

**Mississippi Department of Revenue
Summary of Transfers
June 2018**

General fund transfers by the Department of Revenue for the 12th month of the fiscal year ending June 30, 2018 were \$708,449,795 which is an increase of \$51,097,034 or 7.77% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending June 30, 2018 were \$5,490,283,708 which is an increase of \$127,023,437 or 2.37% from the same period of the prior year.

Transfers to all funds in the month of June for the fiscal year ending June 30, 2018 were \$897,472,708 which is an increase of \$65,734,872 or 7.9% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending June 30, 2018 were \$8,054,298,239 which is an increase of \$90,829,093 or 1.14% from the same period of the prior year.

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

	June 2018	June 2017	7/1/17 to 6/30/18	7/1/16 to 6/30/17	FY18 to FY17 to Incr. / (Decr.) Amount	FY18 to FY17 to Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$300,476,884	\$283,875,098	\$2,082,929,711	\$2,055,230,431	\$27,699,279	1.35%
Public School Building Fund	1,666,666	1,666,666	19,999,992	19,999,992	0	0.00%
Municipalities	37,174,026	36,288,727	439,459,463	434,675,180	4,784,283	1.10%
Motor Vehicle Rental Sales Tax	0	0	7,552,403	6,705,308	847,095	12.63%
4-Lane Construction Project	1,060,613	1,171,224	14,858,585	16,255,527	(1,396,942)	-8.59%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	30,636,551	28,887,042	299,156,337	296,419,812	2,736,526	0.92%
Mississippi Fair Commission	664	991	200,516	232,532	(32,016)	-13.77%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,923,657	15,862,493	192,953,068	196,377,314	(3,424,246)	-1.74%
Department of Agriculture	0	33,910	34,893	97,043	(62,150)	-64.04%
Sales Tax (Telecommunications 7%)	560,309	637,914	7,420,434	7,894,490	(474,056)	-6.00%
Airport Parking	71,157	76,826	790,424	787,675	2,748	0.35%
Sales Tax Incentive Fund - Economic Redevelopment	49,933	0	533,599	0	533,599	0.00%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	9,462	17,565	275,171	(257,607)	-93.62%
Sales Tax Incentive Fund - Tourism Project	715,429	611,298	7,879,888	6,336,931	1,542,957	24.35%
MDA Training Grant	150,000	150,000	1,800,000	1,800,000	0	0.00%
State Aid Road Fund	250,000	250,000	3,000,000	3,000,000	0	0.00%
Total Sales Tax Transfers	\$388,735,890	\$369,521,651	\$3,120,586,877	\$3,088,087,406	\$32,499,470	1.05%
Use Tax Transferred to:						
General Fund	\$15,669,648	\$28,321,881	\$257,512,275	\$234,094,326	\$23,417,949	10.00%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,861,775	3,892,168	44,181,930	43,131,996	1,049,934	2.43%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	1,377,131	3,037,653	32,138,621	29,215,483	2,923,138	10.01%
