

Mississippi Department of Revenue
Summary of Transfers
March 2021

General fund transfers by the Department of Revenue for the 9th month of the fiscal year ending June 30, 2021 were \$459,526,083 which is an increase of \$39,965,068 or 9.53% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending March 31, 2021 were \$4,266,691,355 which is an increase of \$420,960,790 or 10.95% from the same period of the prior year.

Transfers to all funds in the month of March for the fiscal year ending June 30, 2021 were \$732,247,035 which is an increase of \$65,263,491 or 9.78% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending March 31, 2021 were \$6,403,132,554 which is an increase of \$521,693,814 or 8.87% from the same period of the prior year.

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

	March 2021	March 2020	7/1/20 to 3/31/21	7/1/19 to 3/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$171,999,020	\$159,402,459	\$1,582,357,640	\$1,496,462,187	\$85,895,453	5.74%
Public School Building Fund	1,666,666	1,666,666	14,999,994	14,999,994	0	0.00%
Municipalities	37,722,055	33,709,626	366,609,168	340,507,691	26,101,477	7.67%
Motor Vehicle Rental Sales Tax	0	0	6,945,994	8,302,294	(1,356,300)	-16.34%
4-Lane Construction Project	873,903	564,202	16,004,786	12,645,195	3,359,591	26.57%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	28,229,444	26,454,062	238,383,532	222,875,896	15,507,635	6.96%
Mississippi Fair Commission	108,358	2,561	130,921	544,245	(413,324)	-75.94%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,129,715	14,926,744	158,689,146	147,677,235	11,011,911	7.46%
Department of Agriculture	39,225	23,520	320,601	199,043	121,558	61.07%
Sales Tax (Telecommunications 7%)	400,048	483,855	4,065,993	4,943,030	(877,038)	-17.74%
Airport Parking	22,805	66,636	296,138	743,057	(446,919)	-60.15%
Capitol Complex Improvement Fund	711,326	439,724	6,525,214	4,177,217	2,347,997	56.21%
Sales Tax Incentive Fund - Economic Redevelopment	69,722	83,428	725,837	848,528	(122,691)	-14.46%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	497,995	422,060	5,980,275	6,377,898	(397,623)	-6.23%
MS Development Authority Tourism Advertising Fund	613,500	294,322	5,197,719	2,458,618	2,739,101	111.41%
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	\$260,483,780	\$238,939,866	\$2,452,832,957	\$2,309,362,128	\$143,470,829	6.21%
Use Tax Transferred to:						
General Fund	\$27,847,362	\$26,507,274	\$299,212,702	\$234,834,193	\$64,378,508	27.41%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,019,533	4,764,497	49,156,714	39,511,522	9,645,192	24.41%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	5,106,232	4,141,842	52,265,281	34,675,837	17,589,444	50.73%
Local Bridge Replacement & Rehabilitation Fund	2,359,656	497,799	20,158,593	3,997,956	16,160,636	404.22%
Modernization Use Tax County Fund	4,078,969	1,493,396	36,162,410	11,993,869	24,168,541	201.51%
Modernization Use Tax City Fund	4,078,969	1,493,396	36,162,410	11,993,869	24,168,541	201.51%
Total Use Tax Transfers	\$49,490,723	\$38,898,203	\$497,118,109	\$341,007,248	\$156,110,862	45.78%
Individual Income Tax Transferred to:						
General Fund	\$115,137,722	\$72,253,554	\$1,462,413,968	\$1,249,467,169	\$212,946,800	17.04%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	18,750	0	1,272,062	645,200	626,862	97.16%
MMEIA Rebate Fund	0	0	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	0	0	273,279	1,142,023	(868,744)	-76.07%
Refund Account	72,900,272	69,259,594	237,250,015	264,601,770	(27,351,755)	-10.34%
Total Individual Income Tax Transfers	\$188,056,743	\$141,513,149	\$1,715,156,313	\$1,557,415,282	\$157,741,031	10.13%
Corporate Tax Transferred to:						
General Fund	\$81,953,694	\$101,580,061	\$390,457,270	\$358,804,474	\$31,652,796	8.82%
Economic Redevelopment Incentive Corporate Fund	0	30,959	124,309	30,959	93,350	301.53%
Refund Account	3,787,899	1,876,027	56,287,548	44,472,520	11,815,027	26.57%
Total Corporate Tax Transfers	\$85,741,593	\$103,487,047	\$446,869,127	\$403,307,953	\$43,561,174	10.80%
Insurance Premium Tax Transferred to:						
General Fund	\$24,646,326	\$23,465,479	\$180,209,758	\$165,275,428	\$14,934,330	9.04%
Municipalities	5,672,057	5,648,535	7,050,117	6,936,026	114,091	1.64%
County Fire Protection	5,672,057	5,648,535	7,050,117	6,936,026	114,091	1.64%
City of Jackson	133,864	113,481	247,039	221,876	25,163	11.34%
Total Ins. Premium Tax Transfers	\$36,124,305	\$34,876,029	\$194,557,031	\$179,369,357	\$15,187,674	8.47%
Gaming Fees & Taxes Transferred to:						
General Fund	\$14,057,531	\$11,994,157	\$101,502,601	\$100,843,964	\$658,637	0.65%
Gaming License & Taxes (Counties & Cities)	6,536,178	6,321,510	63,903,877	65,287,392	(1,383,515)	-2.12%
Gaming Bond Sinking Fund	3,000,000	3,000,000	27,000,000	27,000,000	0	0.00%
Gaming State Highway Fund	397,496	107,916	4,164,288	3,019,801	1,144,487	37.90%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$23,991,205	\$21,423,584	\$196,570,765	\$196,151,157	\$419,609	0.21%

