

Mississippi Department of Revenue
Summary of Transfers
April 2020

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2020 were \$568,378,541 which is a decrease of -\$293,864,074 or -34.08% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2020 were \$4,414,109,106 which is a decrease of -\$133,001,745 or -2.92% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2020 were \$786,566,373 which is a decrease of -\$320,292,323 or -28.94% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2020 were \$6,668,005,114 which is a decrease of -\$46,711,822 or -.7% from the same period of the prior year.

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

	April 2020	April 2019	7/1/19 to 4/30/20	7/1/18 to 4/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$180,057,807	\$192,137,761	\$1,676,519,994	\$1,653,040,864	\$23,479,130	1.42%
Public School Building Fund	1,666,666	1,666,666	16,666,660	16,666,660	0	0.00%
Municipalities	34,249,957	34,270,740	374,757,647	370,251,032	4,506,616	1.22%
Motor Vehicle Rental Sales Tax	0	0	8,302,294	7,703,343	598,951	7.78%
4-Lane Construction Project	460,645	64,770	13,105,840	14,463,058	(1,357,218)	-9.38%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	29,299,872	31,620,883	252,175,768	248,254,867	3,920,901	1.58%
Mississippi Fair Commission	4,088	1,529	548,333	10,409	537,924	5168.03%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,232,372	16,189,565	164,909,606	159,053,557	5,856,049	3.68%
Department of Agriculture	37,518	48,317	236,561	588,612	(352,051)	-59.81%
Sales Tax (Telecommunications 7%)	506,586	533,555	5,449,616	5,435,823	13,793	0.25%
Airport Parking	42,099	68,323	785,155	725,227	59,928	8.26%
Capitol Complex Improvement Fund	448,416	192,707	4,625,633	2,208,433	2,417,200	109.45%
Sales Tax Incentive Fund - Economic Redevelopment	53,777	57,896	902,306	514,054	388,252	75.53%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	874,495	579,529	7,252,393	7,151,958	100,435	1.40%
MS Development Authority Tourism Advertising Fund	277,965	0	2,736,583	0	2,736,583	0.00%
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	\$265,612,262	\$277,832,241	\$2,574,974,390	\$2,532,067,898	\$42,906,492	1.69%
Use Tax Transferred to:						
General Fund	\$28,655,927	\$29,408,506	\$263,490,120	\$259,482,918	\$4,007,202	1.54%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,234,460	3,717,447	43,745,982	39,433,768	4,312,213	10.94%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,506,596	4,067,125	39,182,434	33,003,935	6,178,499	18.72%
Local Bridge Replacement & Rehabilitation Fund	475,214	0	4,473,170	0	4,473,170	0.00%
Modernization Use Tax County Fund	1,425,641	0	13,419,510	0	13,419,510	0.00%
Modernization Use Tax City Fund Cash	1,425,641	0	13,419,510	0	13,419,510	0.00%
Total Use Tax Transfers	\$40,723,479	\$37,193,078	\$381,730,727	\$335,920,622	\$45,810,105	13.64%
Individual Income Tax Transferred to:						
General Fund	\$163,280,240	\$304,951,660	\$1,412,747,409	\$1,483,240,306	(\$70,492,898)	-4.75%
Income Tax-Withheld-Job Incentive/Advantage	0	0	36,925,399	3,212,961	33,712,438	1049.26%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	645,200	2,150,084	(1,504,884)	-69.99%
MMEIA Rebate Fund	0	0	4,633,721	3,197,728	1,435,993	44.91%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	1,142,023	100,825	1,041,198	1032.68%
Refund Account	48,919,418	73,845,749	313,521,188	328,065,225	(14,544,037)	-4.43%
Total Individual Income Tax Transfers	\$212,199,658	\$378,797,409	\$1,769,614,940	\$1,819,967,129	(\$50,352,189)	-2.77%
Corporate Tax Transferred to:						
General Fund	\$86,904,772	\$208,334,904	\$445,709,245	\$518,607,655	(\$72,898,409)	-14.06%
Economic Redevelopment Incentive Corporate Fund	0	23,724	30,959	23,724	7,235	30.50%
Refund Account	5,612,693	9,353,705	50,085,213	73,364,919	(23,279,706)	-31.73%
Total Corporate Tax Transfers	\$92,517,465	\$217,712,333	\$495,825,418	\$591,996,298	(\$96,170,880)	-16.25%
Insurance Premium Tax Transferred to:						
General Fund	\$82,072,580	\$87,584,501	\$247,348,008	\$252,728,479	(\$5,380,471)	-2.13%
Municipalities	44,029	28,526	6,980,056	6,886,406	93,649	1.36%
County Fire Protection	44,029	28,526	6,980,056	6,886,406	93,649	1.36%
City of Jackson	14,912	9,131	236,788	224,716	12,072	5.37%
Total Ins. Premium Tax Transfers	\$82,175,551	\$87,650,683	\$261,544,908	\$266,726,008	(\$5,181,101)	-1.94%
Gaming Fees & Taxes Transferred to:						
General Fund	\$149,496	\$12,789,049	\$100,993,460	\$113,565,131	(\$12,571,671)	-11.07%
Gaming License & Taxes (Counties & Cities)	6,857,817	7,999,845	72,145,208	71,744,232	400,976	0.56%
Gaming Bond Sinking Fund	187,223	3,000,000	27,187,223	30,000,000	(2,812,777)	-9.38%
Gaming State Highway Fund	9,611	264,158	3,029,412	2,070,704	958,707	46.30%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$7,204,146	\$24,053,053	\$203,355,303	\$217,380,067	(\$14,024,765)	-6.45%

