

**Mississippi Department of Revenue
Summary of Transfers
July 2017**

Revised 09/14/2017

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2018 were \$296,586,877 which is an increase of \$23,900,061 or 8.76% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2018 were \$512,833,498 which is a decrease of -\$17,680,909 or -3.33% from the same month of the prior year.

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

	July 2017	July 2016	7/1/17 to 7/31/17	7/1/16 to 7/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$64,957,569	\$73,013,794	\$64,957,569	\$73,013,794	(\$8,056,225)	-11.03%
Public School Building Fund	1,666,666	1,666,666	1,666,666	1,666,666	0	0.00%
Municipalities	37,618,080	35,107,827	37,618,080	35,107,827	2,510,253	7.15%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,521,698	1,124,840	1,521,698	1,124,840	396,858	35.28%
School Ad Valorem	5,681,117	2,239,029	5,681,117	2,239,029	3,442,088	153.73%
Education Enhancement	22,803,545	26,344,456	22,803,545	26,344,456	(3,540,911)	-13.44%
Mississippi Fair Commission	23	513	23	513	(490)	-95.53%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,775,445	27,829,027	16,775,445	27,829,027	(11,053,582)	-39.72%
Department of Agriculture	34,893	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	646,653	659,867	646,653	659,867	(13,214)	-2.00%
Airport Parking	70,206	70,491	70,206	70,491	(285)	-0.40%
Sales Tax Incentive Fund - MMEIA			0	0	0	0.00%
Sales Tax Incentive Fund - MDA	9,144	44,669	9,144	44,669	(35,525)	-79.53%
Sales Tax Incentive Fund - Tourism Project	595,899	316,528	595,899	316,528	279,371	88.26%
MDA Training Grant	150,000	150,000	150,000	150,000	0	0.00%
State Aid Road Fund	250,000	250,000	250,000	250,000	0	0.00%
Total Sales Tax Transfers	\$152,780,938	\$168,817,708	\$152,780,938	\$168,817,708	(\$16,036,769)	-9.50%
Use Tax Transferred to:						
General Fund	\$16,784,338	\$12,449,629	\$16,784,338	\$12,449,629	\$4,334,709	34.82%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,823,186	3,384,720	3,823,186	3,384,720	438,466	12.95%
School Ad Valorem	663,565	197,906	663,565	197,906	465,659	235.29%
Education Enhancement	2,666,654	2,633,577	2,666,654	2,633,577	33,077	1.26%
Total Use Tax Transfers	\$23,937,743	\$18,665,832	\$23,937,743	\$18,665,832	\$5,271,911	28.24%
Individual Income Tax Transferred to:						
General Fund	\$114,365,794	\$103,380,216	\$114,365,794	\$103,380,216	\$10,985,578	10.63%
Income Tax-Withheld-Job Incentive/Advantage	0	3,863,242	0	3,863,242	(3,863,242)	-100.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	715,558	10,220,100	715,558	10,220,100	(9,504,542)	-93.00%
MMEIA Rebate Fund	0	0	0	0	0	0.00%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	119,482	0	119,482	(119,482)	-100.00%
Refund Account	7,565,947	18,019,953	7,565,947	18,019,953	(10,454,006)	-58.01%
Total Individual Income Tax Transfers	\$122,647,299	\$135,602,993	\$122,647,299	\$135,602,993	(\$12,955,695)	-9.55%
Corporate Tax Transferred to:						
General Fund	\$14,319,672	\$18,596,139	\$14,319,672	\$18,596,139	(\$4,276,467)	-23.00%
Refund Account	2,959,970	10,790,592	2,959,970	10,790,592	(7,830,622)	-72.57%
Total Corporate Tax Transfers	\$17,279,642	\$29,386,731	\$17,279,642	\$29,386,731	(\$12,107,088)	-41.20%
Insurance Premium Tax Transferred to:						
General Fund	\$40,689,694	\$26,420,723	\$40,689,694	\$26,420,723	\$14,268,971	54.01%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Municipalities	480,667	694,291	480,667	694,291	(213,624)	-30.77%
County Fire Protection	439,284	694,291	439,284	694,291	(255,007)	-36.73%
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	41,139	71,057	41,139	71,057	(29,919)	-42.11%
Total Ins. Premium Tax Transfers	\$41,650,784	\$27,880,363	\$41,650,784	\$27,880,363	\$13,770,421	49.39%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,641,559	\$11,159,700	\$11,641,559	\$11,159,700	\$481,859	4.32%
Gaming License & Taxes (Counties & Cities)	7,584,777	7,931,139	7,584,777	7,931,139	(346,362)	-4.37%
Gaming Bond Sinking Fund	2,500,000	2,375,000	2,500,000	2,375,000	125,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	41,663	(41,663)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	83,334	(83,334)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	500,000	500,000	0	0.00%
Total Gaming Fees & Tax Transfers	\$22,226,336	\$22,090,836	\$22,226,336	\$22,090,836	\$135,500	0.61%

