

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**June 2020**

General fund transfers by the Department of Revenue for the 12th month of the fiscal year ending June 30, 2020 were \$751,880,969 which is a decrease of -\$9,419,306 or -1.24% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending June 30, 2020 were \$5,604,457,913 which is a decrease of -\$169,681,957 or -2.94% from the same period of the prior year.

Transfers to all funds in the month of June for the fiscal year ending June 30, 2020 were \$903,250,203 which is a decrease of -\$49,257,949 or -5.17% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending June 30, 2020 were \$8,206,988,599 which is a decrease of -\$133,848,919 or -1.6% from the same period of the prior year.

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

	June 2020	June 2019	7/1/19 to 6/30/20	7/1/18 to 6/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$310,081,524	\$301,749,620	\$2,156,122,116	\$2,138,037,754	\$18,084,362	0.85%
Public School Building Fund	1,666,666	1,666,666	19,999,992	19,999,992	0	0.00%
Municipalities	34,794,805	37,605,090	447,361,249	448,451,252	(1,090,003)	-0.24%
Motor Vehicle Rental Sales Tax	0	0	8,302,294	7,703,343	598,951	7.78%
4-Lane Construction Project	335,392	1,108,698	14,132,449	17,052,069	(2,919,621)	-17.12%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	31,984,261	30,565,008	311,672,240	308,432,937	3,239,303	1.05%
Mississippi Fair Commission	596	1,845	549,882	13,546	536,336	3959.47%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,464,048	16,467,966	194,179,899	194,909,583	(729,684)	-0.37%
Department of Agriculture	52,030	21,584	317,320	641,502	(324,182)	-50.53%
Sales Tax (Telecommunications 7%)	491,815	570,389	6,422,657	6,562,096	(139,439)	-2.12%
Airport Parking	8,368	93,697	863,782	887,773	(23,992)	-2.70%
Capitol Complex Improvement Fund	428,139	248,889	5,505,621	2,729,898	2,775,723	101.68%
Sales Tax Incentive Fund - Economic Redevelopment	95,517	145,605	1,053,822	744,983	308,839	41.46%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	32,712	650,573	7,677,228	8,665,914	(988,686)	-11.41%
MS Development Authority Tourism Advertising Fund	210,519	0	3,190,393	0	3,190,393	0.00%
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>\$395,046,394</b>	<b>\$391,295,628</b>	<b>\$3,224,150,941</b>	<b>\$3,201,632,640</b>	<b>\$22,518,302</b>	<b>0.70%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$48,911,146	\$38,511,502	\$339,863,553	\$326,412,860	\$13,450,694	4.12%
Motor Vehicle Ad Valorem Tag Reduction Fund	2,751,646	4,448,484	50,165,129	48,186,298	1,978,831	4.11%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,294,317	4,062,412	47,667,898	41,004,371	6,663,527	16.25%
Local Bridge Replacement & Rehabilitation Fund	503,795	0	5,492,931	0	5,492,931	0.00%
Modernization Use Tax County Fund	1,511,383	0	16,478,793	0	16,478,793	0.00%
Modernization Use Tax City Fund Cash	1,511,383	0	16,478,793	0	16,478,793	0.00%
<b>Total Use Tax Transfers</b>	<b>\$59,483,671</b>	<b>\$47,022,398</b>	<b>\$480,147,098</b>	<b>\$419,603,529</b>	<b>\$60,543,569</b>	<b>14.43%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$247,687,934	\$242,681,940	\$1,819,610,333	\$1,898,059,305	(\$78,448,972)	-4.13%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	35,139	428,022	693,638	2,614,073	(1,920,434)	-73.47%
MMEIA Rebate Fund	0	0	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	100,000	100,000	1,350,308	228,896	1,121,413	489.92%
Refund Account	14,182,616	13,829,842	354,631,183	360,289,125	(5,657,942)	-1.57%
<b>Total Individual Income Tax Transfers</b>	<b>\$262,005,689</b>	<b>\$257,039,804</b>	<b>\$2,223,069,261</b>	<b>\$2,269,420,997</b>	<b>(\$46,351,736)</b>	<b>-2.04%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$51,057,235	\$84,588,722	\$548,728,829	\$643,653,771	(\$94,924,942)	-14.75%
Economic Redevelopment Incentive Corporate Fund	0	0	30,959	160,394	(129,435)	-80.70%
Refund Account	1,570,068	8,828,623	54,258,826	85,183,472	(30,924,645)	-36.30%
<b>Total Corporate Tax Transfers</b>	<b>\$52,627,303</b>	<b>\$93,417,345</b>	<b>\$603,018,614</b>	<b>\$728,997,636</b>	<b>(\$125,979,022)</b>	<b>-17.28%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$60,117,168	\$56,660,985	\$312,762,228	\$311,914,397	\$847,831	0.27%
Municipalities	32,673	4,399	9,014,143	8,827,546	186,597	2.11%
County Fire Protection	32,673	4,399	9,014,143	8,827,546	186,597	2.11%
City of Jackson	2,625	378	289,883	276,529	13,355	4.83%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$60,185,139</b>	<b>\$56,670,161</b>	<b>\$331,080,398</b>	<b>\$329,846,018</b>	<b>\$1,234,381</b>	<b>0.37%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$9,216,870	\$10,832,443	\$110,694,305	\$136,631,531	(\$25,937,226)	-18.98%
Gaming License & Taxes (Counties & Cities)	1,036,698	7,610,714	73,663,663	87,540,630	(13,876,967)	-15.85%
Gaming Bond Sinking Fund	3,481,139	3,000,000	31,196,265	36,000,000	(4,803,735)	-13.34%
Gaming State Highway Fund	24,469	136,876	3,054,047	2,327,037	727,011	31.24%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$13,759,176</b>	<b>\$21,580,034</b>	<b>\$218,608,281</b>	<b>\$262,499,197</b>	<b>(\$43,890,917)</b>	<b>-16.72%</b>