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

	March 2021	March 2020	7/1/20 to 3/31/21	7/1/19 to 3/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,891,221	\$12,509,889	\$107,673,848	\$103,290,161	\$4,383,688	4.24%
Total Tobacco Tax Transfers	\$10,891,221	\$12,509,889	\$107,673,848	\$103,290,161	\$4,383,688	4.24%
Beer and Wine Tax transferred to:						
General Fund	\$1,787,004	\$1,867,331	\$21,735,488	\$20,262,737	\$1,472,751	7.27%
Total Beer and Wine Tax Transfers	\$1,787,004	\$1,867,331	\$21,735,488	\$20,262,737	\$1,472,751	7.27%
ABC Collections transferred to:						
General Fund	\$8,078,504	\$6,813,371	\$79,111,427	\$64,083,624	\$15,027,803	23.45%
Counties	19,495	23,910	190,985	233,585	(42,600)	-18.24%
Municipalities	200,814	243,211	1,945,114	2,308,392	(363,277)	-15.74%
Department of Mental Health	826,934	688,897	8,095,932	6,466,202	1,629,729	25.20%
ABC Sales & Service Outside State Agencies	0	30,616	138,347	339,025	(200,678)	-59.19%
Total ABC Transfers	\$9,125,747	\$7,800,005	\$89,481,804	\$73,430,827	\$16,050,977	21.86%
Oil Severance Tax Transferred to:						
General Fund	\$1,544,644	\$1,754,169	\$10,873,691	\$19,428,495	(\$8,554,804)	-44.03%
Counties	237,599	837,126	3,972,631	8,034,506	(4,061,875)	-50.56%
Total Oil Severance Tax Transfers	\$1,782,244	\$2,591,296	\$14,846,322	\$27,463,001	(\$12,616,679)	-45.94%
Gas Severance Tax Transferred to:						
General Fund	\$203,220	\$136,866	\$1,224,663	\$1,567,226	(\$342,563)	-21.86%
Counties	23,203	103,401	577,586	816,650	(239,064)	-29.27%
Total Gas Severance Tax Transfers	\$226,422	\$240,268	\$1,802,249	\$2,383,876	(\$581,627)	-24.40%
Installment Loan Tax transferred to:						
General Fund	\$23,759	\$3,491	\$9,219,484	\$9,352,184	(\$132,700)	-1.42%
Total Installment Loan Tax Transfers	\$23,759	\$3,491	\$9,219,484	\$9,352,184	(\$132,700)	-1.42%
Privilege Tax Transferred to:						
General Fund	\$963,578	\$964,568	\$9,616,816	\$10,518,531	(\$901,715)	-8.57%
Highway Department	3,842,718	4,117,256	43,622,262	40,642,255	2,980,007	7.33%
4-Lane Highway Project	1,421,049	1,348,314	14,111,591	13,239,200	872,391	6.59%
Highway Department Hybrid/Electric	93,636	74,469	791,225	684,962	106,263	15.51%
State Aid Roads Hybrid/Electric	17,569	13,890	148,335	126,261	22,074	17.48%
Counties	1,639,766	1,852,721	24,195,565	23,110,925	1,084,641	4.69%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	929,064	897,566	9,205,368	8,633,065	572,302	6.63%
Mississippi Burn Care Fund	81,032	75,624	779,736	716,157	63,580	8.88%
New Capitol R & R	49,253	41,715	484,533	409,856	74,677	18.22%
DOR Special Tag Fees	11,634	10,509	110,799	100,224	10,576	10.55%
Mailing Fees	58,803	56,489	750,424	890,672	(140,248)	-15.75%
Apportioned Tags	0	358	108,329	1,396,187	(1,287,858)	-92.24%
Distinctive License Tag Fees	550,793	511,590	5,276,661	4,887,103	389,557	7.97%
Total Privilege Tax Transfers	\$9,658,895	\$9,965,068	\$109,212,735	\$105,361,865	\$3,850,870	3.65%
