

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

General fund transfers by the Department of Revenue for the 4th month of the fiscal year ending June 30, 2018 were \$474,131,248 which is an increase of \$1,905,578 or .40% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending October 31, 2017 of \$1,646,135,912 which is an increase of \$34,136,822 or 2.12% from the same period of the prior year.

Transfers to all funds in the month of October for the fiscal year ending June 30, 2018 were \$695,662,811 which is an increase of \$25,990,623 or 3.88% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending October 31, 2017 were \$2,439,615,343 which is an increase of \$6,016,576 or .25% from the same period of the prior year.

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

	October 2017	October 2016	7/1/17 to 10/31/17	7/1/16 to 10/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$169,446,549	\$167,325,555	\$576,930,649	\$567,732,193	\$9,198,456	1.62%
Public School Building Fund	1,666,666	1,666,666	6,666,664	6,666,664	0	0.00%
Municipalities	35,839,415	35,717,572	146,152,277	142,894,398	3,257,879	2.28%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,642,737	1,718,390	6,147,198	6,031,163	116,035	1.92%
School Ad Valorem	5,586,279	5,493,768	22,522,227	13,311,780	9,210,448	69.19%
Education Enhancement	22,356,676	21,997,364	90,225,187	98,487,440	(8,262,253)	-8.39%
Mississippi Fair Commission	926	1,802	4,358	6,161	(1,803)	-29.26%
Motor Vehicle Ad Valorem Tax Reduction Fund	16,671,266	17,247,254	65,413,241	68,347,680	(2,934,440)	-4.29%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	612,322	674,433	2,578,595	2,726,683	(148,088)	-5.43%
Airport Parking	63,832	64,060	261,272	267,092	(5,820)	-2.18%
Sales Tax Incentive Fund - MMEIA			0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	22,189	17,565	221,099	(203,535)	-92.06%
Sales Tax Incentive Fund - Tourism Project	564,626	298,624	2,436,789	1,235,395	1,201,393	97.25%
MDA Training Grant	150,000	150,000	600,000	600,000	0	0.00%
State Aid Road Fund	250,000	250,000	1,000,000	1,000,000	0	0.00%
Total Sales Tax Transfers	\$254,851,294	\$252,627,678	\$920,990,914	\$909,527,748	\$11,463,165	1.26%
Use Tax Transferred to:						
General Fund	\$22,310,689	\$19,347,308	\$79,907,471	\$68,968,187	\$10,939,284	15.86%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,869,469	3,808,272	15,272,995	14,250,800	1,022,196	7.17%
School Ad Valorem	622,811	542,129	2,439,343	1,297,562	1,141,781	87.99%
Education Enhancement	2,493,759	2,175,087	9,776,938	9,536,301	240,637	2.52%
Total Use Tax Transfers	\$29,296,728	\$25,872,796	\$107,396,748	\$94,052,850	\$13,343,898	14.19%
Individual Income Tax Transferred to:						
General Fund	\$166,109,387	\$168,746,728	\$619,502,560	\$592,472,458	\$27,030,102	4.56%
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	320,610	29,424	1,087,134	10,368,558	(9,281,423)	-89.52%
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	0	0	245,536	265,935	(20,399)	-7.67%
Refund Account	23,877,725	17,126,331	47,506,562	58,726,011	(11,219,449)	-19.10%
Total Individual Income Tax Transfers	\$190,307,722	\$185,902,482	\$674,160,554	\$671,906,511	\$2,254,042	0.34%
Corporate Tax Transferred to:						
General Fund	\$5,088,257	\$0	\$100,347,400	\$122,639,743	(\$22,292,343)	-18.18%
Refund Account	25,748,546	17,662,756	42,660,712	50,181,872	(7,521,160)	-14.99%
Total Corporate Tax Transfers	\$30,836,803	\$17,662,756	\$143,008,112	\$172,821,615	(\$29,813,503)	-17.25%
Insurance Premium Tax Transferred to:						
General Fund	\$74,831,200	\$77,066,457	\$116,180,108	\$104,519,281	\$11,660,827	11.16%
Other Budgeted General Fund	0	2,055,906	0	2,062,119	(2,062,119)	-100.00%
Municipalities	0	2,596	690,362	1,035,402	(345,040)	-33.32%
County Fire Protection	0	2,596	648,979	1,035,402	(386,424)	-37.32%
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	288	58,426	100,029	(41,603)	-41.59%
Total Ins. Premium Tax Transfers	\$74,831,200	\$79,127,843	\$117,577,874	\$108,752,233	\$8,825,641	8.12%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,003,406	\$10,370,241	\$42,803,461	\$43,463,932	(\$660,471)	-1.52%
Gaming License & Taxes (Counties & Cities)	6,618,176	6,932,362	27,906,119	28,658,271	(752,151)	-2.62%
Gaming Bond Sinking Fund	2,500,000	2,375,000	10,000,000	9,500,000	500,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	166,652	(166,652)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	333,336	(333,336)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	2,000,000	2,000,000	0	0.00%
Total Gaming Fees & Tax Transfers	\$19,621,582	\$20,302,599	\$82,709,580	\$84,122,190	(\$1,412,610)	-1.68%

