

**Mississippi Department of Revenue
Summary of Transfers
April 2019**

*Revised

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2019 were \$862,242,615 which is an increase of \$109,776,554 or 14.59% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2019 were \$4,547,110,851 which is an increase of \$234,589,832 or 5.44% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2019 were \$1,106,858,696 which is an increase of \$102,353,788 or 10.19% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2019 were \$6,714,716,937 which is an increase of \$245,210,620 or 3.79% from the same period of the prior year.

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

	April 2019	April 2018	7/1/18 to 4/30/19	7/1/17 to 4/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$192,137,761	\$188,416,471	\$1,653,040,864	\$1,612,661,989	\$40,378,876	2.50%
Public School Building Fund	1,666,666	1,666,666	16,666,660	16,666,660	0	0.00%
Municipalities	34,270,740	34,418,557	370,251,032	361,990,830	8,260,202	2.28%
Motor Vehicle Rental Sales Tax	0	0	7,703,343	7,552,403	150,940	2.00%
4-Lane Construction Project	64,770	64,625	14,463,058	12,974,787	1,488,271	11.47%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	31,620,883	30,858,053	248,254,867	240,575,579	7,679,288	3.19%
Mississippi Fair Commission	1,529	1,994	10,409	198,322	(187,913)	-94.75%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,189,565	16,923,410	159,053,557	157,420,007	1,633,551	1.04%
Department of Agriculture	48,317	0	588,612	34,893	553,718	1586.89%
Sales Tax (Telecommunications 7%)	533,555	622,767	5,435,823	6,244,839	(809,015)	-12.95%
Airport Parking	68,323	65,685	725,227	641,648	83,580	13.03%
Capitol Complex Improvement Fund	192,707	0	2,208,433	0	2,208,433	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	57,896	40,312	514,054	441,563	72,491	16.42%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	579,529	545,084	7,151,958	6,351,627	800,331	12.60%
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	\$277,832,241	\$274,023,624	\$2,532,067,898	\$2,469,772,712	\$62,295,187	2.52%
Use Tax Transferred to:						
General Fund	\$29,408,506	\$25,855,576	\$259,482,918	\$218,725,892	\$40,757,026	18.63%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,717,447	3,378,225	39,433,768	36,266,266	3,167,502	8.73%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,067,125	3,591,314	33,003,935	27,522,755	5,481,181	19.92%
Total Use Tax Transfers	\$37,193,078	\$32,825,116	\$335,920,622	\$286,514,912	\$49,405,709	17.24%
Individual Income Tax Transferred to:						
General Fund	\$304,951,660	\$233,939,272	\$1,483,240,306	\$1,400,083,002	\$83,157,305	5.94%
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	0	0	2,150,084	5,141,396	(2,991,312)	-58.18%
MMEA 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	73,845,749	86,460,597	328,065,225	341,893,604	(13,828,379)	-4.04%
Total Individual Income Tax Transfers	\$378,797,409	\$320,399,868	\$1,819,967,129	\$1,759,942,065	\$60,025,064	3.41%
Corporate Tax Transferred to:						
General Fund	\$208,334,904	\$183,234,580	\$518,607,655	\$461,232,018	\$57,375,637	12.44%
Economic Redevelopment Incentive Corporate Fund	23,724	0	23,724	0	23,724	0.00%
Refund Account	9,353,705	4,312,048	73,364,919	86,557,169	(13,192,250)	-15.24%
Total Corporate Tax Transfers	\$217,712,333	\$187,546,629	\$591,996,298	\$547,789,187	\$44,207,111	8.07%
Insurance Premium Tax Transferred to:						
General Fund	\$87,584,501	\$82,727,588	\$252,728,479	\$254,476,128	(\$1,747,649)	-0.69%
Municipalities	28,526	8,362	6,886,406	6,656,916	229,490	3.45%
County Fire Protection	28,526	8,362	6,886,406	6,615,533	270,874	4.09%
City of Jackson	9,131	2,218	224,716	170,114	54,602	32.10%
Total Ins. Premium Tax Transfers	\$87,650,683	\$82,746,530	\$266,726,008	\$267,918,691	(\$1,192,683)	-0.45%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,789,049	\$11,506,623	\$113,565,131	\$106,791,024	\$6,774,107	6.34%
Gaming License & Taxes (Counties & Cities)	7,999,845	8,109,716	71,744,232	68,466,916	3,277,316	4.79%
Gaming Bond Sinking Fund	3,000,000	3,000,000	30,000,000	27,000,000	3,000,000	11.11%
Gaming State Highway Fund	264,158	0	2,070,704	0	2,070,704	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$24,053,053	\$22,616,340	\$217,380,067	\$205,257,940	\$12,122,127	5.91%