Total Use Tax Transfers	\$20,908,553	\$35,251,702	\$337,832,826	\$310,441,806	\$27,391,021	8.82%
Individual Income Tax Transferred to:						
General Fund	\$224,589,866	\$199,247,264	\$1,826,570,133	\$1,781,661,110	\$44,909,023	2.52%
Income Tax-Withheld-Job Incentive/Advantage	0	0	10,103,358	24,503,374	(14,400,016)	-58.77%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	268,364	280,954	5,658,626	12,559,869	(6,901,243)	-54.95%
MMEIA Rebate Fund	0	0	3,805,626	4,352,743	(547,117)	-12.57%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	100,000	0	511,100	757,836	(246,736)	-32.56%
Refund Account	15,413,921	11,876,871	384,276,583	397,658,967	(13,382,384)	-3.37%
Total Individual Income Tax Transfers	\$240,372,151	\$211,405,089	\$2,230,925,426	\$2,221,493,898	\$9,431,528	0.42%
Corporate Tax Transferred to:						
General Fund	\$78,872,843	\$65,562,389	\$572,298,842	\$563,983,230	\$8,315,612	1.47%
Economic Redevelopment Incentive Corporate Fund	22,367	0	22,367	0	22,367	0.00%
Refund Account	(197,367)	3,497,137	90,254,044	125,157,089	(34,903,045)	-27.89%
Total Corporate Tax Transfers	\$78,697,843	\$69,059,526	\$662,575,252	\$689,140,319	(\$26,565,066)	-3.85%
Insurance Premium Tax Transferred to:						
General Fund	\$52,622,710	\$41,330,070	\$312,887,457	\$274,521,656	\$38,365,801	13.98%
Other Budgeted General Fund	0	0	0	3,610,911	(3,610,911)	-100.00%
Municipalities	13,635	0	8,535,664	7,892,988	642,676	8.14%
County Fire Protection	13,635	0	8,494,280	7,892,988	601,293	7.62%
State Fire Academy Fund	0	0	0	0	0	0.00%
Insurance Premium - Windstorm	0	0	0	0	0	0.00%
Insurance Department (Arson Reward)	0	0	0	0	0	0.00%
City of Jackson	970	0	218,444	193,700	24,744	12.77%
Total Ins. Premium Tax Transfers	\$52,650,949	\$41,330,070	\$330,135,846	\$294,112,244	\$36,023,602	12.25%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,427,868	\$12,539,684	\$129,880,182	\$132,947,891	(\$3,067,709)	-2.31%
Gaming License & Taxes (Counties & Cities)	7,602,559	7,554,428	83,275,436	84,903,374	(1,627,938)	-1.92%
Gaming Bond Sinking Fund	3,000,000	2,500,000	33,000,000	29,250,000	3,750,000	12.82%
Catfish Row Museum Construction Fund	0	0	0	249,978	(249,978)	-100.00%
EE Bass Cultural Arts Center Fund	0	0	0	500,004	(500,004)	-100.00%
Gulf Coast Aquarium Fund	0	500,000	3,000,000	6,000,000	(3,000,000)	-50.00%
Total Gaming Fees & Tax Transfers	\$21,030,427	\$23,094,112	\$249,155,618	\$253,851,248	(\$4,695,629)	-1.85%

