

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**April 2021**

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2021 were \$934,928,836 which is an increase of \$366,550,295 or 64.49% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2021 were \$5,201,620,191 which is an increase of \$787,511,085 or 17.84% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2021 were \$1,169,087,800 which is an increase of \$382,521,426 or 48.63% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2021 were \$7,572,220,354 which is an increase of \$904,215,240 or 13.56% from the same period of the prior year.

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

	April 2021	April 2020	7/1/20 to 4/30/21	7/1/19 to 4/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$228,397,577	\$180,057,807	\$1,810,755,218	\$1,676,519,994	\$134,235,224	8.01%
Public School Building Fund	1,666,666	1,666,666	16,666,660	16,666,660	0	0.00%
Municipalities	34,910,367	34,249,957	401,519,535	374,757,647	26,761,888	7.14%
Motor Vehicle Rental Sales Tax	0	0	6,945,994	8,302,294	(1,356,300)	-16.34%
4-Lane Construction Project	696,372	460,645	16,701,158	13,105,840	3,595,318	27.43%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	37,931,549	29,299,872	276,315,080	252,175,768	24,139,312	9.57%
Mississippi Fair Commission	1,495	4,088	132,416	548,333	(415,917)	-75.85%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,753,717	17,232,372	174,442,862	164,909,606	9,533,256	5.78%
Department of Agriculture	18,875	37,518	339,476	236,561	102,915	43.50%
Sales Tax (Telecommunications 7%)	455,433	506,586	4,521,426	5,449,616	(928,190)	-17.03%
Airport Parking	24,374	42,099	320,512	785,155	(464,643)	-59.18%
Capitol Complex Improvement Fund	638,229	448,416	7,163,443	4,625,633	2,537,810	54.86%
Sales Tax Incentive Fund - Economic Redevelopment	61,505	53,777	787,342	902,306	(114,964)	-12.74%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	393,800	874,495	6,374,075	7,252,393	(878,318)	-12.11%
MS Development Authority Tourism Advertising Fund	555,529	277,965	5,753,249	2,736,583	3,016,665	110.23%
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%
<b>Total Sales Tax Transfers</b>	<b>\$321,905,490</b>	<b>\$265,612,262</b>	<b>\$2,774,738,446</b>	<b>\$2,574,974,390</b>	<b>\$199,764,056</b>	<b>7.76%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$39,269,375	\$28,655,927	\$338,482,077	\$263,490,120	\$74,991,956	28.46%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,513,350	4,234,460	53,670,064	43,745,982	9,924,082	22.69%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,097,728	4,506,596	59,363,009	39,182,434	20,180,576	51.50%
Local Bridge Replacement & Rehabilitation Fund	2,184,532	475,214	22,343,125	4,473,170	17,869,955	399.49%
Modernization Use Tax County Fund	3,553,597	1,425,641	39,716,007	13,419,510	26,296,497	195.96%
Modernization Use Tax City Fund	3,553,597	1,425,641	39,716,007	13,419,510	26,296,497	195.96%
<b>Total Use Tax Transfers</b>	<b>\$60,172,180</b>	<b>\$40,723,479</b>	<b>\$557,290,290</b>	<b>\$381,730,727</b>	<b>\$175,559,563</b>	<b>45.99%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$241,458,273	\$163,280,240	\$1,703,872,241	\$1,412,747,409	\$291,124,833	20.61%
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	90,616	0	1,362,678	645,200	717,479	111.20%
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	50,485,158	48,919,418	287,735,172	313,521,188	(25,786,016)	-8.22%
<b>Total Individual Income Tax Transfers</b>	<b>\$292,034,047</b>	<b>\$212,199,658</b>	<b>\$2,007,190,360</b>	<b>\$1,769,614,940</b>	<b>\$237,575,420</b>	<b>13.43%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$278,693,314	\$86,904,772	\$669,150,583	\$445,709,245	\$223,441,338	50.13%
Economic Redevelopment Incentive Corporate Fund	0	0	124,309	30,959	93,350	301.53%
Refund Account	1,892,607	5,612,693	58,180,155	50,085,213	8,094,942	16.16%
<b>Total Corporate Tax Transfers</b>	<b>\$280,585,921</b>	<b>\$92,517,465</b>	<b>\$727,455,047</b>	<b>\$495,825,418</b>	<b>\$231,629,630</b>	<b>46.72%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$92,382,330	\$82,072,580	\$272,592,088	\$247,348,008	\$25,244,080	10.21%
Municipalities	21,683	44,029	7,071,800	6,980,056	91,744	1.31%
County Fire Protection	21,683	44,029	7,071,800	6,980,056	91,744	1.31%
City of Jackson	8,913	14,912	255,952	236,788	19,164	8.09%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$92,434,609</b>	<b>\$82,175,551</b>	<b>\$286,991,640</b>	<b>\$261,544,908</b>	<b>\$25,446,732</b>	<b>9.73%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$19,868,385	\$149,496	\$121,370,986	\$100,993,460	\$20,377,526	20.18%
Gaming License & Taxes (Counties & Cities)	8,373,285	6,857,817	72,277,162	72,145,208	131,954	0.18%
Gaming Bond Sinking Fund	3,000,000	187,223	30,000,000	27,187,223	2,812,777	10.35%
Gaming State Highway Fund	453,848	9,611	4,618,136	3,029,412	1,588,724	52.44%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$31,695,518</b>	<b>\$7,204,146</b>	<b>\$228,266,284</b>	<b>\$203,355,303</b>	<b>\$24,910,981</b>	<b>12.25%</b>

