

Mississippi Department of Revenue
Summary of Transfers
September 2020

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2021 were \$513,657,013 which is a decrease of -\$13,209,272 or -2.51% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2020 were \$1,487,980,516 which is an increase of \$246,911,674 or 19.9% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2021 were \$719,071,639 which is an increase of \$355,164 or .05% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2020 were \$2,176,566,556 which is an increase of \$279,087,753 or 14.71% from the same period of the prior year.

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

	September 2020	September 2019	7/1/20 to 9/30/20	7/1/19 to 9/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$164,409,443	\$182,348,857	\$440,517,572	\$430,079,705	\$10,437,867	2.43%
Public School Building Fund	1,666,666	1,666,666	4,999,998	4,999,998	0	0.00%
Municipalities	40,016,537	36,848,783	123,542,069	114,720,779	8,821,289	7.69%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,046,049	1,456,016	6,524,509	4,492,281	2,032,228	45.24%
School Ad Valorem	5,606,242	5,998,764	18,499,703	17,924,077	575,626	3.21%
Education Enhancement	22,447,738	24,019,356	74,288,321	72,035,416	2,252,905	3.13%
Mississippi Fair Commission	12,916	173,456	17,276	174,563	(157,287)	-90.10%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,055,738	17,336,446	55,493,194	51,151,579	4,341,615	8.49%
Department of Agriculture	42,149	23,243	151,833	83,610	68,224	81.60%
Sales Tax (Telecommunications 7%)	489,753	534,933	1,407,277	1,764,248	(356,971)	-20.23%
Airport Parking	45,710	90,462	76,224	261,802	(185,577)	-70.88%
Capitol Complex Improvement Fund	743,202	467,284	2,020,958	1,218,687	802,271	65.83%
Sales Tax Incentive Fund - Economic Redevelopment	85,855	78,988	217,715	268,506	(50,791)	-18.92%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	625,046	607,987	1,625,300	2,058,597	(433,297)	-21.05%
MS Development Authority Tourism Advertising Fund	622,799	227,166	1,530,422	456,499	1,073,922	235.25%
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	\$257,315,845	\$272,278,407	\$732,112,371	\$702,890,346	\$29,222,025	4.16%
Use Tax Transferred to:						
General Fund	\$56,501,182	\$24,819,312	\$110,113,946	\$63,159,450	\$46,954,496	74.34%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,969,884	4,543,389	16,545,330	13,115,372	3,429,959	26.15%
School Ad Valorem	1,791,455	798,795	3,949,715	2,390,070	1,559,645	65.26%
Education Enhancement	7,172,981	3,198,351	15,837,808	9,582,259	6,255,549	65.28%
Local Bridge Replacement & Rehabilitation Fund	2,313,900	0	4,905,437	0	4,905,437	0.00%
Modernization Use Tax County Fund	3,941,700	0	8,402,941	0	8,402,941	0.00%
Modernization Use Tax City Fund Cash	3,941,700	0	8,402,941	0	8,402,941	0.00%
Total Use Tax Transfers	\$81,632,802	\$33,359,847	\$168,158,118	\$88,247,151	\$79,910,967	90.55%
Individual Income Tax Transferred to:						
General Fund	\$177,694,589	\$202,376,556	\$594,385,190	\$482,810,562	\$111,574,628	23.11%
Income Tax-Withheld-Job Incentive/Advantage	0	0	756,912	29,496,520	(28,739,608)	-97.43%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	543,211	528,671	14,539	2.75%
MMEIA Rebate Fund	0	0	1,524,804	1,613,760	(88,956)	-5.51%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	23,410	912,264	(888,854)	-97.43%
Refund Account	9,958,128	8,416,028	59,115,403	37,538,643	21,576,760	57.48%
Total Individual Income Tax Transfers	\$187,652,717	\$210,792,584	\$656,348,931	\$552,900,420	\$103,448,511	18.71%
Corporate Tax Transferred to:						
General Fund	\$78,258,644	\$81,716,812	\$179,824,881	\$108,031,668	\$71,793,213	66.46%
Economic Redevelopment Incentive Corporate Fund	0	0	78,301	0	78,301	0.00%
Refund Account	3,622,073	11,037,123	11,234,271	17,729,828	(6,495,557)	-36.64%
Total Corporate Tax Transfers	\$81,880,717	\$92,753,935	\$191,137,453	\$125,761,497	\$65,375,957	51.98%
Insurance Premium Tax Transferred to:						
General Fund	\$1,041,271	\$662,790	\$39,252,053	\$38,267,926	\$984,127	2.57%
Municipalities	0	7,540	721,903	704,520	17,383	2.47%
County Fire Protection	0	7,540	721,903	704,520	17,383	2.47%
City of Jackson	0	1,611	59,324	59,101	224	0.38%
Total Ins. Premium Tax Transfers	\$1,041,271	\$679,481	\$40,755,184	\$39,736,068	\$1,019,116	2.56%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,766,920	\$10,768,073	\$34,349,848	\$34,242,717	\$107,132	0.31%
Gaming License & Taxes (Counties & Cities)	6,696,359	6,957,315	21,430,776	21,976,115	(545,339)	-2.48%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	422,419	309,351	626,167	519,016	107,151	20.64%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$19,885,698	\$21,034,739	\$65,406,791	\$65,737,847	(\$331,056)	-0.50%