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

	June 2018	June 2017	7/1/17 to 6/30/18	7/1/16 to 6/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,868,895	\$13,306,926	\$139,835,165	\$144,956,219	(\$5,121,054)	-3.53%
Total Tobacco Tax Transfers	\$11,868,895	\$13,306,926	\$139,835,165	\$144,956,219	(\$5,121,054)	-3.53%
Beer and Wine Tax transferred to:						
General Fund	\$2,598,457	\$2,771,113	\$27,919,547	\$29,107,076	(\$1,187,530)	-4.08%
Total Beer and Wine Tax Transfers	\$2,598,457	\$2,771,113	\$27,919,547	\$29,107,076	(\$1,187,530)	-4.08%
ABC Collections transferred to:						
General Fund	\$6,843,474	\$6,296,908	\$78,447,580	\$75,815,913	\$2,631,667	3.47%
Counties	32,384	31,210	317,115	305,925	11,190	3.66%
Municipalities	253,874	223,280	2,832,209	2,719,561	112,648	4.14%
Department of Mental Health	686,053	631,238	7,873,568	7,576,339	297,229	3.92%
ABC Sales & Service Outside State Agencies	36,437	52,042	515,350	475,651	39,699	8.35%
Total ABC Transfers	\$7,852,223	\$7,234,677	\$89,985,822	\$86,893,389	\$3,092,433	3.56%
Oil Severance Tax Transferred to:						
General Fund	\$2,879,623	\$2,038,182	\$28,604,854	\$23,599,127	\$5,005,727	21.21%
Counties	960,420	704,398	9,951,081	9,091,513	859,569	9.45%
Total Oil Severance Tax Transfers	\$3,840,043	\$2,742,580	\$38,555,935	\$32,690,639	\$5,865,296	17.94%
Gas Severance Tax Transferred to:						
General Fund	\$276,373	\$336,068	\$3,201,060	\$3,667,740	(\$466,679)	-12.72%
Counties	122,804	163,234	1,631,330	1,830,734	(199,403)	-10.89%
Total Gas Severance Tax Transfers	\$399,177	\$499,303	\$4,832,391	\$5,498,473	(\$666,083)	-12.11%
Installment Loan Tax transferred to:						
General Fund	\$11,523	\$17,545	\$10,526,189	\$11,250,523	(\$724,334)	-6.44%
Total Installment Loan Tax Transfers	\$11,523	\$17,545	\$10,526,189	\$11,250,523	(\$724,334)	-6.44%
Privilege Tax Transferred to:						
General Fund	\$978,705	\$1,145,682	\$7,796,747	\$14,176,548	(\$6,379,801)	-45.00%
Other Budgeted General Fund	0	277,055	0	2,326,001	(2,326,001)	-100.00%
Highway Department	2,929,555	3,925,958	55,610,223	55,038,213	572,010	1.04%
4-Lane Highway Project	1,647,531	1,954,591	19,496,361	14,244,786	5,251,575	36.87%
Counties	1,064,324	1,470,756	27,779,076	27,055,178	723,898	2.68%
Trauma Care Fund	1,094,914	1,444,554	13,533,182	10,002,417	3,530,765	35.30%
Mississippi Burn Care Fund	23,456	21,603	257,733	255,894	1,840	0.72%
New Capitol R & R	52,682	47,133	526,642	523,433	3,209	0.61%
DOR Special Tag Fees Fees	10,406	9,671	130,760	116,507	14,253	12.23%
Mailing Fees	64,878	35,616	591,899	443,627	148,272	33.42%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	1,470	1,579	1,621,185	2,017,371	(396,186)	-19.64%
Distinctive License Tag Fees	531,738	453,490	5,851,331	5,629,390	221,941	3.94%
Total Privilege Tax Transfers	\$8,399,658	\$10,787,688	\$133,195,139	\$131,829,363	\$1,365,776	1.04%
Estate Tax transferred to:						
General Fund	\$0	\$3,502	\$0	\$3,502	(\$3,502)	-100.00%
Total Estate Tax Transfers	\$0	\$3,502	\$0	\$3,502	(\$3,502)	-100.00%
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	11,246,526	11,221,528	24,998	0.22%
Nuclear Plant in Lieu (Cities)	0	0	7,553,474	7,578,472	(24,998)	-0.33%
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