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

	July 2017	July 2016	7/1/17 to 7/31/17	7/1/16 to 7/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,242,519	\$12,226,335	\$11,242,519	\$12,226,335	(\$983,816)	-8.05%
Total Tobacco Tax Transfers	\$11,242,519	\$12,226,335	\$11,242,519	\$12,226,335	(\$983,816)	-8.05%
Beer and Wine Tax transferred to:						
General Fund	\$2,738,231	\$2,756,436	\$2,738,231	\$2,756,436	(\$18,205)	-0.66%
Total Beer and Wine Tax Transfers	\$2,738,231	\$2,756,436	\$2,738,231	\$2,756,436	(\$18,205)	-0.66%
ABC Collections transferred to:						
General Fund	\$6,742,934	\$6,516,426	\$6,742,934	\$6,516,426	\$226,508	3.48%
Counties	24,300	27,995	24,300	27,995	(3,695)	-13.20%
Municipalities	237,472	228,647	237,472	228,647	8,825	3.86%
Department of Mental Health	672,202	648,718	672,202	648,718	23,484	3.62%
ABC Sales & Service Outside State Agencies	45,996	0	45,996	0	45,996	0.00%
Total ABC Transfers	\$7,722,904	\$7,421,785	\$7,722,904	\$7,421,785	\$301,118	4.06%
Oil Severance Tax Transferred to:						
General Fund	\$1,727,337	\$2,081,523	\$1,727,337	\$2,081,523	(\$354,186)	-17.02%
Counties	712,345	677,898	712,345	677,898	34,448	5.08%
Total Oil Severance Tax Transfers	\$2,439,682	\$2,759,420	\$2,439,682	\$2,759,420	(\$319,738)	-11.59%
Gas Severance Tax Transferred to:						
General Fund	\$292,560	\$237,044	\$292,560	\$237,044	\$55,515	23.42%
Counties	168,338	110,071	168,338	110,071	58,267	52.94%
Total Gas Severance Tax Transfers	\$460,898	\$347,115	\$460,898	\$347,115	\$113,782	32.78%
Installment Loan Tax transferred to:						
General Fund	\$2,710,883	\$2,503,177	\$2,710,883	\$2,503,177	\$207,706	8.30%
Total Installment Loan Tax Transfers	\$2,710,883	\$2,503,177	\$2,710,883	\$2,503,177	\$207,706	8.30%
Privilege Tax Transferred to:						
General Fund	\$2,109,963	\$1,124,145	\$2,109,963	\$1,124,145	\$985,818	87.69%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Highway Department	4,484,783	4,516,366	4,484,783	4,516,366	(31,583)	-0.70%
4-Lane Highway Project	927,535	1,542,681	927,535	1,542,681	(615,145)	-39.88%
Counties	1,749,620	1,728,035	1,749,620	1,728,035	21,585	1.25%
Trauma Care Fund	619,108	1,107,299	619,108	1,107,299	(488,192)	-44.09%
Mississippi Burn Care Fund	22,346	22,335	22,346	22,335	11	0.05%
New Capitol R & R	47,573	46,579	47,573	46,579	994	2.13%
DOR Special Tag Fees Fees	10,486	10,088	10,486	10,088	398	3.95%
Mailing Fees	28,956	37,516	28,956	37,516	(8,560)	-22.82%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	2,555	47,433	2,555	47,433	(44,878)	-94.61%
Distinctive License Tag Fees	507,108	493,613	507,108	493,613	13,495	2.73%
Total Privilege Tax Transfers	\$10,510,033	\$10,676,090	\$10,510,033	\$10,676,090	(\$166,056)	-1.56%
Estate Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Estate Tax Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	0	0	0	0.00%
Nuclear Plant in Lieu (Cities)	0	0	0	0	0	0.00%
Total Nuclear In Lieu Transfers	\$0	\$0	\$0	\$0	\$0	0.00%

