

Mississippi Department of Revenue
Summary of Transfers
July 2018

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2019 were \$303,884,684 which is an increase of \$7,297,808 or 2.46% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2019 were \$527,706,674 which is an increase of \$14,873,176 or 2.9% from the same month of the prior year.

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

	July 2018	July 2017	7/1/18 to 7/31/18	7/1/17 to 7/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$71,468,731	\$64,957,569	\$71,468,731	\$64,957,569	\$6,511,161	10.02%
Public School Building Fund	1,666,666	1,666,666	1,666,666	1,666,666	0	0.00%
Municipalities	38,587,408	37,618,080	38,587,408	37,618,080	969,328	2.58%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,505,272	1,521,698	1,505,272	1,521,698	(16,426)	-1.08%
School Ad Valorem	5,755,348	5,681,117	5,755,348	5,681,117	74,231	1.31%
Education Enhancement	23,433,162	22,803,545	23,433,162	22,803,545	629,617	2.76%
Mississippi Fair Commission	0	23	0	23	(23)	-100.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,385,074	16,775,445	17,385,074	16,775,445	609,629	3.63%
Department of Agriculture	0	34,893	0	34,893	(34,893)	-100.00%
Sales Tax (Telecommunications 7%)	558,246	646,653	558,246	646,653	(88,407)	-13.67%
Airport Parking	73,449	70,206	73,449	70,206	3,243	4.62%
Sales Tax Incentive Fund - Economic Redevelopment	43,582	0	43,582	0	43,582	0.00%
Sales Tax Incentive Fund - MDA	0	9,144	0	9,144	(9,144)	-100.00%
Sales Tax Incentive Fund - Tourism Project	696,649	595,899	696,649	595,899	100,750	16.91%
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	\$161,573,586	\$152,780,938	\$161,573,586	\$152,780,938	\$8,792,648	5.76%
Use Tax Transferred to:						
General Fund	\$18,164,227	\$16,784,338	\$18,164,227	\$16,784,338	\$1,379,889	8.22%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,170,525	3,823,186	4,170,525	3,823,186	347,340	9.09%
School Ad Valorem	672,933	663,565	672,933	663,565	9,368	1.41%
Education Enhancement	2,869,210	2,666,654	2,869,210	2,666,654	202,555	7.60%
Total Use Tax Transfers	\$25,876,895	\$23,937,743	\$25,876,895	\$23,937,743	\$1,939,152	8.10%
Individual Income Tax Transferred to:						
General Fund	\$128,251,043	\$114,365,794	\$128,251,043	\$114,365,794	\$13,885,249	12.14%
Income Tax-Withheld-Job Incentive/Advantage	0	0	0	0	0	0.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	715,558	0	715,558	(715,558)	-100.00%
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	0	0	0	0	0.00%
Refund Account	16,072,934	7,565,947	16,072,934	7,565,947	8,506,988	112.44%
Total Individual Income Tax Transfers	\$144,323,977	\$122,647,299	\$144,323,977	\$122,647,299	\$21,676,678	17.67%
Corporate Tax Transferred to:						
General Fund	\$10,787,321	\$14,319,672	\$10,787,321	\$14,319,672	(\$3,532,351)	-24.67%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	2,807,188	2,959,970	2,807,188	2,959,970	(152,782)	-5.16%
Total Corporate Tax Transfers	\$13,594,509	\$17,279,642	\$13,594,509	\$17,279,642	(\$3,685,134)	-21.33%
Insurance Premium Tax Transferred to:						
General Fund	\$30,338,049	\$40,689,694	\$30,338,049	\$40,689,694	(\$10,351,645)	-25.44%
Municipalities	392,292	480,667	392,292	480,667	(88,376)	-18.39%
County Fire Protection	392,292	439,284	392,292	439,284	(46,992)	-10.70%
City of Jackson	32,291	41,139	32,291	41,139	(8,848)	-21.51%
Total Ins. Premium Tax Transfers	\$31,154,923	\$41,650,784	\$31,154,923	\$41,650,784	(\$10,495,860)	-25.20%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,200,025	\$11,641,559	\$12,200,025	\$11,641,559	\$558,466	4.80%
Gaming License & Taxes (Counties & Cities)	7,397,229	7,584,777	7,397,229	7,584,777	(187,548)	-2.47%
Gaming Bond Sinking Fund	3,000,000	2,500,000	3,000,000	2,500,000	500,000	20.00%
Gulf Coast Aquarium Fund	0	500,000	0	500,000	(500,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$22,597,254	\$22,226,336	\$22,597,254	\$22,226,336	\$370,919	1.67%

