

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

General fund transfers by the Department of Revenue for the 12th month of the fiscal year ending June 30, 2019 were \$761,300,275 which is an increase of \$52,850,481 or 7.46% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending June 30, 2019 of \$5,774,139,870 which is an increase of \$283,856,162 or 5.17% from the same period of the prior year.

Transfers to all funds in the month of June for the fiscal year ending June 30, 2019 were \$952,508,152 which is an increase of \$55,035,444 or 6.13% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending June 30, 2019 were \$8,340,837,518 which is an increase of \$286,539,279 or 3.56% from the same period of the prior year.

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

	June 2019	June 2018	7/1/18 to 6/30/19	7/1/17 to 6/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$301,749,620	\$300,476,884	\$2,138,037,754	\$2,082,929,711	\$55,108,044	2.65%
Public School Building Fund	1,666,666	1,666,666	19,999,992	19,999,992	0	0.00%
Municipalities	37,605,090	37,174,026	448,451,252	439,459,463	8,991,789	2.05%
Motor Vehicle Rental Sales Tax	0	0	7,703,343	7,552,403	150,940	2.00%
4-Lane Construction Project	1,108,698	1,060,613	17,052,069	14,858,585	2,193,485	14.76%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	30,565,008	30,636,551	308,432,937	299,156,337	9,276,599	3.10%
Mississippi Fair Commission	1,845	664	13,546	200,516	(186,971)	-93.24%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,467,966	15,923,657	194,909,583	192,953,068	1,956,515	1.01%
Department of Agriculture	21,584	0	641,502	34,893	606,608	1738.47%
Sales Tax (Telecommunications 7%)	570,389	560,309	6,562,096	7,420,434	(858,338)	-11.57%
Airport Parking	93,697	71,157	887,773	790,424	97,350	12.32%
Capitol Complex Improvement Fund	248,889	0	2,729,898	0	2,729,898	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	145,605	49,933	744,983	533,599	211,384	39.61%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	650,573	715,429	8,665,914	7,879,888	786,026	9.98%
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%
<b>Total Sales Tax Transfers</b>	<b>\$391,295,628</b>	<b>\$388,735,890</b>	<b>\$3,201,632,640</b>	<b>\$3,120,586,877</b>	<b>\$81,045,763</b>	<b>2.60%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$38,511,502	\$15,669,648	\$326,412,860	\$257,512,275	\$68,900,584	26.76%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,448,484	3,861,775	48,186,298	44,181,930	4,004,368	9.06%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,062,412	1,377,131	41,004,371	32,138,621	8,865,750	27.59%
<b>Total Use Tax Transfers</b>	<b>\$47,022,398</b>	<b>\$20,908,553</b>	<b>\$419,603,529</b>	<b>\$337,832,826</b>	<b>\$81,770,702</b>	<b>24.20%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$242,681,940	\$224,589,866	\$1,898,059,305	\$1,826,570,133	\$71,489,172	3.91%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	428,022	268,364	2,614,073	5,658,626	(3,044,553)	-53.80%
MMEA Rebate Fund	0	0	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	100,000	100,000	228,896	511,100	(282,204)	-55.22%
Refund Account	13,829,842	15,413,921	360,289,125	384,276,583	(23,987,458)	-6.24%
<b>Total Individual Income Tax Transfers</b>	<b>\$257,039,804</b>	<b>\$240,372,151</b>	<b>\$2,269,420,997</b>	<b>\$2,230,925,426</b>	<b>\$38,495,572</b>	<b>1.73%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$84,588,722	\$78,872,843	\$643,653,771	\$572,298,842	\$71,354,929	12.47%
Economic Redevelopment Incentive Corporate Fund	0	22,367	160,394	22,367	138,027	617.10%
Refund Account	8,828,623	(197,367)	85,183,472	90,254,044	(5,070,572)	-5.62%
<b>Total Corporate Tax Transfers</b>	<b>\$93,417,345</b>	<b>\$78,697,843</b>	<b>\$728,997,636</b>	<b>\$662,575,252</b>	<b>\$66,422,384</b>	<b>10.02%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$56,660,985	\$52,622,710	\$311,914,397	\$312,887,457	(\$973,060)	-0.31%
Municipalities	4,399	13,635	8,827,546	8,535,664	291,882	3.42%
County Fire Protection	4,399	13,635	8,827,546	8,494,280	333,265	3.92%
City of Jackson	378	970	276,529	218,444	58,085	26.59%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$56,670,161</b>	<b>\$52,650,949</b>	<b>\$329,846,018</b>	<b>\$330,135,846</b>	<b>(\$289,828)</b>	<b>-0.09%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$10,832,443	\$10,427,868	\$136,631,531	\$129,880,182	\$6,751,349	5.20%
Gaming License & Taxes (Counties & Cities)	7,610,714	7,602,559	87,540,630	83,275,436	4,265,194	5.12%
Gaming Bond Sinking Fund	3,000,000	3,000,000	36,000,000	33,000,000	3,000,000	9.09%
Gaming State Highway Fund	136,876	0	2,327,037	0	2,327,037	0.00%
Gulf Coast Aquarium Fund	0	0	0	3,000,000	(3,000,000)	-100.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$21,580,034</b>	<b>\$21,030,427</b>	<b>\$262,499,197</b>	<b>\$249,155,618</b>	<b>\$13,343,579</b>	<b>5.36%</b>