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

	July 2017	July 2016	7/1/17 to 7/31/17	7/1/16 to 7/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$1,079	\$1,325	\$1,079	\$1,325	(\$246)	-18.59%
General Fund: Compressed Gas	11,086	0	11,086	0	11,086	0.00%
General Fund: Natural Gas	50,835	47,944	50,835	47,944	2,892	6.03%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Highway Department	27,565,251	27,526,786	27,565,251	27,526,786	38,466	0.14%
State Aid Road Fund	4,907,967	5,439,728	4,907,967	5,439,728	(531,761)	-9.78%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	31,811,948	31,037,414	31,811,948	31,037,414	774,534	2.50%
Road Protection - Coast Counties	313,667	311,896	313,667	311,896	1,771	0.57%
Seawall - Coast Counties	557,630	554,482	557,630	554,482	3,149	0.57%
Miss. Groundwater Protection Trust Fd.	0	875,476	0	875,476	(875,476)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	4,279	0	4,279	0	4,279	0.00%
Municipal Aid	684,724	704,985	684,724	704,985	(20,261)	-2.87%
Aeronautics Commission	114,702	153,420	114,702	153,420	(38,718)	-25.24%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	155	182	155	182	(27)	-14.85%
Railroad Revitalization Fund	12,778	13,002	12,778	13,002	(224)	-1.72%
IFTA Tax	570,798	511,290	570,798	511,290	59,507	11.64%
Total Petroleum Tax Transfers	\$75,406,900	\$75,977,929	\$75,406,900	\$75,977,929	(\$571,029)	-0.75%
TVA In Lieu transferred to:						
General Fund	\$162,758	\$171,885	\$162,758	\$171,885	(\$9,127)	-5.31%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$162,758	\$171,885	\$162,758	\$171,885	(\$9,127)	-5.31%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance Tax transferred to:						
General Fund	\$628	\$1	\$628	\$1	\$627	58036.11%
Timber Severance - Counties	56,095	62,890	56,095	62,890	(6,795)	-10.80%
Timber Severance - Forest Resources	221,833	251,555	221,833	251,555	(29,722)	-11.82%
Total Timber Severance Tax Transfers	\$278,555	\$314,446	\$278,555	\$314,446	(\$35,891)	-11.41%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$6,037,439	\$374	\$6,037,439	\$374	\$6,037,064	n/a
Other Budgeted General Fund	0	0	0	0	0	0.00%
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	\$6,037,439	\$374	\$6,037,439	\$374	\$6,037,064	n/a
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Other Budgeted General Fund	0	0	0	0	0	0.00%
Municipal Gas Utility Regulatory Fee	0	0	0	0	0	0.00%
Total Municipal Gas Utility Regulation	\$0	\$0	\$0	\$0	\$0	0.00%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	0	0	0	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$0	\$0	\$0	0.00%

