

Mississippi Department of Revenue
Summary of Transfers
February 2021

General fund transfers by the Department of Revenue for the 8th month of the fiscal year ending June 30, 2021 were \$340,006,466 which is an increase of \$22,762,775 or 7.18% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending February 28, 2021 were \$3,807,165,272 which is an increase of \$380,995,722 or 11.12% from the same period of the prior year.

Transfers to all funds in the month of February for the fiscal year ending June 30, 2021 were \$627,677,325 which is a decrease of -\$18,828,506 or -2.91% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending February 28, 2021 were \$5,670,885,519 which is an increase of \$456,430,323 or 8.75% from the same period of the prior year.

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

	February 2021	February 2020	7/1/20 to 2/28/21	7/1/19 to 2/29/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$175,690,077	\$163,586,580	\$1,410,358,620	\$1,337,059,728	\$73,298,893	5.48%
Public School Building Fund	1,666,666	1,666,666	13,333,328	13,333,328	0	0.00%
Municipalities	45,841,947	42,314,455	328,887,113	306,798,064	22,089,048	7.20%
Motor Vehicle Rental Sales Tax	6,945,994	8,302,294	6,945,994	8,302,294	(1,356,300)	-16.34%
4-Lane Construction Project	1,397,002	1,227,756	15,130,883	12,080,993	3,049,891	25.25%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	28,848,665	26,761,406	210,154,088	196,421,834	13,732,254	6.99%
Mississippi Fair Commission	1,671	4,937	22,563	541,685	(519,121)	-95.83%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,903,573	16,324,229	141,559,431	132,750,491	8,808,940	6.64%
Department of Agriculture	17,885	24,286	281,376	175,522	105,853	60.31%
Sales Tax (Telecommunications 7%)	433,266	561,778	3,665,945	4,459,176	(793,231)	-17.79%
Airport Parking	77,839	81,979	273,333	676,421	(403,088)	-59.59%
Capitol Complex Improvement Fund	820,611	534,967	5,813,888	3,737,493	2,076,395	55.56%
Sales Tax Incentive Fund - Economic Redevelopment	78,854	100,740	656,115	765,101	(108,986)	-14.24%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	1,195,492	1,190,229	5,482,280	5,955,838	(473,558)	-7.95%
MS Development Authority Tourism Advertising Fund	593,696	807,281	4,584,220	2,164,296	2,419,924	111.81%
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	\$281,913,237	\$263,889,582	\$2,192,349,177	\$2,070,422,262	\$121,926,915	5.89%
Use Tax Transferred to:						
General Fund	\$32,024,122	\$27,008,160	\$271,365,339	\$208,326,919	\$63,038,420	30.26%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,198,968	4,239,417	43,137,181	34,747,025	8,390,155	24.15%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	5,863,172	4,242,981	47,159,049	30,533,995	16,625,054	54.45%
Local Bridge Replacement & Rehabilitation Fund	2,751,353	623,694	17,798,936	3,500,158	14,298,779	408.52%
Modernization Use Tax County Fund	5,254,060	1,871,081	32,083,441	10,500,474	21,582,967	205.54%
Modernization Use Tax City Fund	5,254,060	1,871,081	32,083,441	10,500,474	21,582,967	205.54%
Total Use Tax Transfers	\$56,345,736	\$39,856,414	\$447,627,386	\$302,109,045	\$145,518,341	48.17%
Individual Income Tax Transferred to:						
General Fund	\$62,579,924	\$53,381,724	\$1,347,276,247	\$1,177,213,615	\$170,062,632	14.45%
Income Tax-Withheld-Job Incentive/Advantage	3,923,004	3,876,574	8,836,017	36,925,399	(28,089,382)	-76.07%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	1,253,312	645,200	608,112	94.25%
MMEIA Rebate Fund	2,072,567	1,617,924	5,110,971	4,633,721	477,250	10.30%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	121,330	119,894	273,279	1,142,023	(868,744)	-76.07%
Refund Account	61,539,750	115,249,541	164,349,743	195,342,176	(30,992,433)	-15.87%
Total Individual Income Tax Transfers	\$130,236,575	\$174,245,658	\$1,527,099,569	\$1,415,902,133	\$111,197,436	7.85%
Corporate Tax Transferred to:						
General Fund	\$6,574,269	\$14,375,174	\$308,503,576	\$257,224,412	\$51,279,164	19.94%
Economic Redevelopment Incentive Corporate Fund	25	0	124,309	0	124,309	0.00%
Refund Account	1,762,356	6,404,748	52,499,649	42,596,493	9,903,155	23.25%
Total Corporate Tax Transfers	\$8,336,651	\$20,779,923	\$361,127,534	\$299,820,906	\$61,306,628	20.45%
Insurance Premium Tax Transferred to:						
General Fund	\$28,545,232	\$24,809,318	\$155,563,432	\$141,809,949	\$13,753,483	9.70%
Municipalities	0	0	1,378,060	1,287,492	90,568	7.03%
County Fire Protection	0	0	1,378,060	1,287,492	90,568	7.03%
City of Jackson	0	1,426	113,175	108,395	4,780	4.41%
Total Ins. Premium Tax Transfers	\$28,545,232	\$24,810,744	\$158,432,726	\$144,493,328	\$13,939,399	9.65%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,147,863	\$9,470,630	\$87,445,070	\$88,849,807	(\$1,404,737)	-1.58%
Gaming License & Taxes (Counties & Cities)	8,214,408	8,904,145	57,367,699	58,965,882	(1,598,183)	-2.71%
Gaming Bond Sinking Fund	3,000,000	3,000,000	24,000,000	24,000,000	0	0.00%
Gaming State Highway Fund	487,902	129,836	3,766,791	2,911,884	854,907	29.36%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$21,850,173	\$21,504,611	\$172,579,561	\$174,727,573	(\$2,148,013)	-1.23%

