

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

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2020 were \$526,866,285 which is an increase of \$21,718,816 or 4.3% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2019 were \$1,241,068,842 which is an increase of \$46,371,794 or 3.88% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2020 were \$718,716,475 which is an increase of \$22,634,016 or 3.25% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2019 were \$1,897,478,803 which is an increase of \$98,706,752 or 5.49% from the same period of the prior year.

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

	September 2019	September 2018	7/1/19 to 9/30/19	7/1/18 to 9/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$182,348,857	\$177,217,104	\$430,079,705	\$420,515,521	\$9,564,183	2.27%
Public School Building Fund	1,666,666	1,666,666	4,999,998	4,999,998	0	0.00%
Municipalities	36,848,783	37,580,558	114,720,779	113,469,852	1,250,927	1.10%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,456,016	2,020,599	4,492,281	5,339,741	(847,460)	-15.87%
School Ad Valorem	5,998,764	5,822,681	17,924,077	17,549,819	374,258	2.13%
Education Enhancement	24,019,356	23,314,323	72,035,416	70,287,315	1,748,101	2.49%
Mississippi Fair Commission	173,456	1,328	174,563	4,530	170,033	3753.79%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,336,446	16,208,227	51,151,579	50,004,956	1,146,623	2.29%
Department of Agriculture	23,243	356,827	83,610	356,827	(273,217)	-76.57%
Sales Tax (Telecommunications 7%)	534,933	543,440	1,764,248	1,665,869	98,379	5.91%
Airport Parking	90,462	66,350	261,802	213,434	48,368	22.66%
Capitol Complex Improvement Fund	467,284	218,933	1,218,687	460,833	757,854	164.45%
Sales Tax Incentive Fund - Economic Redevelopment	78,988	36,172	268,506	120,241	148,265	123.31%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	607,987	718,942	2,058,597	2,103,392	(44,796)	-2.13%
MS Development Authority Tourism Advertising Fund	227,166	0	456,499	0	456,499	0.00%
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>\$272,278,407</b>	<b>\$266,172,150</b>	<b>\$702,890,346</b>	<b>\$688,292,328</b>	<b>\$14,598,018</b>	<b>2.12%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$24,819,312	\$26,614,883	\$63,159,450	\$68,438,808	(\$5,279,358)	-7.71%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,543,389	3,881,402	13,115,372	12,191,004	924,368	7.58%
School Ad Valorem	798,795	746,967	2,390,070	2,086,717	303,352	14.54%
Education Enhancement	3,198,351	2,990,874	9,582,259	8,521,302	1,060,957	12.45%
<b>Total Use Tax Transfers</b>	<b>\$33,359,847</b>	<b>\$34,234,126</b>	<b>\$88,247,151</b>	<b>\$91,237,831</b>	<b>(\$2,990,680)</b>	<b>-3.28%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$202,376,556	\$188,213,696	\$482,810,562	\$463,017,140	\$19,793,422	4.27%
Income Tax-Withheld-Job Incentive/Advantage	0	0	29,496,520	1,290,232	28,206,288	2186.14%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	528,671	314,011	214,660	68.36%
MMEIA Rebate Fund	0	0	1,613,760	1,236,373	377,387	30.52%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	1,375	912,264	41,359	870,905	2105.73%
Refund Account	8,416,028	7,155,113	37,538,643	30,658,373	6,880,270	22.44%
<b>Total Individual Income Tax Transfers</b>	<b>\$210,792,584</b>	<b>\$195,370,184</b>	<b>\$552,900,420</b>	<b>\$496,557,487</b>	<b>\$56,342,932</b>	<b>11.35%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$81,716,812	\$77,202,183	\$108,031,668	\$90,693,961	\$17,337,708	19.12%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	11,037,123	11,332,402	17,729,828	18,444,226	(714,397)	-3.87%
<b>Total Corporate Tax Transfers</b>	<b>\$92,753,935</b>	<b>\$88,534,585</b>	<b>\$125,761,497</b>	<b>\$109,138,186</b>	<b>\$16,623,310</b>	<b>15.23%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$662,790	\$285,299	\$38,267,926	\$31,209,016	\$7,058,910	22.62%
Municipalities	7,540	334	704,520	615,182	89,338	14.52%
County Fire Protection	7,540	334	704,520	615,182	89,338	14.52%
City of Jackson	1,611	27	59,101	50,593	8,508	16.82%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$679,481</b>	<b>\$285,993</b>	<b>\$39,736,068</b>	<b>\$32,489,973</b>	<b>\$7,246,095</b>	<b>22.30%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$10,768,073	\$10,182,700	\$34,242,717	\$34,412,420	(\$169,703)	-0.49%
Gaming License & Taxes (Counties & Cities)	6,957,315	7,888,454	21,976,115	22,291,983	(315,868)	-1.42%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	309,351	0	519,016	0	519,016	0.00%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$21,034,739</b>	<b>\$21,071,154</b>	<b>\$65,737,847</b>	<b>\$65,704,403</b>	<b>\$33,444</b>	<b>0.05%</b>

