

Mississippi Department of Revenue
Summary of Transfers
July 2020

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2021 were \$528,383,218 which is an increase of \$210,897,077 or 66.43% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2021 were \$793,607,720 which is an increase of \$214,624,630 or 37.07% from the same month of the prior year.

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

	July 2020	July 2019	7/1/20 to 7/31/20	7/1/19 to 7/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$83,681,701	\$75,755,774	\$83,681,701	\$75,755,774	\$7,925,927	10.46%
Public School Building Fund	1,666,666	1,666,666	1,666,666	1,666,666	0	0.00%
Municipalities	41,768,419	39,735,820	41,768,419	39,735,820	2,032,599	5.12%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,316,474	871,833	2,316,474	871,833	1,444,641	165.70%
School Ad Valorem	6,549,854	5,431,283	6,549,854	5,431,283	1,118,571	20.59%
Education Enhancement	26,440,468	22,013,662	26,440,468	22,013,662	4,426,806	20.11%
Mississippi Fair Commission	425	0	425	0	425	0.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,288,143	17,953,418	19,288,143	17,953,418	1,334,725	7.43%
Department of Agriculture	48,865	41,711	48,865	41,711	7,155	17.15%
Sales Tax (Telecommunications 7%)	450,200	702,545	450,200	702,545	(252,345)	-35.92%
Airport Parking	16,073	90,532	16,073	90,532	(74,459)	-82.25%
Capitol Complex Improvement Fund	490,674	257,151	490,674	257,151	233,523	90.80%
Sales Tax Incentive Fund - Economic Redevelopment	57,133	97,860	57,133	97,860	(40,727)	-41.62%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	331,151	740,632	331,151	740,632	(409,481)	-55.29%
MS Development Authority Tourism Advertising Fund	279,205	0	279,205	0	279,205	0.00%
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	\$183,785,452	\$165,758,887	\$183,785,452	\$165,758,887	\$18,026,565	10.88%
Use Tax Transferred to:						
General Fund	\$18,907,768	\$14,153,048	\$18,907,768	\$14,153,048	\$4,754,719	33.60%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,682,005	4,503,729	4,682,005	4,503,729	178,276	3.96%
School Ad Valorem	997,055	736,897	997,055	736,897	260,157	35.30%
Education Enhancement	4,015,341	2,963,002	4,015,341	2,963,002	1,052,339	35.52%
Local Bridge Replacement & Rehabilitation Fund	657,644	0	657,644	0	657,644	0.00%
Modernization Use Tax County Fund	1,659,564	0	1,659,564	0	1,659,564	0.00%
Modernization Use Tax City Fund Cash	1,659,564	0	1,659,564	0	1,659,564	0.00%
Total Use Tax Transfers	\$32,578,941	\$22,356,677	\$32,578,941	\$22,356,677	\$10,222,264	45.72%
Individual Income Tax Transferred to:						
General Fund	\$246,405,453	\$126,881,534	\$246,405,453	\$126,881,534	\$119,523,919	94.20%
Income Tax-Withheld-Job Incentive/Advantage	0	24,930,865	0	24,930,865	(24,930,865)	-100.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	528,671	0	528,671	(528,671)	-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	771,058	0	771,058	(771,058)	-100.00%
Refund Account	37,656,551	19,369,678	37,656,551	19,369,678	18,286,873	94.41%
Total Individual Income Tax Transfers	\$284,062,004	\$172,481,806	\$284,062,004	\$172,481,806	\$111,580,198	64.69%
Corporate Tax Transferred to:						
General Fund	\$92,732,106	\$16,302,062	\$92,732,106	\$16,302,062	\$76,430,043	468.84%
Economic Redevelopment Incentive Corporate Fund	78,301	0	78,301	0	78,301	0.00%
Refund Account	4,295,953	2,685,010	4,295,953	2,685,010	1,610,943	60.00%
Total Corporate Tax Transfers	\$97,106,360	\$18,987,072	\$97,106,360	\$18,987,072	\$78,119,287	411.43%
Insurance Premium Tax Transferred to:						
General Fund	\$37,483,980	\$36,987,763	\$37,483,980	\$36,987,763	\$496,217	1.34%
Municipalities	447,851	430,864	447,851	430,864	16,987	3.94%
County Fire Protection	447,851	430,864	447,851	430,864	16,987	3.94%
City of Jackson	36,785	35,623	36,785	35,623	1,161	3.26%
Total Ins. Premium Tax Transfers	\$38,416,467	\$37,885,114	\$38,416,467	\$37,885,114	\$531,353	1.40%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,587,170	\$12,142,404	\$12,587,170	\$12,142,404	\$444,766	3.66%
Gaming License & Taxes (Counties & Cities)	6,425,485	7,197,827	6,425,485	7,197,827	(772,343)	-10.73%
Gaming Bond Sinking Fund	3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
Gaming State Highway Fund	20,923	82,289	20,923	82,289	(61,366)	-74.57%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$22,033,578	\$22,422,521	\$22,033,578	\$22,422,521	(\$388,943)	-1.73%

