

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**August 2018**

General fund transfers by the Department of Revenue for the 2nd month of the fiscal year ending June 30, 2019 were \$385,664,895, which is a decrease of -\$11,802,613 or -2.97% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending August 31, 2018 were \$689,549,579, which is a decrease of -\$4,504,805 or -.65% from the same period of the prior year.

Transfers to all funds in the month of August for the fiscal year ending June 30, 2019 were \$574,982,917 which is a decrease of -\$3,249,870 or -.56% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending August 31, 2018 were \$1,102,689,592 which is an increase of \$11,623,306 or 1.07% from the same period of the prior year.

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

	August 2018	August 2017	7/1/18 to 8/31/18	7/1/17 to 8/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$171,829,687	\$171,753,870	\$243,298,418	\$236,711,439	\$6,586,979	2.78%
Public School Building Fund	1,666,666	1,666,666	3,333,332	3,333,332	0	0.00%
Municipalities	37,301,885	36,226,713	75,889,294	73,844,793	2,044,501	2.77%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,813,870	1,532,946	3,319,142	3,054,644	264,498	8.66%
School Ad Valorem	5,971,790	5,648,032	11,727,138	11,329,149	397,989	3.51%
Education Enhancement	23,539,830	22,615,024	46,972,992	45,418,569	1,554,423	3.42%
Mississippi Fair Commission	3,201	2,835	3,201	2,858	343	12.01%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,411,655	15,567,712	33,796,728	32,343,157	1,453,571	4.49%
Department of Agriculture	0	0	0	34,893	(34,893)	-100.00%
Sales Tax (Telecommunications 7%)	564,183	691,595	1,122,429	1,338,248	(215,819)	-16.13%
Airport Parking	73,635	67,907	147,084	138,113	8,971	6.50%
Capitol Complex Improvement Fund	241,900	0	241,900	0	241,900	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	40,487	0	84,069	0	84,069	0.00%
Sales Tax Incentive Fund - MDA	0	6,140	0	15,284	(15,284)	-100.00%
Sales Tax Incentive Fund - Tourism Project	687,801	634,936	1,384,450	1,230,835	153,615	12.48%
MDA Training Grant	150,000	150,000	300,000	300,000	0	0.00%
State Aid Road Fund	250,000	250,000	500,000	500,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$260,546,591</b>	<b>\$256,814,376</b>	<b>\$422,120,177</b>	<b>\$409,595,315</b>	<b>\$12,524,863</b>	<b>3.06%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$23,659,697	\$19,879,121	\$41,823,924	\$36,663,459	\$5,160,465	14.08%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,139,077	4,082,938	8,309,602	7,906,123	403,479	5.10%
School Ad Valorem	666,817	559,642	1,339,750	1,223,207	116,543	9.53%
Education Enhancement	2,661,219	2,240,829	5,530,429	4,907,483	622,946	12.69%
<b>Total Use Tax Transfers</b>	<b>\$31,126,810</b>	<b>\$26,762,530</b>	<b>\$57,003,705</b>	<b>\$50,700,273</b>	<b>\$6,303,432</b>	<b>12.43%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$146,552,401	\$157,721,753	\$274,803,444	\$272,087,547	\$2,715,897	1.00%
Income Tax-Withheld-Job Incentive/Advantage	1,290,232	4,705,661	1,290,232	4,705,661	(3,415,429)	-72.58%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	314,011	50,966	314,011	766,524	(452,513)	-59.03%
MMEIA Rebate Fund	1,236,373	1,113,100	1,236,373	1,113,100	123,273	11.07%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	39,984	145,536	39,984	145,536	(105,552)	-72.53%
Refund Account	7,430,325	8,511,908	23,503,260	16,077,854	7,425,405	46.18%
<b>Total Individual Income Tax Transfers</b>	<b>\$156,863,326</b>	<b>\$172,248,924</b>	<b>\$301,187,303</b>	<b>\$294,896,222</b>	<b>\$6,291,081</b>	<b>2.13%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$2,704,457	\$10,510,802	\$13,491,778	\$24,830,474	(\$11,338,696)	-45.66%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	4,304,636	9,200,094	7,111,824	12,160,064	(5,048,240)	-41.51%
<b>Total Corporate Tax Transfers</b>	<b>\$7,009,093</b>	<b>\$19,710,896</b>	<b>\$20,603,602</b>	<b>\$36,990,538</b>	<b>(\$16,386,936)</b>	<b>-44.30%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$585,668	\$659,214	\$30,923,717	\$41,348,908	(\$10,425,191)	-25.21%
Municipalities	222,557	209,695	614,849	690,362	(75,513)	-10.94%
County Fire Protection	222,557	209,695	614,849	648,979	(34,130)	-5.26%
City of Jackson	18,275	17,287	50,566	58,426	(7,860)	-13.45%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$1,049,056</b>	<b>\$1,095,890</b>	<b>\$32,203,980</b>	<b>\$42,746,674</b>	<b>(\$10,542,694)</b>	<b>-24.66%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$12,029,695	\$11,045,780	\$24,229,720	\$22,687,339	\$1,542,381	6.80%
Gaming License & Taxes (Counties & Cities)	7,006,299	6,413,225	14,403,529	13,998,002	405,526	2.90%
Gaming Bond Sinking Fund	3,000,000	2,500,000	6,000,000	5,000,000	1,000,000	20.00%
Gulf Coast Aquarium Fund	0	500,000	0	1,000,000	(1,000,000)	-100.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$22,035,995</b>	<b>\$20,459,006</b>	<b>\$44,633,249</b>	<b>\$42,685,341</b>	<b>\$1,947,908</b>	<b>4.56%</b>