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

	September 2020	September 2019	7/1/20 to 9/30/20	7/1/19 to 9/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,398,163	\$11,302,470	\$38,025,615	\$35,172,718	\$2,852,896	8.11%
Total Tobacco Tax Transfers	\$12,398,163	\$11,302,470	\$38,025,615	\$35,172,718	\$2,852,896	8.11%
Beer and Wine Tax transferred to:						
General Fund	\$2,514,333	\$2,150,627	\$7,866,564	\$7,475,951	\$390,613	5.22%
Total Beer and Wine Tax Transfers	\$2,514,333	\$2,150,627	\$7,866,564	\$7,475,951	\$390,613	5.22%
ABC Collections transferred to:						
General Fund	\$8,137,021	\$6,801,162	\$25,628,303	\$19,729,440	\$5,898,863	29.90%
Counties	19,925	24,425	59,648	79,295	(19,647)	-24.78%
Municipalities	214,612	273,863	619,807	795,769	(175,962)	-22.11%
Department of Mental Health	830,558	686,386	2,609,415	1,979,470	629,944	31.82%
ABC Sales & Service Outside State Agencies	17,668	36,362	57,179	115,687	(58,508)	-50.57%
Total ABC Transfers	\$9,219,784	\$7,822,198	\$28,974,351	\$22,699,661	\$6,274,690	27.64%
Oil Severance Tax Transferred to:						
General Fund	\$1,358,242	\$2,106,565	\$3,815,709	\$6,814,384	(\$2,998,675)	-44.01%
Counties	494,085	814,444	1,117,307	2,734,053	(1,616,746)	-59.13%
Total Oil Severance Tax Transfers	\$1,852,327	\$2,921,009	\$4,933,016	\$9,548,437	(\$4,615,421)	-48.34%
Gas Severance Tax Transferred to:						
General Fund	\$108,279	\$189,102	\$384,412	\$598,615	(\$214,203)	-35.78%
Counties	91,963	72,731	159,111	272,831	(113,720)	-41.68%
Total Gas Severance Tax Transfers	\$200,242	\$261,832	\$543,523	\$871,446	(\$327,922)	-37.63%
Installment Loan Tax transferred to:						
General Fund	\$7,353	\$0	\$2,795,004	\$3,082,559	(\$287,555)	-9.33%
Total Installment Loan Tax Transfers	\$7,353	\$0	\$2,795,004	\$3,082,559	(\$287,555)	-9.33%
Privilege Tax Transferred to:						
General Fund	\$1,173,850	\$1,311,836	\$3,696,896	\$3,838,960	(\$142,064)	-3.70%
Highway Department	5,001,668	4,458,309	11,862,864	10,524,924	1,337,940	12.71%
4-Lane Highway Project	1,727,648	1,625,699	5,345,801	4,752,832	592,969	12.48%
Highway Department Hybrid/Electric	98,318	83,116	279,406	241,373	38,033	15.76%
State Aid Roads Hybrid/Electric	18,447	15,127	52,302	44,267	8,035	18.15%
Counties	2,122,963	1,807,794	10,193,813	9,638,526	555,287	5.76%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,132,046	1,064,917	3,527,515	3,098,126	429,389	13.86%
Mississippi Burn Care Fund	96,730	89,017	296,442	255,524	40,919	16.01%
New Capitol R & R	61,511	50,631	192,614	148,249	44,365	29.93%
DOR Special Tag Fees	13,782	12,121	41,860	35,620	6,240	17.52%
Mailing Fees	92,826	110,844	271,379	318,476	(47,096)	-14.79%
Apportioned Tags	2,354	2,814	7,030	7,175	(145)	-2.02%
Distinctive License Tag Fees	659,661	606,742	1,988,961	1,737,873	251,088	14.45%
Total Privilege Tax Transfers	\$12,201,806	\$11,238,968	\$37,767,974	\$34,648,392	\$3,119,582	9.00%
