

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

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2018 were \$752,466,061 which is a decrease of \$5,005,278 or -.66% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2018 were \$4,312,521,018 which is a decrease of \$7,075,304 or .16% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2018 were \$1,004,504,909 which is an increase of \$3,466,406 or .35% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2018 were \$6,469,506,316 which is a decrease of -\$66,329,728 or -1.01% from the same period of the prior year.

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

	April 2018	April 2017	7/1/17 to 4/30/18	7/1/16 to 4/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$188,416,471	\$189,165,016	\$1,612,661,989	\$1,601,435,297	\$11,226,691	0.70%
Public School Building Fund	1,666,666	1,666,666	16,666,660	16,666,660	0	0.00%
Municipalities	34,418,557	34,882,296	361,990,830	358,747,504	3,243,325	0.90%
Motor Vehicle Rental Sales Tax	0	0	7,552,403	6,705,308	847,095	12.63%
4-Lane Construction Project	64,625	64,512	12,974,787	13,867,363	(892,575)	-6.44%
School Ad Valorem	0	994,153	42,000,000	42,000,000	0	0.00%
Education Enhancement	30,858,053	29,817,680	240,575,579	239,193,734	1,381,845	0.58%
Mississippi Fair Commission	1,994	1,394	198,322	229,971	(31,649)	-13.76%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,923,410	17,041,913	157,420,007	161,258,026	(3,838,019)	-2.38%
Department of Agriculture	0	19,513	34,893	19,513	15,380	78.82%
Sales Tax (Telecommunications 7%)	622,767	573,677	6,244,839	6,635,484	(390,646)	-5.89%
Airport Parking	65,685	57,127	641,648	641,209	438	0.07%
Sales Tax Incentive Fund - Economic Redevelopment	40,312	0	441,563	0	441,563	0.00%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	3,182	17,565	250,814	(233,249)	-93.00%
Sales Tax Incentive Fund - Tourism Project	545,084	570,839	6,351,627	4,983,217	1,368,410	27.46%
MDA Training Grant	150,000	150,000	1,500,000	1,500,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,500,000	2,500,000	0	0.00%
Total Sales Tax Transfers	\$274,023,624	\$275,257,967	\$2,469,772,712	\$2,456,634,102	\$13,138,610	0.53%
Use Tax Transferred to:						
General Fund	\$25,855,576	\$22,427,633	\$218,725,892	\$188,367,287	\$30,358,605	16.12%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,378,225	3,432,501	36,266,266	35,202,652	1,063,614	3.02%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	3,591,314	3,124,885	27,522,755	23,639,381	3,883,374	16.43%
Total Use Tax Transfers	\$32,825,116	\$28,985,019	\$286,514,912	\$251,209,320	\$35,305,592	14.05%
Individual Income Tax Transferred to:						
General Fund	\$233,939,272	\$271,057,861	\$1,400,083,002	\$1,438,722,906	(\$38,639,904)	-2.69%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	0	429,461	5,141,396	12,084,274	(6,942,878)	-57.45%
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	0	393,327	596,864	(203,537)	-34.10%
Refund Account	86,460,597	78,697,300	341,893,604	364,218,111	(22,324,506)	-6.13%
Total Individual Income Tax Transfers	\$320,399,868	\$350,184,621	\$1,759,942,065	\$1,838,368,182	(\$78,426,117)	-4.27%
Corporate Tax Transferred to:						
General Fund	\$183,234,580	\$165,190,763	\$461,232,018	\$484,394,234	(\$23,162,216)	-4.78%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	4,312,048	2,111,008	86,557,169	119,161,858	(32,604,689)	-27.36%
Total Corporate Tax Transfers	\$187,546,629	\$167,301,772	\$547,789,187	\$603,556,092	(\$55,766,905)	-9.24%
Insurance Premium Tax Transferred to:						
General Fund	\$82,727,588	\$71,482,617	\$254,476,128	\$228,456,090	\$26,020,038	11.39%
Other Budgeted General Fund	0	0	0	3,610,911	(3,610,911)	-100.00%
Municipalities	8,362	0	6,656,916	6,661,194	(4,278)	-0.06%
County Fire Protection	8,362	0	6,615,533	6,661,194	(45,661)	-0.69%
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	2,218	0	170,114	193,700	(23,586)	-12.18%
Total Ins. Premium Tax Transfers	\$82,746,530	\$71,482,617	\$267,918,691	\$245,583,090	\$22,335,601	9.09%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,506,623	\$10,272,579	\$106,791,024	\$108,407,192	(\$1,616,168)	-1.49%
Gaming License & Taxes (Counties & Cities)	8,109,716	9,916,338	68,466,916	70,381,671	(1,914,755)	-2.72%
Gaming Bond Sinking Fund	3,000,000	2,500,000	27,000,000	24,250,000	2,750,000	11.34%
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	5,000,000	(2,000,000)	-40.00%
Total Gaming Fees & Tax Transfers	\$22,616,340	\$23,188,917	\$205,257,940	\$208,788,845	(\$3,530,904)	-1.69%