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

	August 2018	August 2017	7/1/18 to 8/31/18	7/1/17 to 8/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,986,444	\$13,203,295	\$24,510,963	\$24,445,813	\$65,149	0.27%
Total Tobacco Tax Transfers	\$11,986,444	\$13,203,295	\$24,510,963	\$24,445,813	\$65,149	0.27%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,764,782	\$2,355,846	\$5,481,554	\$5,094,077	\$387,477	7.61%
Total Beer and Wine Tax Transfers	\$2,764,782	\$2,355,846	\$5,481,554	\$5,094,077	\$387,477	7.61%
<b>ABC Collections transferred to:</b>						
General Fund	\$5,898,486	\$5,193,277	\$12,184,606	\$11,936,211	\$248,394	2.08%
Counties	23,850	23,116	48,725	47,416	1,309	2.76%
Municipalities	258,301	231,569	493,993	469,040	24,953	5.32%
Department of Mental Health	586,734	515,475	1,214,070	1,187,678	26,392	2.22%
ABC Sales & Service Outside State Agencies	55,295	43,022	90,412	89,017	1,395	1.57%
Total ABC Transfers	\$6,822,666	\$6,006,458	\$14,031,806	\$13,729,362	\$302,444	2.20%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$3,044,650	\$2,066,376	\$5,919,492	\$3,793,713	\$2,125,779	56.03%
Counties	954,501	657,376	1,885,611	1,369,721	515,890	37.66%
Total Oil Severance Tax Transfers	\$3,999,151	\$2,723,752	\$7,805,103	\$5,163,434	\$2,641,669	51.16%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$337,778	\$322,797	\$619,502	\$615,357	\$4,145	0.67%
Counties	104,813	155,928	603,158	324,266	278,891	86.01%
Total Gas Severance Tax Transfers	\$442,592	\$478,726	\$1,222,660	\$939,623	\$283,036	30.12%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$2,838	\$24,313	\$2,900,120	\$2,735,196	\$164,924	6.03%
Total Installment Loan Tax Transfers	\$2,838	\$24,313	\$2,900,120	\$2,735,196	\$164,924	6.03%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,104,595	\$2,151,580	\$2,189,862	\$4,261,543	(\$2,071,681)	-48.61%
Highway Department	1,249,566	1,162,625	6,118,504	5,647,408	471,096	8.34%
4-Lane Highway Project	1,618,307	798,706	3,205,401	1,726,241	1,479,161	85.69%
Counties	5,676,855	5,368,275	7,619,070	7,117,895	501,175	7.04%
Trauma Care Fund	1,063,175	517,713	2,113,686	1,136,820	976,865	85.93%
Mississippi Burn Care Fund	23,627	22,652	45,808	44,997	811	1.80%
New Capitol R & R	46,866	44,883	96,316	92,456	3,860	4.17%
DOR Special Tag Fees Fees	10,719	10,431	21,252	20,917	335	1.60%
Mailing Fees	64,860	33,227	128,143	62,183	65,959	106.07%
Apportioned Tags	1,558	9,765	4,021	12,321	(8,300)	-67.37%
Distinctive License Tag Fees	570,912	498,697	1,088,222	1,005,805	82,417	8.19%
Total Privilege Tax Transfers	\$11,431,041	\$10,618,554	\$22,630,286	\$21,128,587	\$1,501,699	7.11%
<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