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

	June 2019	June 2018	7/1/18 to 6/30/19	7/1/17 to 6/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,696,253	\$11,868,895	\$138,456,827	\$139,835,165	(\$1,378,338)	-0.99%
Total Tobacco Tax Transfers	\$11,696,253	\$11,868,895	\$138,456,827	\$139,835,165	(\$1,378,338)	-0.99%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,344,152	\$2,598,457	\$27,933,327	\$27,919,547	\$13,781	0.05%
Total Beer and Wine Tax Transfers	\$2,344,152	\$2,598,457	\$27,933,327	\$27,919,547	\$13,781	0.05%
<b>ABC Collections transferred to:</b>						
General Fund	\$7,753,457	\$6,843,474	\$81,306,986	\$78,447,580	\$2,859,406	3.64%
Counties	30,525	32,384	323,953	317,115	6,838	2.16%
Municipalities	270,409	253,874	2,980,025	2,832,209	147,816	5.22%
Department of Mental Health	781,524	686,053	8,178,935	7,873,568	305,367	3.88%
ABC Sales & Service Outside State Agencies	80,228	36,437	509,045	515,350	(6,305)	-1.22%
Total ABC Transfers	\$8,916,144	\$7,852,223	\$93,298,944	\$89,985,822	\$3,313,122	3.68%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,578,390	\$2,879,623	\$31,592,541	\$28,604,854	\$2,987,687	10.44%
Counties	887,258	960,420	11,355,928	9,951,081	1,404,847	14.12%
Total Oil Severance Tax Transfers	\$3,465,648	\$3,840,043	\$42,948,469	\$38,555,935	\$4,392,534	11.39%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$257,104	\$276,373	\$3,296,326	\$3,201,060	\$95,266	2.98%
Counties	97,395	122,804	1,653,327	1,631,330	21,996	1.35%
Total Gas Severance Tax Transfers	\$354,499	\$399,177	\$4,949,653	\$4,832,391	\$117,263	2.43%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$0	\$11,523	\$11,575,373	\$10,526,189	\$1,049,184	9.97%
Total Installment Loan Tax Transfers	\$0	\$11,523	\$11,575,373	\$10,526,189	\$1,049,184	9.97%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,350,750	\$978,705	\$13,229,492	\$7,796,747	\$5,432,745	69.68%
Highway Department	6,234,997	2,929,555	59,533,908	55,610,223	3,923,686	7.06%
4-Lane Highway Project	1,656,658	1,647,531	18,298,295	19,496,361	(1,198,066)	-6.15%
Highway Department Hybrid/Electric	76,488	0	460,608	0	460,608	0.00%
State Aid Roads Hybrid/Electric	14,266	0	85,912	0	85,912	0.00%
Counties	2,548,318	1,064,324	30,233,847	27,779,076	2,454,771	8.84%
Trauma Care Fund	1,082,673	1,094,914	11,936,114	13,533,182	(1,597,068)	-11.80%
Mississippi Burn Care Fund	88,066	23,456	725,800	257,733	468,067	181.61%
New Capitol R & R	56,788	52,682	554,298	526,642	27,656	5.25%
DOR Special Tag Fees	11,937	10,406	124,682	130,760	(6,078)	-4.65%
Mailing Fees	112,080	64,878	933,899	591,899	342,000	57.78%
Apportioned Tags	2,558	1,470	1,124,593	1,621,185	(496,593)	-30.63%
Distinctive License Tag Fees	580,582	531,738	6,225,654	5,851,331	374,323	6.40%
Total Privilege Tax Transfers	\$13,816,161	\$8,399,658	\$143,467,102	\$133,195,139	\$10,271,963	7.71%
<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	11,272,419	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