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

	April 2018	April 2017	7/1/17 to 4/30/18	7/1/16 to 4/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,123,331	\$10,933,871	\$116,407,170	\$119,045,749	(\$2,638,579)	-2.22%
Total Tobacco Tax Transfers	\$12,123,331	\$10,933,871	\$116,407,170	\$119,045,749	(\$2,638,579)	-2.22%
Beer and Wine Tax transferred to:						
General Fund	\$2,299,214	\$2,457,064	\$23,059,599	\$23,947,296	(\$887,697)	-3.71%
Total Beer and Wine Tax Transfers	\$2,299,214	\$2,457,064	\$23,059,599	\$23,947,296	(\$887,697)	-3.71%
ABC Collections transferred to:						
General Fund	\$7,133,754	\$7,265,523	\$65,403,956	\$63,718,848	\$1,685,108	2.64%
Counties	32,551	27,475	258,986	247,655	11,331	4.58%
Municipalities	251,402	268,603	2,337,036	2,268,909	68,127	3.00%
Department of Mental Health	712,478	723,909	6,563,977	6,366,449	197,527	3.10%
ABC Sales & Service Outside State Agencies	39,527	46,950	440,909	356,654	84,255	23.62%
Total ABC Transfers	\$8,130,185	\$8,332,459	\$75,004,864	\$72,958,516	\$2,046,348	2.80%
Oil Severance Tax Transferred to:						
General Fund	\$2,540,265	\$2,012,057	\$22,820,276	\$19,575,310	\$3,244,966	16.58%
Counties	943,230	738,021	8,079,885	7,610,862	469,023	6.16%
Total Oil Severance Tax Transfers	\$3,483,495	\$2,750,078	\$30,900,161	\$27,186,173	\$3,713,988	13.66%
Gas Severance Tax Transferred to:						
General Fund	\$229,492	\$274,836	\$2,670,569	\$3,003,250	(\$332,681)	-11.08%
Counties	137,812	162,649	1,386,102	1,525,646	(139,544)	-9.15%
Total Gas Severance Tax Transfers	\$367,305	\$437,485	\$4,056,671	\$4,528,896	(\$472,224)	-10.43%
Installment Loan Tax transferred to:						
General Fund	\$2,116,966	\$2,383,020	\$10,106,414	\$11,041,314	(\$934,900)	-8.47%
Total Installment Loan Tax Transfers	\$2,116,966	\$2,383,020	\$10,106,414	\$11,041,314	(\$934,900)	-8.47%
Privilege Tax Transferred to:						
General Fund	\$15,823	\$2,011,007	\$6,800,525	\$12,275,438	(\$5,474,913)	-44.60%
Other Budgeted General Fund	0	292,383	0	1,827,326	(1,827,326)	-100.00%
Highway Department	7,030,914	7,054,288	45,087,491	43,998,356	1,089,135	2.48%
4-Lane Highway Project	2,127,179	739,994	15,358,769	11,139,772	4,218,998	37.87%
Counties	2,939,411	2,792,797	23,656,741	22,755,722	901,019	3.96%
Trauma Care Fund	1,476,913	476,750	10,694,219	7,774,137	2,920,082	37.56%
Mississippi Burn Care Fund	22,277	21,840	207,829	206,772	1,058	0.51%
New Capitol R & R	50,455	50,684	413,246	410,167	3,079	0.75%
DOR Special Tag Fees Fees	10,477	10,319	96,063	94,198	1,865	1.98%
Mailing Fees	66,664	38,456	453,585	371,182	82,402	22.20%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	2,187	48,682	1,604,376	1,989,506	(385,130)	-19.36%
Distinctive License Tag Fees	495,569	469,552	4,753,486	4,594,033	159,453	3.47%
Total Privilege Tax Transfers	\$14,237,868	\$14,006,752	\$109,126,330	\$107,436,610	\$1,689,720	1.57%
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

