

Mississippi Department of Revenue
Summary of Transfers
September 2018

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2019 were \$505,147,468, which is an increase of \$27,197,188 or 5.69% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2018 were \$1,194,697,048, which is an increase of \$22,692,383 or 1.94% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2019 were \$696,082,459, which is an increase of \$43,196,213 or 6.62% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2018 were \$1,798,772,051, which is an increase of \$54,819,519 or 3.14% from the same period of the prior year.

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

	September 2018	September 2017	7/1/18 to 9/30/18	7/1/17 to 9/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$177,217,104	\$170,772,661	\$420,515,521	\$407,484,100	\$13,031,422	3.20%
Public School Building Fund	1,666,666	1,666,666	4,999,998	4,999,998	0	0.00%
Municipalities	37,580,558	36,468,069	113,469,852	110,312,862	3,156,990	2.86%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,020,599	1,449,817	5,339,741	4,504,461	835,280	18.54%
School Ad Valorem	5,822,681	5,606,799	17,549,819	16,935,948	613,871	3.62%
Education Enhancement	23,314,323	22,449,942	70,287,315	67,868,511	2,418,804	3.56%
Mississippi Fair Commission	1,328	574	4,530	3,432	1,097	31.97%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,208,227	16,398,817	50,004,956	48,741,975	1,262,981	2.59%
Department of Agriculture	356,827	0	356,827	34,893	321,934	922.62%
Sales Tax (Telecommunications 7%)	543,440	628,025	1,665,869	1,966,273	(300,404)	-15.28%
Airport Parking	66,350	59,326	213,434	197,440	15,994	8.10%
Capitol Complex Improvement Fund	218,933	0	460,833	0	460,833	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	36,172	0	120,241	0	120,241	0.00%
Sales Tax Incentive Fund - MDA	0	2,281	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	718,942	641,327	2,103,392	1,872,163	231,230	12.35%
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%
Total Sales Tax Transfers	\$266,172,150	\$256,544,305	\$688,292,328	\$666,139,619	\$22,152,708	3.33%
Use Tax Transferred to:						
General Fund	\$26,614,883	\$20,933,322	\$68,438,808	\$57,596,782	\$10,842,026	18.82%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,881,402	3,497,404	12,191,004	11,403,527	787,477	6.91%
School Ad Valorem	746,967	593,326	2,086,717	1,816,533	270,185	14.87%
Education Enhancement	2,990,874	2,375,696	8,521,302	7,283,179	1,238,123	17.00%
Total Use Tax Transfers	\$34,234,126	\$27,399,747	\$91,237,831	\$78,100,020	\$13,137,811	16.82%
Individual Income Tax Transferred to:						
General Fund	\$188,213,696	\$181,305,626	\$463,017,140	\$453,393,173	\$9,623,966	2.12%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	0	0	314,011	766,524	(452,513)	-59.03%
MMEA Rebate Fund	0	0	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	1,375	100,000	41,359	245,536	(204,177)	-83.16%
Refund Account	7,155,113	7,550,983	30,658,373	23,628,837	7,029,535	29.75%
Total Individual Income Tax Transfers	\$195,370,184	\$188,956,609	\$496,557,487	\$483,852,831	\$12,704,656	2.63%
Corporate Tax Transferred to:						
General Fund	\$77,202,183	\$70,428,669	\$90,693,961	\$95,259,143	(\$4,565,183)	-4.79%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	11,332,402	4,752,102	18,444,226	16,912,166	1,532,060	9.06%
Total Corporate Tax Transfers	\$88,534,585	\$75,180,771	\$109,138,186	\$112,171,309	(\$3,033,123)	-2.70%
Insurance Premium Tax Transferred to:						
General Fund	\$285,299	\$0	\$31,209,016	\$41,348,908	(\$10,139,892)	-24.52%
Municipalities	334	0	615,182	690,362	(75,180)	-10.89%
County Fire Protection	334	0	615,182	648,979	(33,797)	-5.21%
City of Jackson	27	0	50,593	58,426	(7,833)	-13.41%
Total Ins. Premium Tax Transfers	\$285,993	\$0	\$32,489,973	\$42,746,674	(\$10,256,701)	-23.99%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,182,700	\$10,112,715	\$34,412,420	\$32,800,054	\$1,612,366	4.92%
Gaming License & Taxes (Counties & Cities)	7,888,454	7,289,941	22,291,983	21,287,943	1,004,040	4.72%
Gaming Bond Sinking Fund	3,000,000	2,500,000	9,000,000	7,500,000	1,500,000	20.00%
Gulf Coast Aquarium Fund	0	500,000	0	1,500,000	(1,500,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$21,071,154	\$20,402,656	\$65,704,403	\$63,087,997	\$2,616,406	4.15%

