

Mississippi Department of Revenue
Summary of Transfers
June 2021

General fund transfers by the Department of Revenue for the 12th month of the fiscal year ending June 30, 2021 were \$723,341,564 which is a decrease of -\$28,539,405 or -3.8% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending June 30, 2021 were \$6,556,969,247 which is an increase of \$952,511,335 or 17.7% from the same period of the prior year.

Transfers to all funds in the month of June for the fiscal year ending June 30, 2021 were \$982,732,197 which is an increase of \$79,481,994 or 8.8% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending June 30, 2021 were \$9,477,320,370 which is an increase of \$1,270,331,771 or 15.48% from the same period of the prior year.

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

	June 2021	June 2020	7/1/20 to 6/30/21	7/1/19 to 6/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$213,901,081	\$310,081,524	\$2,244,361,161	\$2,156,122,116	\$88,239,044	4.09%
Public School Building Fund	1,666,666	1,666,666	19,999,992	19,999,992	0	0.00%
Municipalities	46,989,666	34,794,805	497,467,326	447,361,249	50,106,077	11.20%
Motor Vehicle Rental Sales Tax	0	0	6,945,994	8,302,294	(1,356,300)	-16.34%
4-Lane Construction Project	1,163,503	335,392	18,493,615	14,132,449	4,361,167	30.86%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	35,277,946	31,984,261	347,945,691	311,672,240	36,273,451	11.64%
Mississippi Fair Commission	1,674	596	134,767	549,882	(415,115)	-75.49%
Motor Vehicle Ad Valorem Tax Reduction Fund	23,875,023	14,464,048	224,548,156	194,179,899	30,368,257	15.64%
Department of Agriculture	48,518	52,030	461,049	317,320	143,729	45.29%
Sales Tax (Telecommunications 7%)	465,498	491,815	5,446,872	6,422,657	(975,784)	-15.19%
Airport Parking	36,701	8,368	390,731	863,782	(473,051)	-54.77%
Capitol Complex Improvement Fund	879,240	428,139	8,964,663	5,505,621	3,459,042	62.83%
Sales Tax Incentive Fund - Economic Redevelopment	104,844	95,517	994,163	1,053,822	(59,659)	-5.66%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	919,215	32,712	8,324,837	7,677,228	647,610	8.44%
MS Development Authority Tourism Advertising Fund	776,477	210,519	7,299,737	3,190,393	4,109,344	128.80%
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	\$326,506,053	\$395,046,394	\$3,438,578,755	\$3,224,150,941	\$214,427,814	6.65%
Use Tax Transferred to:						
General Fund	\$34,580,386	\$48,911,146	\$408,776,281	\$339,863,553	\$68,912,728	20.28%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,279,165	2,751,646	68,255,126	50,165,129	18,089,996	36.06%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,347,381	4,294,317	72,322,532	47,667,898	24,654,634	51.72%
Local Bridge Replacement & Rehabilitation Fund	2,549,623	503,795	27,535,709	5,492,931	22,042,778	401.29%
Modernization Use Tax County Fund	4,648,868	1,511,383	49,293,758	16,478,793	32,814,965	199.13%
Modernization Use Tax City Fund	4,648,868	1,511,383	49,293,758	16,478,793	32,814,965	199.13%
Total Use Tax Transfers	\$60,054,292	\$59,483,671	\$679,477,162	\$480,147,098	\$199,330,065	41.51%
Individual Income Tax Transferred to:						
General Fund	\$225,822,171	\$247,687,934	\$2,226,159,994	\$1,819,610,333	\$406,549,661	22.34%
Income Tax-Withheld-Job Incentive/Advantage	0	0	12,039,690	40,426,636	(28,386,945)	-70.22%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	116,912	35,139	1,559,092	693,638	865,453	124.77%
MMEIA Rebate Fund	0	0	5,677,153	6,357,163	(680,010)	-10.70%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	100,000	372,362	1,350,308	(977,947)	-72.42%
Refund Account	9,805,382	14,182,616	340,459,840	354,631,183	(14,171,342)	-4.00%
Total Individual Income Tax Transfers	\$235,744,466	\$262,005,689	\$2,586,268,131	\$2,223,069,261	\$363,198,870	16.34%
Corporate Tax Transferred to:						
General Fund	\$141,047,905	\$51,057,235	\$845,133,396	\$548,728,829	\$296,404,567	54.02%
Economic Redevelopment Incentive Corporate Fund	177,568	0	301,877	30,959	270,918	875.09%
Refund Account	40,232,068	1,570,068	100,046,571	54,258,826	45,787,745	84.39%
Total Corporate Tax Transfers	\$181,457,540	\$52,627,303	\$945,481,844	\$603,018,614	\$342,463,230	56.79%
Insurance Premium Tax Transferred to:						
General Fund	\$64,393,997	\$60,117,168	\$339,282,412	\$312,762,228	\$26,520,184	8.48%
Municipalities	10,583	32,673	9,244,767	9,014,143	230,624	2.56%
County Fire Protection	10,583	32,673	9,244,767	9,014,143	230,624	2.56%
City of Jackson	870	2,625	314,260	289,883	24,377	8.41%
Total Ins. Premium Tax Transfers	\$64,416,033	\$60,185,139	\$358,086,206	\$331,080,398	\$27,005,808	8.16%
Gaming Fees & Taxes Transferred to:						
General Fund	\$17,408,963	\$9,216,870	\$153,724,705	\$110,694,305	\$43,030,400	38.87%
Gaming License & Taxes (Counties & Cities)	9,147,691	1,036,698	93,364,358	73,663,663	19,700,695	26.74%
Gaming Bond Sinking Fund	3,000,000	3,481,139	36,000,000	31,196,265	4,803,735	15.40%
Gaming State Highway Fund	375,611	24,469	5,270,641	3,054,047	2,216,593	72.58%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$29,932,265	\$13,759,176	\$288,359,704	\$218,608,281	\$69,751,423	31.91%