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

	July 2018	July 2017	7/1/18 to 7/31/18	7/1/17 to 7/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,524,519	\$11,242,519	\$12,524,519	\$11,242,519	\$1,282,000	11.40%
Total Tobacco Tax Transfers	\$12,524,519	\$11,242,519	\$12,524,519	\$11,242,519	\$1,282,000	11.40%
Beer and Wine Tax transferred to:						
General Fund	\$2,716,773	\$2,738,231	\$2,716,773	\$2,738,231	(\$21,459)	-0.78%
Total Beer and Wine Tax Transfers	\$2,716,773	\$2,738,231	\$2,716,773	\$2,738,231	(\$21,459)	-0.78%
ABC Collections transferred to:						
General Fund	\$6,286,120	\$6,742,934	\$6,286,120	\$6,742,934	(\$456,814)	-6.77%
Counties	24,875	24,300	24,875	24,300	575	2.37%
Municipalities	235,693	237,472	235,693	237,472	(1,779)	-0.75%
Department of Mental Health	627,336	672,202	627,336	672,202	(44,867)	-6.67%
ABC Sales & Service Outside State Agencies	35,117	45,996	35,117	45,996	(10,879)	-23.65%
Total ABC Transfers	\$7,209,141	\$7,722,904	\$7,209,141	\$7,722,904	(\$513,763)	-6.65%
Oil Severance Tax Transferred to:						
General Fund	\$2,874,842	\$1,727,337	\$2,874,842	\$1,727,337	\$1,147,506	66.43%
Counties	931,110	712,345	931,110	712,345	218,765	30.71%
Total Oil Severance Tax Transfers	\$3,805,952	\$2,439,682	\$3,805,952	\$2,439,682	\$1,366,270	56.00%
Gas Severance Tax Transferred to:						
General Fund	\$281,724	\$292,560	\$281,724	\$292,560	(\$10,836)	-3.70%
Counties	498,344	168,338	498,344	168,338	330,006	196.04%
Total Gas Severance Tax Transfers	\$780,068	\$460,898	\$780,068	\$460,898	\$319,170	69.25%
Installment Loan Tax transferred to:						
General Fund	\$2,897,282	\$2,710,883	\$2,897,282	\$2,710,883	\$186,400	6.88%
Total Installment Loan Tax Transfers	\$2,897,282	\$2,710,883	\$2,897,282	\$2,710,883	\$186,400	6.88%
Privilege Tax Transferred to:						
General Fund	\$1,085,267	\$2,109,963	\$1,085,267	\$2,109,963	(\$1,024,696)	-48.56%
Highway Department	4,868,938	4,484,783	4,868,938	4,484,783	384,156	8.57%
4-Lane Highway Project	1,587,095	927,535	1,587,095	927,535	659,559	71.11%
Counties	1,942,215	1,749,620	1,942,215	1,749,620	192,595	11.01%
Trauma Care Fund	1,050,511	619,108	1,050,511	619,108	431,403	69.68%
Mississippi Burn Care Fund	22,181	22,346	22,181	22,346	(165)	-0.74%
New Capitol R & R	49,450	47,573	49,450	47,573	1,877	3.95%
DOR Special Tag Fees Fees	10,533	10,486	10,533	10,486	47	0.45%
Mailing Fees	63,283	28,956	63,283	28,956	34,327	118.55%
Apportioned Tags	2,463	2,555	2,463	2,555	(93)	-3.63%
Distinctive License Tag Fees	517,310	507,108	517,310	507,108	10,202	2.01%
Total Privilege Tax Transfers	\$11,199,245	\$10,510,033	\$11,199,245	\$10,510,033	\$689,212	6.56%
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 2018	July 2017	7/1/18 to 7/31/18	7/1/17 to 7/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$2,130	\$1,079	\$2,130	\$1,079	\$1,051	97.46%
General Fund: Compressed Gas	12,793	11,086	12,793	11,086	1,706	15.39%
General Fund: Natural Gas	67,633	50,835	67,633	50,835	16,797	33.04%
Highway Department	26,148,385	27,565,251	26,148,385	27,565,251	(1,416,866)	-5.14%
State Aid Road Fund	5,162,143	4,907,967	5,162,143	4,907,967	254,176	5.18%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	26,318,374	31,811,948	26,318,374	31,811,948	(5,493,574)	-17.27%
Road Protection - Coast Counties	320,028	313,667	320,028	313,667	6,360	2.03%
Seawall - Coast Counties	568,938	557,630	568,938	557,630	11,307	2.03%
Miss. Groundwater Protection Trust Fd.	925,655	0	925,655	0	925,655	0.00%
Dept of Ins Propane Education Fund	4,938	4,279	4,938	4,279	659	15.39%
Municipal Aid	678,543	684,724	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	122,525	114,702	122,525	114,702	7,823	6.82%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	179	155	179	155	24	15.43%
Railroad Revitalization Fund	13,796	12,778	13,796	12,778	1,018	7.96%
IFTA Tax	505,500	570,798	505,500	570,798	(65,298)	-11.44%
Total Petroleum Tax Transfers	\$69,651,558	\$75,406,900	\$69,651,558	\$75,406,900	(\$5,755,342)	-7.63%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$162,758	\$171,125	\$162,758	\$8,367	5.14%
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	\$171,125	\$162,758	\$171,125	\$162,758	\$8,367	5.14%
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	\$0	\$628	\$0	\$628	(\$628)	-100.00%
Timber Severance - Counties	76,625	56,095	76,625	56,095	20,530	36.60%
Timber Severance - Forest Resources	305,654	221,833	305,654	221,833	83,821	37.79%
Total Timber Severance Tax Transfers	\$382,279	\$278,555	\$382,279	\$278,555	\$103,723	37.24%
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	\$3,703,107	\$6,037,439	\$3,703,107	\$6,037,439	(\$2,334,331)	-38.66%
Total Regulatory Fees	\$3,703,107	\$6,037,439	\$3,703,107	\$6,037,439	(\$2,334,331)	-38.66%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$24,210	\$0	\$24,210	\$0	\$24,210	0.00%
Total Municipal Gas Utility Regulation	\$24,210	\$0	\$24,210	\$0	\$24,210	0.00%
Railroad Regulatory transferred to:						
General Fund	\$251	\$0	\$251	\$0	\$251	0.00%
Gross Railroad Regulation	131,606	0	131,606	0	131,606	0.00%
Total Railroad Regulatory	\$131,857	\$0	\$131,857	\$0	\$131,857	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$27,514	\$0	\$27,514	\$0	\$27,514	0.00%
Total Fantasy Sports Tax Transfers	\$27,514	\$0	\$27,514	\$0	\$27,514	0.00%