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

	April 2019	April 2018	7/1/18 to 4/30/19	7/1/17 to 4/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,490,882	\$12,123,331	\$114,602,733	\$116,407,170	(\$1,804,437)	-1.55%
Total Tobacco Tax Transfers	\$11,490,882	\$12,123,331	\$114,602,733	\$116,407,170	(\$1,804,437)	-1.55%
Beer and Wine Tax transferred to:						
General Fund	\$2,271,962	\$2,299,214	\$22,985,282	\$23,059,599	(\$74,317)	-0.32%
Total Beer and Wine Tax Transfers	\$2,271,962	\$2,299,214	\$22,985,282	\$23,059,599	(\$74,317)	-0.32%
ABC Collections transferred to:						
General Fund	\$7,076,953	\$7,133,754	\$67,053,856	\$65,403,956	\$1,649,900	2.52%
Counties	29,075	32,551	267,168	258,986	8,182	3.16%
Municipalities	275,258	251,402	2,462,556	2,337,036	125,520	5.37%
Department of Mental Health	709,143	712,478	6,741,404	6,563,977	177,427	2.70%
ABC Sales & Service Outside State Agencies	41,690	39,527	428,817	440,909	(12,093)	-2.74%
Total ABC Transfers	\$8,090,429	\$8,130,185	\$76,953,800	\$75,004,864	\$1,948,936	2.60%
Oil Severance Tax Transferred to:						
General Fund	\$2,634,291	\$2,540,265	\$26,456,083	\$22,820,276	\$3,635,807	15.93%
Counties	841,973	943,230	9,506,457	8,079,885	1,426,572	17.66%
Total Oil Severance Tax Transfers	\$3,476,264	\$3,483,495	\$35,962,540	\$30,900,161	\$5,062,379	16.38%
Gas Severance Tax Transferred to:						
General Fund	\$251,357	\$229,492	\$2,867,769	\$2,670,569	\$197,200	7.38%
Counties	107,777	137,812	1,449,473	1,386,102	63,371	4.57%
Total Gas Severance Tax Transfers	\$359,134	\$367,305	\$4,317,242	\$4,056,671	\$260,571	6.42%
Installment Loan Tax transferred to:						
General Fund	\$1,761,751	\$2,116,966	\$10,732,819	\$10,106,414	\$626,405	6.20%
Total Installment Loan Tax Transfers	\$1,761,751	\$2,116,966	\$10,732,819	\$10,106,414	\$626,405	6.20%
Privilege Tax Transferred to:						
General Fund	\$1,236,213	\$15,823	\$10,283,118	\$6,800,525	\$3,482,593	51.21%
Highway Department	7,478,043	7,030,914	48,525,384	45,087,491	3,437,893	7.62%
4-Lane Highway Project	1,557,174	2,127,179	14,692,650	15,358,769	(666,119)	-4.34%
Highway Department Hybrid/Electric	70,263	0	301,521	0	301,521	0.00%
State Aid Roads Hybrid/Electric	13,105	0	56,239	0	56,239	0.00%
Counties	3,087,138	2,939,411	25,798,746	23,656,741	2,142,005	9.05%
Trauma Care Fund	1,006,745	1,476,913	9,579,962	10,694,219	(1,114,257)	-10.42%
Mississippi Burn Care Fund	80,658	22,277	536,389	207,829	328,560	158.09%
New Capitol R & R	49,647	50,455	426,389	413,246	13,143	3.18%
DOR Special Tag Fees	10,991	10,477	98,790	96,063	2,727	2.84%
Mailing Fees	107,140	66,664	689,161	453,585	235,576	51.94%
Apportioned Tags	1,514	2,187	788,821	1,604,376	(815,555)	-50.83%
Distinctive License Tag Fees	541,511	495,569	4,988,135	4,753,486	234,649	4.94%
Total Privilege Tax Transfers	\$15,240,143	\$14,237,868	\$116,765,304	\$109,126,330	\$7,638,974	7.00%
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	11,272,419	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