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

	June 2021	June 2020	7/1/20 to 6/30/21	7/1/19 to 6/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,928,022	\$11,774,450	\$145,655,089	\$139,206,037	\$6,449,052	4.63%
Total Tobacco Tax Transfers	\$11,928,022	\$11,774,450	\$145,655,089	\$139,206,037	\$6,449,052	4.63%
Beer and Wine Tax transferred to:						
General Fund	\$2,477,400	\$2,424,778	\$29,370,688	\$27,727,976	\$1,642,712	5.92%
Total Beer and Wine Tax Transfers	\$2,477,400	\$2,424,778	\$29,370,688	\$27,727,976	\$1,642,712	5.92%
ABC Collections transferred to:						
General Fund	\$8,136,040	\$8,806,878	\$108,642,038	\$88,622,555	\$20,019,483	22.59%
Counties	24,750	14,416	265,845	275,335	(9,491)	-3.45%
Municipalities	257,442	155,474	2,795,988	2,760,986	35,002	1.27%
Department of Mental Health	838,925	893,824	11,132,115	8,953,770	2,178,345	24.33%
ABC Sales & Service Outside State Agencies	17,062	31,890	210,477	428,184	(217,707)	-50.84%
Total ABC Transfers	\$9,274,218	\$9,902,482	\$123,046,462	\$101,040,830	\$22,005,632	21.78%
Oil Severance Tax Transferred to:						
General Fund	\$1,926,480	\$375,376	\$16,416,775	\$21,213,506	(\$4,796,731)	-22.61%
Counties	808,175	163,206	6,240,653	9,498,671	(3,258,017)	-34.30%
Total Oil Severance Tax Transfers	\$2,734,655	\$538,581	\$22,657,429	\$30,712,177	(\$8,054,748)	-26.23%
Gas Severance Tax Transferred to:						
General Fund	\$169,815	\$53,894	\$1,766,228	\$1,775,004	(\$8,775)	-0.49%
Counties	74,892	35,593	859,778	947,426	(87,648)	-9.25%
Total Gas Severance Tax Transfers	\$244,708	\$89,487	\$2,626,006	\$2,722,429	(\$96,423)	-3.54%
Installment Loan Tax transferred to:						
General Fund	\$6,871	\$203,895	\$12,456,568	\$12,163,289	\$293,279	2.41%
Total Installment Loan Tax Transfers	\$6,871	\$203,895	\$12,456,568	\$12,163,289	\$293,279	2.41%
Privilege Tax Transferred to:						
General Fund	\$1,274,426	\$892,012	\$13,262,073	\$13,532,878	(\$270,806)	-2.00%
Highway Department	2,781,125	3,396,025	63,258,835	57,404,166	5,854,669	10.20%
4-Lane Highway Project	1,821,926	1,375,554	19,425,777	17,686,018	1,739,759	9.84%
Highway Department Hybrid/Electric	98,095	62,637	1,087,348	891,153	196,195	22.02%
State Aid Roads Hybrid/Electric	18,406	11,683	203,897	164,720	39,178	23.78%
Counties	1,110,723	1,403,785	32,301,695	30,074,475	2,227,220	7.41%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,182,595	890,077	12,647,624	11,555,385	1,092,239	9.45%
Mississippi Burn Care Fund	101,410	75,810	1,073,355	955,955	117,400	12.28%
New Capitol R & R	73,246	53,217	690,392	573,471	116,921	20.39%
DOR Special Tag Fees	14,145	10,674	152,153	133,803	18,350	13.71%
Mailing Fees	95,067	61,467	1,041,207	1,118,717	(77,510)	-6.93%
Apportioned Tags	0	1,650	281,900	2,091,450	(1,809,550)	-86.52%
Distinctive License Tag Fees	650,003	512,020	7,185,280	6,471,878	713,401	11.02%
Total Privilege Tax Transfers	\$9,221,166	\$8,746,610	\$152,622,627	\$142,660,538	\$9,962,088	6.98%
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	11,268,456	11,275,526	(7,070)	-0.06%
Nuclear Plant in Lieu (Cities)	0	0	7,531,544	7,524,474	7,070	0.09%