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	11,268,456	11,275,526	(7,070)	-0.06%
Nuclear Plant in Lieu (Cities)	0	0	7,531,544	7,524,474	7,070	0.09%
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 2021	March 2020	7/1/20 to 3/31/21	7/1/19 to 3/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$2,140	\$315	\$12,314	(\$11,999)	-97.44%
General Fund: Compressed Gas	44,715	44,362	219,384	249,769	(30,385)	-12.17%
General Fund: Natural Gas	74,267	67,038	613,363	623,225	(9,862)	-1.58%
Highway Department	22,608,794	23,550,633	233,521,292	232,082,704	1,438,588	0.62%
State Aid Road Fund	4,000,000	4,168,192	42,006,761	41,805,342	201,419	0.48%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	42,655,039	44,209,001	(1,553,962)	-3.52%
Road Protection - Coast Counties	264,286	287,424	2,586,522	2,783,832	(197,310)	-7.09%
Seawall - Coast Counties	469,882	511,017	4,598,579	4,949,572	(350,993)	-7.09%
Miss. Groundwater Protection Trust Fd.	0	801,036	4,171,546	7,756,791	(3,585,245)	-46.22%
MDOT Miss. Groundwater Protection Trust Fd.	782,536	0	3,296,564	0	3,296,564	0.00%
Dept of Ins Propane Education Fund	17,260	17,124	84,682	96,410	(11,729)	-12.17%
Municipal Aid	0	0	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	58,813	75,156	611,849	847,904	(236,055)	-27.84%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	626	621	3,071	3,496	(425)	-12.16%
Railroad Revitalization Fund	14,288	11,555	119,536	119,897	(360)	-0.30%
IFTA Tax	116,726	0	6,244,858	6,608,461	(363,603)	-5.50%
Total Petroleum Tax Transfers	\$28,452,193	\$29,536,298	\$351,132,224	\$352,547,583	(\$1,415,359)	-0.40%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$1,665,003	\$1,817,706	(\$152,703)	-8.40%
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	\$23,447,269	\$22,882,648	\$564,621	2.47%
Statewide Privilege Fees transferred to:						
General Fund	\$1,583	\$53	\$638,359	\$645,217	(\$6,858)	-1.06%
Total Statewide Privilege Fees	\$1,583	\$53	\$638,359	\$645,217	(\$6,858)	-1.06%
Timber Severance Tax transferred to:						
General Fund	\$2,528	\$0	\$3,748	\$0	\$3,748	0.00%
Timber Severance - Counties	54,895	52,275	608,214	569,552	38,661	6.79%
Timber Severance - Forest Resources	217,103	212,061	2,421,838	2,258,617	163,221	7.23%
Total Timber Severance Tax Transfers	\$274,526	\$264,336	\$3,033,799	\$2,828,169	\$205,630	7.27%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$94,990	\$0	\$199,954	\$2,968	\$196,985	6636.05%
Total Int. On Investments (STC) Transfers	\$94,990	\$0	\$199,954	\$2,968	\$196,985	6636.05%
Public Utility Regulatory Fees transferred to:						
General Fund	\$15,853	\$116	\$6,391,392	\$6,858,917	(\$467,524)	-6.82%
Total Regulatory Fees	\$15,853	\$116	\$6,391,392	\$6,858,917	(\$467,524)	-6.82%
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	\$0	\$124,739	\$104,032	\$20,708	19.91%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$124,739	\$104,032	\$20,708	19.91%