	April 2019	April 2018	7/1/18 to 4/30/19	7/1/17 to 4/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$118	\$407	\$18,840	\$25,894	(\$7,053)	-27.24%
General Fund: Compressed Gas	35,156	28,767	254,051	244,734	9,318	3.81%
General Fund: Natural Gas	53,039	56,822	671,449	538,688	132,761	24.65%
Highway Department	22,065,682	22,590,894	253,603,085	247,349,100	6,253,985	2.53%
State Aid Road Fund	4,000,000	4,000,000	45,687,765	45,389,611	298,154	0.66%
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	263,500	265,834	3,008,473	2,975,697	32,776	1.10%
Seawall - Coast Counties	468,452	472,625	5,361,656	5,290,619	71,036	1.34%
Miss. Groundwater Protection Trust Fd.	730,248	228	8,431,863	228	8,431,635	n/a
Dept of Ins Propane Education Fund	13,570	11,104	98,063	94,467	3,597	3.81%
Municipal Aid	0	0	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	12,408	75,122	982,328	990,499	(8,172)	-0.82%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	492	403	3,556	3,426	130	3.81%
Railroad Revitalization Fund	14,671	13,533	136,035	142,274	(6,239)	-4.39%
IFTA Tax	547,161	575,283	7,853,530	8,208,119	(354,589)	-4.32%
Total Petroleum Tax Transfers	\$28,204,497	\$28,091,023	\$377,606,022	\$368,070,789	\$9,535,233	2.59%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$1,898,200	\$1,763,395	\$134,805	7.64%
TVA in Lieu Tax (Counties)	0	0	9,732,280	9,393,739	338,541	3.60%
TVA in Lieu Tax (Municipalities)	0	0	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	\$171,125	\$21,174,127	\$19,947,681	\$1,226,446	6.15%
Statewide Privilege Fees transferred to:						
General Fund	\$5,628	\$22,290	\$598,418	\$627,117	(\$28,699)	-4.58%
Total Statewide Privilege Fees	\$5,628	\$22,290	\$598,418	\$627,117	(\$28,699)	-4.58%
Timber Severance Tax transferred to:						
General Fund	\$0	\$241	\$0	\$11,727	(\$11,727)	-100.00%
Timber Severance - Counties	58,212	55,545	663,801	651,204	12,597	1.93%
Timber Severance - Forest Resources	232,457	221,481	2,646,754	2,583,503	63,251	2.45%
Total Timber Severance Tax Transfers	\$290,669	\$277,266	\$3,310,555	\$3,246,434	\$64,120	1.98%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$11,818	\$5,509	\$133,398	(\$127,890)	-95.87%
Total Int. On Investments (STC) Transfers	\$0	\$11,818	\$5,509	\$133,398	(\$127,890)	-95.87%
Public Utility Regulatory Fees transferred to:						
General Fund	\$0	\$2,809	\$6,651,768	\$6,563,208	\$88,560	1.35%
Total Regulatory Fees	\$0	\$2,809	\$6,651,768	\$6,563,208	\$88,560	1.35%
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	\$357	\$6,033	\$6,743	(\$710)	-10.53%
Gross Railroad Regulation	0	0	201,357	201,000	357	0.18%
Total Railroad Regulatory	\$0	\$357	\$207,390	\$207,743	(\$352)	-0.17%
Fantasy Sports Tax transferred to:						
General Fund	\$30,750	\$32,469	\$134,482	\$142,394	(\$7,912)	-5.56%
Total Fantasy Sports Tax Transfers	\$30,750	\$32,469	\$134,482	\$142,394	(\$7,912)	-5.56%

