

Mississippi Department of Revenue
Summary of Transfers
May 2020

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2020 were \$438,467,837 which is a decrease of -\$27,260,906 or -5.85% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2020 were \$4,852,576,943 which is a decrease of -\$160,262,651 or -3.2% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2020 were \$635,733,282 which is a decrease of -\$37,879,148 or -5.62% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2020 were \$7,303,738,396 which is a decrease of -\$84,590,970 or -1.14% from the same period of the prior year.

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

	May 2020	May 2019	7/1/19 to 5/31/20	7/1/18 to 5/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$169,520,598	\$183,247,270	\$1,846,040,592	\$1,836,288,135	\$9,752,458	0.53%
Public School Building Fund	1,666,666	1,666,666	18,333,326	18,333,326	0	0.00%
Municipalities	37,808,797	40,595,130	412,566,444	410,846,162	1,720,282	0.42%
Motor Vehicle Rental Sales Tax	0	0	8,302,294	7,703,343	598,951	7.78%
4-Lane Construction Project	691,216	1,480,313	13,797,056	15,943,371	(2,146,315)	-13.46%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	27,512,210	29,613,061	279,687,979	277,867,929	1,820,050	0.66%
Mississippi Fair Commission	952	1,292	549,285	11,701	537,585	4594.53%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,806,245	19,388,060	179,715,851	178,441,617	1,274,234	0.71%
Department of Agriculture	28,729	31,306	265,290	619,918	(354,628)	-57.21%
Sales Tax (Telecommunications 7%)	481,226	555,883	5,930,842	5,991,706	(60,865)	-1.02%
Airport Parking	70,258	68,849	855,413	794,077	61,337	7.72%
Capitol Complex Improvement Fund	451,848	272,576	5,077,481	2,481,009	2,596,473	104.65%
Sales Tax Incentive Fund - Economic Redevelopment	55,999	85,325	958,305	599,379	358,927	59.88%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	392,123	863,382	7,644,516	8,015,341	(370,825)	-4.63%
MS Development Authority Tourism Advertising Fund	243,291	0	2,979,874	0	2,979,874	0.00%
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	\$254,130,157	\$278,269,113	\$2,829,104,547	\$2,810,337,012	\$18,767,536	0.67%
Use Tax Transferred to:						
General Fund	\$27,462,287	\$28,418,439	\$290,952,407	\$287,901,358	\$3,051,049	1.06%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,667,502	4,304,046	47,413,483	43,737,815	3,675,668	8.40%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,191,147	3,938,023	43,373,581	36,941,959	6,431,622	17.41%
Local Bridge Replacement & Rehabilitation Fund	515,966	0	4,989,137	0	4,989,137	0.00%
Modernization Use Tax County Fund	1,547,899	0	14,967,410	0	14,967,410	0.00%
Modernization Use Tax City Fund Cash	1,547,899	0	14,967,410	0	14,967,410	0.00%
Total Use Tax Transfers	\$38,932,699	\$36,660,509	\$420,663,426	\$372,581,131	\$48,082,296	12.91%
Individual Income Tax Transferred to:						
General Fund	\$159,174,991	\$172,137,058	\$1,571,922,400	\$1,655,377,365	(\$83,454,965)	-5.04%
Income Tax-Withheld-Job Incentive/Advantage	3,501,236	907,627	40,426,636	4,120,588	36,306,047	881.09%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	13,299	35,967	658,499	2,186,051	(1,527,552)	-69.88%
MMEIA Rebate Fund	1,723,442	911,283	6,357,163	4,109,011	2,248,152	54.71%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	108,286	28,071	1,250,308	128,896	1,121,413	870.02%
Refund Account	26,927,378	18,394,058	340,448,566	346,459,283	(6,010,717)	-1.73%
Total Individual Income Tax Transfers	\$191,448,632	\$192,414,064	\$1,961,063,572	\$2,012,381,193	(\$51,317,621)	-2.55%
Corporate Tax Transferred to:						
General Fund	\$51,962,349	\$40,457,394	\$497,671,594	\$559,065,049	(\$61,393,455)	-10.98%
Economic Redevelopment Incentive Corporate Fund	0	136,670	30,959	160,394	(129,435)	-80.70%
Refund Account	2,603,545	2,989,929	52,688,758	76,354,849	(23,666,090)	-30.99%
Total Corporate Tax Transfers	\$54,565,894	\$43,583,994	\$550,391,311	\$635,580,292	(\$85,188,980)	-13.40%
Insurance Premium Tax Transferred to:						
General Fund	\$5,297,053	\$2,524,933	\$252,645,061	\$255,253,412	(\$2,608,351)	-1.02%
Municipalities	2,001,414	1,936,740	8,981,470	8,823,147	158,323	1.79%
County Fire Protection	2,001,414	1,936,740	8,981,470	8,823,147	158,323	1.79%
City of Jackson	50,470	51,434	287,258	276,150	11,108	4.02%
Total Ins. Premium Tax Transfers	\$9,350,351	\$6,449,848	\$270,895,259	\$273,175,856	(\$2,280,597)	-0.83%
Gaming Fees & Taxes Transferred to:						
General Fund	\$483,975	\$12,233,957	\$101,477,435	\$125,799,088	(\$24,321,653)	-19.33%
Gaming License & Taxes (Counties & Cities)	481,756	8,185,684	72,626,965	79,929,916	(7,302,951)	-9.14%
Gaming Bond Sinking Fund	527,904	3,000,000	27,715,126	33,000,000	(5,284,874)	-16.01%
Gaming State Highway Fund	167	119,456	3,029,579	2,190,160	839,419	38.33%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$1,493,803	\$23,539,096	\$204,849,105	\$240,919,164	(\$36,070,058)	-14.97%