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

	April 2021	April 2020	7/1/20 to 4/30/21	7/1/19 to 4/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$14,262,613	\$12,364,448	\$121,936,461	\$115,654,609	\$6,281,852	5.43%
Total Tobacco Tax Transfers	\$14,262,613	\$12,364,448	\$121,936,461	\$115,654,609	\$6,281,852	5.43%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,566,259	\$2,550,315	\$24,301,747	\$22,813,052	\$1,488,695	6.53%
Total Beer and Wine Tax Transfers	\$2,566,259	\$2,550,315	\$24,301,747	\$22,813,052	\$1,488,695	6.53%
<b>ABC Collections transferred to:</b>						
General Fund	\$11,899,404	\$7,498,644	\$91,010,830	\$71,582,267	\$19,428,563	27.14%
Counties	26,550	21,710	217,535	255,295	(37,760)	-14.79%
Municipalities	307,920	203,793	2,253,034	2,512,185	(259,151)	-10.32%
Department of Mental Health	1,218,067	758,228	9,313,998	7,224,431	2,089,568	28.92%
ABC Sales & Service Outside State Agencies	19,214	26,341	177,774	365,366	(187,592)	-51.34%
Total ABC Transfers	\$13,451,940	\$8,482,375	\$102,973,172	\$81,939,544	\$21,033,628	25.67%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$1,758,492	\$1,016,079	\$12,632,183	\$20,444,575	(\$7,812,392)	-38.21%
Counties	727,739	755,371	4,700,370	8,789,877	(4,089,507)	-46.53%
Total Oil Severance Tax Transfers	\$2,486,231	\$1,771,450	\$17,332,553	\$29,234,452	(\$11,901,899)	-40.71%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$221,963	\$82,028	\$1,446,626	\$1,649,254	(\$202,628)	-12.29%
Counties	94,608	52,146	672,195	868,796	(196,601)	-22.63%
Total Gas Severance Tax Transfers	\$316,572	\$134,175	\$2,118,821	\$2,518,050	(\$399,229)	-15.85%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$2,917,142	\$2,420,936	\$12,136,626	\$11,773,120	\$363,506	3.09%
Total Installment Loan Tax Transfers	\$2,917,142	\$2,420,936	\$12,136,626	\$11,773,120	\$363,506	3.09%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$912,343	\$996,675	\$10,529,159	\$11,515,205	(\$986,047)	-8.56%
Highway Department	7,610,435	7,493,095	51,232,696	48,135,349	3,097,347	6.43%
4-Lane Highway Project	1,366,532	1,445,889	15,478,124	14,685,089	793,035	5.40%
Highway Department Hybrid/Electric	80,315	69,478	871,540	754,440	117,100	15.52%
State Aid Roads Hybrid/Electric	15,070	12,959	163,405	139,220	24,185	17.37%
Counties	3,145,836	3,165,223	27,341,401	26,276,148	1,065,253	4.05%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	875,894	952,077	10,081,262	9,585,142	496,119	5.18%
Mississippi Burn Care Fund	73,937	78,727	853,673	794,884	58,789	7.40%
New Capitol R & R	46,287	50,851	530,820	460,708	70,112	15.22%
DOR Special Tag Fees	10,570	11,068	121,369	111,292	10,077	9.05%
Mailing Fees	78,705	79,793	829,129	970,465	(141,336)	-14.56%
Apportioned Tags	0	2,183	108,329	1,398,371	(1,290,041)	-92.25%
Distinctive License Tag Fees	496,279	518,805	5,772,939	5,405,908	367,031	6.79%
Total Privilege Tax Transfers	\$14,712,201	\$14,876,822	\$123,924,936	\$120,238,688	\$3,686,249	3.07%
<b>Nuclear In Lieu transferred to:</b>						
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

