

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

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2019 were \$465,728,744 which is a decrease of -\$3,584,151 or -76% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2019 were \$5,012,839,594 which is an increase of \$231,005,681 or 4.83% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2019 were \$673,612,431 which is a decrease of -\$13,706,785 or -1.99% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2019 were \$7,388,329,367 which is an increase of \$231,503,835 or 3.23% from the same period of the prior year.

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

	May 2019	May 2018	7/1/18 to 5/31/19	7/1/17 to 5/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$183,247,270	\$169,790,838	\$1,836,288,135	\$1,782,452,827	\$53,835,308	3.02%
Public School Building Fund	1,666,666	1,666,666	18,333,326	18,333,326	0	0.00%
Municipalities	40,595,130	40,294,607	410,846,162	402,285,436	8,560,726	2.13%
Motor Vehicle Rental Sales Tax	0	0	7,703,343	7,552,403	150,940	2.00%
4-Lane Construction Project	1,480,313	823,185	15,943,371	13,797,972	2,145,399	15.55%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	29,613,061	27,944,208	277,867,929	268,519,787	9,348,142	3.48%
Mississippi Fair Commission	1,292	1,530	11,701	199,852	(188,151)	-94.15%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,388,060	19,609,404	178,441,617	177,029,411	1,412,206	0.80%
Department of Agriculture	31,306	0	619,918	34,893	585,025	1676.61%
Sales Tax (Telecommunications 7%)	555,883	615,286	5,991,706	6,860,125	(868,418)	-12.66%
Airport Parking	68,849	77,619	794,077	719,267	74,810	10.40%
Capitol Complex Improvement Fund	272,576	0	2,481,009	0	2,481,009	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	85,325	42,102	599,379	483,666	115,713	23.92%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	863,382	812,831	8,015,341	7,164,459	850,882	11.88%
MDA Training Grant	150,000	150,000	1,650,000	1,650,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,750,000	2,750,000	0	0.00%
Total Sales Tax Transfers	\$278,269,113	\$262,078,276	\$2,810,337,012	\$2,731,850,987	\$78,486,025	2.87%
Use Tax Transferred to:						
General Fund	\$28,418,439	\$23,116,736	\$287,901,358	\$241,842,628	\$46,058,730	19.04%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,304,046	4,053,890	43,737,815	40,320,155	3,417,659	8.48%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	3,938,023	3,238,735	36,941,959	30,761,490	6,180,469	20.09%
Total Use Tax Transfers	\$36,660,509	\$30,409,361	\$372,581,131	\$316,924,273	\$55,656,857	17.56%
Individual Income Tax Transferred to:						
General Fund	\$172,137,058	\$201,897,265	\$1,655,377,365	\$1,601,980,267	\$53,397,098	3.33%
Income Tax-Withheld-Job Incentive/Advantage	907,627	619,103	4,120,588	10,103,358	(5,982,770)	-59.22%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	35,967	248,866	2,186,051	5,390,262	(3,204,211)	-59.44%
MMEIA Rebate Fund	911,283	859,145	4,109,011	3,805,626	303,385	7.97%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	28,071	17,773	128,896	411,100	(282,204)	-68.65%
Refund Account	18,394,058	26,969,057	346,459,283	368,862,662	(22,403,379)	-6.07%
Total Individual Income Tax Transfers	\$192,414,064	\$230,611,210	\$2,012,381,193	\$1,990,553,275	\$21,827,918	1.10%
Corporate Tax Transferred to:						
General Fund	\$40,457,394	\$32,193,981	\$559,065,049	\$493,425,999	\$65,639,050	13.30%
Economic Redevelopment Incentive Corporate Fund	136,670	0	160,394	0	160,394	0.00%
Refund Account	2,989,929	3,894,242	76,354,849	90,451,411	(14,096,562)	-15.58%
Total Corporate Tax Transfers	\$43,583,994	\$36,088,223	\$635,580,292	\$583,877,410	\$51,702,882	8.86%
Insurance Premium Tax Transferred to:						
General Fund	\$2,524,933	\$5,788,620	\$255,253,412	\$260,264,748	(\$5,011,336)	-1.93%
Municipalities	1,936,740	1,865,113	8,823,147	8,522,029	301,118	3.53%
County Fire Protection	1,936,740	1,865,113	8,823,147	8,480,646	342,501	4.04%
City of Jackson	51,434	47,360	276,150	217,474	58,676	26.98%
Total Ins. Premium Tax Transfers	\$6,449,848	\$9,566,206	\$273,175,856	\$277,484,897	(\$4,309,040)	-1.55%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,233,957	\$12,661,289	\$125,799,088	\$119,452,314	\$6,346,774	5.31%
Gaming License & Taxes (Counties & Cities)	8,185,684	7,205,961	79,929,916	75,672,877	4,257,038	5.63%
Gaming Bond Sinking Fund	3,000,000	3,000,000	33,000,000	30,000,000	3,000,000	10.00%
Gaming State Highway Fund	119,456	0	2,190,160	0	2,190,160	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$23,539,096	\$22,867,251	\$240,919,164	\$228,125,191	\$12,793,972	5.61%