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 2020	September 2019	7/1/20 to 9/30/20	7/1/19 to 9/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,000	\$315	\$3,139	(\$2,824)	-89.97%
General Fund: Compressed Gas	17,942	4,180	44,658	45,160	(502)	-1.11%
General Fund: Natural Gas	69,106	82,430	187,598	210,364	(22,767)	-10.82%
Highway Department	26,102,970	26,544,597	79,271,496	77,810,332	1,461,164	1.88%
State Aid Road Fund	4,656,316	4,741,221	14,676,494	14,388,920	287,574	2.00%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,824,755	3,907,215	35,829,721	37,322,467	(1,492,746)	-4.00%
Road Protection - Coast Counties	307,352	328,391	873,990	979,717	(105,727)	-10.79%
Seawall - Coast Counties	546,403	583,812	1,553,791	1,741,774	(187,983)	-10.79%
Miss. Groundwater Protection Trust Fd.	858,621	872,847	2,472,250	2,647,212	(174,962)	-6.61%
Dept of Ins Propane Education Fund	6,926	1,613	17,238	17,432	(194)	-1.11%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	70,691	31,226	216,971	237,312	(20,340)	-8.57%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	251	58	625	632	(7)	-1.11%
Railroad Revitalization Fund	14,492	13,911	35,979	42,220	(6,241)	-14.78%
IFTA Tax	5,414	59,541	1,684,984	2,089,998	(405,014)	-19.38%
Total Petroleum Tax Transfers	\$36,481,237	\$37,172,043	\$146,368,154	\$147,038,724	(\$670,570)	-0.46%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$583,910	\$564,398	\$19,512	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	\$583,910	\$564,398	\$19,512	3.46%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$19,770	\$20,257	\$36,713	(\$16,456)	-44.82%
Total Statewide Privilege Fees	\$0	\$19,770	\$20,257	\$36,713	(\$16,456)	-44.82%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	70,125	71,507	200,913	207,745	(6,832)	-3.29%
Timber Severance - Forest Resources	280,366	284,995	804,495	827,844	(23,349)	-2.82%
Total Timber Severance Tax Transfers	\$350,491	\$356,503	\$1,005,408	\$1,035,589	(\$30,181)	-2.91%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$94,875	\$1,282	\$93,593	7302.48%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$94,875	\$1,282	\$93,593	7302.48%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,037	\$14,100	\$6,353,163	\$6,850,746	(\$497,582)	-7.26%
Total Regulatory Fees	\$1,037	\$14,100	\$6,353,163	\$6,850,746	(\$497,582)	-7.26%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$1,995	\$24,964	\$25,284	(\$320)	-1.27%
Total Municipal Gas Utility Regulation	\$0	\$1,995	\$24,964	\$25,284	(\$320)	-1.27%
Railroad Regulatory transferred to:						
General Fund	\$0	\$514	\$0	\$563	(\$563)	-100.00%
Gross Railroad Regulation	0	7,327	193,228	201,000	(7,772)	-3.87%
Total Railroad Regulatory	\$0	\$7,841	\$193,228	\$201,563	(\$8,335)	-4.14%
Fantasy Sports Tax transferred to:						
General Fund	\$5,000	\$0	\$14,783	\$26,538	(\$11,755)	-44.29%
Total Fantasy Sports Tax Transfers	\$5,000	\$0	\$14,783	\$26,538	(\$11,755)	-44.29%