	April 2021	April 2020	7/1/20 to 4/30/21	7/1/19 to 4/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$2,168	\$0	\$2,483	\$12,314	(\$9,832)	-79.84%
General Fund: Compressed Gas	56,092	26,150	275,476	275,919	(443)	-0.16%
General Fund: Natural Gas	60,722	57,246	674,085	680,471	(6,386)	-0.94%
Highway Department	18,914,940	22,887,754	252,436,232	254,970,458	(2,534,226)	-0.99%
State Aid Road Fund	4,000,000	4,054,776	46,006,761	45,860,118	146,643	0.32%
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	234,558	279,190	2,821,080	3,063,022	(241,942)	-7.90%
Seawall - Coast Counties	417,025	496,347	5,015,604	5,445,919	(430,316)	-7.90%
Miss. Groundwater Protection Trust Fd.	0	769,669	4,171,546	8,526,460	(4,354,914)	-51.08%
MDOT Miss. Groundwater Protection Trust Fd.	674,823	0	3,971,388	0	3,971,388	0.00%
Dept of Ins Propane Education Fund	21,652	10,094	106,333	106,504	(171)	-0.16%
Municipal Aid	0	0	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	57,982	105,173	669,831	953,077	(283,246)	-29.72%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	785	366	3,856	3,862	(6)	-0.16%
Railroad Revitalization Fund	11,968	12,454	131,504	132,351	(847)	-0.64%
IFTA Tax	698,193	131	6,943,050	6,608,592	334,458	5.06%
<b>Total Petroleum Tax Transfers</b>	<b>\$25,150,906</b>	<b>\$28,699,350</b>	<b>\$376,283,131</b>	<b>\$381,246,933</b>	<b>(\$4,963,802)</b>	<b>-1.30%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$158,562	\$194,637	\$1,823,565	\$2,012,342	(\$188,778)	-9.38%
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%
<b>Total TVA In Lieu Transfers</b>	<b>\$158,562</b>	<b>\$194,637</b>	<b>\$23,605,831</b>	<b>\$23,077,285</b>	<b>\$528,546</b>	<b>2.29%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$7,527	\$23,617	\$645,886	\$668,834	(\$22,947)	-3.43%
<b>Total Statewide Privilege Fees</b>	<b>\$7,527</b>	<b>\$23,617</b>	<b>\$645,886</b>	<b>\$668,834</b>	<b>(\$22,947)</b>	<b>-3.43%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$592	\$3,748	\$592	\$3,156	533.12%
Timber Severance - Counties	52,082	61,293	660,296	630,845	29,451	4.67%
Timber Severance - Forest Resources	205,314	248,322	2,627,152	2,506,939	120,212	4.80%
<b>Total Timber Severance Tax Transfers</b>	<b>\$257,396</b>	<b>\$310,207</b>	<b>\$3,291,195</b>	<b>\$3,138,376</b>	<b>\$152,819</b>	<b>4.87%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$3,961	\$0	\$203,915	\$2,968	\$200,946	6769.49%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$3,961</b>	<b>\$0</b>	<b>\$203,915</b>	<b>\$2,968</b>	<b>\$200,946</b>	<b>6769.49%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$965	\$44	\$6,392,357	\$6,858,961	(\$466,603)	-6.80%
<b>Total Regulatory Fees</b>	<b>\$965</b>	<b>\$44</b>	<b>\$6,392,357</b>	<b>\$6,858,961</b>	<b>(\$466,603)</b>	<b>-6.80%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,086</b>	<b>\$25,300</b>	<b>(\$214)</b>	<b>-0.85%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,657</b>	<b>\$201,745</b>	<b>(\$88)</b>	<b>-0.04%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$31,369	\$26,308	\$156,108	\$130,340	\$25,768	19.77%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$31,369</b>	<b>\$26,308</b>	<b>\$156,108</b>	<b>\$130,340</b>	<b>\$25,768</b>	<b>19.77%</b>

