

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

Revised 11/14/2017

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2018 were \$477,950,280 which is a decrease of -\$19,044,696 or -3.83% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2017 of \$1,172,004,665 which is an increase of \$32,231,244 or 2.83% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2018 were \$652,886,246 which is a decrease of -\$28,976,331 or -4.25% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2017 were \$1,743,952,532 which is a decrease of -\$19,974,047 or -1.13% from the same period of the prior year.

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

	September 2017	September 2016	7/1/17 to 9/30/17	7/1/16 to 9/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$170,772,661	\$168,999,350	\$407,484,100	\$400,406,639	\$7,077,461	1.77%
Public School Building Fund	1,666,666	1,666,666	4,999,998	4,999,998	0	0.00%
Municipalities	36,468,069	36,145,893	110,312,862	107,176,827	3,136,035	2.93%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,449,817	2,790,715	4,504,461	4,312,772	191,688	4.44%
School Ad Valorem	5,606,799	5,578,983	16,935,948	7,818,011	9,117,937	116.63%
Education Enhancement	22,449,942	22,338,547	67,868,511	76,490,076	(8,621,565)	-11.27%
Mississippi Fair Commission	574	968	3,432	4,359	(927)	-21.26%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,398,817	16,889,703	48,741,975	51,100,426	(2,358,451)	-4.62%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	628,025	734,134	1,966,273	2,052,250	(85,977)	-4.19%
Airport Parking	59,326	64,934	197,440	203,031	(5,591)	-2.75%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	2,281	78,920	17,565	198,910	(181,345)	-91.17%
Sales Tax Incentive Fund - Tourism Project	641,327	313,576	1,872,163	936,771	935,392	99.85%
MDA Training Grant	150,000	150,000	450,000	450,000	0	0.00%
State Aid Road Fund	250,000	250,000	750,000	750,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$256,544,305</b>	<b>\$256,002,388</b>	<b>\$666,139,619</b>	<b>\$656,900,070</b>	<b>\$9,239,549</b>	<b>1.41%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$20,933,322	\$19,536,392	\$57,596,782	\$49,620,879	\$7,975,902	16.07%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,497,404	3,521,648	11,403,527	10,442,528	960,999	9.20%
School Ad Valorem	593,326	557,528	1,816,533	755,433	1,061,099	140.46%
Education Enhancement	2,375,696	2,248,888	7,283,179	7,361,214	(78,035)	-1.06%
<b>Total Use Tax Transfers</b>	<b>\$27,399,747</b>	<b>\$25,864,455</b>	<b>\$78,100,020</b>	<b>\$68,180,054</b>	<b>\$9,919,966</b>	<b>14.55%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$181,305,626	\$175,253,005	\$453,393,173	\$423,725,730	\$29,667,443	7.00%
Income Tax-Withheld-Job Incentive/Advantage	0	0	4,705,661	8,598,562	(3,892,901)	-45.27%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	766,524	10,339,134	(9,572,610)	-92.59%
MMEIA Rebate Fund	0	0	1,113,100	1,474,988	(361,888)	-24.53%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	100,000	0	245,536	265,935	(20,399)	-7.67%
Refund Account	7,550,983	9,994,389	23,628,837	41,599,680	(17,970,843)	-43.20%
<b>Total Individual Income Tax Transfers</b>	<b>\$188,956,609</b>	<b>\$185,247,394</b>	<b>\$483,852,831</b>	<b>\$486,004,029</b>	<b>(\$2,151,198)</b>	<b>-0.44%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$70,428,669	\$90,638,029	\$95,259,143	\$122,639,743	(\$27,380,600)	-22.33%
Refund Account	4,752,102	15,986,838	16,912,166	32,519,116	(15,606,950)	-47.99%
<b>Total Corporate Tax Transfers</b>	<b>\$75,180,771</b>	<b>\$106,624,867</b>	<b>\$112,171,309</b>	<b>\$155,158,859</b>	<b>(\$42,987,550)</b>	<b>-27.71%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$0	\$147,394	\$41,348,908	\$27,452,823	\$13,896,084	50.62%
Other Budgeted General Fund	0	6,213	0	6,213	(6,213)	-100.00%
Municipalities	0	3,110	690,362	1,032,806	(342,444)	-33.16%
County Fire Protection	0	3,110	648,979	1,032,806	(383,828)	-37.16%
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	0	123	58,426	99,741	(41,315)	-41.42%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$0</b>	<b>\$159,951</b>	<b>\$42,746,674</b>	<b>\$29,624,390</b>	<b>\$13,122,284</b>	<b>44.30%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$10,112,715	\$10,591,950	\$32,800,054	\$33,093,691	(\$293,637)	-0.89%
Gaming License & Taxes (Counties & Cities)	7,289,941	6,596,937	21,287,943	21,725,909	(437,966)	-2.02%
Gaming Bond Sinking Fund	2,500,000	2,375,000	7,500,000	7,125,000	375,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	124,989	(124,989)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	250,002	(250,002)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	1,500,000	1,500,000	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$20,402,656</b>	<b>\$20,188,884</b>	<b>\$63,087,997</b>	<b>\$63,819,591</b>	<b>(\$731,593)</b>	<b>-1.15%</b>