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

	May 2020	May 2019	7/1/19 to 5/31/20	7/1/18 to 5/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,776,978	\$12,157,841	\$127,431,587	\$126,760,574	\$671,013	0.53%
Total Tobacco Tax Transfers	\$11,776,978	\$12,157,841	\$127,431,587	\$126,760,574	\$671,013	0.53%
Beer and Wine Tax transferred to:						
General Fund	\$2,490,146	\$2,603,893	\$25,303,198	\$25,589,175	(\$285,977)	-1.12%
Total Beer and Wine Tax Transfers	\$2,490,146	\$2,603,893	\$25,303,198	\$25,589,175	(\$285,977)	-1.12%
ABC Collections transferred to:						
General Fund	\$8,233,410	\$6,499,673	\$79,815,677	\$73,553,529	\$6,262,148	8.51%
Counties	5,625	26,260	260,920	293,428	(32,508)	-11.08%
Municipalities	93,327	247,061	2,605,512	2,709,616	(104,104)	-3.84%
Department of Mental Health	835,515	656,008	8,059,946	7,397,411	662,535	8.96%
ABC Sales & Service Outside State Agencies	30,927	0	396,293	428,817	(32,523)	-7.58%
Total ABC Transfers	\$9,198,804	\$7,429,001	\$91,138,348	\$84,382,800	\$6,755,548	8.01%
Oil Severance Tax Transferred to:						
General Fund	\$393,556	\$2,558,068	\$20,838,131	\$29,014,151	(\$8,176,020)	-28.18%
Counties	545,588	962,213	9,335,465	10,468,670	(1,133,205)	-10.82%
Total Oil Severance Tax Transfers	\$939,144	\$3,520,281	\$30,173,596	\$39,482,821	(\$9,309,225)	-23.58%
Gas Severance Tax Transferred to:						
General Fund	\$71,855	\$171,454	\$1,721,110	\$3,039,222	(\$1,318,113)	-43.37%
Counties	43,037	106,459	911,833	1,555,932	(644,099)	-41.40%
Total Gas Severance Tax Transfers	\$114,892	\$277,912	\$2,632,942	\$4,595,154	(\$1,962,212)	-42.70%
Installment Loan Tax transferred to:						
General Fund	\$186,273	\$842,553	\$11,959,394	\$11,575,373	\$384,021	3.32%
Total Installment Loan Tax Transfers	\$186,273	\$842,553	\$11,959,394	\$11,575,373	\$384,021	3.32%
Privilege Tax Transferred to:						
General Fund	\$1,125,661	\$1,595,624	\$12,640,866	\$11,878,742	\$762,124	6.42%
Highway Department	5,872,792	4,773,527	54,008,141	53,298,911	709,230	1.33%
4-Lane Highway Project	1,625,375	1,948,987	16,310,464	16,641,637	(331,173)	-1.99%
Highway Department Hybrid/Electric	74,076	82,600	828,516	384,121	444,396	115.69%
State Aid Roads Hybrid/Electric	13,817	15,406	153,037	71,645	81,391	113.60%
Counties	2,394,543	1,886,782	28,670,691	27,685,528	985,162	3.56%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	1,080,166	1,273,479	10,665,308	10,853,441	(188,132)	-1.73%
Mississippi Burn Care Fund	85,262	101,346	880,146	637,735	242,411	38.01%
New Capitol R & R	59,547	71,121	520,255	497,510	22,745	4.57%
DOR Special Tag Fees	11,838	13,956	123,129	112,746	10,383	9.21%
Mailing Fees	86,785	132,659	1,057,250	821,819	235,430	28.65%
Apportioned Tags	691,429	333,214	2,089,800	1,122,035	967,765	86.25%
Distinctive License Tag Fees	553,950	656,938	5,959,859	5,645,072	314,786	5.58%
Total Privilege Tax Transfers	\$13,675,240	\$12,885,638	\$133,913,928	\$129,650,941	\$4,262,987	3.29%
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