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

	September 2019	September 2018	7/1/19 to 9/30/19	7/1/18 to 9/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,302,470	\$11,383,332	\$35,172,718	\$35,894,295	(\$721,577)	-2.01%
Total Tobacco Tax Transfers	\$11,302,470	\$11,383,332	\$35,172,718	\$35,894,295	(\$721,577)	-2.01%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,150,627	\$2,582,670	\$7,475,951	\$8,064,224	(\$588,274)	-7.29%
Total Beer and Wine Tax Transfers	\$2,150,627	\$2,582,670	\$7,475,951	\$8,064,224	(\$588,274)	-7.29%
<b>ABC Collections transferred to:</b>						
General Fund	\$6,801,162	\$6,651,119	\$19,729,440	\$18,835,725	\$893,715	4.74%
Counties	24,425	27,125	79,295	75,850	3,445	4.54%
Municipalities	273,863	263,666	795,769	757,660	38,109	5.03%
Department of Mental Health	686,386	666,578	1,979,470	1,880,648	98,823	5.25%
ABC Sales & Service Outside State Agencies	36,362	36,115	115,687	126,527	(10,840)	-8.57%
Total ABC Transfers	\$7,822,198	\$7,644,603	\$22,699,661	\$21,676,409	\$1,023,252	4.72%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,106,565	\$3,208,131	\$6,814,384	\$9,127,623	(\$2,313,239)	-25.34%
Counties	814,444	1,009,108	2,734,053	2,894,719	(160,666)	-5.55%
Total Oil Severance Tax Transfers	\$2,921,009	\$4,217,239	\$9,548,437	\$12,022,342	(\$2,473,905)	-20.58%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$189,102	\$293,716	\$598,615	\$913,218	(\$314,603)	-34.45%
Counties	72,731	107,792	272,831	710,950	(438,119)	-61.62%
Total Gas Severance Tax Transfers	\$261,832	\$401,508	\$871,446	\$1,624,168	(\$752,722)	-46.35%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$0	\$0	\$3,082,559	\$2,900,120	\$182,439	6.29%
Total Installment Loan Tax Transfers	\$0	\$0	\$3,082,559	\$2,900,120	\$182,439	6.29%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,311,836	\$1,039,439	\$3,838,960	\$3,229,302	\$609,658	18.88%
Highway Department	4,458,309	3,768,317	10,524,924	9,886,822	638,103	6.45%
4-Lane Highway Project	1,625,699	1,550,991	4,752,832	4,756,392	(3,560)	-0.07%
Highway Department Hybrid/Electric	83,116	0	241,373	0	241,373	0.00%
State Aid Roads Hybrid/Electric	15,127	0	44,267	0	44,267	0.00%
Counties	1,807,794	1,493,434	9,638,526	9,112,505	526,022	5.77%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	1,064,917	1,014,069	3,098,126	3,127,755	(29,630)	-0.95%
Mississippi Burn Care Fund	89,017	23,459	255,524	69,267	186,257	268.90%
New Capitol R & R	50,631	43,951	148,249	140,267	7,983	5.69%
DOR Special Tag Fees	12,121	10,300	35,620	31,553	4,068	12.89%
Mailing Fees	110,844	64,437	318,476	192,579	125,896	65.37%
Apportioned Tags	2,814	2,150	7,175	6,171	1,004	16.26%
Distinctive License Tag Fees	606,742	532,655	1,737,873	1,620,877	116,996	7.22%
Total Privilege Tax Transfers	\$11,238,968	\$9,543,203	\$34,648,392	\$32,173,489	\$2,474,903	7.69%