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

	April 2020	April 2019	7/1/19 to 4/30/20	7/1/18 to 4/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,364,448	\$11,490,882	\$115,654,609	\$114,602,733	\$1,051,876	0.92%
Total Tobacco Tax Transfers	\$12,364,448	\$11,490,882	\$115,654,609	\$114,602,733	\$1,051,876	0.92%
Beer and Wine Tax transferred to:						
General Fund	\$2,550,315	\$2,271,962	\$22,813,052	\$22,985,282	(\$172,230)	-0.75%
Total Beer and Wine Tax Transfers	\$2,550,315	\$2,271,962	\$22,813,052	\$22,985,282	(\$172,230)	-0.75%
ABC Collections transferred to:						
General Fund	\$7,498,644	\$7,076,953	\$71,582,267	\$67,053,856	\$4,528,411	6.75%
Counties	21,710	29,075	255,295	267,168	(11,873)	-4.44%
Municipalities	203,793	275,258	2,512,185	2,462,556	49,629	2.02%
Department of Mental Health	758,228	709,143	7,224,431	6,741,404	483,027	7.17%
ABC Sales & Service Outside State Agencies	26,341	41,690	365,366	428,817	(63,450)	-14.80%
Total ABC Transfers	\$8,482,375	\$8,090,429	\$81,939,544	\$76,953,800	\$4,985,745	6.48%
Oil Severance Tax Transferred to:						
General Fund	\$1,016,079	\$2,634,291	\$20,444,575	\$26,456,083	(\$6,011,508)	-22.72%
Counties	755,371	841,973	8,789,877	9,506,457	(716,580)	-7.54%
Total Oil Severance Tax Transfers	\$1,771,450	\$3,476,264	\$29,234,452	\$35,962,540	(\$6,728,088)	-18.71%
Gas Severance Tax Transferred to:						
General Fund	\$82,028	\$251,357	\$1,649,254	\$2,867,769	(\$1,218,514)	-42.49%
Counties	52,146	107,777	868,796	1,449,473	(580,677)	-40.06%
Total Gas Severance Tax Transfers	\$134,175	\$359,134	\$2,518,050	\$4,317,242	(\$1,799,191)	-41.67%
Installment Loan Tax transferred to:						
General Fund	\$2,420,936	\$1,761,751	\$11,773,120	\$10,732,819	\$1,040,301	9.69%
Total Installment Loan Tax Transfers	\$2,420,936	\$1,761,751	\$11,773,120	\$10,732,819	\$1,040,301	9.69%
Privilege Tax Transferred to:						
General Fund	\$996,675	\$1,236,213	\$11,515,205	\$10,283,118	\$1,232,087	11.98%
Highway Department	7,493,095	7,478,043	48,135,349	48,525,384	(390,035)	-0.80%
4-Lane Highway Project	1,445,889	1,557,174	14,685,089	14,692,650	(7,561)	-0.05%
Highway Department Hybrid/Electric	69,478	70,263	754,440	301,521	452,919	150.21%
State Aid Roads Hybrid/Electric	12,959	13,105	139,220	56,239	82,981	147.55%
Counties	3,165,223	3,087,138	26,276,148	25,798,746	477,401	1.85%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	952,077	1,006,745	9,585,142	9,579,962	5,181	0.05%
Mississippi Burn Care Fund	78,727	80,658	794,884	536,389	258,495	48.19%
New Capitol R & R	50,851	49,647	460,708	426,389	34,318	8.05%
DOR Special Tag Fees	11,068	10,991	111,292	98,790	12,502	12.65%
Mailing Fees	79,793	107,140	970,465	689,161	281,304	40.82%
Apportioned Tags	2,183	1,514	1,398,371	788,821	609,550	77.27%
Distinctive License Tag Fees	518,805	541,511	5,405,908	4,988,135	417,774	8.38%
Total Privilege Tax Transfers	\$14,876,822	\$15,240,143	\$120,238,688	\$116,765,304	\$3,473,384	2.97%
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	11,275,526	11,272,419	3,106	0.03%