	June 2019	June 2018	7/1/18 to 6/30/19	7/1/17 to 6/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,789	\$248	\$23,854	\$26,276	(\$2,422)	-9.22%
General Fund: Compressed Gas	16,179	17,167	294,070	287,368	6,703	2.33%
General Fund: Natural Gas	51,069	63,068	780,697	663,201	117,496	17.72%
Highway Department	23,078,527	21,999,769	305,506,500	299,690,510	5,815,990	1.94%
State Aid Road Fund	4,606,201	4,409,526	55,443,174	55,215,766	227,409	0.41%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	41,297,018	46,793,085	(5,496,066)	-11.75%
Road Protection - Coast Counties	295,974	301,139	3,620,306	3,587,030	33,277	0.93%
Seawall - Coast Counties	526,283	535,381	6,449,466	6,377,455	72,011	1.13%
Miss. Groundwater Protection Trust Fd.	836,425	821,409	10,135,545	821,690	9,313,855	1133.50%
Dept of Ins Propane Education Fund	6,245	6,627	113,511	110,924	2,587	2.33%
Municipal Aid	0	0	1,570,311	1,544,779	25,532	1.65%
Aeronautics Commission	89,291	101,396	1,254,358	1,286,361	(32,004)	-2.49%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	226	240	4,116	4,023	94	2.33%
Railroad Revitalization Fund	16,313	12,366	166,776	167,995	(1,220)	-0.73%
IFTA Tax	0	119,063	8,788,028	10,304,178	(1,516,150)	-14.71%
Total Petroleum Tax Transfers	\$29,524,522	\$28,387,398	\$444,247,731	\$435,680,640	\$8,567,091	1.97%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$188,133	\$171,125	\$2,274,466	\$2,105,645	\$168,821	8.02%
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	\$21,550,393	\$20,289,930	\$1,260,462	6.21%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$428	\$599,953	\$627,915	(\$27,962)	-4.45%
Total Statewide Privilege Fees	\$0	\$428	\$599,953	\$627,915	(\$27,962)	-4.45%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$11,727	(\$11,727)	-100.00%
Timber Severance - Counties	61,792	61,126	833,268	779,931	53,337	6.84%
Timber Severance - Forest Resources	246,565	244,295	3,323,366	3,097,440	225,926	7.29%
Total Timber Severance Tax Transfers	\$308,358	\$305,422	\$4,156,634	\$3,889,098	\$267,536	6.88%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$36,747	\$59,189	\$42,256	\$192,588	(\$150,332)	-78.06%
Total Int. On Investments (STC) Transfers	\$36,747	\$59,189	\$42,256	\$192,588	(\$150,332)	-78.06%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$1,040	\$16,702	\$6,652,808	\$6,579,952	\$72,856	1.11%
Total Regulatory Fees	\$1,040	\$16,702	\$6,652,808	\$6,579,952	\$72,856	1.11%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,086	\$25,159	(\$72)	-0.29%
Total Rail Car in Lieu	\$0	\$0	\$25,086	\$25,159	(\$72)	-0.29%
<b>Railroad Regulatory transferred to:</b>						
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%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$5,000	\$140,158	\$147,394	(\$7,236)	-4.91%
Total Fantasy Sports Tax Transfers	\$0	\$5,000	\$140,158	\$147,394	(\$7,236)	-4.91%