<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 2019	September 2018	7/1/19 to 9/30/19	7/1/18 to 9/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,000	\$100	\$3,139	\$3,330	(\$191)	-5.73%
General Fund: Compressed Gas	4,180	14,533	45,160	39,264	5,897	15.02%
General Fund: Natural Gas	82,430	73,303	210,364	203,642	6,722	3.30%
Highway Department	26,544,597	30,901,029	77,810,332	83,053,003	(5,242,670)	-6.31%
State Aid Road Fund	4,741,221	4,616,598	14,388,920	14,405,680	(16,760)	-0.12%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,907,215	3,814,550	37,322,467	34,089,504	3,232,963	9.48%
Road Protection - Coast Counties	328,391	328,316	979,717	967,801	11,916	1.23%
Seawall - Coast Counties	583,812	587,529	1,741,774	1,724,426	17,348	1.01%
Miss. Groundwater Protection Trust Fd.	872,847	884,493	2,647,212	2,681,081	(33,869)	-1.26%
Dept of Ins Propane Education Fund	1,613	5,610	17,432	15,156	2,276	15.02%
Municipal Aid	0	0	702,043	678,543	23,500	3.46%
Aeronautics Commission	31,226	112,070	237,312	349,157	(111,845)	-32.03%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	58	203	632	550	83	15.02%
Railroad Revitalization Fund	13,911	12,213	42,220	38,556	3,664	9.50%
IFTA Tax	59,541	216,801	2,089,998	2,787,537	(697,539)	-25.02%
Total Petroleum Tax Transfers	\$37,172,043	\$41,567,349	\$147,038,724	\$149,837,227	(\$2,798,504)	-1.87%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$188,133	\$171,125	\$564,398	\$513,374	\$51,024	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	\$564,398	\$513,374	\$51,024	9.94%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$19,770	\$0	\$36,713	\$0	\$36,713	0.00%
Total Statewide Privilege Fees	\$19,770	\$0	\$36,713	\$0	\$36,713	0.00%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	71,507	67,906	207,745	208,964	(1,220)	-0.58%
Timber Severance - Forest Resources	284,995	271,152	827,844	833,942	(6,098)	-0.73%
Total Timber Severance Tax Transfers	\$356,503	\$339,059	\$1,035,589	\$1,042,907	(\$7,318)	-0.70%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$1,282	\$0	\$1,282	0.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$1,282	\$0	\$1,282	0.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$14,100	\$13,956	\$6,850,746	\$6,633,716	\$217,030	3.27%
Total Regulatory Fees	\$14,100	\$13,956	\$6,850,746	\$6,633,716	\$217,030	3.27%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$1,995	\$180	\$25,284	\$24,519	\$765	3.12%
Total Municipal Gas Utility Regulation	\$1,995	\$180	\$25,284	\$24,519	\$765	3.12%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$514	\$0	\$563	\$251	\$312	124.68%
Gross Railroad Regulation	7,327	6,835	201,000	153,388	47,612	31.04%
Total Railroad Regulatory	\$7,841	\$6,835	\$201,563	\$153,639	\$47,924	31.19%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$26,538	\$27,580	(\$1,042)	-3.78%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$26,538	\$27,580	(\$1,042)	-3.78%

