

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

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2020 were \$317,486,141 which is an increase of \$13,601,457 or 4.48% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2020 were \$578,983,090 which is an increase of \$51,276,415 or 9.72% from the same month of the prior year.

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

	July 2019	July 2018	7/1/19 to 7/31/19	7/1/18 to 7/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$75,755,774	\$71,468,731	\$75,755,774	\$71,468,731	\$4,287,043	6.00%
Public School Building Fund	1,666,666	1,666,666	1,666,666	1,666,666	0	0.00%
Municipalities	39,735,820	38,587,408	39,735,820	38,587,408	1,148,412	2.98%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	871,833	1,505,272	871,833	1,505,272	(633,439)	-42.08%
School Ad Valorem	5,431,283	5,755,348	5,431,283	5,755,348	(324,064)	-5.63%
Education Enhancement	22,013,662	23,433,162	22,013,662	23,433,162	(1,419,500)	-6.06%
Mississippi Fair Commission	0	0	0	0	0	0.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,953,418	17,385,074	17,953,418	17,385,074	568,345	3.27%
Department of Agriculture	41,711	0	41,711	0	41,711	0.00%
Sales Tax (Telecommunications 7%)	702,545	558,246	702,545	558,246	144,299	25.85%
Airport Parking	90,532	73,449	90,532	73,449	17,083	23.26%
Capitol Complex Improvement Fund	257,151	0	257,151	0	257,151	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	97,860	43,582	97,860	43,582	54,278	124.54%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	740,632	696,649	740,632	696,649	43,983	6.31%
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%
<b>Total Sales Tax Transfers</b>	<b>\$165,758,887</b>	<b>\$161,573,586</b>	<b>\$165,758,887</b>	<b>\$161,573,586</b>	<b>\$4,185,301</b>	<b>2.59%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$14,153,048	\$18,164,227	\$14,153,048	\$18,164,227	(\$4,011,179)	-22.08%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,503,729	4,170,525	4,503,729	4,170,525	333,204	7.99%
School Ad Valorem	736,897	672,933	736,897	672,933	63,964	9.51%
Education Enhancement	2,963,002	2,869,210	2,963,002	2,869,210	93,793	3.27%
<b>Total Use Tax Transfers</b>	<b>\$22,356,677</b>	<b>\$25,876,895</b>	<b>\$22,356,677</b>	<b>\$25,876,895</b>	<b>(\$3,520,218)</b>	<b>-13.60%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$126,881,534	\$128,251,043	\$126,881,534	\$128,251,043	(\$1,369,509)	-1.07%
Income Tax-Withheld-Job Incentive/Advantage	24,930,865	0	24,930,865	0	24,930,865	0.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	528,671	0	528,671	0	528,671	0.00%
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	771,058	0	771,058	0	771,058	0.00%
Refund Account	19,369,678	16,072,934	19,369,678	16,072,934	3,296,744	20.51%
<b>Total Individual Income Tax Transfers</b>	<b>\$172,481,806</b>	<b>\$144,323,977</b>	<b>\$172,481,806</b>	<b>\$144,323,977</b>	<b>\$28,157,829</b>	<b>19.51%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$16,302,062	\$10,787,321	\$16,302,062	\$10,787,321	\$5,514,742	51.12%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	2,685,010	2,807,188	2,685,010	2,807,188	(122,178)	-4.35%
<b>Total Corporate Tax Transfers</b>	<b>\$18,987,072</b>	<b>\$13,594,509</b>	<b>\$18,987,072</b>	<b>\$13,594,509</b>	<b>\$5,392,564</b>	<b>39.67%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$36,987,763	\$30,338,049	\$36,987,763	\$30,338,049	\$6,649,714	21.92%
Municipalities	430,864	392,292	430,864	392,292	38,572	9.83%
County Fire Protection	430,864	392,292	430,864	392,292	38,572	9.83%
City of Jackson	35,623	32,291	35,623	32,291	3,332	10.32%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$37,885,114</b>	<b>\$31,154,923</b>	<b>\$37,885,114</b>	<b>\$31,154,923</b>	<b>\$6,730,190</b>	<b>21.60%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$12,142,404	\$12,200,025	\$12,142,404	\$12,200,025	(\$57,621)	-0.47%
Gaming License & Taxes (Counties & Cities)	7,197,827	7,397,229	7,197,827	7,397,229	(199,402)	-2.70%
Gaming Bond Sinking Fund	3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
Gaming State Highway Fund	82,289	0	82,289	0	82,289	0.00%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$22,422,521</b>	<b>\$22,597,254</b>	<b>\$22,422,521</b>	<b>\$22,597,254</b>	<b>(\$174,734)</b>	<b>-0.77%</b>

