

**Mississippi Department of Revenue
Summary of Transfers
March 2018**

General fund transfers by the Department of Revenue for the 9th month of the fiscal year ending June 30, 2018 were \$390,636,229 which is a decrease of \$80,603,549 or -17.10% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending March 31, 2018 were \$3,560,054,957 which is a decrease of -\$2,070,027 or -.06% from the same period of the prior year.

Transfers to all funds in the month of March for the fiscal year ending June 30, 2018 were \$635,714,192 which is a decrease of -\$120,646,584 or -15.95% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending March 31, 2018 were \$5,465,001,407 which is a decrease of -\$69,796,134 or -1.26% from the same period of the prior year.

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

	March 2018	March 2017	7/1/17 to 3/31/18	7/1/16 to 3/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$159,107,662	\$161,556,640	\$1,424,245,518	\$1,412,270,282	\$11,975,236	0.85%
Public School Building Fund	1,666,666	1,666,666	14,999,994	14,999,994	0	0.00%
Municipalities	32,015,049	31,744,354	327,572,273	323,865,208	3,707,065	1.14%
Motor Vehicle Rental Sales Tax	(13,000)	0	7,552,403	6,705,308	847,095	12.63%
4-Lane Construction Project	659,540	769,043	12,910,162	13,802,851	(892,689)	-6.47%
School Ad Valorem	0	5,292,930	42,000,000	41,005,847	994,153	2.42%
Education Enhancement	26,240,287	21,193,231	209,717,526	209,376,054	341,472	0.16%
Mississippi Fair Commission	1,587	0	196,328	228,577	(32,249)	-14.11%
Motor Vehicle Ad Valorem Tax Reduction Fund	13,585,498	13,745,482	140,496,597	144,216,114	(3,719,516)	-2.58%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	579,548	630,433	5,622,071	6,061,808	(439,736)	-7.25%
Airport Parking	59,220	50,985	575,963	584,082	(8,120)	-1.39%
Sales Tax Incentive Fund - Economic Redevelopment	36,982	0	401,251	0	401,251	0.00%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	2,259	17,565	247,632	(230,068)	-92.91%
Sales Tax Incentive Fund - Tourism Project	375,545	383,845	5,806,543	4,412,378	1,394,165	31.60%
MDA Training Grant	150,000	150,000	1,350,000	1,350,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,250,000	2,250,000	0	0.00%
Total Sales Tax Transfers	\$234,714,584	\$237,435,867	\$2,195,749,087	\$2,181,376,135	\$14,372,952	0.66%
Use Tax Transferred to:						
General Fund	\$19,940,676	\$19,997,999	\$192,870,316	\$165,939,655	\$26,930,661	16.23%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,706,680	3,819,902	32,888,040	31,770,151	1,117,889	3.52%