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

	September 2017	September 2016	7/1/17 to 9/30/17	7/1/16 to 9/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,451,008	\$12,865,799	\$35,896,821	\$37,009,493	(\$1,112,671)	-3.01%
Total Tobacco Tax Transfers	\$11,451,008	\$12,865,799	\$35,896,821	\$37,009,493	(\$1,112,671)	-3.01%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,561,094	\$2,562,739	\$7,655,172	\$7,867,795	(\$212,623)	-2.70%
Total Beer and Wine Tax Transfers	\$2,561,094	\$2,562,739	\$7,655,172	\$7,867,795	(\$212,623)	-2.70%
<b>ABC Collections transferred to:</b>						
General Fund	\$6,615,215	\$6,004,416	\$18,551,426	\$17,871,926	\$679,500	3.80%
Counties	25,634	24,852	73,050	76,610	(3,560)	-4.65%
Municipalities	277,293	264,036	746,334	705,891	40,442	5.73%
Department of Mental Health	662,360	593,526	1,850,037	1,771,032	79,005	4.46%
ABC Sales & Service Outside State Agencies	42,862	0	131,880	0	131,880	0.00%
Total ABC Transfers	\$7,623,365	\$6,886,831	\$21,352,727	\$20,425,459	\$927,267	4.54%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,049,311	\$1,896,359	\$5,843,023	\$5,933,756	(\$90,732)	-1.53%
Counties	647,243	713,145	2,016,964	2,188,329	(171,365)	-7.83%
Total Oil Severance Tax Transfers	\$2,696,553	\$2,609,504	\$7,859,987	\$8,122,084	(\$262,097)	-3.23%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$269,518	\$323,665	\$884,875	\$885,701	(\$826)	-0.09%
Counties	152,022	164,949	476,288	398,211	78,078	19.61%
Total Gas Severance Tax Transfers	\$421,540	\$488,614	\$1,361,163	\$1,283,911	\$77,252	6.02%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$199	\$83,339	\$2,735,395	\$2,589,250	\$146,145	5.64%
Total Installment Loan Tax Transfers	\$199	\$83,339	\$2,735,395	\$2,589,250	\$146,145	5.64%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$973,180	\$666,598	\$5,234,723	\$2,800,603	\$2,434,120	86.91%
Other Budgeted General Fund	0	328,734	0	328,734	(328,734)	-100.00%
Highway Department	4,339,056	4,361,742	9,986,464	10,040,993	(54,529)	-0.54%
4-Lane Highway Project	1,361,001	1,240,636	3,087,242	4,144,865	(1,057,623)	-25.52%
Counties	1,746,115	2,024,197	8,864,010	8,736,418	127,592	1.46%
Trauma Care Fund	970,655	869,435	2,107,475	2,948,789	(841,314)	-28.53%
Mississippi Burn Care Fund	20,823	22,027	65,820	65,674	147	0.22%
New Capitol R & R	37,695	41,975	130,151	130,178	(27)	-0.02%
DOR Special Tag Fees Fees	8,855	9,761	29,772	29,512	260	0.88%
Mailing Fees	44,166	44,002	106,349	119,330	(12,981)	-10.88%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	1,703	15,954	14,024	84,410	(70,386)	-83.39%
Distinctive License Tag Fees	452,376	485,057	1,458,181	1,453,431	4,749	0.33%
Total Privilege Tax Transfers	\$9,955,623	\$10,110,117	\$31,084,210	\$30,882,938	\$201,272	0.65%
<b>Estate Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Estate Tax Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
<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**