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

	February 2021	February 2020	7/1/20 to 2/28/21	7/1/19 to 2/29/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,170,004	\$10,197,395	\$96,782,628	\$90,780,272	\$6,002,356	6.61%
Total Tobacco Tax Transfers	\$10,170,004	\$10,197,395	\$96,782,628	\$90,780,272	\$6,002,356	6.61%
Beer and Wine Tax transferred to:						
General Fund	\$2,369,213	\$2,212,544	\$19,948,485	\$18,395,407	\$1,553,078	8.44%
Total Beer and Wine Tax Transfers	\$2,369,213	\$2,212,544	\$19,948,485	\$18,395,407	\$1,553,078	8.44%
ABC Collections transferred to:						
General Fund	\$8,854,716	\$7,230,425	\$71,032,923	\$57,270,252	\$13,762,670	24.03%
Counties	18,885	26,195	171,490	209,675	(38,185)	-18.21%
Municipalities	215,573	264,956	1,744,301	2,065,180	(320,880)	-15.54%
Department of Mental Health	908,773	729,851	7,268,998	5,777,305	1,491,692	25.82%
ABC Sales & Service Outside State Agencies	12,185	33,193	138,347	308,409	(170,062)	-55.14%
Total ABC Transfers	\$10,010,132	\$8,284,620	\$80,356,057	\$65,630,822	\$14,725,235	22.44%
Oil Severance Tax Transferred to:						
General Fund	\$485,435	\$2,197,327	\$9,329,047	\$17,674,326	(\$8,345,279)	-47.22%
Counties	687,958	1,206,608	3,735,032	7,197,380	(3,462,348)	-48.11%
Total Oil Severance Tax Transfers	\$1,173,393	\$3,403,935	\$13,064,079	\$24,871,706	(\$11,807,627)	-47.47%
Gas Severance Tax Transferred to:						
General Fund	\$71,015	\$148,988	\$1,021,443	\$1,430,360	(\$408,916)	-28.59%
Counties	89,917	74,206	554,384	713,248	(158,865)	-22.27%
Total Gas Severance Tax Transfers	\$160,933	\$223,194	\$1,575,827	\$2,143,608	(\$567,781)	-26.49%
Installment Loan Tax transferred to:						
General Fund	\$103,996	\$19,791	\$9,195,725	\$9,348,694	(\$152,969)	-1.64%
Total Installment Loan Tax Transfers	\$103,996	\$19,791	\$9,195,725	\$9,348,694	(\$152,969)	-1.64%
Privilege Tax Transferred to:						
General Fund	\$892,242	\$1,073,500	\$8,653,238	\$9,553,963	(\$900,726)	-9.43%
Highway Department	2,617,253	3,587,687	39,779,543	36,524,999	3,254,545	8.91%
4-Lane Highway Project	1,306,789	1,360,176	12,690,543	11,890,887	799,656	6.72%
Highway Department Hybrid/Electric	82,433	72,899	697,589	610,493	87,096	14.27%
State Aid Roads Hybrid/Electric	15,467	13,597	130,766	112,371	18,395	16.37%
Counties	1,199,864	1,602,900	22,555,799	21,258,203	1,297,596	6.10%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	852,241	889,599	8,276,303	7,735,499	540,804	6.99%
Mississippi Burn Care Fund	75,996	76,088	698,705	640,533	58,172	9.08%
New Capitol R & R	43,671	42,015	435,280	368,141	67,139	18.24%
DOR Special Tag Fees	10,821	10,672	99,166	89,715	9,451	10.53%
Mailing Fees	53,097	73,898	691,621	834,183	(142,561)	-17.09%
Apportioned Tags	0	2,631	108,329	1,395,829	(1,287,500)	-92.24%
Distinctive License Tag Fees	681,072	526,655	4,725,868	4,375,513	350,354	8.01%
Total Privilege Tax Transfers	\$7,830,944	\$9,332,315	\$99,553,841	\$95,396,797	\$4,157,044	4.36%
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)	11,268,456	11,275,526	11,268,456	11,275,526	(7,070)	-0.06%