	April 2018	April 2017	7/1/17 to 4/30/18	7/1/16 to 4/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$407	\$1,466	\$25,894	\$17,685	\$8,209	46.42%
General Fund: Compressed Gas	28,767	0	244,734	0	244,734	0.00%
General Fund: Natural Gas	56,822	58,206	538,688	647,944	(109,256)	-16.86%
Other Budgeted General Fund	0	22,396	0	22,396	(22,396)	-100.00%
Highway Department	22,590,894	23,884,007	247,349,100	248,432,971	(1,083,871)	-0.44%
State Aid Road Fund	4,000,000	4,246,091	45,389,611	45,615,632	(226,021)	-0.50%
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	265,834	270,107	2,975,697	3,598,935	(623,237)	-17.32%
Seawall - Coast Counties	472,625	480,216	5,290,619	6,398,727	(1,108,108)	-17.32%
Miss. Groundwater Protection Trust Fd.	228	741,758	228	8,392,833	(8,392,604)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	11,104	8,627	94,467	270,682	(176,215)	-65.10%
Municipal Aid	0	0	1,544,779	1,591,714	(46,935)	-2.95%
Aeronautics Commission	75,122	78,350	990,499	906,564	83,936	9.26%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	403	313	3,426	2,960	466	15.74%
Railroad Revitalization Fund	13,533	12,752	142,274	152,179	(9,905)	-6.51%
IFTA Tax	575,283	620,935	8,208,119	7,530,848	677,271	8.99%
Total Petroleum Tax Transfers	\$28,091,023	\$30,425,223	\$368,070,789	\$378,229,792	(\$10,159,003)	-2.69%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$162,758	\$1,763,395	\$1,827,602	(\$64,207)	-3.51%
TVA in Lieu Tax (Counties)	0	0	9,393,739	10,197,050	(803,310)	-7.88%
TVA in Lieu Tax (Municipalities)	0	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	\$171,125	\$162,758	\$19,947,681	\$21,782,076	(\$1,834,396)	-8.42%
Statewide Privilege Fees transferred to:						
General Fund	\$22,290	\$73	\$627,117	\$610,280	\$16,836	2.76%
Total Statewide Privilege Fees	\$22,290	\$73	\$627,117	\$610,280	\$16,836	2.76%
Timber Severance Tax transferred to:						
General Fund	\$241	\$210	\$11,727	\$5,053	\$6,674	132.07%
Timber Severance - Counties	55,545	59,714	651,204	652,020	(816)	-0.13%
Timber Severance - Forest Resources	221,481	238,014	2,583,503	2,587,849	(4,346)	-0.17%
Total Timber Severance Tax Transfers	\$277,266	\$297,938	\$3,246,434	\$3,244,923	\$1,511	0.05%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$11,818	\$0	\$133,398	\$424	\$132,974	31356.71%
Total Int. On Investments (STC) Transfers	\$11,818	\$0	\$133,398	\$424	\$132,974	31356.71%
Public Utility Regulatory Fees transferred to:						
General Fund	\$2,809	\$0	\$6,563,208	\$0	\$6,563,208	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 Utilities Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$2,809	\$0	\$6,563,208	\$7,436,413	(\$873,205)	-11.74%
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	\$357	\$0	\$6,743	\$76	\$6,667	8797.60%
Gross Railroad Regulation	0	0	201,000	199,772	1,228	0.61%
Total Railroad Regulatory	\$357	\$0	\$207,743	\$199,848	\$7,895	3.95%
Fantasy Sports Tax transferred to:						
General Fund	\$32,469	\$0	\$142,394	\$0	\$142,394	0.00%
Total Fantasy Sports Tax Transfers	\$32,469	\$0	\$142,394	\$0	\$142,394	0.00%