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

	July 2020	July 2019	7/1/20 to 7/31/20	7/1/19 to 7/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$13,578,115	\$13,089,414	\$13,578,115	\$13,089,414	\$488,701	3.73%
Total Tobacco Tax Transfers	\$13,578,115	\$13,089,414	\$13,578,115	\$13,089,414	\$488,701	3.73%
Beer and Wine Tax transferred to:						
General Fund	\$2,298,464	\$2,525,544	\$2,298,464	\$2,525,544	(\$227,080)	-8.99%
Total Beer and Wine Tax Transfers	\$2,298,464	\$2,525,544	\$2,298,464	\$2,525,544	(\$227,080)	-8.99%
ABC Collections transferred to:						
General Fund	\$9,082,743	\$6,167,028	\$9,082,743	\$6,167,028	\$2,915,716	47.28%
Counties	19,484	25,860	19,484	25,860	(6,376)	-24.65%
Municipalities	194,399	231,863	194,399	231,863	(37,464)	-16.16%
Department of Mental Health	925,665	617,999	925,665	617,999	307,666	49.78%
ABC Sales & Service Outside State Agencies	22,832	42,367	22,832	42,367	(19,534)	-46.11%
Total ABC Transfers	\$10,245,124	\$7,085,117	\$10,245,124	\$7,085,117	\$3,160,007	44.60%
Oil Severance Tax Transferred to:						
General Fund	\$1,195,404	\$2,225,573	\$1,195,404	\$2,225,573	(\$1,030,169)	-46.29%
Counties	151,987	1,027,462	151,987	1,027,462	(875,475)	-85.21%
Total Oil Severance Tax Transfers	\$1,347,391	\$3,253,035	\$1,347,391	\$3,253,035	(\$1,905,644)	-58.58%
Gas Severance Tax Transferred to:						
General Fund	\$74,351	\$142,024	\$74,351	\$142,024	(\$67,673)	-47.65%
Counties	32,101	85,833	32,101	85,833	(53,732)	-62.60%
Total Gas Severance Tax Transfers	\$106,453	\$227,857	\$106,453	\$227,857	(\$121,404)	-53.28%
Installment Loan Tax transferred to:						
General Fund	\$2,757,274	\$2,897,132	\$2,757,274	\$2,897,132	(\$139,858)	-4.83%
Total Installment Loan Tax Transfers	\$2,757,274	\$2,897,132	\$2,757,274	\$2,897,132	(\$139,858)	-4.83%
Privilege Tax Transferred to:						
General Fund	\$1,227,363	\$1,304,597	\$1,227,363	\$1,304,597	(\$77,234)	-5.92%
Highway Department	5,407,644	4,890,345	5,407,644	4,890,345	517,299	10.58%
4-Lane Highway Project	1,788,078	1,608,960	1,788,078	1,608,960	179,118	11.13%
Highway Department Hybrid/Electric	86,525	74,637	86,525	74,637	11,888	15.93%
State Aid Roads Hybrid/Electric	16,139	13,921	16,139	13,921	2,217	15.93%
Counties	2,307,170	2,080,057	2,307,170	2,080,057	227,114	10.92%
Road Protection - Coast Counties	11,090	6,467	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,186,107	1,046,438	1,186,107	1,046,438	139,668	13.35%
Mississippi Burn Care Fund	98,261	83,675	98,261	83,675	14,586	17.43%
New Capitol R & R	65,066	51,169	65,066	51,169	13,897	27.16%
DOR Special Tag Fees	13,618	11,536	13,618	11,536	2,082	18.05%
Mailing Fees	83,701	106,285	83,701	106,285	(22,585)	-21.25%
Apportioned Tags	2,430	2,126	2,430	2,126	304	14.28%
Distinctive License Tag Fees	654,404	554,944	654,404	554,944	99,460	17.92%
Total Privilege Tax Transfers	\$12,947,595	\$11,835,157	\$12,947,595	\$11,835,157	\$1,112,438	9.40%