	September 2017	September 2016	7/1/17 to 9/30/17	7/1/16 to 9/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$2,350	\$1,655	\$3,429	\$4,393	(\$964)	-21.94%
General Fund: Compressed Gas	12,190	0	34,852	0	34,852	0.00%
General Fund: Natural Gas	52,124	121,339	155,181	221,153	(65,972)	-29.83%
Other Budgeted General Fund	0	54,784	0	54,784	(54,784)	-100.00%
Highway Department	24,625,779	19,675,006	73,053,006	73,204,839	(151,832)	-0.21%
State Aid Road Fund	4,406,242	4,000,000	14,042,957	14,182,567	(139,610)	-0.98%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,731,577	3,087,224	36,423,445	38,145,392	(1,721,946)	-4.51%
Road Protection - Coast Counties	326,083	324,873	946,583	1,512,615	(566,032)	-37.42%
Seawall - Coast Counties	579,753	577,656	1,682,930	2,689,305	(1,006,376)	-37.42%
Miss. Groundwater Protection Trust Fd.	0	864,134	0	2,611,579	(2,611,579)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	4,705	0	13,453	0	13,453	0.00%
Municipal Aid	0	0	684,724	704,985	(20,261)	-2.87%
Aeronautics Commission	103,277	110,453	330,420	330,539	(119)	-0.04%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	171	182	488	553	(65)	-11.82%
Railroad Revitalization Fund	13,463	12,305	39,772	36,931	2,841	7.69%
IFTA Tax	184,293	166,634	2,663,937	2,136,969	526,968	24.66%
Total Petroleum Tax Transfers	\$34,042,008	\$28,996,245	\$138,875,176	\$144,636,603	(\$5,761,427)	-3.98%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$162,758	\$171,885	\$488,273	\$515,654	(\$27,381)	-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	\$488,273	\$515,654	(\$27,381)	-5.31%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$0	\$163	\$0	\$163	0.00%
Total Statewide Privilege Fees	\$0	\$0	\$163	\$0	\$163	0.00%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$193	\$271	\$2,718	\$2,743	(\$26)	-0.93%
Timber Severance - Counties	65,966	59,919	185,068	197,481	(12,413)	-6.29%
Timber Severance - Forest Resources	263,093	238,593	729,318	778,942	(49,624)	-6.37%
Total Timber Severance Tax Transfers	\$329,252	\$298,783	\$917,103	\$979,166	(\$62,063)	-6.34%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$76,151	\$284	\$75,867	26707.09%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$76,151	\$284	\$75,867	26707.09%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$248,147	\$0	\$6,535,789	\$374	\$6,535,415	n/a
Other Budgeted General Fund	0	6,741,060	0	6,741,060	(6,741,060)	-100.00%
Public Service Commission Regulation Fund	0	0	0	0	0	0.00%
Public Utilites Staff Regulation Fund	0	0	0	0	0	0.00%
Total Regulatory Fees	\$248,147	\$6,741,060	\$6,535,789	\$6,741,434	(\$205,645)	-3.05%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$24,512	\$0	\$24,512	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	\$24,512	\$0	\$24,512	0.00%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	110,310	0	110,310	(110,310)	-100.00%
Total Railroad Regulatory	\$0	\$110,310	\$0	\$110,310	(\$110,310)	-100.00%