	May 2020	May 2019	7/1/19 to 5/31/20	7/1/18 to 5/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$195	\$3,224	\$12,510	\$22,065	(\$9,555)	-43.31%
General Fund: Compressed Gas	24,026	23,840	299,945	277,892	22,053	7.94%
General Fund: Natural Gas	65,848	58,179	746,318	729,628	16,690	2.29%
Highway Department	26,652,595	28,824,889	281,623,053	282,427,973	(804,921)	-0.29%
State Aid Road Fund	4,736,204	5,149,208	50,596,322	50,836,973	(240,651)	-0.47%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	169,740	172,003	44,378,742	41,297,018	3,081,724	7.46%
Road Protection - Coast Counties	284,935	315,859	3,347,957	3,324,332	23,625	0.71%
Seawall - Coast Counties	506,552	561,527	5,952,471	5,923,183	29,288	0.49%
Miss. Groundwater Protection Trust Fd.	820,040	867,256	9,346,500	9,299,119	47,380	0.51%
Dept of Ins Propane Education Fund	9,274	9,202	115,778	107,266	8,512	7.94%
Municipal Aid	0	0	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	91,320	182,739	1,044,396	1,165,067	(120,671)	-10.36%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	336	334	4,199	3,890	309	7.93%
Railroad Revitalization Fund	13,589	14,428	145,940	150,463	(4,522)	-3.01%
IFTA Tax	1,939,356	934,498	8,547,948	8,788,028	(240,080)	-2.73%
Total Petroleum Tax Transfers	\$35,314,010	\$37,117,187	\$416,560,942	\$414,723,208	\$1,837,734	0.44%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$2,206,979	\$2,086,333	\$120,646	5.78%
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	\$23,271,921	\$21,362,260	\$1,909,662	8.94%
Statewide Privilege Fees transferred to:						
General Fund	\$1,856	\$1,535	\$670,690	\$599,953	\$70,738	11.79%
Total Statewide Privilege Fees	\$1,856	\$1,535	\$670,690	\$599,953	\$70,738	11.79%
Timber Severance Tax transferred to:						
General Fund	\$336	\$0	\$928	\$0	\$928	0.00%
Timber Severance - Counties	76,729	107,675	707,574	771,475	(63,902)	-8.28%
Timber Severance - Forest Resources	312,294	430,047	2,819,234	3,076,801	(257,567)	-8.37%
Total Timber Severance Tax Transfers	\$389,359	\$537,721	\$3,527,736	\$3,848,276	(\$320,540)	-8.33%
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	\$1,808	\$0	\$6,860,769	\$6,651,768	\$209,001	3.14%
Total Regulatory Fees	\$1,808	\$0	\$6,860,769	\$6,651,768	\$209,001	3.14%
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	\$0	\$5,676	\$130,340	\$140,158	(\$9,818)	-7.00%
Total Fantasy Sports Tax Transfers	\$0	\$5,676	\$130,340	\$140,158	(\$9,818)	-7.00%