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 2021	June 2020	7/1/20 to 6/30/21	7/1/19 to 6/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$167	\$0	\$2,817	\$12,510	(\$9,692)	-77.48%
General Fund: Compressed Gas	18,098	16,045	330,498	315,990	14,509	4.59%
General Fund: Natural Gas	75,936	66,326	828,541	812,644	15,896	1.96%
Highway Department	24,128,307	10,201,546	308,285,729	291,824,599	16,461,130	5.64%
State Aid Road Fund	4,775,069	4,000,000	56,425,618	54,596,322	1,829,296	3.35%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	42,819,584	44,378,742	(1,559,158)	-3.51%
Road Protection - Coast Counties	289,732	192,813	3,416,607	3,540,770	(124,164)	-3.51%
Seawall - Coast Counties	515,079	342,852	6,074,318	6,295,322	(221,005)	-3.51%
Miss. Groundwater Protection Trust Fd.	0	644,216	4,171,546	9,990,715	(5,819,169)	-58.25%
MDOT Miss. Groundwater Protection Trust Fd.	874,047	0	5,721,296	0	5,721,296	0.00%
Dept of Ins Propane Education Fund	6,986	6,193	127,572	121,972	5,600	4.59%
Municipal Aid	0	0	1,598,864	1,598,864	0	0.00%
Aeronautics Commission	93,985	16,628	865,889	1,061,025	(195,136)	-18.39%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	253	225	4,626	4,423	203	4.59%
Railroad Revitalization Fund	14,387	8,858	160,754	154,798	5,956	3.85%
IFTA Tax	37,505	125,229	8,665,583	8,673,177	(7,594)	-0.09%
Total Petroleum Tax Transfers	\$30,829,552	\$15,620,931	\$448,299,842	\$432,181,873	\$16,117,968	3.73%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$2,140,688	\$2,401,616	(\$260,928)	-10.86%
TVA in Lieu Tax (Counties)	0	0	11,244,843	10,924,427	320,416	2.93%
TVA in Lieu Tax (Municipalities)	0	0	5,071,527	4,853,950	217,577	4.48%
TVA in Lieu Tax (Schools)	0	0	5,465,896	5,286,565	179,331	3.39%
Total TVA In Lieu Transfers	\$158,562	\$194,637	\$23,922,954	\$23,466,558	\$456,396	1.94%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$646,244	\$670,690	(\$24,446)	-3.64%
Total Statewide Privilege Fees	\$0	\$0	\$646,244	\$670,690	(\$24,446)	-3.64%
Timber Severance Tax transferred to:						
General Fund	\$223	\$0	\$3,971	\$928	\$3,042	327.73%
Timber Severance - Counties	70,067	62,180	805,869	769,754	36,115	4.69%
Timber Severance - Forest Resources	279,232	248,720	3,203,923	3,067,953	135,970	4.43%
Total Timber Severance Tax Transfers	\$349,523	\$310,900	\$4,013,762	\$3,838,635	\$175,127	4.56%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$30	\$205,454	\$2,999	\$202,455	6751.19%
Total Int. On Investments (STC) Transfers	\$0	\$30	\$205,454	\$2,999	\$202,455	6751.19%
Public Utility Regulatory Fees transferred to:						
General Fund	\$19	\$772	\$6,392,616	\$6,861,540	(\$468,925)	-6.83%
Total Regulatory Fees	\$19	\$772	\$6,392,616	\$6,861,540	(\$468,925)	-6.83%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Total Rail Car in Lieu	\$0	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$201,657	\$201,745	(\$88)	-0.04%
Fantasy Sports Tax transferred to:						
General Fund	\$15,000	\$0	\$185,266	\$130,340	\$54,926	42.14%
Total Fantasy Sports Tax Transfers	\$15,000	\$0	\$185,266	\$130,340	\$54,926	42.14%