Nuclear Plant in Lieu (Cities)	7,531,544	7,524,474	7,531,544	7,524,474	7,070	0.09%
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 2021	February 2020	7/1/20 to 2/28/21	7/1/19 to 2/29/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$315	\$10,174	(\$9,859)	-96.90%
General Fund: Compressed Gas	44,625	52,617	174,669	205,407	(30,738)	-14.96%
General Fund: Natural Gas	76,259	66,272	539,095	556,187	(17,092)	-3.07%
Highway Department	26,672,887	26,036,339	210,912,498	208,532,071	2,380,426	1.14%
State Aid Road Fund	4,721,609	4,643,911	38,006,761	37,637,150	369,611	0.98%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	22,401	23,899	42,655,039	44,209,001	(1,553,962)	-3.52%
Road Protection - Coast Counties	270,137	298,221	2,322,237	2,496,408	(174,172)	-6.98%
Seawall - Coast Counties	480,308	530,399	4,128,697	4,438,556	(309,859)	-6.98%
Miss. Groundwater Protection Trust Fd.	0	809,609	4,171,546	6,955,755	(2,784,209)	-40.03%
MDOT Miss. Groundwater Protection Trust Fd.	815,139	0	2,514,029	0	2,514,029	0.00%
Dept of Ins Propane Education Fund	17,225	20,310	67,422	79,287	(11,865)	-14.96%
Municipal Aid	0	0	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	65,777	98,638	553,036	772,748	(219,712)	-28.43%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	625	737	2,445	2,875	(430)	-14.96%
Railroad Revitalization Fund	12,476	11,981	105,249	108,342	(3,093)	-2.85%
IFTA Tax	1,572,196	1,500,981	6,128,131	6,608,461	(480,329)	-7.27%
Total Petroleum Tax Transfers	\$34,771,661	\$34,093,912	\$322,680,031	\$323,011,285	(\$331,254)	-0.10%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$1,506,441	\$1,623,069	(\$116,628)	-7.19%
TVA in Lieu Tax (Counties)	0	0	11,244,843	10,924,427	320,416	2.93%
TVA in Lieu Tax (Municipalities)	0	0	5,071,527	4,853,950	217,577	4.48%
TVA in Lieu Tax (Schools)	0	0	5,465,896	5,286,565	179,331	3.39%
Total TVA In Lieu Transfers	\$158,562	\$194,637	\$23,288,707	\$22,688,011	\$600,696	2.65%
Statewide Privilege Fees transferred to:						
General Fund	\$17,120	\$15,376	\$636,776	\$645,164	(\$8,388)	-1.30%
Total Statewide Privilege Fees	\$17,120	\$15,376	\$636,776	\$645,164	(\$8,388)	-1.30%
Timber Severance Tax transferred to:						
General Fund	\$292	\$0	\$1,219	\$0	\$1,219	0.00%
Timber Severance - Counties	71,415	55,466	553,319	517,278	36,041	6.97%
Timber Severance - Forest Resources	283,549	227,896	2,204,735	2,046,556	158,179	7.73%
Total Timber Severance Tax Transfers	\$355,257	\$283,363	\$2,759,273	\$2,563,834	\$195,440	7.62%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$200	\$411	\$104,964	\$2,968	\$101,995	3436.03%
Total Int. On Investments (STC) Transfers	\$200	\$411	\$104,964	\$2,968	\$101,995	3436.03%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,300	\$1	\$6,375,539	\$6,858,801	(\$483,262)	-7.05%
Total Regulatory Fees	\$1,300	\$1	\$6,375,539	\$6,858,801	(\$483,262)	-7.05%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$201,657	\$201,745	(\$88)	-0.04%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$2,822	\$124,739	\$104,032	\$20,708	19.91%
Total Fantasy Sports Tax Transfers	\$0	\$2,822	\$124,739	\$104,032	\$20,708	19.91%