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

	April 2019	April 2018	7/1/18 to 4/30/19	7/1/17 to 4/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$590,633	\$555,437	\$5,691,357	\$5,098,465	\$592,892	11.63%
Total Casual Auto Sales Tax Transfers	\$590,633	\$555,437	\$5,691,357	\$5,098,465	\$592,892	11.63%
Title Fees Transferred to:						
DOR Title Fees	\$925,179	\$1,055,726	\$8,521,740	\$8,330,592	\$191,148	2.29%
Total Title Fees Transfers	\$925,179	\$1,055,726	\$8,521,740	\$8,330,592	\$191,148	2.29%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$75,953	\$73,757	\$1,065,717	\$1,060,091	\$5,627	0.53%
Total ATV/ Motorcycle Fees Transfers	\$75,953	\$73,757	\$1,065,717	\$1,060,091	\$5,627	0.53%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$654,709	\$692,714	\$6,748,148	\$6,931,055	(\$182,907)	-2.64%
Prepaid Wireless E911 Fee	13,361	14,137	137,719	141,452	(3,734)	-2.64%
Total Prepaid Wireless E911	\$668,071	\$706,851	\$6,885,866	\$7,072,507	(\$186,641)	-2.64%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$120,405	\$123,854	\$1,186,492	\$1,175,501	\$10,991	0.94%
Total E911 Telephone Minimum Standards Service Charge	\$120,405	\$123,854	\$1,186,492	\$1,175,501	\$10,991	0.94%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,833,823	\$8,461,666	\$372,157	4.40%
Rail Car in Lieu - DOR Fee	272	412	252,883	261,183	(8,300)	-3.18%
Total Rail Car in Lieu	\$272	\$412	\$9,086,706	\$8,722,849	\$363,857	4.17%
City Utility Tax						
Gross City Utility Tax	\$34,432	\$38,122	\$366,806	\$420,681	(\$53,876)	-12.81%
City Utility Fee	1,812	2,006	19,305	22,140	(2,835)	-12.81%
Total City Utility	\$36,244	\$40,129	\$386,110	\$442,821	(\$56,711)	-12.81%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,192,900	\$7,803,764	\$85,051,019	\$79,819,097	\$5,231,923	6.55%
Occupancy	55,230	25,248	544,824	371,728	173,096	46.57%
Mississippi Telecommunication Facility	42,621	46,414	455,460	438,851	16,609	3.78%
Special Levy / Occupancy Collection Fee	232,281	217,686	2,416,931	2,227,825	189,106	8.49%
Total Special Levy	\$8,523,032	\$8,093,112	\$88,468,234	\$82,857,501	\$5,610,733	6.77%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$7,487	\$18,181	\$1,877,654	\$2,048,353	(\$170,699)	-8.33%
Environment Protection Trust Fund	7,487	18,181	1,877,653	2,048,352	(170,699)	-8.33%
Total Non-Hazardous Waste	\$14,974	\$36,363	\$3,755,307	\$4,096,705	(\$341,398)	-8.33%
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	\$209,626	\$222,903	\$2,362,189	\$2,167,748	\$194,441	8.97%
DOR Collection Fee	11,033	11,732	124,326	114,092	10,234	8.97%
Total Waste Tire	\$220,659	\$234,634	\$2,486,515	\$2,281,840	\$204,675	8.97%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$749,963	\$1,890,956	\$9,210,793	\$21,648,360	(\$12,437,567)	-57.45%
Special Agent Fees	134,743	88,101	1,232,803	1,057,889	174,913	16.53%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	50	450	1,742	(1,292)	-74.16%
Sales and Services Outside	57,051	40,371	387,753	324,329	63,425	19.56%
Cash Bond	50,790	0	206,311	468,149	(261,838)	-55.93%
Total Other Miscellaneous Agency Transfers	\$992,546	\$2,019,478	\$11,038,109	\$23,500,468	(\$12,462,359)	-53.03%
Summary:						
Transfers to the General Fund	\$862,242,615	\$752,466,061	\$4,547,110,851	\$4,312,521,018	\$234,589,832	5.44%
Transfers to Other than the General Fund	\$244,616,082	\$252,038,848	\$2,167,606,086	\$2,156,985,297	\$10,620,788	0.49%
Total Transfers	\$1,106,858,696	\$1,004,504,909	\$6,714,716,937	\$6,469,506,316	\$245,210,620	3.79%

Note: Figures may not add due to computer rounding.