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

	May 2019	May 2018	7/1/18 to 5/31/19	7/1/17 to 5/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,157,841	\$11,559,100	\$126,760,574	\$127,966,270	(\$1,205,697)	-0.94%
Total Tobacco Tax Transfers	\$12,157,841	\$11,559,100	\$126,760,574	\$127,966,270	(\$1,205,697)	-0.94%
Beer and Wine Tax transferred to:						
General Fund	\$2,603,893	\$2,261,491	\$25,589,175	\$25,321,090	\$268,085	1.06%
Total Beer and Wine Tax Transfers	\$2,603,893	\$2,261,491	\$25,589,175	\$25,321,090	\$268,085	1.06%
ABC Collections transferred to:						
General Fund	\$6,499,673	\$6,200,149	\$73,553,529	\$71,604,105	\$1,949,423	2.72%
Counties	26,260	25,745	293,428	284,731	8,697	3.05%
Municipalities	247,061	241,299	2,709,616	2,578,335	131,281	5.09%
Department of Mental Health	656,008	623,538	7,397,411	7,187,515	209,896	2.92%
ABC Sales & Service Outside State Agencies	0	38,004	428,817	478,913	(50,097)	-10.46%
Total ABC Transfers	\$7,429,001	\$7,128,735	\$84,382,800	\$82,133,599	\$2,249,201	2.74%
Oil Severance Tax Transferred to:						
General Fund	\$2,558,068	\$2,904,955	\$29,014,151	\$25,725,231	\$3,288,920	12.78%
Counties	962,213	910,776	10,468,670	8,990,661	1,478,009	16.44%
Total Oil Severance Tax Transfers	\$3,520,281	\$3,815,731	\$39,482,821	\$34,715,892	\$4,766,929	13.73%
Gas Severance Tax Transferred to:						
General Fund	\$171,454	\$254,118	\$3,039,222	\$2,924,687	\$114,535	3.92%
Counties	106,459	122,424	1,555,932	1,508,526	47,406	3.14%
Total Gas Severance Tax Transfers	\$277,912	\$376,542	\$4,595,154	\$4,433,213	\$161,941	3.65%
Installment Loan Tax transferred to:						
General Fund	\$842,553	\$408,251	\$11,575,373	\$10,514,665	\$1,060,707	10.09%
Total Installment Loan Tax Transfers	\$842,553	\$408,251	\$11,575,373	\$10,514,665	\$1,060,707	10.09%
Privilege Tax Transferred to:						
General Fund	\$1,595,624	\$17,517	\$11,878,742	\$6,818,042	\$5,060,699	74.23%
Highway Department	4,773,527	7,593,177	53,298,911	52,680,668	618,243	1.17%
4-Lane Highway Project	1,948,987	2,490,061	16,641,637	17,848,830	(1,207,193)	-6.76%
Highway Department Hybrid/Electric	82,600	0	384,121	0	384,121	0.00%
State Aid Roads Hybrid/Electric	15,406	0	71,645	0	71,645	0.00%
Counties	1,886,782	3,058,011	27,685,528	26,714,752	970,776	3.63%
Trauma Care Fund	1,273,479	1,744,049	10,853,441	12,438,268	(1,584,828)	-12.74%
Mississippi Burn Care Fund	101,346	26,449	637,735	234,278	403,457	172.21%
New Capitol R & R	71,121	60,714	497,510	473,960	23,550	4.97%
DOR Special Tag Fees	13,956	24,292	112,746	120,354	(7,608)	-6.32%
Mailing Fees	132,659	73,437	821,819	527,021	294,798	55.94%
Apportioned Tags	333,214	15,339	1,122,035	1,619,715	(497,680)	-30.73%
Distinctive License Tag Fees	656,938	566,107	5,645,072	5,319,593	325,480	6.12%
Total Privilege Tax Transfers	\$12,885,638	\$15,669,151	\$129,650,941	\$124,795,481	\$4,855,460	3.89%
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