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

	June 2020	June 2019	7/1/19 to 6/30/20	7/1/18 to 6/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,774,450	\$11,696,253	\$139,206,037	\$138,456,827	\$749,210	0.54%
Total Tobacco Tax Transfers	\$11,774,450	\$11,696,253	\$139,206,037	\$138,456,827	\$749,210	0.54%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,424,778	\$2,344,152	\$27,727,976	\$27,933,327	(\$205,352)	-0.74%
Total Beer and Wine Tax Transfers	\$2,424,778	\$2,344,152	\$27,727,976	\$27,933,327	(\$205,352)	-0.74%
<b>ABC Collections transferred to:</b>						
General Fund	\$8,806,878	\$7,753,457	\$88,622,555	\$81,306,986	\$7,315,569	9.00%
Counties	14,416	30,525	275,335	323,953	(48,617)	-15.01%
Municipalities	155,474	270,409	2,760,986	2,980,025	(219,040)	-7.35%
Department of Mental Health	893,824	781,524	8,953,770	8,178,935	774,835	9.47%
ABC Sales & Service Outside State Agencies	31,890	80,228	428,184	509,045	(80,861)	-15.88%
Total ABC Transfers	\$9,902,482	\$8,916,144	\$101,040,830	\$93,298,944	\$7,741,886	8.30%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$375,376	\$2,578,390	\$21,213,506	\$31,592,541	(\$10,379,034)	-32.85%
Counties	163,206	887,258	9,498,671	11,355,928	(1,857,257)	-16.35%
Total Oil Severance Tax Transfers	\$538,581	\$3,465,648	\$30,712,177	\$42,948,469	(\$12,236,292)	-28.49%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$53,894	\$257,104	\$1,775,004	\$3,296,326	(\$1,521,323)	-46.15%
Counties	35,593	97,395	947,426	1,653,327	(705,901)	-42.70%
Total Gas Severance Tax Transfers	\$89,487	\$354,499	\$2,722,429	\$4,949,653	(\$2,227,224)	-45.00%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$203,895	\$0	\$12,163,289	\$11,575,373	\$587,916	5.08%
Total Installment Loan Tax Transfers	\$203,895	\$0	\$12,163,289	\$11,575,373	\$587,916	5.08%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$892,012	\$1,350,750	\$13,532,878	\$13,229,492	\$303,387	2.29%
Highway Department	3,396,025	6,234,997	57,404,166	59,533,908	(2,129,742)	-3.58%
4-Lane Highway Project	1,375,554	1,656,658	17,686,018	18,298,295	(612,277)	-3.35%
Highway Department Hybrid/Electric	62,637	76,488	891,153	460,608	430,545	93.47%
State Aid Roads Hybrid/Electric	11,683	14,266	164,720	85,912	78,808	91.73%
Counties	1,403,785	2,548,318	30,074,475	30,233,847	(159,371)	-0.53%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	890,077	1,082,673	11,555,385	11,936,114	(380,729)	-3.19%
Mississippi Burn Care Fund	75,810	88,066	955,955	725,800	230,155	31.71%
New Capitol R & R	53,217	56,788	573,471	554,298	19,173	3.46%
DOR Special Tag Fees	10,674	11,937	133,803	124,682	9,121	7.32%
Mailing Fees	61,467	112,080	1,118,717	933,899	184,818	19.79%
Apportioned Tags	1,650	2,558	2,091,450	1,124,593	966,858	85.97%
Distinctive License Tag Fees	512,020	580,582	6,471,878	6,225,654	246,224	3.95%
Total Privilege Tax Transfers	\$8,746,610	\$13,816,161	\$142,660,538	\$143,467,102	(\$806,563)	-0.56%
<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	11,275,526	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