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

	June 2021	June 2020	7/1/20 to 6/30/21	7/1/19 to 6/30/20	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$1,081,601	\$540,358	\$8,642,009	\$6,879,318	\$1,762,691	25.62%
Total Casual Auto Sales Tax Transfers	\$1,081,601	\$540,358	\$8,642,009	\$6,879,318	\$1,762,691	25.62%
Title Fees Transferred to:						
DOR Title Fees	\$1,023,888	\$1,054,742	\$10,932,254	\$9,885,579	\$1,046,675	10.59%
Total Title Fees Transfers	\$1,023,888	\$1,054,742	\$10,932,254	\$9,885,579	\$1,046,675	10.59%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$148,554	\$179,052	\$1,729,521	\$1,366,085	\$363,436	26.60%
Total ATV/ Motorcycle Fees Transfers	\$148,554	\$179,052	\$1,729,521	\$1,366,085	\$363,436	26.60%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$746,099	\$715,503	\$8,905,502	\$8,482,354	\$423,148	4.99%
Prepaid Wireless E911 Fee	15,227	14,602	181,751	173,112	8,640	4.99%
Total Prepaid Wireless E911	\$761,326	\$730,105	\$9,087,253	\$8,655,466	\$431,787	4.99%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,681	\$132,421	\$1,612,182	\$1,556,275	\$55,908	3.59%
Total E911 Telephone Minimum Standards Service Charge	\$127,681	\$132,421	\$1,612,182	\$1,556,275	\$55,908	3.59%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$9,479,550	\$8,870,332	\$609,218	6.87%
Rail Car in Lieu - DOR Fee	145	243	293,501	273,858	19,643	7.17%
Total Rail Car in Lieu	\$145	\$243	\$9,773,051	\$9,144,189	\$628,862	6.88%
City Utility Tax						
Gross City Utility Tax	\$32,517	\$28,137	\$331,009	\$386,949	(\$55,940)	-14.46%
City Utility Fee	1,711	1,481	17,421	20,364	(2,943)	-14.45%
Total City Utility	\$34,229	\$29,618	\$348,430	\$407,313	(\$58,883)	-14.46%
Special Levy transferred to:						
Cities / Counties / Local Government Project Occupancy	\$11,742,522	\$6,338,099	\$114,740,578	\$107,802,811	\$6,937,767	6.44%
Mississippi Telecommunication Facility	66,238	21,232	634,889	655,740	(20,851)	-3.18%
Special Levy / Occupancy Collection Fee	50,281	24,735	528,447	505,074	23,373	4.63%
Total Special Levy	\$334,754	\$175,138	\$3,247,034	\$3,050,989	\$196,045	6.43%
Total Special Levy	\$12,193,795	\$6,559,205	\$119,150,947	\$112,014,614	\$7,136,334	6.37%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$26,087	\$1,500	\$2,130,761	\$2,339,727	(\$208,967)	-8.93%
Environment Protection Trust Fund	26,087	1,500	2,130,761	2,339,727	(208,967)	-8.93%
Total Non-Hazardous Waste	\$52,175	\$3,000	\$4,261,522	\$4,679,455	(\$417,933)	-8.93%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$11,100	\$15,550	(\$4,449)	-28.61%
Hazardous Waste - Perpetual Care & Maint.	0	0	12,950	18,141	(5,191)	-28.61%
Hazardous Waste - Minimization Fund	0	0	12,950	18,141	(5,191)	-28.61%
Total Hazardous Waste	\$0	\$0	\$37,001	\$51,832	(\$14,831)	-28.61%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$300,746	\$197,806	\$3,002,435	\$2,710,096	\$292,340	10.79%
DOR Collection Fee	15,828	10,411	158,021	142,636	15,385	10.79%
Total Waste Tire	\$316,574	\$208,217	\$3,160,456	\$2,852,732	\$307,724	10.79%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,174,579	\$783,487	\$15,886,178	\$22,643,100	(\$6,756,922)	-29.84%
Special Agent Fees	283,539	26,596	2,290,414	1,883,092	407,322	21.63%
Amusement Ride Fees	800	0	800	0	800	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	130	25	105	420.00%
Sales and Services Outside	91,213	88,235	759,011	941,128	(182,117)	-19.35%
Cash Bond	91,755	0	1,069,658	340,847	728,810	213.82%
Total Other Miscellaneous Agency Transfers	\$1,641,887	\$898,318	\$20,006,190	\$25,808,192	(\$5,802,002)	-22.48%
Summary:						
Transfers to the General Fund	\$723,341,564	\$751,880,969	\$6,556,969,247	\$5,604,457,913	\$952,511,335	17.00%
Transfers to Other than the General Fund	\$259,390,633	\$151,369,234	\$2,920,351,123	\$2,602,530,686	\$317,820,436	12.21%
Total Transfers	\$982,732,197	\$903,250,203	\$9,477,320,370	\$8,206,988,599	\$1,270,331,771	15.48%

Note: Figures may not add due to computer rounding.