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

	July 2019	July 2018	7/1/19 to 7/31/19	7/1/18 to 7/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$13,089,414	\$12,524,519	\$13,089,414	\$12,524,519	\$564,895	4.51%
Total Tobacco Tax Transfers	\$13,089,414	\$12,524,519	\$13,089,414	\$12,524,519	\$564,895	4.51%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,525,544	\$2,716,773	\$2,525,544	\$2,716,773	(\$191,229)	-7.04%
Total Beer and Wine Tax Transfers	\$2,525,544	\$2,716,773	\$2,525,544	\$2,716,773	(\$191,229)	-7.04%
<b>ABC Collections transferred to:</b>						
General Fund	\$6,167,028	\$6,286,120	\$6,167,028	\$6,286,120	(\$119,092)	-1.89%
Counties	25,860	24,875	25,860	24,875	985	3.96%
Municipalities	231,863	235,693	231,863	235,693	(3,829)	-1.62%
Department of Mental Health	617,999	627,336	617,999	627,336	(9,336)	-1.49%
ABC Sales & Service Outside State Agencies	42,367	35,117	42,367	35,117	7,249	20.64%
Total ABC Transfers	\$7,085,117	\$7,209,141	\$7,085,117	\$7,209,141	(\$124,024)	-1.72%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,225,573	\$2,874,842	\$2,225,573	\$2,874,842	(\$649,269)	-22.58%
Counties	1,027,462	931,110	1,027,462	931,110	96,352	10.35%
Total Oil Severance Tax Transfers	\$3,253,035	\$3,805,952	\$3,253,035	\$3,805,952	(\$552,918)	-14.53%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$142,024	\$281,724	\$142,024	\$281,724	(\$139,700)	-49.59%
Counties	85,833	498,344	85,833	498,344	(412,511)	-82.78%
Total Gas Severance Tax Transfers	\$227,857	\$780,068	\$227,857	\$780,068	(\$552,211)	-70.79%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$2,897,132	\$2,897,282	\$2,897,132	\$2,897,282	(\$150)	-0.01%
Total Installment Loan Tax Transfers	\$2,897,132	\$2,897,282	\$2,897,132	\$2,897,282	(\$150)	-0.01%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,304,597	\$1,085,267	\$1,304,597	\$1,085,267	\$219,330	20.21%
Highway Department	4,890,345	4,868,938	4,890,345	4,868,938	21,406	0.44%
4-Lane Highway Project	1,608,960	1,587,095	1,608,960	1,587,095	21,865	1.38%
Highway Department Hybrid/Electric	74,637	0	74,637	0	74,637	0.00%
State Aid Roads Hybrid/Electric	13,921	0	13,921	0	13,921	0.00%
Counties	2,080,057	1,942,215	2,080,057	1,942,215	137,842	7.10%
Road Protection - Coast Counties	6,467	0	6,467	0	6,467	0.00%
Trauma Care Fund	1,046,438	1,050,511	1,046,438	1,050,511	(4,072)	-0.39%
Mississippi Burn Care Fund	83,675	22,181	83,675	22,181	61,494	277.24%
New Capitol R & R	51,169	49,450	51,169	49,450	1,719	3.48%
DOR Special Tag Fees	11,536	10,533	11,536	10,533	1,003	9.52%
Mailing Fees	106,285	63,283	106,285	63,283	43,002	67.95%
Apportioned Tags	2,126	2,463	2,126	2,463	(336)	-13.66%
Distinctive License Tag Fees	554,944	517,310	554,944	517,310	37,634	7.27%
Total Privilege Tax Transfers	\$11,835,157	\$11,199,245	\$11,835,157	\$11,199,245	\$635,912	5.68%