	June 2020	June 2019	7/1/19 to 6/30/20	7/1/18 to 6/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,789	\$12,510	\$23,854	(\$11,345)	-47.56%
General Fund: Compressed Gas	16,045	16,179	315,990	294,070	21,919	7.45%
General Fund: Natural Gas	66,326	51,069	812,644	780,697	31,948	4.09%
Highway Department	10,201,546	23,078,527	291,824,599	305,506,500	(13,681,902)	-4.48%
State Aid Road Fund	4,000,000	4,606,201	54,596,322	55,443,174	(846,852)	-1.53%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	44,378,742	41,297,018	3,081,724	7.46%
Road Protection - Coast Counties	192,813	295,974	3,540,770	3,620,306	(79,536)	-2.20%
Seawall - Coast Counties	342,852	526,283	6,295,322	6,449,466	(154,144)	-2.39%
Miss. Groundwater Protection Trust Fd.	644,216	836,425	9,990,715	10,135,545	(144,830)	-1.43%
Dept of Ins Propane Education Fund	6,193	6,245	121,972	113,511	8,461	7.45%
Municipal Aid	0	0	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	16,628	89,291	1,061,025	1,254,358	(193,333)	-15.41%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	225	226	4,423	4,116	307	7.45%
Railroad Revitalization Fund	8,858	16,313	154,798	166,776	(11,978)	-7.18%
IFTA Tax	125,229	0	8,673,177	8,788,028	(114,851)	-1.31%
Total Petroleum Tax Transfers	\$15,620,931	\$29,524,522	\$432,181,873	\$444,247,731	(\$12,065,858)	-2.72%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$194,637	\$188,133	\$2,401,616	\$2,274,466	\$127,150	5.59%
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	\$23,466,558	\$21,550,393	\$1,916,165	8.89%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$0	\$670,690	\$599,953	\$70,738	11.79%
Total Statewide Privilege Fees	\$0	\$0	\$670,690	\$599,953	\$70,738	11.79%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$928	\$0	\$928	0.00%
Timber Severance - Counties	62,180	61,792	769,754	833,268	(63,514)	-7.62%
Timber Severance - Forest Resources	248,720	246,565	3,067,953	3,323,366	(255,413)	-7.69%
Total Timber Severance Tax Transfers	\$310,900	\$308,358	\$3,838,635	\$4,156,634	(\$317,999)	-7.65%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$30	\$36,747	\$2,999	\$42,256	(\$39,257)	-92.90%
Total Int. On Investments (STC) Transfers	\$30	\$36,747	\$2,999	\$42,256	(\$39,257)	-92.90%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$772	\$1,040	\$6,861,540	\$6,652,808	\$208,732	3.14%
Total Regulatory Fees	\$772	\$1,040	\$6,861,540	\$6,652,808	\$208,732	3.14%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Total Rail Car in Lieu	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
<b>Railroad Regulatory transferred to:</b>						
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%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$130,340	\$140,158	(\$9,818)	-7.00%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$130,340	\$140,158	(\$9,818)	-7.00%