School Ad Valorem	0	526,289	4,000,000	4,000,000	0	0.00%
Education Enhancement	2,860,431	2,264,800	23,931,440	20,514,496	3,416,944	16.66%
Total Use Tax Transfers	\$26,507,787	\$26,608,989	\$253,689,796	\$222,224,301	\$31,465,495	14.16%
Individual Income Tax Transferred to:						
General Fund	\$73,681,160	\$98,556,850	\$1,166,143,730	\$1,167,665,045	(\$1,521,315)	-0.13%
Income Tax-Withheld-Job Incentive/Advantage	0	193,236	9,484,255	19,298,608	(9,814,353)	-50.86%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	1,303,637	0	5,141,396	11,654,813	(6,513,417)	-55.89%
MMEIA Rebate Fund	0	0	2,946,481	3,447,420	(500,939)	-14.53%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	5,976	393,327	596,864	(203,537)	-34.10%
Refund Account	82,018,092	117,188,130	255,433,008	285,520,811	(30,087,803)	-10.54%
Total Individual Income Tax Transfers	\$157,002,889	\$215,944,192	\$1,439,542,197	\$1,488,183,562	(\$48,641,365)	-3.27%
Corporate Tax Transferred to:						
General Fund	\$79,174,413	\$106,053,488	\$277,997,438	\$319,203,470	(\$41,206,033)	-12.91%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	19,999	13,034,557	82,245,120	117,050,850	(34,805,729)	-29.74%
Total Corporate Tax Transfers	\$79,194,412	\$119,088,045	\$360,242,558	\$436,254,320	(\$76,011,762)	-17.42%
Insurance Premium Tax Transferred to:						
General Fund	\$22,415,267	\$42,137,228	\$171,748,540	\$156,973,473	\$14,775,067	9.41%
Other Budgeted General Fund	0	0	0	3,610,911	(3,610,911)	-100.00%
Municipalities	5,401,542	4,850,000	6,648,554	6,661,194	(12,640)	-0.19%
County Fire Protection	5,401,542	4,850,000	6,607,171	6,661,194	(54,023)	-0.81%
State Fire Academy Fund	0	0	0	0	0	0.00%
Insurance Premium - Windstorm	0	0	0	0	0	0.00%
Insurance Department (Arson Reward)	0	0	0	0	0	0.00%
City of Jackson	65,636	0	167,896	193,700	(25,804)	-13.32%
Total Ins. Premium Tax Transfers	\$33,283,987	\$51,837,228	\$185,172,161	\$174,100,473	\$11,071,688	6.36%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,518,129	\$16,408,267	\$95,284,401	\$98,134,613	(\$2,850,212)	-2.90%
Gaming License & Taxes (Counties & Cities)	5,885,237	5,708,384	60,357,200	60,465,333	(108,133)	-0.18%
Gaming Bond Sinking Fund	3,000,000	2,500,000	24,000,000	21,750,000	2,250,000	10.34%
Catfish Row Museum Construction Fund	0	0	0	249,978	(249,978)	-100.00%
EE Bass Cultural Arts Center Fund	0	0	0	500,004	(500,004)	-100.00%
Gulf Coast Aquarium Fund	0	500,000	3,000,000	4,500,000	(1,500,000)	-33.33%
Total Gaming Fees & Tax Transfers	\$22,403,367	\$25,116,651	\$182,641,601	\$185,599,928	(\$2,958,327)	-1.59%