Nuclear Plant in Lieu (Cities)	0	0	7,524,474	7,527,581	(3,106)	-0.04%
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 2020	April 2019	7/1/19 to 4/30/20	7/1/18 to 4/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$118	\$12,314	\$18,840	(\$6,526)	-34.64%
General Fund: Compressed Gas	26,150	35,156	275,919	254,051	21,868	8.61%
General Fund: Natural Gas	57,246	53,039	680,471	671,449	9,022	1.34%
Highway Department	22,887,754	22,065,682	254,970,458	253,603,085	1,367,373	0.54%
State Aid Road Fund	4,054,776	4,000,000	45,860,118	45,687,765	172,353	0.38%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	44,209,001	41,125,016	3,083,986	7.50%
Road Protection - Coast Counties	279,190	263,500	3,063,022	3,008,473	54,549	1.81%
Seawall - Coast Counties	496,347	468,452	5,445,919	5,361,656	84,264	1.57%
Miss. Groundwater Protection Trust Fd.	769,669	730,248	8,526,460	8,431,863	94,597	1.12%
Dept of Ins Propane Education Fund	10,094	13,570	106,504	98,063	8,441	8.61%
Municipal Aid	0	0	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	105,173	12,408	953,077	982,328	(29,251)	-2.98%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	366	492	3,862	3,556	306	8.60%
Railroad Revitalization Fund	12,454	14,671	132,351	136,035	(3,683)	-2.71%
IFTA Tax	131	547,161	6,608,592	7,853,530	(1,244,938)	-15.85%
Total Petroleum Tax Transfers	\$28,699,350	\$28,204,497	\$381,246,933	\$377,606,022	\$3,640,911	0.96%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$2,012,342	\$1,898,200	\$114,142	6.01%
TVA in Lieu Tax (Counties)	0	0	10,924,427	9,732,280	1,192,147	12.25%
TVA in Lieu Tax (Municipalities)	0	0	4,853,950	4,704,565	149,385	3.18%
TVA in Lieu Tax (Schools)	0	0	5,286,565	4,839,082	447,483	9.25%
Total TVA In Lieu Transfers	\$194,637	\$188,133	\$23,077,285	\$21,174,127	\$1,903,158	8.99%
Statewide Privilege Fees transferred to:						
General Fund	\$23,617	\$5,628	\$668,834	\$598,418	\$70,416	11.77%
Total Statewide Privilege Fees	\$23,617	\$5,628	\$668,834	\$598,418	\$70,416	11.77%
Timber Severance Tax transferred to:						
General Fund	\$592	\$0	\$592	\$0	\$592	0.00%
Timber Severance - Counties	61,293	58,212	630,845	663,801	(32,956)	-4.96%
Timber Severance - Forest Resources	248,322	232,457	2,506,939	2,646,754	(139,815)	-5.28%
Total Timber Severance Tax Transfers	\$310,207	\$290,669	\$3,138,376	\$3,310,555	(\$172,178)	-5.20%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$2,968	\$5,509	(\$2,540)	-46.11%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$2,968	\$5,509	(\$2,540)	-46.11%
Public Utility Regulatory Fees transferred to:						
General Fund	\$44	\$0	\$6,858,961	\$6,651,768	\$207,193	3.11%
Total Regulatory Fees	\$44	\$0	\$6,858,961	\$6,651,768	\$207,193	3.11%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	0	201,000	201,357	(357)	-0.18%
Total Railroad Regulatory	\$0	\$0	\$201,745	\$207,390	(\$5,645)	-2.72%
Fantasy Sports Tax transferred to:						
General Fund	\$26,308	\$30,750	\$130,340	\$134,482	(\$4,142)	-3.08%
Total Fantasy Sports Tax Transfers	\$26,308	\$30,750	\$130,340	\$134,482	(\$4,142)	-3.08%

