

Mississippi Department of Revenue
Summary of Transfers
March 2019

*Revised

General fund transfers by the Department of Revenue for the 9th month of the fiscal year ending June 30, 2019 were \$395,644,996 which is an increase of \$5,008,767 or 1.28% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending March 31, 2019 were \$3,684,868,236 which is an increase of \$124,813,279 or 3.51% from the same period of the prior year.

Transfers to all funds in the month of March for the fiscal year ending June 30, 2019 were \$640,805,729 which is an increase of \$5,091,537 or .8% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending March 31, 2019 were \$5,607,858,240 which is an increase of \$142,856,832 or 2.61% from the same period of the prior year.

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

	March 2019	March 2018	7/1/18 to 3/31/19	7/1/17 to 3/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$160,384,242	\$159,107,662	\$1,460,903,104	\$1,424,245,518	\$36,657,586	2.57%
Public School Building Fund	1,666,666	1,666,666	14,999,994	14,999,994	0	0.00%
Municipalities	33,123,453	32,015,049	335,980,291	327,572,273	8,408,018	2.57%
Motor Vehicle Rental Sales Tax	0	(13,000)	7,703,343	7,552,403	150,940	2.00%
4-Lane Construction Project	853,979	659,540	14,398,289	12,910,162	1,488,127	11.53%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	26,371,156	26,240,287	216,633,984	209,717,526	6,916,458	3.30%
Mississippi Fair Commission	1,161	1,587	8,880	196,328	(187,448)	-95.48%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,494,691	13,585,498	142,863,993	140,496,597	2,367,395	1.69%
Department of Agriculture	34,158	0	540,294	34,893	505,401	1448.42%
Sales Tax (Telecommunications 7%)	522,014	579,548	4,902,269	5,622,071	(719,802)	-12.80%
Airport Parking	67,002	59,220	656,905	575,963	80,942	14.05%
Capitol Complex Improvement Fund	210,783	0	2,015,725	0	2,015,725	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	62,250	36,982	456,158	401,251	54,906	13.68%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	437,578	375,545	6,572,429	5,806,543	765,886	13.19%
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	\$238,629,132	\$234,714,584	\$2,254,235,658	\$2,195,749,087	\$58,486,570	2.66%
Use Tax Transferred to:						
General Fund	\$24,771,044	\$19,940,676	\$230,074,412	\$192,870,316	\$37,204,097	19.29%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,397,707	3,706,680	35,716,322	32,888,040	2,828,281	8.60%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	3,432,501	2,860,431	28,936,810	23,931,440	5,005,370	20.92%
Total Use Tax Transfers	\$32,601,252	\$26,507,787	\$298,727,544	\$253,689,796	\$45,037,748	17.75%
Individual Income Tax Transferred to:						
General Fund	\$86,489,714	\$73,681,160	\$1,178,288,647	\$1,166,143,730	\$12,144,916	1.04%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	386,972	1,303,637	2,150,084	5,141,396	(2,991,312)	-58.18%
MMEIA Rebate Fund	0	0	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	0	0	100,825	393,327	(292,503)	-74.37%
Refund Account	70,411,598	82,018,092	254,219,476	255,433,008	(1,213,532)	-0.48%
Total Individual Income Tax Transfers	\$157,288,284	\$157,002,889	\$1,441,169,720	\$1,439,542,197	\$1,627,523	0.11%
Corporate Tax Transferred to:						
General Fund	\$65,456,963	\$79,174,413	\$310,272,751	\$277,997,438	\$32,275,313	11.61%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	5,367,112	19,999	64,011,214	82,245,120	(18,233,906)	-22.17%
Total Corporate Tax Transfers	\$70,824,075	\$79,194,412	\$374,283,965	\$360,242,558	\$14,041,407	3.90%
Insurance Premium Tax Transferred to:						
General Fund	\$23,749,788	\$22,415,267	\$165,143,978	\$171,748,540	(\$6,604,562)	-3.85%
Municipalities	5,629,878	5,401,542	6,857,881	6,648,554	209,327	3.15%
County Fire Protection	5,629,878	5,401,542	6,857,881	6,607,171	250,710	3.79%
City of Jackson	113,740	65,636	215,585	167,896	47,690	28.40%
Total Ins. Premium Tax Transfers	\$35,123,285	\$33,283,987	\$179,075,325	\$185,172,161	(\$6,096,836)	-3.29%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,580,821	\$13,518,129	\$100,776,082	\$95,284,401	\$5,491,681	5.76%
Gaming License & Taxes (Counties & Cities)	6,467,352	5,885,237	63,744,387	60,357,200	3,387,187	5.61%
Gaming Bond Sinking Fund	3,000,000	3,000,000	27,000,000	24,000,000	3,000,000	12.50%
Gaming State Highway Fund	301,694	0	1,806,546	0	1,806,546	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$22,349,867	\$22,403,367	\$193,327,015	\$182,641,601	\$10,685,414	5.85%