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

	September 2019	September 2018	7/1/19 to 9/30/19	7/1/18 to 9/30/18	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	\$437,529	\$614,148	\$1,931,171	\$2,090,893	(\$159,722)	-7.64%
Total Casual Auto Sales Tax Transfers	\$437,529	\$614,148	\$1,931,171	\$2,090,893	(\$159,722)	-7.64%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$848,509	\$866,061	\$2,699,482	\$2,795,546	(\$96,064)	-3.44%
Total Title Fees Transfers	\$848,509	\$866,061	\$2,699,482	\$2,795,546	(\$96,064)	-3.44%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$98,260	\$121,418	\$310,763	\$318,235	(\$7,472)	-2.35%
Total ATV/ Motorcycle Fees Transfers	\$98,260	\$121,418	\$310,763	\$318,235	(\$7,472)	-2.35%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$665,412	\$667,235	\$2,163,631	\$2,051,877	\$111,753	5.45%
Prepaid Wireless E911 Fee	13,580	13,617	44,157	41,876	2,281	5.45%
Total Prepaid Wireless E911	\$678,993	\$680,852	\$2,207,788	\$2,093,753	\$114,035	5.45%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$123,237	\$121,028	\$441,376	\$350,456	\$90,920	25.94%
Total E911 Telephone Minimum Standards Service Charge	\$123,237	\$121,028	\$441,376	\$350,456	\$90,920	25.94%
<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	0	90	1,716	5,493	(3,777)	-68.76%
Total Rail Car in Lieu	\$0	\$90	\$1,716	\$5,493	(\$3,777)	-68.76%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$33,611	\$36,656	\$105,620	\$110,409	(\$4,789)	-4.34%
City Utility Fee	1,769	1,929	5,558	5,811	(253)	-4.35%
Total City Utility	\$35,380	\$38,585	\$111,179	\$116,220	(\$5,041)	-4.34%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,801,030	\$8,588,357	\$29,756,736	\$26,875,219	\$2,881,517	10.72%
Occupancy	59,995	57,574	194,836	148,904	45,932	30.85%
Mississippi Telecommunication Facility	48,799	51,066	145,930	143,368	2,563	1.79%
Special Levy / Occupancy Collection Fee	280,701	249,193	842,681	767,193	75,488	9.84%
Total Special Levy	\$10,190,525	\$8,946,190	\$30,940,183	\$27,934,684	\$3,005,499	10.76%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$2,291	\$33,302	\$2,175,087	\$1,847,094	\$327,993	17.76%
Environment Protection Trust Fund	2,291	33,302	2,175,087	1,847,094	327,993	17.76%
Total Non-Hazardous Waste	\$4,582	\$66,605	\$4,350,174	\$3,694,187	\$655,986	17.76%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$0	\$117	\$16,105	(\$15,988)	-99.28%
Hazardous Waste - Perpetual Care & Maint.	0	0	136	18,789	(18,653)	-99.28%
Hazardous Waste - Minimization Fund	0	0	136	18,789	(18,653)	-99.28%
Total Hazardous Waste	\$0	\$0	\$389	\$53,683	(\$53,294)	-99.28%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$241,621	\$249,409	\$769,957	\$754,923	\$15,034	1.99%
DOR Collection Fee	12,716	13,127	40,523	39,733	790	1.99%
Total Waste Tire	\$254,337	\$262,536	\$810,480	\$794,656	\$15,825	1.99%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,490,332	\$726,641	\$8,453,890	\$2,204,751	\$6,249,139	283.44%
Special Agent Fees	106,870	60,487	285,910	185,686	100,224	53.97%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	100	0	150	(150)	-100.00%
Sales and Services Outside	76,090	17,868	299,575	61,929	237,646	383.74%
Cash Bond	15,350	20,600	81,398	63,510	17,888	28.16%
Total Other Miscellaneous Agency Transfers	\$1,688,643	\$825,696	\$9,120,773	\$2,516,026	\$6,604,747	262.51%
<b>Summary:</b>						
Transfers to the General Fund	\$526,866,285	\$505,147,468	\$1,241,068,842	\$1,194,697,048	\$46,371,794	3.88%
Transfers to Other than the General Fund	\$191,850,191	\$190,934,990	\$656,409,961	\$604,075,003	\$52,334,958	8.66%
Total Transfers	\$718,716,475	\$696,082,459	\$1,897,478,803	\$1,798,772,051	\$98,706,752	5.49%

Note: Figures may not add due to computer rounding.