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

	March 2018	March 2017	7/1/17 to 3/31/18	7/1/16 to 3/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,306,639	\$13,572,274	\$104,283,839	\$108,111,878	(\$3,828,039)	-3.54%
Total Tobacco Tax Transfers	\$11,306,639	\$13,572,274	\$104,283,839	\$108,111,878	(\$3,828,039)	-3.54%
Beer and Wine Tax transferred to:						
General Fund	\$2,092,784	\$2,144,275	\$20,760,385	\$21,490,232	(\$729,848)	-3.40%
Total Beer and Wine Tax Transfers	\$2,092,784	\$2,144,275	\$20,760,385	\$21,490,232	(\$729,848)	-3.40%
ABC Collections transferred to:						
General Fund	\$6,096,068	\$5,711,334	\$58,270,202	\$56,453,326	\$1,816,876	3.22%
Counties	22,725	20,025	226,435	220,180	6,255	2.84%
Municipalities	217,335	195,489	2,085,634	2,000,306	85,328	4.27%
Department of Mental Health	612,747	572,352	5,851,499	5,642,541	208,958	3.70%
ABC Sales & Service Outside State Agencies	45,103	63,335	401,383	309,704	91,678	29.60%
Total ABC Transfers	\$6,993,977	\$6,562,535	\$66,835,152	\$64,626,057	\$2,209,095	3.42%
Oil Severance Tax Transferred to:						
General Fund	\$2,590,420	\$1,872,884	\$20,280,011	\$17,563,253	\$2,716,758	15.47%
Counties	1,151,506	903,874	7,136,655	6,872,841	263,814	3.84%
Total Oil Severance Tax Transfers	\$3,741,926	\$2,776,758	\$27,416,666	\$24,436,094	\$2,980,572	12.20%
Gas Severance Tax Transferred to:						
General Fund	\$305,678	\$340,342	\$2,441,077	\$2,728,413	(\$287,337)	-10.53%
Counties	134,736	202,272	1,248,290	1,362,997	(114,707)	-8.42%
Total Gas Severance Tax Transfers	\$440,415	\$542,613	\$3,689,366	\$4,091,410	(\$402,044)	-9.83%
Installment Loan Tax transferred to:						
General Fund	\$82,294	\$114,746	\$7,989,448	\$8,658,294	(\$668,846)	-7.72%
Total Installment Loan Tax Transfers	\$82,294	\$114,746	\$7,989,448	\$8,658,294	(\$668,846)	-7.72%
Privilege Tax Transferred to:						
General Fund	\$10,129	\$2,339,143	\$6,784,702	\$10,264,430	(\$3,479,729)	-33.90%
Other Budgeted General Fund	0	212,755	0	1,534,943	(1,534,943)	-100.00%
Highway Department	3,858,693	3,680,417	38,056,577	36,944,069	1,112,508	3.01%
4-Lane Highway Project	1,701,474	967,894	13,231,591	10,399,777	2,831,813	27.23%
Counties	1,793,749	1,457,123	20,717,330	19,962,925	754,405	3.78%
Trauma Care Fund	1,179,264	659,372	9,217,306	7,297,388	1,919,918	26.31%
Mississippi Burn Care Fund	18,401	22,786	185,553	184,932	621	0.34%
New Capitol R & R	34,677	41,506	362,791	359,483	3,307	0.92%
DOR Special Tag Fees Fees	8,449	9,997	85,586	83,879	1,707	2.03%
Mailing Fees	36,624	21,917	386,921	332,726	54,195	16.29%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	701	7,928	1,602,190	1,940,825	(338,635)	-17.45%
Distinctive License Tag Fees	426,869	484,922	4,257,917	4,124,481	133,436	3.24%
Total Privilege Tax Transfers	\$9,069,030	\$9,905,758	\$94,888,462	\$93,429,858	\$1,458,604	1.56%
Estate Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Estate Tax Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,246,526	11,221,528	24,998	0.22%
Nuclear Plant in Lieu (Cities)	0	0	7,553,474	7,578,472	(24,998)	-0.33%
Total Nuclear In Lieu Transfers	\$0	\$0	\$20,000,000	\$20,000,000	(\$0)	0.00%