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

	March 2019	March 2018	7/1/18 to 3/31/19	7/1/17 to 3/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,347,444	\$11,306,639	\$103,111,851	\$104,283,839	(\$1,171,988)	-1.12%
Total Tobacco Tax Transfers	\$10,347,444	\$11,306,639	\$103,111,851	\$104,283,839	(\$1,171,988)	-1.12%
Beer and Wine Tax transferred to:						
General Fund	\$1,928,709	\$2,092,784	\$20,713,320	\$20,760,385	(\$47,065)	-0.23%
Total Beer and Wine Tax Transfers	\$1,928,709	\$2,092,784	\$20,713,320	\$20,760,385	(\$47,065)	-0.23%
ABC Collections transferred to:						
General Fund	\$6,221,719	\$6,096,068	\$59,976,903	\$58,270,202	\$1,706,701	2.93%
Counties	27,375	22,725	238,093	226,435	11,658	5.15%
Municipalities	232,604	217,335	2,187,298	2,085,634	101,664	4.87%
Department of Mental Health	627,039	612,747	6,032,260	5,851,499	180,762	3.09%
ABC Sales & Service Outside State Agencies	41,242	45,103	387,127	401,383	(14,256)	-3.55%
Total ABC Transfers	\$7,149,979	\$6,993,977	\$68,821,681	\$66,835,152	\$1,986,529	2.97%
Oil Severance Tax Transferred to:						
General Fund	\$2,056,479	\$2,590,420	\$23,821,792	\$20,280,011	\$3,541,781	17.46%
Counties	911,727	1,151,506	8,664,484	7,136,655	1,527,829	21.41%
Total Oil Severance Tax Transfers	\$2,968,206	\$3,741,926	\$32,486,276	\$27,416,666	\$5,069,610	18.49%
Gas Severance Tax Transferred to:						
General Fund	\$211,406	\$305,678	\$2,616,412	\$2,441,077	\$175,335	7.18%
Counties	104,572	134,736	1,341,696	1,248,290	93,406	7.48%
Total Gas Severance Tax Transfers	\$315,978	\$440,415	\$3,958,108	\$3,689,366	\$268,741	7.28%
Installment Loan Tax transferred to:						
General Fund	\$3,111	\$82,294	\$8,971,068	\$7,989,448	\$981,620	12.29%
Total Installment Loan Tax Transfers	\$3,111	\$82,294	\$8,971,068	\$7,989,448	\$981,620	12.29%
Privilege Tax Transferred to:						
General Fund	\$1,133,475	\$10,129	\$9,046,905	\$6,784,702	\$2,262,203	33.34%
Highway Department	4,557,548	3,858,693	41,047,341	38,056,577	2,990,763	7.86%
4-Lane Highway Project	1,372,242	1,701,474	13,135,476	13,231,591	(96,115)	-0.73%
Highway Department Hybrid/Electric	67,740	0	231,258	0	231,258	0.00%
State Aid Roads Hybrid/Electric	12,635	0	43,134	0	43,134	0.00%
Counties	1,958,554	1,793,749	22,711,608	20,717,330	1,994,279	9.63%
Trauma Care Fund	916,903	1,179,264	8,573,217	9,217,306	(644,089)	-6.99%
Mississippi Burn Care Fund	70,670	18,401	455,731	185,553	270,178	145.61%
New Capitol R & R	40,913	34,677	376,743	362,791	13,952	3.85%
DOR Special Tag Fees	9,721	8,449	87,799	85,586	2,213	2.59%
Mailing Fees	65,072	36,624	582,020	386,921	195,100	50.42%
Apportioned Tags	2,393	701	787,307	1,602,190	(814,883)	-50.86%
Distinctive License Tag Fees	475,122	426,869	4,446,623	4,257,917	188,706	4.43%
Total Privilege Tax Transfers	\$10,682,990	\$9,069,030	\$101,525,161	\$94,888,462	\$6,636,699	6.99%
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	11,272,419	11,246,526	25,894	0.23%
Nuclear Plant in Lieu (Cities)	0	0	7,527,581	7,553,474	(25,894)	-0.34%