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

	April 2021	April 2020	7/1/20 to 4/30/21	7/1/19 to 4/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$577,884	\$598,577	\$6,595,726	\$5,583,914	\$1,011,813	18.12%
Total Casual Auto Sales Tax Transfers	\$577,884	\$598,577	\$6,595,726	\$5,583,914	\$1,011,813	18.12%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$1,144,056	\$640,602	\$8,881,003	\$8,089,738	\$791,265	9.78%
Total Title Fees Transfers	\$1,144,056	\$640,602	\$8,881,003	\$8,089,738	\$791,265	9.78%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$82,494	\$78,166	\$1,423,954	\$1,082,296	\$341,658	31.57%
Total ATV/ Motorcycle Fees Transfers	\$82,494	\$78,166	\$1,423,954	\$1,082,296	\$341,658	31.57%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$684,989	\$672,092	\$7,372,862	\$7,005,709	\$367,152	5.24%
Prepaid Wireless E911 Fee	13,983	13,716	150,471	142,976	7,495	5.24%
Total Prepaid Wireless E911	\$698,972	\$685,808	\$7,523,333	\$7,148,685	\$374,648	5.24%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$120,366	\$120,303	\$1,351,641	\$1,305,547	\$46,094	3.53%
Total E911 Telephone Minimum Standards Service Charge	\$120,366	\$120,303	\$1,351,641	\$1,305,547	\$46,094	3.53%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$9,479,550	\$8,870,332	\$609,218	6.87%
Rail Car in Lieu - DOR Fee	1,332	308	293,257	272,909	20,348	7.46%
Total Rail Car in Lieu	\$1,332	\$308	\$9,772,807	\$9,143,241	\$629,566	6.89%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$26,725	\$30,817	\$270,507	\$327,872	(\$57,365)	-17.50%
City Utility Fee	1,407	1,622	14,237	17,255	(3,018)	-17.49%
Total City Utility	\$28,131	\$32,439	\$284,744	\$345,127	(\$60,384)	-17.50%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$8,366,232	\$8,410,534	\$91,205,641	\$93,859,234	(\$2,653,593)	-2.83%
Occupancy	55,443	47,745	501,170	594,876	(93,706)	-15.75%
Mississippi Telecommunication Facility	40,028	32,602	429,003	439,992	(10,989)	-2.50%
Special Levy / Occupancy Collection Fee	238,776	240,169	2,576,652	2,663,529	(86,877)	-3.26%
Total Special Levy	\$8,700,479	\$8,731,050	\$94,712,465	\$97,557,630	(\$2,845,166)	-2.92%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$4,949	\$88,833	\$2,062,152	\$2,289,827	(\$227,675)	-9.94%
Environment Protection Trust Fund	4,949	88,833	2,062,152	2,289,826	(227,675)	-9.94%
Total Non-Hazardous Waste	\$9,898	\$177,666	\$4,124,304	\$4,579,653	(\$455,349)	-9.94%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$183,344	\$206,540	\$2,381,507	\$2,279,934	\$101,573	4.46%
DOR Collection Fee	9,650	10,871	125,341	119,996	5,345	4.45%
Total Waste Tire	\$192,994	\$217,410	\$2,506,848	\$2,399,930	\$106,918	4.46%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,902,044	\$2,668,109	\$14,245,726	\$21,172,530	(\$6,926,804)	-32.72%
Special Agent Fees	338,172	122,257	1,788,362	1,818,822	(30,460)	-1.67%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	130	25	105	420.00%
Sales and Services Outside	60,286	180,093	577,358	817,356	(239,998)	-29.36%
Cash Bond	60,050	0	933,403	340,847	592,556	173.85%
Total Other Miscellaneous Agency Transfers	\$2,360,572	\$2,970,459	\$17,544,980	\$24,149,581	(\$6,604,601)	-27.35%
<b>Summary:</b>						
Transfers to the General Fund	\$934,928,836	\$568,378,541	\$5,201,620,191	\$4,414,109,106	\$787,511,085	17.84%
Transfers to Other than the General Fund	\$234,158,964	\$218,187,833	\$2,370,600,163	\$2,253,896,008	\$116,704,155	5.18%
Total Transfers	\$1,169,087,800	\$786,566,373	\$7,572,220,354	\$6,668,005,114	\$904,215,240	13.56%

Note: Figures may not add due to computer rounding.