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

	June 2019	June 2018	7/1/18 to 6/30/19	7/1/17 to 6/30/18	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$724,481	\$652,303	\$7,190,145	\$6,494,967	\$695,178	10.70%
Total Casual Auto Sales Tax Transfers	\$724,481	\$652,303	\$7,190,145	\$6,494,967	\$695,178	10.70%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$863,630	\$1,068,793	\$10,541,957	\$10,557,763	(\$15,806)	-0.15%
Total Title Fees Transfers	\$863,630	\$1,068,793	\$10,541,957	\$10,557,763	(\$15,806)	-0.15%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$123,662	\$101,667	\$1,294,098	\$1,276,823	\$17,275	1.35%
Total ATV/ Motorcycle Fees Transfers	\$123,662	\$101,667	\$1,294,098	\$1,276,823	\$17,275	1.35%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$567,451	\$671,405	\$8,038,114	\$8,353,617	(\$315,503)	-3.78%
Prepaid Wireless E911 Fee	11,581	13,702	164,045	170,485	(6,440)	-3.78%
Total Prepaid Wireless E911	\$579,032	\$685,107	\$8,202,158	\$8,524,102	(\$321,943)	-3.78%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$120,223	\$115,080	\$1,432,786	\$1,418,803	\$13,982	0.99%
Total E911 Telephone Minimum Standards Service Charge	\$120,223	\$115,080	\$1,432,786	\$1,418,803	\$13,982	0.99%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$8,833,823	\$8,461,666	\$372,157	4.40%
Rail Car in Lieu - DOR Fee	172	1,545	254,350	281,370	(27,020)	-9.60%
Total Rail Car in Lieu	\$172	\$1,545	\$9,088,173	\$8,743,037	\$345,137	3.95%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$32,932	\$36,352	\$432,491	\$494,451	(\$61,961)	-12.53%
City Utility Fee	1,733	1,913	22,762	26,023	(3,261)	-12.53%
Total City Utility	\$34,665	\$38,265	\$455,252	\$520,474	(\$65,221)	-12.53%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,564,792	\$8,589,327	\$104,549,473	\$97,819,476	\$6,729,997	6.88%
Occupancy	60,899	38,965	674,023	456,036	217,987	47.80%
Mississippi Telecommunication Facility	47,614	46,073	555,429	534,218	21,212	3.97%
Special Levy / Occupancy Collection Fee	276,065	243,461	2,976,631	2,736,405	240,227	8.78%
Total Special Levy	\$9,949,369	\$8,917,825	\$108,755,557	\$101,546,135	\$7,209,422	7.10%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$5,968	\$33,471	\$1,921,617	\$2,152,958	(\$231,340)	-10.75%
Environment Protection Trust Fund	5,968	33,471	1,921,617	2,152,957	(231,340)	-10.75%
Total Non-Hazardous Waste	\$11,937	\$66,941	\$3,843,234	\$4,305,915	(\$462,681)	-10.75%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$234,739	\$229,828	\$2,890,967	\$2,687,346	\$203,621	7.58%
DOR Collection Fee	12,355	12,096	152,156	141,439	10,717	7.58%
Total Waste Tire	\$247,094	\$241,924	\$3,043,123	\$2,828,786	\$214,338	7.58%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,942,312	\$19,098,756	\$12,412,481	\$42,190,998	(\$29,778,517)	-70.58%
Special Agent Fees	99,542	66,482	1,490,772	1,226,475	264,297	21.55%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	132	450	1,923	(1,473)	-76.60%
Sales and Services Outside	85,086	86,426	480,287	424,693	55,594	13.09%
Cash Bond	49,920	20,410	301,241	488,558	(187,318)	-38.34%
Total Other Miscellaneous Agency Transfers	\$2,176,860	\$19,272,205	\$14,685,231	\$44,332,648	(\$29,647,417)	-66.87%
<b>Summary:</b>						
Transfers to the General Fund	\$761,300,275	\$708,449,795	\$5,774,139,870	\$5,490,283,708	\$283,856,162	5.17%
Transfers to Other than the General Fund	\$191,207,876	\$189,022,913	\$2,566,697,648	\$2,564,014,531	\$2,683,117	0.10%
Total Transfers	\$952,508,152	\$897,472,708	\$8,340,837,518	\$8,054,298,239	\$286,539,279	3.56%

Note: Figures may not add due to computer rounding.