<b>Nuclear In Lieu transferred to:</b>						
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 2019	July 2018	7/1/19 to 7/31/19	7/1/18 to 7/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,108	\$2,130	\$1,108	\$2,130	(\$1,022)	-47.96%
General Fund: Compressed Gas	16,703	12,793	16,703	12,793	3,911	30.57%
General Fund: Natural Gas	60,368	67,633	60,368	67,633	(7,265)	-10.74%
Highway Department	24,834,777	26,148,385	24,834,777	26,148,385	(1,313,608)	-5.02%
State Aid Road Fund	4,940,424	5,162,143	4,940,424	5,162,143	(221,719)	-4.30%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	29,397,605	26,318,374	29,397,605	26,318,374	3,079,232	11.70%
Road Protection - Coast Counties	329,909	320,028	329,909	320,028	9,881	3.09%
Seawall - Coast Counties	586,554	568,938	586,554	568,938	17,616	3.10%
Miss. Groundwater Protection Trust Fd.	900,581	925,655	900,581	925,655	(25,074)	-2.71%
Dept of Ins Propane Education Fund	6,447	4,938	6,447	4,938	1,509	30.57%
Municipal Aid	702,043	678,543	702,043	678,543	23,500	3.46%
Aeronautics Commission	106,117	122,525	106,117	122,525	(16,408)	-13.39%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	234	179	234	179	55	30.57%
Railroad Revitalization Fund	14,951	13,796	14,951	13,796	1,155	8.38%
IFTA Tax	409,231	505,500	409,231	505,500	(96,269)	-19.04%
Total Petroleum Tax Transfers	\$71,107,052	\$69,651,558	\$71,107,052	\$69,651,558	\$1,455,494	2.09%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$188,133	\$171,125	\$188,133	\$171,125	\$17,008	9.94%
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	\$188,133	\$171,125	\$188,133	\$171,125	\$17,008	9.94%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	72,237	76,625	72,237	76,625	(4,387)	-5.73%
Timber Severance - Forest Resources	287,654	305,654	287,654	305,654	(18,000)	-5.89%
Total Timber Severance Tax Transfers	\$359,891	\$382,279	\$359,891	\$382,279	(\$22,387)	-5.86%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$92	\$0	\$92	\$0	\$92	0.00%
Total Int. On Investments (STC) Transfers	\$92	\$0	\$92	\$0	\$92	0.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$6,601,252	\$3,703,107	\$6,601,252	\$3,703,107	\$2,898,144	78.26%
Total Regulatory Fees	\$6,601,252	\$3,703,107	\$6,601,252	\$3,703,107	\$2,898,144	78.26%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$18,001	\$24,210	\$18,001	\$24,210	(\$6,210)	-25.65%
Total Municipal Gas Utility Regulation	\$18,001	\$24,210	\$18,001	\$24,210	(\$6,210)	-25.65%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$49	\$251	\$49	\$251	(\$201)	-80.37%
Gross Railroad Regulation	193,673	131,606	193,673	131,606	62,067	47.16%
Total Railroad Regulatory	\$193,722	\$131,857	\$193,722	\$131,857	\$61,865	46.92%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$26,538	\$27,514	\$26,538	\$27,514	(\$975)	-3.55%
Total Fantasy Sports Tax Transfers	\$26,538	\$27,514	\$26,538	\$27,514	(\$975)	-3.55%