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 2020	July 2019	7/1/20 to 7/31/20	7/1/19 to 7/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,108	\$0	\$1,108	(\$1,108)	-100.00%
General Fund: Compressed Gas	14,049	16,703	14,049	16,703	(2,654)	-15.89%
General Fund: Natural Gas	63,149	60,368	63,149	60,368	2,781	4.61%
Highway Department	25,623,506	24,834,777	25,623,506	24,834,777	788,729	3.18%
State Aid Road Fund	5,104,389	4,940,424	5,104,389	4,940,424	163,965	3.32%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	27,838,447	29,397,605	27,838,447	29,397,605	(1,559,158)	-5.30%
Road Protection - Coast Counties	265,864	329,909	265,864	329,909	(64,045)	-19.41%
Seawall - Coast Counties	472,647	586,554	472,647	586,554	(113,907)	-19.42%
Miss. Groundwater Protection Trust Fd.	788,573	900,581	788,573	900,581	(112,008)	-12.44%
Dept of Ins Propane Education Fund	5,423	6,447	5,423	6,447	(1,024)	-15.89%
Municipal Aid	702,043	702,043	702,043	702,043	0	0.00%
Aeronautics Commission	65,480	106,117	65,480	106,117	(40,637)	-38.29%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	197	234	197	234	(37)	-15.88%
Railroad Revitalization Fund	9,131	14,951	9,131	14,951	(5,820)	-38.92%
IFTA Tax	322,246	409,231	322,246	409,231	(86,985)	-21.26%
Total Petroleum Tax Transfers	\$70,075,145	\$71,107,052	\$70,075,145	\$71,107,052	(\$1,031,907)	-1.45%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$194,637	\$188,133	\$6,504	3.46%
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	\$194,637	\$188,133	\$194,637	\$188,133	\$6,504	3.46%
Statewide Privilege Fees transferred to:						
General Fund	\$3,610	\$0	\$3,610	\$0	\$3,610	0.00%
Total Statewide Privilege Fees	\$3,610	\$0	\$3,610	\$0	\$3,610	0.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	62,033	72,237	62,033	72,237	(10,204)	-14.13%
Timber Severance - Forest Resources	249,137	287,654	249,137	287,654	(38,517)	-13.39%
Total Timber Severance Tax Transfers	\$311,171	\$359,891	\$311,171	\$359,891	(\$48,721)	-13.54%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$94,691	\$92	\$94,691	\$92	\$94,599	102825.00%
Total Int. On Investments (STC) Transfers	\$94,691	\$92	\$94,691	\$92	\$94,599	102825.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$5,967,921	\$6,601,252	\$5,967,921	\$6,601,252	(\$633,330)	-9.59%
Total Regulatory Fees	\$5,967,921	\$6,601,252	\$5,967,921	\$6,601,252	(\$633,330)	-9.59%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$23,484	\$18,001	\$23,484	\$18,001	\$5,484	30.46%
Total Municipal Gas Utility Regulation	\$23,484	\$18,001	\$23,484	\$18,001	\$5,484	30.46%
Railroad Regulatory transferred to:						
General Fund	\$0	\$49	\$0	\$49	(\$49)	-100.00%
Gross Railroad Regulation	116,583	193,673	116,583	193,673	(77,090)	-39.80%
Total Railroad Regulatory	\$116,583	\$193,722	\$116,583	\$193,722	(\$77,139)	-39.82%
Fantasy Sports Tax transferred to:						
General Fund	\$9,783	\$26,538	\$9,783	\$26,538	(\$16,755)	-63.14%
Total Fantasy Sports Tax Transfers	\$9,783	\$26,538	\$9,783	\$26,538	(\$16,755)	-63.14%