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 2019	March 2018	7/1/18 to 3/31/19	7/1/17 to 3/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$2,175	\$428	\$18,722	\$25,487	(\$6,765)	-26.54%
General Fund: Compressed Gas	43,492	59,852	218,896	215,967	2,929	1.36%
General Fund: Natural Gas	65,778	68,217	618,410	481,866	136,544	28.34%
Highway Department	23,259,176	22,096,224	231,537,403	224,758,205	6,779,198	3.02%
State Aid Road Fund	4,119,877	4,000,000	41,687,765	41,389,611	298,154	0.72%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	41,125,016	46,472,654	(5,347,638)	-11.51%
Road Protection - Coast Counties	284,008	270,951	2,744,974	2,709,863	35,111	1.30%
Seawall - Coast Counties	504,981	481,691	4,893,204	4,817,994	75,210	1.56%
Miss. Groundwater Protection Trust Fd.	787,598	0	7,701,615	0	7,701,615	0.00%
Dept of Ins Propane Education Fund	16,788	23,103	84,493	83,363	1,130	1.36%
Municipal Aid	0	0	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	99,945	87,424	969,920	915,378	54,542	5.96%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	609	838	3,064	3,023	41	1.36%
Railroad Revitalization Fund	14,300	15,739	121,364	128,741	(7,377)	-5.73%
IFTA Tax	63,992	129,020	7,306,369	7,632,836	(326,467)	-4.28%
Total Petroleum Tax Transfers	\$29,262,718	\$27,233,488	\$349,401,525	\$339,979,766	\$9,421,759	2.77%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$1,710,068	\$1,592,270	\$117,797	7.40%
TVA in Lieu Tax (Counties)	0	0	9,732,280	9,393,739	338,541	3.60%
TVA in Lieu Tax (Municipalities)	0	(83,361)	4,704,565	4,203,453	501,111	11.92%
TVA in Lieu Tax (Schools)	0	0	4,839,082	4,587,093	251,989	5.49%
Total TVA In Lieu Transfers	\$188,133	\$87,764	\$20,985,994	\$19,776,556	\$1,209,438	6.12%
Statewide Privilege Fees transferred to:						
General Fund	\$350	\$78	\$592,789	\$604,826	(\$12,037)	-1.99%
Total Statewide Privilege Fees	\$350	\$78	\$592,789	\$604,826	(\$12,037)	-1.99%
Timber Severance Tax transferred to:						
General Fund	\$0	\$7,277	\$0	\$11,487	(\$11,487)	-100.00%
Timber Severance - Counties	67,994	60,005	605,589	595,659	9,929	1.67%
Timber Severance - Forest Resources	268,997	236,329	2,414,297	2,362,022	52,275	2.21%
Total Timber Severance Tax Transfers	\$336,991	\$303,611	\$3,019,885	\$2,969,168	\$50,718	1.71%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$134	\$0	\$5,509	\$121,581	(\$116,072)	-95.47%
Total Int. On Investments (STC) Transfers	\$134	\$0	\$5,509	\$121,581	(\$116,072)	-95.47%
Public Utility Regulatory Fees transferred to:						
General Fund	\$7,266	\$1,550	\$6,651,768	\$6,560,399	\$91,369	1.39%
Total Regulatory Fees	\$7,266	\$1,550	\$6,651,768	\$6,560,399	\$91,369	1.39%
Municipal Gas Utility Regulation transferred to:						
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%
Railroad Regulatory transferred to:						
General Fund	\$0	\$6,385	\$6,033	\$6,385	(\$352)	-5.52%
Gross Railroad Regulation	357	201,000	201,357	201,000	357	0.18%
Total Railroad Regulatory	\$357	\$207,385	\$207,390	\$207,385	\$5	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$2,755	\$0	\$103,731	\$109,925	(\$6,193)	-5.63%
Total Fantasy Sports Tax Transfers	\$2,755	\$0	\$103,731	\$109,925	(\$6,193)	-5.63%