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

	September 2018	September 2017	7/1/18 to 9/30/18	7/1/17 to 9/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,383,332	\$11,451,008	\$35,894,295	\$35,896,821	(\$2,526)	-0.01%
Total Tobacco Tax Transfers	\$11,383,332	\$11,451,008	\$35,894,295	\$35,896,821	(\$2,526)	-0.01%
Beer and Wine Tax transferred to:						
General Fund	\$2,582,670	\$2,561,094	\$8,064,224	\$7,655,172	\$409,053	5.34%
Total Beer and Wine Tax Transfers	\$2,582,670	\$2,561,094	\$8,064,224	\$7,655,172	\$409,053	5.34%
ABC Collections transferred to:						
General Fund	\$6,651,119	\$6,615,215	\$18,835,725	\$18,551,426	\$284,299	1.53%
Counties	27,125	25,634	75,850	73,050	2,800	3.83%
Municipalities	263,666	277,293	757,660	746,334	11,326	1.52%
Department of Mental Health	666,578	662,360	1,880,648	1,850,037	30,610	1.65%
ABC Sales & Service Outside State Agencies	36,115	42,862	126,527	131,880	(5,352)	-4.06%
Total ABC Transfers	\$7,644,603	\$7,623,365	\$21,676,409	\$21,352,727	\$323,682	1.52%
Oil Severance Tax Transferred to:						
General Fund	\$3,208,131	\$2,049,311	\$9,127,623	\$5,843,023	\$3,284,599	56.21%
Counties	1,009,108	647,243	2,894,719	2,016,964	877,755	43.52%
Total Oil Severance Tax Transfers	\$4,217,239	\$2,696,553	\$12,022,342	\$7,859,987	\$4,162,355	52.96%
Gas Severance Tax Transferred to:						
General Fund	\$293,716	\$269,518	\$913,218	\$884,875	\$28,343	3.20%
Counties	107,792	152,022	710,950	476,288	234,661	49.27%
Total Gas Severance Tax Transfers	\$401,508	\$421,540	\$1,624,168	\$1,361,163	\$263,005	19.32%
Installment Loan Tax transferred to:						
General Fund	\$0	\$199	\$2,900,120	\$2,735,395	\$164,725	6.02%
Total Installment Loan Tax Transfers	\$0	\$199	\$2,900,120	\$2,735,395	\$164,725	6.02%
Privilege Tax Transferred to:						
General Fund	\$1,039,439	\$973,180	\$3,229,302	\$5,234,723	(\$2,005,421)	-38.31%
Highway Department	3,768,317	4,339,056	9,886,822	9,986,464	(99,642)	-1.00%
4-Lane Highway Project	1,550,991	1,361,001	4,756,392	3,087,242	1,669,150	54.07%
Counties	1,493,434	1,746,115	9,112,505	8,864,010	248,495	2.80%
Trauma Care Fund	1,014,069	970,655	3,127,755	2,107,475	1,020,280	48.41%
Mississippi Burn Care Fund	23,459	20,823	69,267	65,820	3,447	5.24%
New Capitol R & R	43,951	37,695	140,267	130,151	10,116	7.77%
DOR Special Tag Fees Fees	10,300	8,855	31,553	29,772	1,781	5.98%
Mailing Fees	64,437	44,166	192,579	106,349	86,230	81.08%
Apportioned Tags	2,150	1,703	6,171	14,024	(7,853)	-56.00%
Distinctive License Tag Fees	532,655	452,376	1,620,877	1,458,181	162,697	11.16%
Total Privilege Tax Transfers	\$9,543,203	\$9,955,623	\$32,173,489	\$31,084,210	\$1,089,279	3.50%
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