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

	July 2020	July 2019	7/1/20 to 7/31/20	7/1/19 to 7/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$728,673	\$703,346	\$728,673	\$703,346	\$25,328	3.60%
Total Casual Auto Sales Tax Transfers	\$728,673	\$703,346	\$728,673	\$703,346	\$25,328	3.60%
Title Fees Transferred to:						
DOR Title Fees	\$994,584	\$891,577	\$994,584	\$891,577	\$103,007	11.55%
Total Title Fees Transfers	\$994,584	\$891,577	\$994,584	\$891,577	\$103,007	11.55%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$240,337	\$109,673	\$240,337	\$109,673	\$130,664	119.14%
Total ATV/ Motorcycle Fees Transfers	\$240,337	\$109,673	\$240,337	\$109,673	\$130,664	119.14%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$746,265	\$813,373	\$746,265	\$813,373	(\$67,108)	-8.25%
Prepaid Wireless E911 Fee	15,230	16,600	15,230	16,600	(1,370)	-8.25%
Total Prepaid Wireless E911	\$761,495	\$829,973	\$761,495	\$829,973	(\$68,478)	-8.25%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$124,301	\$123,745	\$124,301	\$123,745	\$556	0.45%
Total E911 Telephone Minimum Standards Service Charge	\$124,301	\$123,745	\$124,301	\$123,745	\$556	0.45%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	28	1,692	28	1,692	(1,664)	-98.37%
Total Rail Car in Lieu	\$28	\$1,692	\$28	\$1,692	(\$1,664)	-98.37%
City Utility Tax						
Gross City Utility Tax	\$29,564	\$37,934	\$29,564	\$37,934	(\$8,369)	-22.06%
City Utility Fee	1,556	1,996	1,556	1,996	(440)	-22.06%
Total City Utility	\$31,120	\$39,930	\$31,120	\$39,930	(\$8,810)	-22.06%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,211,941	\$10,312,008	\$8,211,941	\$10,312,008	(\$2,100,067)	-20.37%
Occupancy	34,711	64,150	34,711	64,150	(29,439)	-45.89%
Mississippi Telecommunication Facility	43,399	48,672	43,399	48,672	(5,273)	-10.83%
Special Levy / Occupancy Collection Fee	229,766	287,528	229,766	287,528	(57,762)	-20.09%
Total Special Levy	\$8,519,817	\$10,712,358	\$8,519,817	\$10,712,358	(\$2,192,540)	-20.47%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$620,366	\$271,491	\$620,366	\$271,491	\$348,876	128.50%
Environment Protection Trust Fund	620,366	271,491	620,366	271,491	348,876	128.50%
Total Non-Hazardous Waste	\$1,240,732	\$542,981	\$1,240,732	\$542,981	\$697,751	128.50%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$113	\$0	\$113	\$0	\$113	0.00%
Hazardous Waste - Perpetual Care & Maint.	132	0	132	0	132	0.00%
Hazardous Waste - Minimization Fund	132	0	132	0	132	0.00%
Total Hazardous Waste	\$378	\$0	\$378	\$0	\$378	0.00%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$269,314	\$274,489	\$269,314	\$274,489	(\$5,175)	-1.89%
DOR Collection Fee	14,174	14,447	14,174	14,447	(272)	-1.89%
Total Waste Tire	\$283,488	\$288,935	\$283,488	\$288,935	(\$5,447)	-1.89%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,557,385	\$5,267,013	\$2,557,385	\$5,267,013	(\$2,709,628)	-51.45%
Special Agent Fees	17,183	106,979	17,183	106,979	(89,796)	-83.94%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	47,957	29,378	47,957	29,378	18,579	63.24%
Cash Bond	0	35,498	0	35,498	(35,498)	-100.00%
Total Other Miscellaneous Agency Transfers	\$2,622,524	\$5,438,867	\$2,622,524	\$5,438,867	(\$2,816,343)	-51.78%
Summary:						
Transfers to the General Fund	\$528,383,218	\$317,486,141	\$528,383,218	\$317,486,141	\$210,897,077	66.43%
Transfers to Other than the General Fund	\$265,224,502	\$261,496,949	\$265,224,502	\$261,496,949	\$3,727,553	1.43%
Total Transfers	\$793,607,720	\$578,983,090	\$793,607,720	\$578,983,090	\$214,624,630	37.07%

Note: Figures may not add due to computer rounding.