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

	July 2017	July 2016	7/1/17 to 7/31/17	7/1/16 to 7/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$586,397	\$580,967	\$586,397	\$580,967	\$5,430	0.93%
Total Casual Auto Sales Tax Transfers	\$586,397	\$580,967	\$586,397	\$580,967	\$5,430	0.93%
Title Fees Transferred to:						
DOR Title Fees	\$869,142	\$778,346	\$869,142	\$778,346	\$90,796	11.67%
Total Title Fees Transfers	\$869,142	\$778,346	\$869,142	\$778,346	\$90,796	11.67%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$106,563	\$106,570	\$106,563	\$106,570	(\$7)	-0.01%
Total ATV/ Motorcycle Fees Transfers	\$106,563	\$106,570	\$106,563	\$106,570	(\$7)	-0.01%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$669,008	\$565,084	\$669,008	\$565,084	\$103,924	18.39%
Prepaid Wireless E911 Fee	13,654	11,533	13,654	11,533	2,121	18.39%
Total Prepaid Wireless E911	\$682,662	\$576,617	\$682,662	\$576,617	\$106,045	18.39%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$113,399	\$119,426	\$113,399	\$119,426	(\$6,027)	-5.05%
Total E911 Telephone Minimum Standards Service Charge	\$113,399	\$119,426	\$113,399	\$119,426	(\$6,027)	-5.05%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	358	44	358	44	314	720.54%
Total Rail Car in Lieu	\$358	\$44	\$358	\$44	\$314	720.54%
City Utility Tax						
Gross City Utility Tax	\$42,401	\$45,700	\$42,401	\$45,700	(\$3,299)	-7.22%
City Utility Fee	2,232	2,405	2,232	2,405	(174)	-7.22%
Total City Utility	\$44,633	\$48,105	\$44,633	\$48,105	(\$3,473)	-7.22%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,771,206	\$7,807,960	\$8,771,206	\$7,807,960	\$963,246	12.34%
Occupancy	68,406	56,792	68,406	56,792	11,614	20.45%
Mississippi Telecommunication Facility	47,428	46,719	47,428	46,719	709	1.52%
Special Levy / Occupancy Collection Fee	240,830	219,067	240,830	219,067	21,763	9.93%
Total Special Levy	\$9,127,871	\$8,130,538	\$9,127,871	\$8,130,538	\$997,333	12.27%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act T	\$187,187	\$729,763	\$187,187	\$729,763	(\$542,576)	-74.35%
Environment Protection Trust Fund	187,187	729,763	187,187	729,763	(542,576)	-74.35%
Total Non-Hazardous Waste	\$374,375	\$1,459,526	\$374,375	\$1,459,526	(\$1,085,151)	-74.35%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$0	\$0	\$0	0.00%
Hazardous Waste - Perpetual Care & Maint.	0	0	0	0	0	0.00%
Hazardous Waste - Minimization Fund	0	0	0	0	0	0.00%
Total Hazardous Waste	\$0	\$0	\$0	\$0	\$0	0.00%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$233,758	\$221,850	\$233,758	\$221,850	\$11,907	5.37%
DOR Collection Fee	12,303	11,676	12,303	11,676	626	5.37%
Total Waste Tire	\$246,061	\$233,527	\$246,061	\$233,527	\$12,534	5.37%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$295,060	\$722,989	\$295,060	\$722,989	(\$427,928)	-59.19%
Special Agent Fees	87,169	59,199	87,169	59,199	27,970	47.25%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	40	0	40	(40)	-100.00%
Collection Fees	0	345	0	345	(345)	-100.00%
Sales and Services Outside	38,103	84,526	38,103	84,526	(46,423)	-54.92%
Cash Bond	28,165	14,189	28,165	14,189	13,976	98.50%
Total Other Miscellaneous Agency Transfers	\$448,497	\$881,287	\$448,497	\$881,287	(\$432,789)	-49.11%
Summary:						
Transfers to the General Fund	\$296,586,877	\$272,686,815	\$296,586,877	\$272,686,815	\$23,900,061	8.76%
Transfers to Other Budgeted General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Transfers to Other than the General Fund	\$216,246,621	\$257,827,591	\$216,246,621	\$257,827,591	(\$41,580,970)	-16.13%
Total Transfers	\$512,833,498	\$530,514,407	\$512,833,498	\$530,514,407	(\$17,680,909)	-3.33%

Note: Figures may not add due to computer rounding.