	September 2018	September 2017	7/1/18 to 9/30/18	7/1/17 to 9/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$100	\$2,350	\$3,330	\$3,429	(\$99)	-2.88%
General Fund: Compressed Gas	14,533	12,190	39,264	34,852	4,412	12.66%
General Fund: Natural Gas	73,303	52,124	203,642	155,181	48,461	31.23%
Highway Department	30,901,029	24,625,779	83,053,003	73,053,006	9,999,996	13.69%
State Aid Road Fund	4,616,598	4,406,242	14,405,680	14,042,957	362,723	2.58%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,814,550	3,731,577	34,089,504	36,423,445	(2,333,942)	-6.41%
Road Protection - Coast Counties	328,316	326,083	967,801	946,583	21,218	2.24%
Seawall - Coast Counties	587,529	579,753	1,724,426	1,682,930	41,497	2.47%
Miss. Groundwater Protection Trust Fd.	884,493	0	2,681,081	0	2,681,081	0.00%
Dept of Ins Propane Education Fund	5,610	4,705	15,156	13,453	1,703	12.66%
Municipal Aid	0	0	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	112,070	103,277	349,157	330,420	18,737	5.67%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	203	171	550	488	62	12.67%
Railroad Revitalization Fund	12,213	13,463	38,556	39,772	(1,216)	-3.06%
IFTA Tax	216,801	184,293	2,787,537	2,663,937	123,600	4.64%
Total Petroleum Tax Transfers	\$41,567,349	\$34,042,008	\$149,837,227	\$138,875,176	\$10,962,052	7.89%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$162,758	\$513,374	\$488,273	\$25,101	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	\$513,374	\$488,273	\$25,101	5.14%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$0	\$163	(\$163)	-100.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$163	(\$163)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$193	\$0	\$2,718	(\$2,718)	-100.00%
Timber Severance - Counties	67,906	65,966	208,964	185,068	23,897	12.91%
Timber Severance - Forest Resources	271,152	263,093	833,942	729,318	104,625	14.35%
Total Timber Severance Tax Transfers	\$339,059	\$329,252	\$1,042,907	\$917,103	\$125,804	13.72%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$76,151	(\$76,151)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$76,151	(\$76,151)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$13,956	\$248,147	\$6,633,716	\$6,535,789	\$97,926	1.50%
Total Regulatory Fees	\$13,956	\$248,147	\$6,633,716	\$6,535,789	\$97,926	1.50%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$180	\$0	\$24,519	\$24,512	\$7	0.03%
Total Municipal Gas Utility Regulation	\$180	\$0	\$24,519	\$24,512	\$7	0.03%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$251	\$0	\$251	0.00%
Gross Railroad Regulation	6,835	0	153,388	0	153,388	0.00%
Total Railroad Regulatory	\$6,835	\$0	\$153,639	\$0	\$153,639	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$27,580	\$0	\$27,580	0.00%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$27,580	\$0	\$27,580	0.00%