	May 2019	May 2018	7/1/18 to 5/31/19	7/1/17 to 5/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$3,224	\$134	\$22,065	\$26,028	(\$3,963)	-15.23%
General Fund: Compressed Gas	23,840	25,467	277,892	270,201	7,691	2.85%
General Fund: Natural Gas	58,179	61,445	729,628	600,133	129,495	21.58%
Highway Department	28,824,889	30,341,642	282,427,973	277,690,741	4,737,232	1.71%
State Aid Road Fund	5,149,208	5,416,629	50,836,973	50,806,239	30,734	0.06%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	172,003	320,431	41,297,018	46,793,085	(5,496,066)	-11.75%
Road Protection - Coast Counties	315,859	310,194	3,324,332	3,285,891	38,441	1.17%
Seawall - Coast Counties	561,527	551,455	5,923,183	5,842,075	81,108	1.39%
Miss. Groundwater Protection Trust Fd.	867,256	53	9,299,119	281	9,298,838	n/a
Dept of Ins Propane Education Fund	9,202	9,830	107,266	104,297	2,969	2.85%
Municipal Aid	0	0	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	182,739	194,465	1,165,067	1,184,965	(19,898)	-1.68%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	334	356	3,890	3,782	108	2.85%
Railroad Revitalization Fund	14,428	13,356	150,463	155,630	(5,167)	-3.32%
IFTA Tax	934,498	1,976,996	8,788,028	10,185,115	(1,397,087)	-13.72%
Total Petroleum Tax Transfers	\$37,117,187	\$39,222,454	\$414,723,208	\$407,293,243	\$7,429,966	1.82%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$2,086,333	\$1,934,520	\$151,813	7.85%
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	\$21,362,260	\$20,118,806	\$1,243,454	6.18%
Statewide Privilege Fees transferred to:						
General Fund	\$1,535	\$370	\$599,953	\$627,487	(\$27,534)	-4.39%
Total Statewide Privilege Fees	\$1,535	\$370	\$599,953	\$627,487	(\$27,534)	-4.39%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$11,727	(\$11,727)	-100.00%
Timber Severance - Counties	107,675	67,600	771,475	718,804	52,671	7.33%
Timber Severance - Forest Resources	430,047	269,642	3,076,801	2,853,145	223,656	7.84%
Total Timber Severance Tax Transfers	\$537,721	\$337,242	\$3,848,276	\$3,583,677	\$264,599	7.38%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$5,509	\$133,398	(\$127,890)	-95.87%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$5,509	\$133,398	(\$127,890)	-95.87%
Public Utility Regulatory Fees transferred to:						
General Fund	\$0	\$42	\$6,651,768	\$6,563,250	\$88,518	1.35%
Total Regulatory Fees	\$0	\$42	\$6,651,768	\$6,563,250	\$88,518	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	\$0	\$6,033	\$6,743	(\$710)	-10.53%
Gross Railroad Regulation	0	0	201,357	201,000	357	0.18%
Total Railroad Regulatory	\$0	\$0	\$207,390	\$207,743	(\$352)	-0.17%
Fantasy Sports Tax transferred to:						
General Fund	\$5,676	\$0	\$140,158	\$142,394	(\$2,236)	-1.57%
Total Fantasy Sports Tax Transfers	\$5,676	\$0	\$140,158	\$142,394	(\$2,236)	-1.57%