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

	May 2020	May 2019	7/1/19 to 5/31/20	7/1/18 to 5/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$755,046	\$774,307	\$6,338,960	\$6,465,664	(\$126,704)	-1.96%
Total Casual Auto Sales Tax Transfers	\$755,046	\$774,307	\$6,338,960	\$6,465,664	(\$126,704)	-1.96%
Title Fees Transferred to:						
DOR Title Fees	\$741,099	\$1,156,588	\$8,830,837	\$9,678,327	(\$847,491)	-8.76%
Total Title Fees Transfers	\$741,099	\$1,156,588	\$8,830,837	\$9,678,327	(\$847,491)	-8.76%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$104,738	\$104,719	\$1,187,034	\$1,170,436	\$16,598	1.42%
Total ATV/ Motorcycle Fees Transfers	\$104,738	\$104,719	\$1,187,034	\$1,170,436	\$16,598	1.42%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$761,142	\$722,515	\$7,766,851	\$7,470,663	\$296,189	3.96%
Prepaid Wireless E911 Fee	15,534	14,745	158,510	152,464	6,046	3.97%
Total Prepaid Wireless E911	\$776,676	\$737,260	\$7,925,361	\$7,623,127	\$302,234	3.96%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$118,307	\$126,071	\$1,423,853	\$1,312,563	\$111,290	8.48%
Total E911 Telephone Minimum Standards Service Charge	\$118,307	\$126,071	\$1,423,853	\$1,312,563	\$111,290	8.48%
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	706	1,295	273,615	254,178	19,437	7.65%
Total Rail Car in Lieu	\$706	\$1,295	\$9,143,947	\$9,088,001	\$55,946	0.62%
City Utility Tax						
Gross City Utility Tax	\$30,940	\$32,753	\$358,812	\$399,559	(\$40,747)	-10.20%
City Utility Fee	1,628	1,724	18,884	21,029	(2,145)	-10.20%
Total City Utility	\$32,568	\$34,477	\$377,695	\$420,587	(\$42,892)	-10.20%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,605,478	\$9,933,662	\$101,464,711	\$94,984,681	\$6,480,030	6.82%
Occupancy	39,632	68,300	634,508	613,124	21,384	3.49%
Mississippi Telecommunication Facility	40,347	52,356	480,339	507,816	(27,477)	-5.41%
Special Levy / Occupancy Collection Fee	212,322	283,636	2,875,851	2,700,567	175,284	6.49%
Total Special Levy	\$7,897,779	\$10,337,953	\$105,455,409	\$98,806,187	\$6,649,222	6.73%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$48,401	\$37,995	\$2,338,227	\$1,915,649	\$422,579	22.06%
Environment Protection Trust Fund	48,401	37,995	2,338,227	1,915,648	422,579	22.06%
Total Non-Hazardous Waste	\$96,802	\$75,990	\$4,676,455	\$3,831,297	\$845,158	22.06%
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	\$232,356	\$294,039	\$2,512,290	\$2,656,228	(\$143,938)	-5.42%
DOR Collection Fee	12,229	15,476	132,225	139,801	(7,576)	-5.42%
Total Waste Tire	\$244,585	\$309,514	\$2,644,515	\$2,796,029	(\$151,514)	-5.42%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$687,083	\$1,259,377	\$21,859,613	\$10,470,170	\$11,389,443	108.78%
Special Agent Fees	37,674	158,427	1,856,496	1,391,229	465,267	33.44%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	25	450	(425)	-94.44%
Sales and Services Outside	35,537	7,448	852,892	395,201	457,691	115.81%
Cash Bond	0	45,010	340,847	251,321	89,527	35.62%
Total Other Miscellaneous Agency Transfers	\$760,293	\$1,470,261	\$24,909,874	\$12,508,371	\$12,401,503	99.15%
Summary:						
Transfers to the General Fund	\$438,467,837	\$465,728,744	\$4,852,576,943	\$5,012,839,594	(\$160,262,651)	-3.20%
Transfers to Other than the General Fund	\$197,265,445	\$207,883,687	\$2,451,161,453	\$2,375,489,772	\$75,671,681	3.19%
Total Transfers	\$635,733,282	\$673,612,431	\$7,303,738,396	\$7,388,329,366	(\$84,590,970)	-1.14%

Note: Figures may not add due to computer rounding.