	0	0	18,141	18,789	(648)	-3.45%
Total Hazardous Waste	\$0	\$0	\$51,832	\$53,683	(\$1,851)	-3.45%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$181,878	\$203,172	\$1,879,048	\$1,940,371	(\$61,323)	-3.16%
DOR Collection Fee	9,573	10,693	98,897	102,125	(3,228)	-3.16%
Total Waste Tire	\$191,451	\$213,865	\$1,977,945	\$2,042,496	(\$64,552)	-3.16%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$629,287	\$674,918	\$16,436,517	\$7,483,008	\$8,953,509	119.65%
Special Agent Fees	220,494	154,582	1,524,873	962,445	562,427	58.44%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	25	300	(275)	-91.67%
Sales and Services Outside	55,803	32,433	621,942	228,074	393,868	172.69%
Cash Bond	0	19,050	340,847	127,021	213,827	168.34%
Total Other Miscellaneous Agency Transfers	\$905,584	\$880,983	\$18,924,204	\$8,800,848	\$10,123,356	115.03%
Summary:						
Transfers to the General Fund	\$317,243,690	\$300,738,591	\$3,426,169,550	\$3,289,223,240	\$136,946,310	4.16%
Transfers to Other than the General Fund	\$329,262,140	\$311,579,901	\$1,788,285,646	\$1,677,829,272	\$110,456,374	6.58%
Total Transfers	\$646,505,831	\$612,318,492	\$5,214,455,196	\$4,967,052,512	\$247,402,685	4.98%

Note: Figures may not add due to computer rounding.