	August 2018	August 2017	7/1/18 to 8/31/18	7/1/17 to 8/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,100	\$0	\$3,230	\$1,079	\$2,151	199.43%
General Fund: Compressed Gas	11,938	11,576	24,731	22,662	2,069	9.13%
General Fund: Natural Gas	62,706	52,221	130,339	103,057	27,282	26.47%
Highway Department	26,003,589	20,861,976	52,151,974	48,427,228	3,724,746	7.69%
State Aid Road Fund	4,626,939	4,728,748	9,789,081	9,636,715	152,367	1.58%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,956,580	879,921	30,274,953	32,691,869	(2,416,916)	-7.39%
Road Protection - Coast Counties	319,457	306,833	639,484	620,500	18,985	3.06%
Seawall - Coast Counties	567,960	545,546	1,136,898	1,103,177	33,721	3.06%
Miss. Groundwater Protection Trust Fd.	870,933	0	1,796,588	0	1,796,588	0.00%
Dept of Ins Propane Education Fund	4,608	4,468	9,546	8,748	799	9.13%
Municipal Aid	0	0	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	114,562	112,441	237,087	227,142	9,944	4.38%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	167	162	346	317	29	9.13%
Railroad Revitalization Fund	12,547	13,530	26,343	26,309	34	0.13%
IFTA Tax	2,065,236	1,908,846	2,570,736	2,479,643	91,092	3.67%
Total Petroleum Tax Transfers	\$38,618,321	\$29,426,268	\$108,269,878	\$104,833,168	\$3,436,711	3.28%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$171,125	\$162,758	\$342,249	\$325,515	\$16,734	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	\$342,249	\$325,515	\$16,734	5.14%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$163	\$0	\$163	(\$163)	-100.00%
Total Statewide Privilege Fees	\$0	\$163	\$0	\$163	(\$163)	-100.00%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$1,897	\$0	\$2,525	(\$2,525)	-100.00%
Timber Severance - Counties	64,433	63,007	141,058	119,101	21,957	18.44%
Timber Severance - Forest Resources	257,136	244,392	562,790	466,224	96,566	20.71%
Total Timber Severance Tax Transfers	\$321,570	\$309,296	\$703,848	\$587,851	\$115,997	19.73%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$76,151	\$0	\$76,151	(\$76,151)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$76,151	\$0	\$76,151	(\$76,151)	-100.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$2,916,652	\$250,204	\$6,619,760	\$6,287,643	\$332,117	5.28%
Total Regulatory Fees	\$2,916,652	\$250,204	\$6,619,760	\$6,287,643	\$332,117	5.28%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$129	\$24,512	\$24,339	\$24,512	(\$173)	-0.71%
Total Municipal Gas Utility Regulation	\$129	\$24,512	\$24,339	\$24,512	(\$173)	-0.71%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$251	\$0	\$251	0.00%
Gross Railroad Regulation	14,948	0	146,554	0	146,554	0.00%
Total Railroad Regulatory	\$14,948	\$0	\$146,804	\$0	\$146,804	0.00%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$67	\$0	\$27,580	\$0	\$27,580	0.00%
Total Fantasy Sports Tax Transfers	\$67	\$0	\$27,580	\$0	\$27,580	0.00%