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

	March 2019	March 2018	7/1/18 to 3/31/19	7/1/17 to 3/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$556,234	\$467,918	\$5,100,724	\$4,543,028	\$557,696	12.28%
Total Casual Auto Sales Tax Transfers	\$556,234	\$467,918	\$5,100,724	\$4,543,028	\$557,696	12.28%
Title Fees Transferred to:						
DOR Title Fees	\$844,735	\$2,356,684	\$7,596,561	\$7,274,866	\$321,695	4.42%
Total Title Fees Transfers	\$844,735	\$2,356,684	\$7,596,561	\$7,274,866	\$321,695	4.42%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$58,215	\$51,944	\$989,764	\$986,333	\$3,431	0.35%
Total ATV/ Motorcycle Fees Transfers	\$58,215	\$51,944	\$989,764	\$986,333	\$3,431	0.35%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$660,193	\$800,663	\$6,093,438	\$6,238,341	(\$144,903)	-2.32%
Prepaid Wireless E911 Fee	13,474	16,340	124,357	127,315	(2,958)	-2.32%
Total Prepaid Wireless E911	\$673,667	\$817,003	\$6,217,796	\$6,365,656	(\$147,861)	-2.32%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$117,757	\$119,085	\$1,066,088	\$1,051,647	\$14,441	1.37%
Total E911 Telephone Minimum Standards Service Charge	\$117,757	\$119,085	\$1,066,088	\$1,051,647	\$14,441	1.37%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$8,833,823	\$8,461,666	\$8,833,823	\$8,461,666	\$372,157	4.40%
Rail Car in Lieu - DOR Fee	2,732	1,339	252,611	260,771	(8,159)	-3.13%
Total Rail Car in Lieu	\$8,836,556	\$8,463,005	\$9,086,435	\$8,722,437	\$363,998	4.17%
City Utility Tax						
Gross City Utility Tax	\$34,669	\$40,054	\$332,374	\$382,559	(\$50,185)	-13.12%
City Utility Fee	1,825	2,108	17,493	20,134	(2,641)	-13.12%
Total City Utility	\$36,494	\$42,161	\$349,867	\$402,693	(\$52,826)	-13.12%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,882,751	\$7,104,757	\$76,858,119	\$72,015,333	\$4,842,787	6.72%
Occupancy	43,348	23,968	489,594	346,480	143,114	41.31%
Mississippi Telecommunication Facility	46,112	33,368	412,839	392,438	20,402	5.20%
Special Levy / Occupancy Collection Fee	224,335	198,747	2,184,650	2,010,139	174,511	8.68%
Total Special Levy	\$8,196,546	\$7,360,840	\$79,945,202	\$74,764,390	\$5,180,812	6.93%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$3,218	\$886	\$1,870,167	\$2,030,172	(\$160,005)	-7.88%
Environment Protection Trust Fund	3,218	886	1,870,167	2,030,171	(160,005)	-7.88%
Total Non-Hazardous Waste	\$6,436	\$1,772	\$3,740,333	\$4,060,343	(\$320,010)	-7.88%
Hazardous Waste transferred to:						
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%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$212,192	\$167,116	\$2,152,563	\$1,944,845	\$207,718	10.68%
DOR Collection Fee	11,168	8,796	113,293	102,360	10,933	10.68%
Total Waste Tire	\$223,360	\$175,912	\$2,265,856	\$2,047,206	\$218,650	10.68%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$977,822	\$1,005,162	\$8,460,830	\$19,757,404	(\$11,296,574)	-57.18%
Special Agent Fees	135,614	132,131	1,098,059	969,788	128,271	13.23%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	150	142	450	1,692	(1,242)	-73.40%
Sales and Services Outside	102,629	52,469	330,703	283,958	46,745	16.46%
Cash Bond	28,500	0	155,521	468,149	(312,628)	-66.78%
Total Other Miscellaneous Agency Transfers	\$1,244,715	\$1,189,904	\$10,045,563	\$21,480,990	(\$11,435,427)	-53.24%
Summary:						
Transfers to the General Fund	\$395,644,996	\$390,636,229	\$3,684,868,236	\$3,560,054,957	\$124,813,279	3.51%
Transfers to Other than the General Fund	\$245,160,733	\$245,077,963	\$1,922,990,004	\$1,904,946,450	\$18,043,554	0.95%
Total Transfers	\$640,805,729	\$635,714,192	\$5,607,858,240	\$5,465,001,407	\$142,856,832	2.61%

Note: Figures may not add due to computer rounding.