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

	September 2020	September 2019	7/1/20 to 9/30/20	7/1/19 to 9/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$627,183	\$437,529	\$2,552,602	\$1,931,171	\$621,431	32.18%
Total Casual Auto Sales Tax Transfers	\$627,183	\$437,529	\$2,552,602	\$1,931,171	\$621,431	32.18%
Title Fees Transferred to:						
DOR Title Fees	\$901,110	\$848,509	\$2,877,318	\$2,699,482	\$177,836	6.59%
Total Title Fees Transfers	\$901,110	\$848,509	\$2,877,318	\$2,699,482	\$177,836	6.59%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$134,693	\$98,260	\$549,666	\$310,763	\$238,902	76.88%
Total ATV/ Motorcycle Fees Transfers	\$134,693	\$98,260	\$549,666	\$310,763	\$238,902	76.88%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$661,891	\$665,412	\$2,164,460	\$2,163,631	\$830	0.04%
Prepaid Wireless E911 Fee	13,508	13,580	44,174	44,157	16	0.04%
Total Prepaid Wireless E911	\$675,399	\$678,993	\$2,208,634	\$2,207,788	\$846	0.04%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,874	\$123,237	\$376,857	\$441,376	(\$64,519)	-14.62%
Total E911 Telephone Minimum Standards Service Charge	\$127,874	\$123,237	\$376,857	\$441,376	(\$64,519)	-14.62%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	1,976	0	13,871	1,716	12,155	708.24%
Total Rail Car in Lieu	\$1,976	\$0	\$13,871	\$1,716	\$12,155	708.24%
City Utility Tax						
Gross City Utility Tax	\$27,732	\$33,611	\$83,761	\$105,620	(\$21,860)	-20.70%
City Utility Fee	1,460	1,769	4,408	5,558	(1,150)	-20.69%
Total City Utility	\$29,191	\$35,380	\$88,169	\$111,179	(\$23,010)	-20.70%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,545,063	\$9,801,030	\$27,278,506	\$29,756,736	(\$2,478,230)	-8.33%
Occupancy	54,044	59,995	128,949	194,836	(65,887)	-33.82%
Mississippi Telecommunication Facility	43,008	48,799	133,188	145,930	(12,742)	-8.73%
Special Levy / Occupancy Collection Fee	269,624	280,701	767,332	842,681	(75,349)	-8.94%
Total Special Levy	\$9,911,739	\$10,190,525	\$28,307,975	\$30,940,183	(\$2,632,208)	-8.51%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$21,818	\$2,291	\$1,897,387	\$2,175,087	(\$277,700)	-12.77%
Environment Protection Trust Fund	21,818	2,291	1,897,386	2,175,087	(277,700)	-12.77%
Total Non-Hazardous Waste	\$43,636	\$4,582	\$3,794,773	\$4,350,174	(\$555,400)	-12.77%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$11,100	\$117	\$10,984	9409.39%
Hazardous Waste - Perpetual Care & Maint.	0	0	12,950	136	12,814	9409.76%
Hazardous Waste - Minimization Fund	0	0	12,950	136	12,814	9409.07%
Total Hazardous Waste	\$0	\$0	\$37,001	\$389	\$36,612	9409.41%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$262,751	\$241,621	\$819,088	\$769,957	\$49,131	6.38%
DOR Collection Fee	13,829	12,716	43,110	40,523	2,587	6.38%
Total Waste Tire	\$276,580	\$254,337	\$862,198	\$810,480	\$51,718	6.38%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$737,855	\$1,490,332	\$4,463,322	\$8,453,890	(\$3,990,568)	-47.20%
Special Agent Fees	153,205	106,870	200,237	285,910	(85,674)	-29.97%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	51,136	76,090	136,888	299,575	(162,687)	-54.31%
Cash Bond	564,600	15,350	613,409	81,398	532,012	653.60%
Total Other Miscellaneous Agency Transfers	\$1,506,797	\$1,688,643	\$5,413,856	\$9,120,773	(\$3,706,917)	-40.64%
Summary:						
Transfers to the General Fund	\$513,657,013	\$526,866,285	\$1,487,980,516	\$1,241,068,842	\$246,911,674	19.90%
Transfers to Other than the General Fund	\$205,414,626	\$191,850,191	\$688,586,041	\$656,409,961	\$32,176,080	4.90%
Total Transfers	\$719,071,639	\$718,716,475	\$2,176,566,556	\$1,897,478,803	\$279,087,753	14.71%

Note: Figures may not add due to computer rounding.