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

	August 2018	August 2017	7/1/18 to 8/31/18	7/1/17 to 8/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$705,108	\$662,239	\$1,476,745	\$1,248,636	\$228,109	18.27%
Total Casual Auto Sales Tax Transfers	\$705,108	\$662,239	\$1,476,745	\$1,248,636	\$228,109	18.27%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$948,359	\$869,142	\$1,929,485	\$1,738,284	\$191,201	11.00%
Total Title Fees Transfers	\$948,359	\$869,142	\$1,929,485	\$1,738,284	\$191,201	11.00%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$99,601	\$91,094	\$196,817	\$197,657	(\$841)	-0.43%
Total ATV/ Motorcycle Fees Transfers	\$99,601	\$91,094	\$196,817	\$197,657	(\$841)	-0.43%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$692,619	\$693,100	\$1,384,642	\$1,362,108	\$22,535	1.65%
Prepaid Wireless E911 Fee	14,135	14,145	28,258	27,799	460	1.65%
Total Prepaid Wireless E911	\$706,754	\$707,245	\$1,412,901	\$1,389,906	\$22,994	1.65%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$109,668	\$115,363	\$229,428	\$228,762	\$666	0.29%
Total E911 Telephone Minimum Standards Service Charge	\$109,668	\$115,363	\$229,428	\$228,762	\$666	0.29%
<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	209	55	5,403	412	4,991	1210.57%
Total Rail Car in Lieu	\$209	\$55	\$5,403	\$412	\$4,991	1210.57%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$36,721	\$42,140	\$73,753	\$84,541	(\$10,788)	-12.76%
City Utility Fee	1,933	2,218	3,882	4,449	(568)	-12.76%
Total City Utility	\$38,654	\$44,358	\$77,635	\$88,990	(\$11,355)	-12.76%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,353,329	\$8,256,023	\$18,286,863	\$17,027,229	\$1,259,634	7.40%
Occupancy	42,845	60,422	91,330	128,828	(37,498)	-29.11%
Mississippi Telecommunication Facility	48,099	50,152	92,302	97,580	(5,279)	-5.41%
Special Levy / Occupancy Collection Fee	265,156	233,275	518,000	474,105	43,895	9.26%
Total Special Levy	\$9,709,428	\$8,599,872	\$18,988,495	\$17,727,743	\$1,260,752	7.11%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$1,640,739	\$1,571,622	\$1,813,791	\$1,758,810	\$54,982	3.13%
Environment Protection Trust Fund	1,640,739	1,571,622	1,813,791	1,758,809	54,982	3.13%
Total Non-Hazardous Waste	\$3,281,477	\$3,143,244	\$3,627,583	\$3,517,619	\$109,963	3.13%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$16,105	\$135	\$16,105	\$135	\$15,970	11824.26%
Hazardous Waste - Perpetual Care & Maint.	18,789	158	18,789	158	18,632	11824.27%
Hazardous Waste - Minimization Fund	18,789	158	18,789	158	18,632	11824.27%
Total Hazardous Waste	\$53,683	\$450	\$53,683	\$450	\$53,233	11824.27%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$255,540	\$247,077	\$505,513	\$480,835	\$24,679	5.13%
DOR Collection Fee	13,449	13,004	26,606	25,307	1,299	5.13%
Total Waste Tire	\$268,989	\$260,081	\$532,119	\$506,142	\$25,978	5.13%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$831,199	\$854,614	\$1,478,110	\$1,149,674	\$328,435	28.57%
Special Agent Fees	62,821	57,598	125,199	144,766	(19,567)	-13.52%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	50	50	50	50	0	0.00%
Sales and Services Outside	19,913	43,743	44,062	81,846	(37,784)	-46.16%
Cash Bond	23,810	31,723	42,910	59,888	(16,978)	-28.35%
Total Other Miscellaneous Agency Transfers	\$937,793	\$987,727	\$1,690,331	\$1,436,225	\$254,106	17.69%
<b>Summary:</b>						
Transfers to the General Fund	\$385,664,895	\$397,467,507	\$689,549,579	\$694,054,384	(\$4,504,805)	-0.65%
Transfers to Other than the General Fund	\$189,318,022	\$180,765,280	\$413,140,012	\$397,011,901	\$16,128,111	4.06%
Total Transfers	\$574,982,917	\$578,232,788	\$1,102,689,592	\$1,091,066,286	\$11,623,306	1.07%

Note: Figures may not add due to computer rounding.