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

	March 2018	March 2017	7/1/17 to 3/31/18	7/1/16 to 3/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$428	\$1,000	\$25,487	\$16,219	\$9,268	57.14%
General Fund: Compressed Gas	59,852	0	215,967	0	215,967	0.00%
General Fund: Natural Gas	68,217	54,676	481,866	589,737	(107,872)	-18.29%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Highway Department	22,096,224	20,732,359	224,758,205	224,548,964	209,242	0.09%
State Aid Road Fund	4,000,000	4,000,000	41,389,611	41,369,541	20,070	0.05%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	46,472,654	45,847,724	624,930	1.36%
Road Protection - Coast Counties	270,951	351,712	2,709,863	3,328,828	(618,965)	-18.59%
Seawall - Coast Counties	481,691	625,322	4,817,994	5,918,511	(1,100,516)	-18.59%
Miss. Groundwater Protection Trust Fd.	0	767,689	0	7,651,075	(7,651,075)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	23,103	138,469	83,363	262,056	(178,693)	-68.19%
Municipal Aid	0	0	1,544,779	1,591,714	(46,935)	-2.95%
Aeronautics Commission	87,424	69,130	915,378	828,214	87,164	10.52%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	838	508	3,023	2,647	377	14.23%
Railroad Revitalization Fund	15,739	16,767	128,741	139,427	(10,686)	-7.66%
IFTA Tax	129,020	1,982	7,632,836	6,909,913	722,922	10.46%
Total Petroleum Tax Transfers	\$27,233,488	\$26,759,614	\$339,979,766	\$347,804,569	(\$7,824,803)	-2.25%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$162,758	\$1,592,270	\$1,664,844	(\$72,574)	-4.36%
TVA in Lieu Tax (Counties)	0	0	9,393,739	10,197,050	(803,310)	-7.88%
TVA in Lieu Tax (Municipalities)	(83,361)	0	4,203,453	4,748,625	(545,172)	-11.48%
TVA in Lieu Tax (Schools)	0	0	4,587,093	5,008,800	(421,707)	-8.42%
Total TVA In Lieu Transfers	\$87,764	\$162,758	\$19,776,556	\$21,619,319	(\$1,842,763)	-8.52%
Statewide Privilege Fees transferred to:						
General Fund	\$78	\$2,835	\$604,826	\$610,207	(\$5,380)	-0.88%
Total Statewide Privilege Fees	\$78	\$2,835	\$604,826	\$610,207	(\$5,380)	-0.88%
Timber Severance Tax transferred to:						
General Fund	\$7,277	\$230	\$11,487	\$4,844	\$6,643	137.15%
Timber Severance - Counties	60,005	60,467	595,659	592,307	3,353	0.57%
Timber Severance - Forest Resources	236,329	240,949	2,362,022	2,349,835	12,187	0.52%
Total Timber Severance Tax Transfers	\$303,611	\$301,646	\$2,969,168	\$2,946,985	\$22,183	0.75%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$121,581	\$424	\$121,157	28570.02%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$121,581	\$424	\$121,157	28570.02%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,550	\$0	\$6,560,399	\$0	\$6,560,399	n/a
Other Budgeted General Fund	0	0	0	7,436,413	(7,436,413)	-100.00%
Public Service Commission Regulation Fund	0	0	0	0	0	0.00%
Public Utilites Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$1,550	\$0	\$6,560,399	\$7,436,413	(\$876,014)	-11.78%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,159	\$0	\$25,159	0.00%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Municipal Gas Utility Regulatory Fee	0	0	0	0	0	0.00%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,159	\$0	\$25,159	0.00%
Railroad Regulatory transferred to:						
General Fund	\$6,385	\$56	\$6,385	\$76	\$6,310	8326.08%
Gross Railroad Regulation	201,000	0	201,000	199,772	1,228	0.61%
Total Railroad Regulatory	\$207,385	\$56	\$207,385	\$199,848	\$7,538	3.77%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$109,925	\$0	\$109,925	0.00%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$109,925	\$0	\$109,925	0.00%