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

	September 2018	September 2017	7/1/18 to 9/30/18	7/1/17 to 9/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$614,148	\$466,330	\$2,090,893	\$1,714,966	\$375,927	21.92%
Total Casual Auto Sales Tax Transfers	\$614,148	\$466,330	\$2,090,893	\$1,714,966	\$375,927	21.92%
Title Fees Transferred to:						
DOR Title Fees	\$866,061	\$836,098	\$2,795,546	\$2,574,381	\$221,165	8.59%
Total Title Fees Transfers	\$866,061	\$836,098	\$2,795,546	\$2,574,381	\$221,165	8.59%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$121,418	\$87,841	\$318,235	\$285,499	\$32,736	11.47%
Total ATV/ Motorcycle Fees Transfers	\$121,418	\$87,841	\$318,235	\$285,499	\$32,736	11.47%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$667,235	\$667,335	\$2,051,877	\$2,029,443	\$22,434	1.11%
Prepaid Wireless E911 Fee	13,617	13,619	41,876	41,418	458	1.10%
Total Prepaid Wireless E911	\$680,852	\$680,954	\$2,093,753	\$2,070,861	\$22,892	1.11%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$121,028	\$124,291	\$350,456	\$353,053	(\$2,597)	-0.74%
Total E911 Telephone Minimum Standards Service Charge	\$121,028	\$124,291	\$350,456	\$353,053	(\$2,597)	-0.74%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	90	1,275	5,493	1,688	3,805	225.47%
Total Rail Car in Lieu	\$90	\$1,275	\$5,493	\$1,688	\$3,805	225.47%
City Utility Tax						
Gross City Utility Tax	\$36,656	\$41,220	\$110,409	\$125,761	(\$15,351)	-12.21%
City Utility Fee	1,929	2,169	5,811	6,618	(808)	-12.20%
Total City Utility	\$38,585	\$43,389	\$116,220	\$132,379	(\$16,159)	-12.21%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,588,357	\$8,593,883	\$26,875,219	\$25,621,112	\$1,254,108	4.89%
Occupancy	57,574	32,403	148,904	161,231	(12,327)	-7.65%
Mississippi Telecommunication Facility	51,066	45,639	143,368	143,220	148	0.10%
Special Levy / Occupancy Collection Fee	249,193	243,684	767,193	717,789	49,404	6.88%
Total Special Levy	\$8,946,190	\$8,915,609	\$27,934,684	\$26,643,352	\$1,291,332	4.85%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$33,302	\$240,639	\$1,847,094	\$1,999,449	(\$152,355)	-7.62%
Environment Protection Trust Fund	33,302	240,639	1,847,094	1,999,449	(152,355)	-7.62%
Total Non-Hazardous Waste	\$66,605	\$481,279	\$3,694,187	\$3,998,898	(\$304,710)	-7.62%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$13,766	\$16,105	\$13,901	\$2,204	15.86%
Hazardous Waste - Perpetual Care & Maint.	0	16,060	18,789	16,218	2,571	15.86%
Hazardous Waste - Minimization Fund	0	16,060	18,789	16,218	2,571	15.86%
Total Hazardous Waste	\$0	\$45,886	\$53,683	\$46,336	\$7,347	15.86%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$249,409	\$250,625	\$754,923	\$731,459	\$23,464	3.21%
DOR Collection Fee	13,127	13,191	39,733	38,498	1,235	3.21%
Total Waste Tire	\$262,536	\$263,815	\$794,656	\$769,957	\$24,699	3.21%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$726,641	\$2,882,517	\$2,204,751	\$4,032,191	(\$1,827,440)	-45.32%
Special Agent Fees	60,487	47,111	185,686	191,877	(6,191)	-3.23%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	100	50	150	100	50	50.00%
Sales and Services Outside	17,868	5,608	61,929	87,454	(25,524)	-29.19%
Cash Bond	20,600	28,558	63,510	88,446	(24,936)	-28.19%
Total Other Miscellaneous Agency Transfers	\$825,696	\$2,963,843	\$2,516,026	\$4,400,068	(\$1,884,042)	-42.82%
Summary:						
Transfers to the General Fund	\$505,147,468	\$477,950,280	\$1,194,697,048	\$1,172,004,665	\$22,692,383	1.94%
Transfers to Other than the General Fund	\$190,934,990	\$174,935,966	\$604,075,003	\$571,947,867	\$32,127,136	5.62%
Total Transfers	\$696,082,459	\$652,886,246	\$1,798,772,051	\$1,743,952,532	\$54,819,519	3.14%

Note: Figures may not add due to computer rounding.