	June 2018	June 2017	7/1/17 to 6/30/18	7/1/16 to 6/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$248	\$1,000	\$26,276	\$19,435	\$6,841	35.20%
General Fund: Compressed Gas	17,167	0	287,368	0	287,368	0.00%
General Fund: Natural Gas	63,068	48,010	663,201	746,129	(82,928)	-11.11%
Other Budgeted General Fund	0	11,395	0	56,843	(56,843)	-100.00%
Highway Department	21,999,769	25,943,835	299,690,510	303,417,667	(3,727,157)	-1.23%
State Aid Road Fund	4,409,526	4,634,795	55,215,766	55,454,113	(238,348)	-0.43%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	46,793,085	46,018,550	774,534	1.68%
Road Protection - Coast Counties	301,139	299,347	3,587,030	4,217,598	(630,568)	-14.95%
Seawall - Coast Counties	535,381	532,496	6,377,455	7,498,896	(1,121,440)	-14.95%
Miss. Groundwater Protection Trust Fd.	821,409	1,839	821,690	8,401,591	(7,579,901)	-90.22%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	6,627	4,398	110,924	283,979	(173,055)	-60.94%
Municipal Aid	0	0	1,544,779	1,591,714	(46,935)	-2.95%
Aeronautics Commission	101,396	85,946	1,286,361	1,101,967	184,394	16.73%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	240	160	4,023	3,442	581	16.87%
Railroad Revitalization Fund	12,366	12,739	167,995	179,038	(11,042)	-6.17%
IFTA Tax	119,063	46	10,304,178	8,912,526	1,391,652	15.61%
Total Petroleum Tax Transfers	\$28,387,398	\$31,576,007	\$435,680,640	\$446,703,488	(\$11,022,848)	-2.47%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$162,758	\$2,105,645	\$2,153,117	(\$47,472)	-2.20%
TVA in Lieu Tax (Counties)	0	0	9,393,739	10,197,050	(803,310)	-7.88%
TVA in Lieu Tax (Municipalities)	0	0	4,203,453	4,748,625	(545,172)	-11.48%
TVA in Lieu Tax (Schools)	0	0	4,587,093	5,008,800	(421,707)	-8.42%
Total TVA In Lieu Transfers	\$171,125	\$162,758	\$20,289,930	\$22,107,592	(\$1,817,662)	-8.22%
Statewide Privilege Fees transferred to:						
General Fund	\$428	\$110	\$627,915	\$629,256	(\$1,341)	-0.21%
Total Statewide Privilege Fees	\$428	\$110	\$627,915	\$629,256	(\$1,341)	-0.21%
Timber Severance Tax transferred to:						
General Fund	\$0	\$487	\$11,727	\$5,606	\$6,121	109.19%
Timber Severance - Counties	61,126	59,935	779,931	777,265	2,666	0.34%
Timber Severance - Forest Resources	244,295	238,865	3,097,440	3,087,691	9,749	0.32%
Total Timber Severance Tax Transfers	\$305,422	\$299,287	\$3,889,098	\$3,870,562	\$18,536	0.48%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$59,189	\$34,635	\$192,588	\$36,191	\$156,397	432.14%
Total Int. On Investments (STC) Transfers	\$59,189	\$34,635	\$192,588	\$36,191	\$156,397	432.14%
Public Utility Regulatory Fees transferred to:						
General Fund	\$16,702	\$0	\$6,579,952	\$0	\$6,579,952	n/a
Other Budgeted General Fund	0	0	0	7,436,413	(7,436,413)	-100.00%
Public Service Commission Regulation Fund	0	0	0	0	0	0.00%
Public Utilities Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$16,702	\$0	\$6,579,952	\$7,436,413	(\$856,461)	-11.52%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,159	\$0	\$25,159	0.00%
Other Budgeted General Fund	0	25,000	0	25,000	(25,000)	-100.00%
Municipal Gas Utility Regulatory Fee	0	0	0	0	0	0.00%
Total Rail Car in Lieu	\$0	\$25,000	\$25,159	\$25,000	\$159	0.64%
Railroad Regulatory transferred to:						
General Fund	\$0	\$1	\$6,743	\$77	\$6,666	8693.17%
Gross Railroad Regulation	0	0	201,000	199,772	1,228	0.61%
Total Railroad Regulatory	\$0	\$1	\$207,743	\$199,849	\$7,894	3.95%
Fantasy Sports Tax transferred to:						
General Fund	\$5,000	\$0	\$147,394	\$0	\$147,394	0.00%
Total Fantasy Sports Tax Transfers	\$5,000	\$0	\$147,394	\$0	\$147,394	0.00%