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

	July 2019	July 2018	7/1/19 to 7/31/19	7/1/18 to 7/31/18	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	\$703,346	\$771,637	\$703,346	\$771,637	(\$68,291)	-8.85%
Total Casual Auto Sales Tax Transfers	\$703,346	\$771,637	\$703,346	\$771,637	(\$68,291)	-8.85%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$891,577	\$981,126	\$891,577	\$981,126	(\$89,549)	-9.13%
Total Title Fees Transfers	\$891,577	\$981,126	\$891,577	\$981,126	(\$89,549)	-9.13%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$109,673	\$97,216	\$109,673	\$97,216	\$12,458	12.81%
Total ATV/ Motorcycle Fees Transfers	\$109,673	\$97,216	\$109,673	\$97,216	\$12,458	12.81%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$813,373	\$692,024	\$813,373	\$692,024	\$121,349	17.54%
Prepaid Wireless E911 Fee	16,600	14,123	16,600	14,123	2,477	17.54%
Total Prepaid Wireless E911	\$829,973	\$706,147	\$829,973	\$706,147	\$123,826	17.54%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$123,745	\$119,760	\$123,745	\$119,760	\$3,985	3.33%
Total E911 Telephone Minimum Standards Service Charge	\$123,745	\$119,760	\$123,745	\$119,760	\$3,985	3.33%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	1,692	5,194	1,692	5,194	(3,502)	-67.43%
Total Rail Car in Lieu	\$1,692	\$5,194	\$1,692	\$5,194	(\$3,502)	-67.43%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$37,934	\$37,032	\$37,934	\$37,032	\$902	2.43%
City Utility Fee	1,996	1,949	1,996	1,949	47	2.42%
Total City Utility	\$39,930	\$38,981	\$39,930	\$38,981	\$949	2.43%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$10,312,008	\$8,933,534	\$10,312,008	\$8,933,534	\$1,378,474	15.43%
Occupancy	64,150	48,486	64,150	48,486	15,664	32.31%
Mississippi Telecommunication Facility	48,672	44,203	48,672	44,203	4,469	10.11%
Special Levy / Occupancy Collection Fee	287,528	252,844	287,528	252,844	34,684	13.72%
Total Special Levy	\$10,712,358	\$9,279,067	\$10,712,358	\$9,279,067	\$1,433,291	15.45%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$271,491	\$173,053	\$271,491	\$173,053	\$98,438	56.88%
Environment Protection Trust Fund	271,491	173,053	271,491	173,053	98,438	56.88%
Total Non-Hazardous Waste	\$542,981	\$346,105	\$542,981	\$346,105	\$196,876	56.88%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$274,489	\$249,974	\$274,489	\$249,974	\$24,515	9.81%
DOR Collection Fee	14,447	13,157	14,447	13,157	1,290	9.81%
Total Waste Tire	\$288,935	\$263,130	\$288,935	\$263,130	\$25,805	9.81%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$5,267,013	\$646,911	\$5,267,013	\$646,911	\$4,620,102	714.18%
Special Agent Fees	106,979	62,378	106,979	62,378	44,601	71.50%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	29,378	24,149	29,378	24,149	5,229	21.65%
Cash Bond	35,498	19,100	35,498	19,100	16,398	85.85%
Total Other Miscellaneous Agency Transfers	\$5,438,867	\$752,538	\$5,438,867	\$752,538	\$4,686,329	622.74%
<b>Summary:</b>						
Transfers to the General Fund	\$317,486,141	\$303,884,684	\$317,486,141	\$303,884,684	\$13,601,457	4.48%
Transfers to Other than the General Fund	\$261,496,949	\$223,821,990	\$261,496,949	\$223,821,990	\$37,674,959	16.83%
Total Transfers	\$578,983,090	\$527,706,674	\$578,983,090	\$527,706,674	\$51,276,415	9.72%

Note: Figures may not add due to computer rounding.