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

	July 2018	July 2017	7/1/18 to 7/31/18	7/1/17 to 7/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$771,637	\$586,397	\$771,637	\$586,397	\$185,240	31.59%
Total Casual Auto Sales Tax Transfers	\$771,637	\$586,397	\$771,637	\$586,397	\$185,240	31.59%
Title Fees Transferred to:						
DOR Title Fees	\$981,126	\$869,142	\$981,126	\$869,142	\$111,984	12.88%
Total Title Fees Transfers	\$981,126	\$869,142	\$981,126	\$869,142	\$111,984	12.88%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$97,216	\$106,563	\$97,216	\$106,563	(\$9,348)	-8.77%
Total ATV/ Motorcycle Fees Transfers	\$97,216	\$106,563	\$97,216	\$106,563	(\$9,348)	-8.77%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$692,024	\$669,008	\$692,024	\$669,008	\$23,016	3.44%
Prepaid Wireless E911 Fee	14,123	13,654	14,123	13,654	469	3.44%
Total Prepaid Wireless E911	\$706,147	\$682,662	\$706,147	\$682,662	\$23,485	3.44%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$119,760	\$113,399	\$119,760	\$113,399	\$6,361	5.61%
Total E911 Telephone Minimum Standards Service Charge	\$119,760	\$113,399	\$119,760	\$113,399	\$6,361	5.61%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	5,194	358	5,194	358	4,836	1352.79%
Total Rail Car in Lieu	\$5,194	\$358	\$5,194	\$358	\$4,836	1352.79%
City Utility Tax						
Gross City Utility Tax	\$37,032	\$42,401	\$37,032	\$42,401	(\$5,369)	-12.66%
City Utility Fee	1,949	2,232	1,949	2,232	(282)	-12.66%
Total City Utility	\$38,981	\$44,633	\$38,981	\$44,633	(\$5,651)	-12.66%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,933,534	\$8,771,206	\$8,933,534	\$8,771,206	\$162,328	1.85%
Occupancy	48,486	68,406	48,486	68,406	(19,921)	-29.12%
Mississippi Telecommunication Facility	44,203	47,428	44,203	47,428	(3,225)	-6.80%
Special Levy / Occupancy Collection Fee	252,844	240,830	252,844	240,830	12,014	4.99%
Total Special Levy	\$9,279,067	\$9,127,871	\$9,279,067	\$9,127,871	\$151,196	1.66%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$173,053	\$187,187	\$173,053	\$187,187	(\$14,135)	-7.55%
Environment Protection Trust Fund	173,053	187,187	173,053	187,187	(14,135)	-7.55%
Total Non-Hazardous Waste	\$346,105	\$374,375	\$346,105	\$374,375	(\$28,270)	-7.55%
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	\$249,974	\$233,758	\$249,974	\$233,758	\$16,216	6.94%
DOR Collection Fee	13,157	12,303	13,157	12,303	854	6.94%
Total Waste Tire	\$263,130	\$246,061	\$263,130	\$246,061	\$17,070	6.94%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$646,911	\$295,060	\$646,911	\$295,060	\$351,850	119.25%
Special Agent Fees	62,378	87,169	62,378	87,169	(24,791)	-28.44%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	24,149	38,103	24,149	38,103	(13,955)	-36.62%
Cash Bond	19,100	28,165	19,100	28,165	(9,065)	-32.19%
Total Other Miscellaneous Agency Transfers	\$752,538	\$448,497	\$752,538	\$448,497	\$304,040	67.79%
Summary:						
Transfers to the General Fund	\$303,884,684	\$296,586,877	\$303,884,684	\$296,586,877	\$7,297,808	2.46%
Transfers to Other than the General Fund	\$223,821,990	\$216,246,621	\$223,821,990	\$216,246,621	\$7,575,369	3.50%
Total Transfers	\$527,706,674	\$512,833,498	\$527,706,674	\$512,833,498	\$14,873,176	2.90%

Note: Figures may not add due to computer rounding.