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

	March 2021	March 2020	7/1/20 to 3/31/21	7/1/19 to 3/31/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$650,081	\$565,340	\$6,017,843	\$4,985,337	\$1,032,506	20.71%
Total Casual Auto Sales Tax Transfers	\$650,081	\$565,340	\$6,017,843	\$4,985,337	\$1,032,506	20.71%
Title Fees Transferred to:						
DOR Title Fees	\$911,602	\$806,363	\$7,736,947	\$7,449,136	\$287,811	3.86%
Total Title Fees Transfers	\$911,602	\$806,363	\$7,736,947	\$7,449,136	\$287,811	3.86%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$86,517	\$63,394	\$1,341,460	\$1,004,130	\$337,330	33.59%
Total ATV/ Motorcycle Fees Transfers	\$86,517	\$63,394	\$1,341,460	\$1,004,130	\$337,330	33.59%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$722,480	\$708,056	\$6,687,873	\$6,333,617	\$354,255	5.59%
Prepaid Wireless E911 Fee	14,744	14,451	136,489	129,260	7,229	5.59%
Total Prepaid Wireless E911	\$737,225	\$722,506	\$6,824,361	\$6,462,877	\$361,484	5.59%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$125,185	\$123,136	\$1,231,276	\$1,185,244	\$46,031	3.88%
Total E911 Telephone Minimum Standards Service Charge	\$125,185	\$123,136	\$1,231,276	\$1,185,244	\$46,031	3.88%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$9,479,550	\$8,870,332	\$9,479,550	\$8,870,332	\$609,218	6.87%
Rail Car in Lieu - DOR Fee	1,532	291	291,925	272,601	19,324	7.09%
Total Rail Car in Lieu	\$9,481,082	\$8,870,623	\$9,771,475	\$9,142,933	\$628,542	6.87%
City Utility Tax						
Gross City Utility Tax	\$25,948	\$31,365	\$243,782	\$297,055	(\$53,273)	-17.93%
City Utility Fee	1,366	1,651	12,830	15,633	(2,803)	-17.93%
Total City Utility	\$27,314	\$33,015	\$256,612	\$312,688	(\$56,076)	-17.93%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,042,441	\$8,865,544	\$82,839,408	\$85,448,699	(\$2,609,291)	-3.05%
Occupancy	48,362	48,643	445,727	547,130	(101,404)	-18.53%
Mississippi Telecommunication Facility	43,135	39,484	388,974	407,390	(18,416)	-4.52%
Special Levy / Occupancy Collection Fee	256,225	250,830	2,337,876	2,423,360	(85,484)	-3.53%
Total Special Levy	\$9,390,163	\$9,204,500	\$86,011,986	\$88,826,580	(\$2,814,594)	-3.17%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$38,314	\$12,255	\$2,057,203	\$2,200,994	(\$143,791)	-6.53%
Environment Protection Trust Fund	38,314	12,255	2,057,202	2,200,994	(143,791)	-6.53%
Total Non-Hazardous Waste	\$76,628	\$24,510	\$4,114,405	\$4,401,988	(\$287,582)	-6.53%
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	\$210,075	\$194,346	\$2,198,163	\$2,073,394	\$124,768	6.02%
DOR Collection Fee	11,057	10,229	115,692	109,125	6,566	6.02%
Total Waste Tire	\$221,132	\$204,575	\$2,313,854	\$2,182,519	\$131,335	6.02%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$3,486,416	\$2,067,904	\$12,343,682	\$18,504,421	(\$6,160,739)	-33.29%
Special Agent Fees	485,678	171,693	1,450,191	1,696,566	(246,375)	-14.52%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	40	0	110	25	85	340.00%
Sales and Services Outside	49,207	15,321	465,599	637,263	(171,663)	-26.94%
Cash Bond	65,735	0	873,353	340,847	532,506	156.23%
Total Other Miscellaneous Agency Transfers	\$4,087,075	\$2,254,918	\$15,132,936	\$21,179,122	(\$6,046,186)	-28.55%
Summary:						
Transfers to the General Fund	\$459,526,083	\$419,561,015	\$4,266,691,355	\$3,845,730,565	\$420,960,790	10.95%
Transfers to Other than the General Fund	\$272,649,266	\$247,422,529	\$2,136,369,513	\$2,035,708,175	\$100,661,338	4.94%
Total Transfers	\$732,175,349	\$666,983,544	\$6,403,060,868	\$5,881,438,740	\$521,622,128	8.87%

Note: Figures may not add due to computer rounding.