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

	April 2020	April 2019	7/1/19 to 4/30/20	7/1/18 to 4/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$598,577	\$590,633	\$5,583,914	\$5,691,357	(\$107,443)	-1.89%
Total Casual Auto Sales Tax Transfers	\$598,577	\$590,633	\$5,583,914	\$5,691,357	(\$107,443)	-1.89%
Title Fees Transferred to:						
DOR Title Fees	\$640,602	\$925,179	\$8,089,738	\$8,521,740	(\$432,002)	-5.07%
Total Title Fees Transfers	\$640,602	\$925,179	\$8,089,738	\$8,521,740	(\$432,002)	-5.07%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$78,166	\$75,953	\$1,082,296	\$1,065,717	\$16,578	1.56%
Total ATV/ Motorcycle Fees Transfers	\$78,166	\$75,953	\$1,082,296	\$1,065,717	\$16,578	1.56%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$672,092	\$654,709	\$7,005,709	\$6,748,148	\$257,562	3.82%
Prepaid Wireless E911 Fee	13,716	13,361	142,976	137,719	5,257	3.82%
Total Prepaid Wireless E911	\$685,808	\$668,071	\$7,148,685	\$6,885,866	\$262,819	3.82%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$120,303	\$120,405	\$1,305,547	\$1,186,492	\$119,054	10.03%
Total E911 Telephone Minimum Standards Service Charge	\$120,303	\$120,405	\$1,305,547	\$1,186,492	\$119,054	10.03%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,870,332	\$8,833,823	\$36,508	0.41%
Rail Car in Lieu - DOR Fee	308	272	272,909	252,883	20,026	7.92%
Total Rail Car in Lieu	\$308	\$272	\$9,143,241	\$9,086,706	\$56,534	0.62%
City Utility Tax						
Gross City Utility Tax	\$30,817	\$34,432	\$327,872	\$366,806	(\$38,934)	-10.61%
City Utility Fee	1,622	1,812	17,255	19,305	(2,050)	-10.62%
Total City Utility	\$32,439	\$36,244	\$345,127	\$386,110	(\$40,983)	-10.61%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,410,534	\$8,192,900	\$93,859,234	\$85,051,019	\$8,808,214	10.36%
Occupancy	47,745	55,230	594,876	544,824	50,052	9.19%
Mississippi Telecommunication Facility	32,602	42,621	439,992	455,460	(15,468)	-3.40%
Special Levy / Occupancy Collection Fee	240,169	232,281	2,663,529	2,416,931	246,598	10.20%
Total Special Levy	\$8,731,050	\$8,523,032	\$97,557,630	\$88,468,234	\$9,089,396	10.27%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$88,833	\$7,487	\$2,289,827	\$1,877,654	\$412,173	21.95%
Environment Protection Trust Fund	88,833	7,487	2,289,826	1,877,653	412,173	21.95%
Total Non-Hazardous Waste	\$177,665	\$14,974	\$4,579,653	\$3,755,307	\$824,346	21.95%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$15,550	\$16,105	(\$555)	-3.45%
Hazardous Waste - Perpetual Care & Maint.	0	0	18,141	18,789	(648)	-3.45%
Hazardous Waste - Minimization Fund	0	0	18,141	18,789	(648)	-3.45%
Total Hazardous Waste	\$0	\$0	\$51,832	\$53,683	(\$1,851)	-3.45%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$206,540	\$209,626	\$2,279,934	\$2,362,189	(\$82,255)	-3.48%
DOR Collection Fee	10,871	11,033	119,996	124,326	(4,330)	-3.48%
Total Waste Tire	\$217,410	\$220,659	\$2,399,930	\$2,486,515	(\$86,585)	-3.48%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,668,109	\$749,963	\$21,172,530	\$9,210,793	\$11,961,737	129.87%
Special Agent Fees	122,257	134,743	1,818,822	1,232,803	586,020	47.54%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	25	450	(425)	-94.44%
Sales and Services Outside	180,093	57,051	817,356	387,753	429,603	110.79%
Cash Bond	0	50,790	340,847	206,311	134,537	65.21%
Total Other Miscellaneous Agency Transfers	\$2,970,459	\$992,546	\$24,149,581	\$11,038,109	\$13,111,471	118.78%
Summary:						
Transfers to the General Fund	\$568,378,541	\$862,242,615	\$4,414,109,106	\$4,547,110,851	(\$133,001,745)	-2.92%
Transfers to Other than the General Fund	\$218,187,833	\$244,616,082	\$2,253,896,008	\$2,167,606,085	\$86,289,923	3.98%
Total Transfers	\$786,566,373	\$1,106,858,696	\$6,668,005,114	\$6,714,716,936	(\$46,711,822)	-0.70%

Note: Figures may not add due to computer rounding.