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

	March 2018	March 2017	7/1/17 to 3/31/18	7/1/16 to 3/31/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$467,918	\$360,045	\$4,543,028	\$4,661,174	(\$118,146)	-2.53%
Total Casual Auto Sales Tax Transfers	\$467,918	\$360,045	\$4,543,028	\$4,661,174	(\$118,146)	-2.53%
Title Fees Transferred to:						
DOR Title Fees	\$2,356,684	\$940,978	\$7,274,866	\$7,418,636	(\$143,771)	-1.94%
Total Title Fees Transfers	\$2,356,684	\$940,978	\$7,274,866	\$7,418,636	(\$143,771)	-1.94%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$51,944	\$57,715	\$986,333	\$955,107	\$31,226	3.27%
Total ATV/ Motorcycle Fees Transfers	\$51,944	\$57,715	\$986,333	\$955,107	\$31,226	3.27%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$800,663	\$655,920	\$6,238,341	\$5,584,847	\$653,494	11.70%
Prepaid Wireless E911 Fee	16,340	13,386	127,315	113,977	13,338	11.70%
Total Prepaid Wireless E911	\$817,003	\$669,306	\$6,365,656	\$5,698,824	\$666,832	11.70%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$119,085	\$112,253	\$1,051,647	\$1,019,723	\$31,924	3.13%
Total E911 Telephone Minimum Standards Service Charge	\$119,085	\$112,253	\$1,051,647	\$1,019,723	\$31,924	3.13%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$8,461,666	\$6,857,260	\$8,461,666	\$6,857,260	\$1,604,406	23.40%
Rail Car in Lieu - DOR Fee	1,339	375	260,771	211,741	49,030	23.16%
Total Rail Car in Lieu	\$8,463,005	\$6,857,636	\$8,722,437	\$7,069,001	\$1,653,436	23.39%
City Utility Tax						
Gross City Utility Tax	\$40,054	\$40,899	\$382,559	\$396,153	(\$13,594)	-3.43%
City Utility Fee	2,108	2,153	20,134	20,849	(715)	-3.43%
Total City Utility	\$42,161	\$43,051	\$402,693	\$417,002	(\$14,309)	-3.43%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,104,757	\$6,785,168	\$72,015,333	\$67,173,881	\$4,841,452	7.21%
Occupancy	23,968	44,464	346,480	531,606	(185,126)	-34.82%
Mississippi Telecommunication Facility	33,368	42,582	392,438	430,090	(37,652)	-8.75%
Special Levy / Occupancy Collection Fee	198,747	189,472	2,010,139	1,878,217	131,922	7.02%
Total Special Levy	\$7,360,840	\$7,061,685	\$74,764,390	\$70,013,794	\$4,750,596	6.79%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$886	\$987	\$2,030,172	\$2,014,277	\$15,895	0.79%
Environment Protection Trust Fund	886	987	2,030,171	2,014,276	15,895	0.79%
Total Non-Hazardous Waste	\$1,772	\$1,975	\$4,060,343	\$4,028,553	\$31,790	0.79%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$13,901	\$12,494	\$1,407	11.26%
Hazardous Waste - Perpetual Care & Maint.	0	0	16,218	14,576	1,642	11.26%
Hazardous Waste - Minimization Fund	0	0	16,218	14,576	1,642	11.26%
Total Hazardous Waste	\$0	\$0	\$46,336	\$41,646	\$4,691	11.26%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$167,116	\$158,749	\$1,944,845	\$2,017,857	(\$73,012)	-3.62%
DOR Collection Fee	8,796	8,355	102,360	106,203	(3,843)	-3.62%
Total Waste Tire	\$175,912	\$167,104	\$2,047,206	\$2,124,061	(\$76,855)	-3.62%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,005,162	\$890,310	\$19,757,404	\$16,483,511	\$3,273,893	19.86%
Special Agent Fees	132,131	276,017	969,788	1,626,777	(656,989)	-40.39%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	142	50	1,692	595	1,097	184.41%
Sales and Services Outside	52,469	45,810	283,958	(128,291)	412,248	-321.34%
Cash Bond	0	0	468,149	167,079	301,070	180.20%
Total Other Miscellaneous Agency Transfers	\$1,189,904	\$1,212,186	\$21,480,990	\$18,149,711	\$3,331,279	18.35%
Summary:						
Transfers to the General Fund	\$390,636,229	\$471,027,024	\$3,560,054,957	\$3,549,542,716	\$10,512,241	0.30%
Transfers to Other Budgeted General Fund	\$0	\$212,755	\$0	\$12,582,268	(\$12,582,268)	-100.00%
Transfers to Other than the General Fund	\$245,077,963	\$285,120,997	\$1,904,946,450	\$1,972,672,557	(\$67,726,107)	-3.43%
Total Transfers	\$635,714,192	\$756,366,775	\$5,465,001,407	\$5,534,797,541	(\$69,796,134)	-1.26%

Note: Figures may not add due to computer rounding.