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

	April 2018	April 2017	7/1/17 to 4/30/18	7/1/16 to 4/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$555,437	\$402,416	\$5,098,465	\$5,063,590	\$34,874	0.69%
Total Casual Auto Sales Tax Transfers	\$555,437	\$402,416	\$5,098,465	\$5,063,590	\$34,874	0.69%
Title Fees Transferred to:						
DOR Title Fees	\$1,055,726	\$904,142	\$8,330,592	\$8,322,778	\$7,814	0.09%
Total Title Fees Transfers	\$1,055,726	\$904,142	\$8,330,592	\$8,322,778	\$7,814	0.09%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$73,757	\$82,755	\$1,060,091	\$1,037,863	\$22,228	2.14%
Total ATV/ Motorcycle Fees Transfers	\$73,757	\$82,755	\$1,060,091	\$1,037,863	\$22,228	2.14%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$692,714	\$671,305	\$6,931,055	\$6,256,153	\$674,902	10.79%
Prepaid Wireless E911 Fee	14,137	13,700	141,452	127,677	13,775	10.79%
Total Prepaid Wireless E911	\$706,851	\$685,006	\$7,072,507	\$6,383,830	\$688,678	10.79%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$123,854	\$112,922	\$1,175,501	\$1,132,645	\$42,857	3.78%
Total E911 Telephone Minimum Standards Service Charge	\$123,854	\$112,922	\$1,175,501	\$1,132,645	\$42,857	3.78%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,461,666	\$6,857,260	\$1,604,406	23.40%
Rail Car in Lieu - DOR Fee	412	450	261,183	212,191	48,992	23.09%
Total Rail Car in Lieu	\$412	\$450	\$8,722,849	\$7,069,451	\$1,653,398	23.39%
City Utility Tax						
Gross City Utility Tax	\$38,122	\$43,826	\$420,681	\$439,979	(\$19,297)	-4.39%
City Utility Fee	2,006	2,307	22,140	23,156	(1,015)	-4.39%
Total City Utility	\$40,129	\$46,132	\$442,821	\$463,134	(\$20,313)	-4.39%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,803,764	\$8,499,555	\$79,819,097	\$75,673,436	\$4,145,661	5.48%
Occupancy	25,248	57,391	371,728	588,997	(217,269)	-36.89%
Mississippi Telecommunication Facility	46,414	44,333	438,851	474,423	(35,571)	-7.50%
Special Levy / Occupancy Collection Fee	217,686	240,570	2,227,825	2,118,788	109,038	5.15%
Total Special Levy	\$8,093,112	\$8,841,849	\$82,857,501	\$78,855,643	\$4,001,858	5.07%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$18,181	\$3,353	\$2,048,353	\$2,017,630	\$30,723	1.52%
Environment Protection Trust Fund	18,181	3,353	2,048,352	2,017,629	30,723	1.52%
Total Non-Hazardous Waste	\$36,363	\$6,706	\$4,096,705	\$4,035,259	\$61,446	1.52%
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	\$222,903	\$222,145	\$2,167,748	\$2,240,002	(\$72,254)	-3.23%
DOR Collection Fee	11,732	11,692	114,092	117,895	(3,803)	-3.23%
Total Waste Tire	\$234,634	\$233,836	\$2,281,840	\$2,357,897	(\$76,057)	-3.23%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,890,956	\$926,567	\$21,648,360	\$17,410,078	\$4,238,282	24.34%
Special Agent Fees	88,101	141,701	1,057,889	1,768,477	(710,588)	-40.18%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	50	50	1,742	645	1,097	170.11%
Sales and Services Outside	40,371	36,387	324,329	(91,904)	416,233	-452.90%
Cash Bond	0	29,950	468,149	197,029	271,120	137.60%
Total Other Miscellaneous Agency Transfers	\$2,019,478	\$1,134,654	\$23,500,468	\$19,284,365	\$4,216,103	21.86%
Summary:						
Transfers to the General Fund	\$752,466,061	\$757,156,560	\$4,312,521,018	\$4,306,699,276	\$5,821,742	0.14%
Transfers to Other Budgeted General Fund	\$0	\$314,779	\$0	\$12,897,047	(\$12,897,047)	-100.00%
Transfers to Other than the General Fund	\$252,038,848	\$243,567,163	\$2,156,985,297	\$2,216,239,721	(\$59,254,423)	-2.67%
Total Transfers	\$1,004,504,909	\$1,001,038,502	\$6,469,506,316	\$6,535,836,043	(\$66,329,728)	-1.01%

Note: Figures may not add due to computer rounding.