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

	February 2021	February 2020	7/1/20 to 2/28/21	7/1/19 to 2/29/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$575,506	\$467,933	\$5,367,762	\$4,419,997	\$947,765	21.44%
Total Casual Auto Sales Tax Transfers	\$575,506	\$467,933	\$5,367,762	\$4,419,997	\$947,765	21.44%
Title Fees Transferred to:						
DOR Title Fees	\$736,417	\$770,641	\$6,825,345	\$6,642,772	\$182,573	2.75%
Total Title Fees Transfers	\$736,417	\$770,641	\$6,825,345	\$6,642,772	\$182,573	2.75%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$200,325	\$185,429	\$1,254,943	\$940,736	\$314,208	33.40%
Total ATV/ Motorcycle Fees Transfers	\$200,325	\$185,429	\$1,254,943	\$940,736	\$314,208	33.40%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$759,125	\$720,807	\$5,965,393	\$5,625,562	\$339,831	6.04%
Prepaid Wireless E911 Fee	15,492	14,711	121,744	114,809	6,935	6.04%
Total Prepaid Wireless E911	\$774,617	\$735,518	\$6,087,137	\$5,740,371	\$346,766	6.04%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$230,738	\$135,508	\$1,106,091	\$1,062,108	\$43,983	4.14%
Total E911 Telephone Minimum Standards Service Charge	\$230,738	\$135,508	\$1,106,091	\$1,062,108	\$43,983	4.14%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	3,511	2,892	290,393	272,310	18,083	6.64%
Total Rail Car in Lieu	\$3,511	\$2,892	\$290,393	\$272,310	\$18,083	6.64%
City Utility Tax						
Gross City Utility Tax	\$26,279	\$31,168	\$217,834	\$265,690	(\$47,856)	-18.01%
City Utility Fee	1,383	1,640	11,465	13,983	(2,518)	-18.01%
Total City Utility	\$27,663	\$32,809	\$229,299	\$279,673	(\$50,374)	-18.01%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,124,558	\$9,359,981	\$73,796,968	\$76,583,156	(\$2,786,188)	-3.64%
Occupancy	47,960	57,216	397,365	498,488	(101,123)	-20.29%
Mississippi Telecommunication Facility	31,454	42,169	345,839	367,906	(22,067)	-6.00%
Special Levy / Occupancy Collection Fee	252,994	263,320	2,081,651	2,172,530	(90,879)	-4.18%
Total Special Levy	\$9,456,967	\$9,722,687	\$76,621,823	\$79,622,080	(\$3,000,257)	-3.77%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$18,606	\$2,066	\$2,018,889	\$2,188,739	(\$169,850)	-7.76%
Environment Protection Trust Fund	18,605	2,066	2,018,888	2,188,739	(169,850)	-7.76%
Total Non-Hazardous Waste	\$37,211	\$4,133	\$4,037,777	\$4,377,478	(\$339,701)	-7.76%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$11,100	\$15,550	(\$4,449)	-28.61%
Hazardous Waste - Perpetual Care & Maint.	0	0	12,950	18,141	(5,191)	-28.61%
Hazardous Waste - Minimization Fund	0	0	12,950	18,141	(5,191)	-28.61%
Total Hazardous Waste	\$0	\$0	\$37,001	\$51,832	(\$14,831)	-28.61%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$206,419	\$181,878	\$1,988,087	\$1,879,048	\$109,039	5.80%
DOR Collection Fee	10,863	9,573	104,635	98,897	5,738	5.80%
Total Waste Tire	\$217,282	\$191,451	\$2,092,722	\$1,977,945	\$114,778	5.80%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$766,041	\$629,287	\$8,857,266	\$16,436,517	(\$7,579,251)	-46.11%
Special Agent Fees	164,303	220,494	964,513	1,524,873	(560,359)	-36.75%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	70	25	45	180.00%
Sales and Services Outside	93,349	55,803	416,393	621,942	(205,549)	-33.05%
Cash Bond	43,078	0	807,618	340,847	466,771	136.94%
Total Other Miscellaneous Agency Transfers	\$1,066,770	\$905,584	\$11,045,860	\$18,924,204	(\$7,878,343)	-41.63%
Summary:						
Transfers to the General Fund	\$340,006,466	\$317,243,690	\$3,807,165,272	\$3,426,169,550	\$380,995,722	11.12%
Transfers to Other than the General Fund	\$287,670,859	\$329,262,140	\$1,863,720,247	\$1,788,285,646	\$75,434,601	4.22%
Total Transfers	\$627,677,325	\$646,505,831	\$5,670,885,519	\$5,214,455,196	\$456,430,323	8.75%

Note: Figures may not add due to computer rounding.