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

	June 2020	June 2019	7/1/19 to 6/30/20	7/1/18 to 6/30/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$540,358	\$724,481	\$6,879,318	\$7,190,145	(\$310,827)	-4.32%
Total Casual Auto Sales Tax Transfers	\$540,358	\$724,481	\$6,879,318	\$7,190,145	(\$310,827)	-4.32%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$1,054,742	\$863,630	\$9,885,579	\$10,541,957	(\$656,379)	-6.23%
Total Title Fees Transfers	\$1,054,742	\$863,630	\$9,885,579	\$10,541,957	(\$656,379)	-6.23%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$179,052	\$123,662	\$1,366,085	\$1,294,098	\$71,988	5.56%
Total ATV/ Motorcycle Fees Transfers	\$179,052	\$123,662	\$1,366,085	\$1,294,098	\$71,988	5.56%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$715,503	\$567,451	\$8,482,354	\$8,038,114	\$444,241	5.53%
Prepaid Wireless E911 Fee	14,602	11,581	173,112	164,045	9,067	5.53%
Total Prepaid Wireless E911	\$730,105	\$579,032	\$8,655,466	\$8,202,158	\$453,308	5.53%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$132,421	\$120,223	\$1,556,275	\$1,432,786	\$123,489	8.62%
Total E911 Telephone Minimum Standards Service Charge	\$132,421	\$120,223	\$1,556,275	\$1,432,786	\$123,489	8.62%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$8,870,332	\$8,833,823	\$36,508	0.41%
Rail Car in Lieu - DOR Fee	243	172	273,858	254,350	19,508	7.67%
Total Rail Car in Lieu	\$243	\$172	\$9,144,189	\$9,088,173	\$56,016	0.62%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$28,137	\$32,932	\$386,949	\$432,491	(\$45,542)	-10.53%
City Utility Fee	1,481	1,733	20,364	22,762	(2,397)	-10.53%
Total City Utility	\$29,618	\$34,665	\$407,313	\$455,252	(\$47,939)	-10.53%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$6,338,099	\$9,564,792	\$107,802,811	\$104,549,473	\$3,253,338	3.11%
Occupancy	21,232	60,899	655,740	674,023	(18,283)	-2.71%
Mississippi Telecommunication Facility	24,735	47,614	505,074	555,429	(50,356)	-9.07%
Special Levy / Occupancy Collection Fee	175,138	276,065	3,050,989	2,976,631	74,358	2.50%
Total Special Levy	\$6,559,205	\$9,949,369	\$112,014,614	\$108,755,557	\$3,259,057	3.00%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$1,500	\$5,968	\$2,339,727	\$1,921,617	\$418,110	21.76%
Environment Protection Trust Fund	1,500	5,968	2,339,727	1,921,617	418,110	21.76%
Total Non-Hazardous Waste	\$3,000	\$11,937	\$4,679,455	\$3,843,234	\$836,221	21.76%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$197,806	\$234,739	\$2,710,096	\$2,890,967	(\$180,872)	-6.26%
DOR Collection Fee	10,411	12,355	142,636	152,156	(9,520)	-6.26%
Total Waste Tire	\$208,217	\$247,094	\$2,852,732	\$3,043,123	(\$190,392)	-6.26%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$783,487	\$1,942,312	\$22,643,100	\$12,412,481	\$10,230,619	82.42%
Special Agent Fees	26,596	99,542	1,883,092	1,490,772	392,320	26.32%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	25	450	(425)	-94.44%
Sales and Services Outside	88,235	85,086	941,128	480,287	460,840	95.95%
Cash Bond	0	49,920	340,847	301,241	39,607	13.15%
Total Other Miscellaneous Agency Transfers	\$898,318	\$2,176,860	\$25,808,192	\$14,685,231	\$11,122,961	75.74%
<b>Summary:</b>						
Transfers to the General Fund	\$751,880,969	\$761,300,275	\$5,604,457,913	\$5,774,139,870	(\$169,681,957)	-2.94%
Transfers to Other than the General Fund	\$151,369,234	\$191,207,876	\$2,602,530,686	\$2,566,697,648	\$35,833,038	1.40%
Total Transfers	\$903,250,203	\$952,508,152	\$8,206,988,599	\$8,340,837,518	(\$133,848,919)	-1.60%

Note: Figures may not add due to computer rounding.