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

	May 2019	May 2018	7/1/18 to 5/31/19	7/1/17 to 5/31/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$774,307	\$744,200	\$6,465,664	\$5,842,665	\$623,000	10.66%
Total Casual Auto Sales Tax Transfers	\$774,307	\$744,200	\$6,465,664	\$5,842,665	\$623,000	10.66%
Title Fees Transferred to:						
DOR Title Fees	\$1,156,588	\$1,158,378	\$9,678,327	\$9,488,970	\$189,358	2.00%
Total Title Fees Transfers	\$1,156,588	\$1,158,378	\$9,678,327	\$9,488,970	\$189,358	2.00%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$104,719	\$115,065	\$1,170,436	\$1,175,156	(\$4,720)	-0.40%
Total ATV/ Motorcycle Fees Transfers	\$104,719	\$115,065	\$1,170,436	\$1,175,156	(\$4,720)	-0.40%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$722,515	\$751,157	\$7,470,663	\$7,682,212	(\$211,549)	-2.75%
Prepaid Wireless E911 Fee	14,745	15,330	152,464	156,782	(4,318)	-2.75%
Total Prepaid Wireless E911	\$737,260	\$766,487	\$7,623,127	\$7,838,994	(\$215,868)	-2.75%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$126,071	\$128,222	\$1,312,563	\$1,303,724	\$8,839	0.68%
Total E911 Telephone Minimum Standards Service Charge	\$126,071	\$128,222	\$1,312,563	\$1,303,724	\$8,839	0.68%
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	1,295	18,643	254,178	279,826	(25,648)	-9.17%
Total Rail Car in Lieu	\$1,295	\$18,643	\$9,088,001	\$8,741,492	\$346,510	3.96%
City Utility Tax						
Gross City Utility Tax	\$32,753	\$37,418	\$399,559	\$458,100	(\$58,541)	-12.78%
City Utility Fee	1,724	1,969	21,029	24,109	(3,081)	-12.78%
Total City Utility	\$34,477	\$39,388	\$420,587	\$482,209	(\$61,622)	-12.78%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,933,662	\$9,411,052	\$94,984,681	\$89,230,149	\$5,754,532	6.45%
Occupancy	68,300	45,344	613,124	417,072	196,052	47.01%
Mississippi Telecommunication Facility	52,356	49,293	507,816	488,145	19,671	4.03%
Special Levy / Occupancy Collection Fee	283,636	265,119	2,700,567	2,492,944	207,623	8.33%
Total Special Levy	\$10,337,953	\$9,770,808	\$98,806,187	\$92,628,309	\$6,177,878	6.67%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$37,995	\$71,134	\$1,915,649	\$2,119,487	(\$203,838)	-9.62%
Environment Protection Trust Fund	37,995	71,134	1,915,648	2,119,487	(203,838)	-9.62%
Total Non-Hazardous Waste	\$75,990	\$142,268	\$3,831,297	\$4,238,973	(\$407,676)	-9.62%
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	\$294,039	\$289,771	\$2,656,228	\$2,457,518	\$198,709	8.09%
DOR Collection Fee	15,476	15,251	139,801	129,343	10,458	8.09%
Total Waste Tire	\$309,514	\$305,022	\$2,796,029	\$2,586,861	\$209,168	8.09%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,259,377	\$1,443,882	\$10,470,170	\$23,092,242	(\$12,622,073)	-54.66%
Special Agent Fees	158,427	102,103	1,391,229	1,159,993	231,237	19.93%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	50	450	1,792	(1,342)	-74.88%
Sales and Services Outside	7,448	13,939	395,201	338,268	56,933	16.83%
Cash Bond	45,010	0	251,321	468,149	(216,828)	-46.32%
Total Other Miscellaneous Agency Transfers	\$1,470,261	\$1,559,975	\$12,508,371	\$25,060,443	(\$12,552,072)	-50.09%
Summary:						
Transfers to the General Fund	\$465,728,744	\$469,312,895	\$5,012,839,594	\$4,781,833,913	\$231,005,681	4.83%
Transfers to Other than the General Fund	\$207,883,687	\$218,006,321	\$2,375,489,773	\$2,374,991,618	\$498,154	0.02%
Total Transfers	\$673,612,431	\$687,319,216	\$7,388,329,367	\$7,156,825,531	\$231,503,835	3.23%

Note: Figures may not add due to computer rounding.