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

	June 2018	June 2017	7/1/17 to 6/30/18	7/1/16 to 6/30/17	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$652,303	\$592,622	\$6,494,967	\$6,331,362	\$163,606	2.58%
Total Casual Auto Sales Tax Transfers	\$652,303	\$592,622	\$6,494,967	\$6,331,362	\$163,606	2.58%
Title Fees Transferred to:						
DOR Title Fees	\$1,068,793	\$1,122,991	\$10,557,763	\$10,779,099	(\$221,336)	-2.05%
Total Title Fees Transfers	\$1,068,793	\$1,122,991	\$10,557,763	\$10,779,099	(\$221,336)	-2.05%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$101,667	\$116,164	\$1,276,823	\$1,261,731	\$15,092	1.20%
Total ATV/ Motorcycle Fees Transfers	\$101,667	\$116,164	\$1,276,823	\$1,261,731	\$15,092	1.20%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$671,405	\$661,599	\$8,353,617	\$7,632,978	\$720,639	9.44%
Prepaid Wireless E911 Fee	13,702	13,502	170,485	155,776	14,709	9.44%
Total Prepaid Wireless E911	\$685,107	\$675,101	\$8,524,102	\$7,788,754	\$735,347	9.44%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$115,080	\$109,516	\$1,418,803	\$1,355,664	\$63,140	4.66%
Total E911 Telephone Minimum Standards Service Charge	\$115,080	\$109,516	\$1,418,803	\$1,355,664	\$63,140	4.66%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,461,666	\$6,857,260	\$1,604,406	23.40%
Rail Car in Lieu - DOR Fee	1,545	344	281,370	212,671	68,699	32.30%
Total Rail Car in Lieu	\$1,545	\$344	\$8,743,037	\$7,069,931	\$1,673,105	23.67%
City Utility Tax						
Gross City Utility Tax	\$36,352	\$43,745	\$494,451	\$527,644	(\$33,193)	-6.29%
City Utility Fee	1,913	2,302	26,023	27,769	(1,747)	-6.29%
Total City Utility	\$38,265	\$46,047	\$520,474	\$555,413	(\$34,939)	-6.29%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,589,327	\$8,241,849	\$97,819,476	\$92,795,491	\$5,023,985	5.41%
Occupancy	38,965	66,688	456,036	717,292	(261,256)	-36.42%
Mississippi Telecommunication Facility	46,073	48,212	534,218	568,822	(34,604)	-6.08%
Special Levy / Occupancy Collection Fee	243,461	233,643	2,736,405	2,600,978	135,427	5.21%
Total Special Levy	\$8,917,825	\$8,590,391	\$101,546,135	\$96,682,583	\$4,863,552	5.03%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$33,471	\$6,828	\$2,152,958	\$2,035,229	\$117,728	5.78%
Environment Protection Trust Fund	33,471	6,828	2,152,957	2,035,229	117,728	5.78%
Total Non-Hazardous Waste	\$66,941	\$13,657	\$4,305,915	\$4,070,458	\$235,457	5.78%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$13,901	\$12,527	\$1,374	10.97%
Hazardous Waste - Perpetual Care & Maint.	0	0	16,218	14,615	1,603	10.97%
Hazardous Waste - Minimization Fund	0	0	16,218	14,615	1,603	10.97%
Total Hazardous Waste	\$0	\$0	\$46,336	\$41,757	\$4,580	10.97%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$229,828	\$221,943	\$2,687,346	\$2,739,301	(\$51,955)	-1.90%
DOR Collection Fee	12,096	11,681	141,439	144,174	(2,735)	-1.90%
Total Waste Tire	\$241,924	\$233,624	\$2,828,786	\$2,883,476	(\$54,690)	-1.90%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$19,098,756	\$936,796	\$42,190,998	\$22,045,844	\$20,145,154	91.38%
Special Agent Fees	66,482	113,682	1,226,475	2,001,802	(775,328)	-38.73%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	132	0	1,923	695	1,228	176.81%
Sales and Services Outside	86,426	33,419	424,693	(23,835)	448,529	-1881.77%
Cash Bond	20,410	30,200	488,558	259,919	228,639	87.97%
Total Other Miscellaneous Agency Transfers	\$19,272,205	\$1,114,098	\$44,332,648	\$24,284,465	\$20,048,183	82.56%
Summary:						
Transfers to the General Fund	\$708,449,795	\$657,039,311	\$5,490,283,708	\$5,349,805,102	\$140,478,606	2.63%
Transfers to Other Budgeted General Fund	\$0	\$313,450	\$0	\$13,455,168	(\$13,455,168)	-100.00%
Transfers to Other than the General Fund	\$189,022,913	\$174,385,074	\$2,564,014,531	\$2,600,208,876	(\$36,194,345)	-1.39%
Total Transfers	\$897,472,708	\$831,737,835	\$8,054,298,239	\$7,963,469,146	\$90,829,093	1.14%

Note: Figures may not add due to computer rounding.