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

	September 2017	September 2016	7/1/17 to 9/30/17	7/1/16 to 9/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$466,330	\$461,018	\$1,714,966	\$1,680,893	\$34,073	2.03%
Total Casual Auto Sales Tax Transfers	\$466,330	\$461,018	\$1,714,966	\$1,680,893	\$34,073	2.03%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$836,098	\$848,470	\$2,574,381	\$2,410,163	\$164,218	6.81%
Total Title Fees Transfers	\$836,098	\$848,470	\$2,574,381	\$2,410,163	\$164,218	6.81%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$87,841	\$78,385	\$285,499	\$273,080	\$12,419	4.55%
Total ATV/ Motorcycle Fees Transfers	\$87,841	\$78,385	\$285,499	\$273,080	\$12,419	4.55%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$667,335	\$540,576	\$2,029,443	\$1,695,140	\$334,303	19.72%
Prepaid Wireless E911 Fee	13,619	11,032	41,418	34,595	6,823	19.72%
Total Prepaid Wireless E911	\$680,954	\$551,608	\$2,070,861	\$1,729,735	\$341,126	19.72%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$124,291	\$115,800	\$353,053	\$349,656	\$3,397	0.97%
Total E911 Telephone Minimum Standards Service Charge	\$124,291	\$115,800	\$353,053	\$349,656	\$3,397	0.97%
<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	1,275	0	1,688	82	1,605	1947.46%
Total Rail Car in Lieu	\$1,275	\$0	\$1,688	\$82	\$1,605	1947.46%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$41,220	\$46,254	\$125,761	\$138,151	(\$12,391)	-8.97%
City Utility Fee	2,169	2,434	6,618	7,271	(652)	-8.97%
Total City Utility	\$43,389	\$48,688	\$132,379	\$145,422	(\$13,043)	-8.97%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$8,593,883	\$8,150,327	\$25,621,112	\$23,755,420	\$1,865,692	7.85%
Occupancy	32,403	66,966	161,231	190,230	(28,999)	-15.24%
Mississippi Telecommunication Facility	45,639	72,896	143,220	168,657	(25,437)	-15.08%
Special Levy / Occupancy Collection Fee	243,684	231,051	717,789	669,204	48,585	7.26%
Total Special Levy	\$8,915,609	\$8,521,240	\$26,643,352	\$24,783,511	\$1,859,841	7.50%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act T	\$240,639	\$233,625	\$1,999,449	\$2,005,639	(\$6,190)	-0.31%
Environment Protection Trust Fund	240,639	233,625	1,999,449	2,005,639	(6,190)	-0.31%
Total Non-Hazardous Waste	\$481,279	\$467,250	\$3,998,898	\$4,011,277	(\$12,380)	-0.31%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$13,766	\$0	\$13,901	\$12,494	\$1,407	11.26%
Hazardous Waste - Perpetual Care & Maint.	16,060	0	16,218	14,576	1,642	11.26%
Hazardous Waste - Minimization Fund	16,060	0	16,218	14,576	1,642	11.26%
Total Hazardous Waste	\$45,886	\$0	\$46,336	\$41,646	\$4,691	11.26%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$250,625	\$227,435	\$731,459	\$705,202	\$26,257	3.72%
DOR Collection Fee	13,191	11,970	38,498	37,116	1,382	3.72%
Total Waste Tire	\$263,815	\$239,406	\$769,957	\$742,318	\$27,638	3.72%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$2,882,517	\$4,242,423	\$4,032,191	\$6,236,179	(\$2,203,989)	-35.34%
Special Agent Fees	47,111	128,065	191,877	298,095	(106,218)	-35.63%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	50	50	100	395	(295)	-74.67%
Sales and Services Outside	5,608	67,038	87,454	255,376	(167,922)	-65.75%
Cash Bond	28,558	79,972	88,446	117,336	(28,890)	-24.62%
Total Other Miscellaneous Agency Transfers	\$2,963,843	\$4,517,548	\$4,400,068	\$6,907,420	(\$2,507,352)	-36.30%
<b>Summary:</b>						
Transfers to the General Fund	\$477,950,280	\$489,864,185	\$1,172,004,665	\$1,132,642,630	\$39,362,035	3.48%
Transfers to Other Budgeted General Fund	\$0	\$7,130,791	\$0	\$7,130,791	(\$7,130,791)	-100.00%
Transfers to Other than the General Fund	\$174,935,966	\$184,867,602	\$571,947,867	\$624,153,158	(\$52,205,291)	-8.36%
Total Transfers	\$652,886,246	\$681,862,578	\$1,743,952,532	\$1,763,926,579	(\$19,974,047)	-1.13%

Note: Figures may not add due to computer rounding.