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

	October 2017	October 2016	7/1/17 to 10/31/17	7/1/16 to 10/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,783,436	\$11,671,890	\$48,680,257	\$48,681,382	(\$1,125)	0.00%
Total Tobacco Tax Transfers	\$12,783,436	\$11,671,890	\$48,680,257	\$48,681,382	(\$1,125)	0.00%
Beer and Wine Tax transferred to:						
General Fund	\$2,203,225	\$2,441,136	\$9,858,397	\$10,308,931	(\$450,534)	-4.37%
Total Beer and Wine Tax Transfers	\$2,203,225	\$2,441,136	\$9,858,397	\$10,308,931	(\$450,534)	-4.37%
ABC Collections transferred to:						
General Fund	\$5,928,071	\$6,225,813	\$24,479,497	\$24,097,739	\$381,758	1.58%
Counties	20,250	22,075	93,300	98,685	(5,385)	-5.46%
Municipalities	213,926	226,008	960,259	931,900	28,359	3.04%
Department of Mental Health	590,948	618,609	2,440,985	2,389,641	51,344	2.15%
ABC Sales & Service Outside State Agencies	44,239	0	176,118	0	176,118	0.00%
Total ABC Transfers	\$6,797,433	\$7,092,506	\$28,150,160	\$27,517,965	\$632,195	2.30%
Oil Severance Tax Transferred to:						
General Fund	\$2,085,799	\$1,805,241	\$7,928,823	\$7,738,997	\$189,826	2.45%
Counties	672,964	704,368	2,689,927	2,892,697	(202,769)	-7.01%
Total Oil Severance Tax Transfers	\$2,758,763	\$2,509,609	\$10,618,750	\$10,631,693	(\$12,943)	-0.12%
Gas Severance Tax Transferred to:						
General Fund	\$181,134	\$272,958	\$1,066,009	\$1,158,659	(\$92,650)	-8.00%
Counties	114,002	165,478	590,291	563,689	26,602	4.72%
Total Gas Severance Tax Transfers	\$295,137	\$438,437	\$1,656,300	\$1,722,348	(\$66,048)	-3.83%
Installment Loan Tax transferred to:						
General Fund	\$2,611,949	\$2,712,238	\$5,347,345	\$5,301,488	\$45,856	0.86%
Total Installment Loan Tax Transfers	\$2,611,949	\$2,712,238	\$5,347,345	\$5,301,488	\$45,856	0.86%
Privilege Tax Transferred to:						
General Fund	\$172,855	\$942,274	\$5,407,578	\$3,742,878	\$1,664,700	44.48%
Other Budgeted General Fund	0	144,326	0	473,060	(473,060)	-100.00%
Highway Department	7,158,118	5,414,227	17,144,582	15,455,220	1,689,362	10.93%
4-Lane Highway Project	1,616,648	1,481,965	4,703,890	5,626,830	(922,940)	-16.40%
Counties	2,753,897	1,883,879	11,617,907	10,620,298	997,609	9.39%
Trauma Care Fund	1,155,138	1,065,630	3,262,613	4,014,419	(751,807)	-18.73%
Mississippi Burn Care Fund	21,161	23,141	86,981	88,815	(1,834)	-2.06%
New Capitol R & R	40,494	43,817	170,645	173,995	(3,350)	-1.93%
DOR Special Tag Fees Fees	9,833	10,459	39,605	39,971	(366)	-0.92%
Mailing Fees	39,667	49,819	146,016	169,149	(23,133)	-13.68%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	1,579,451	24,852	1,593,475	109,262	1,484,213	1358.40%
Distinctive License Tag Fees	513,365	531,136	1,971,546	1,984,567	(13,022)	-0.66%
Total Privilege Tax Transfers	\$15,060,627	\$11,615,526	\$46,144,837	\$42,498,464	\$3,646,373	8.58%
Estate Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Estate Tax Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
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**

	October 2017	October 2016	7/1/17 to 10/31/17	7/1/16 to 10/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$1,155	\$2,155	\$4,584	\$6,548	(\$1,964)	-29.99%
General Fund: Compressed Gas	16,883	0	51,735	0	51,735	0.00%
General Fund: Natural Gas	55,166	68,114	210,347	289,267	(78,920)	-27.28%
Other Budgeted General Fund	0	24,088	0	78,872	(78,872)	-100.00%
Highway Department	28,190,986	26,825,156	101,243,992	100,029,995	1,213,997	1.21%
State Aid Road Fund	5,002,930	4,754,232	19,045,887	18,936,799	109,088	0.58%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	4,221,921	3,478,407	40,645,366	41,623,798	(978,432)	-2.35%
Road Protection - Coast Counties	313,787	305,643	1,260,370	1,818,258	(557,888)	-30.68%
Seawall - Coast Counties	557,942	543,396	2,240,872	3,232,701	(991,829)	-30.68%
Miss. Groundwater Protection Trust Fd.	0	880,469	0	3,492,047	(3,492,047)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	6,517	0	19,970	0	19,970	0.00%
Municipal Aid	0	0	684,724	704,985	(20,261)	-2.87%
Aeronautics Commission	120,550	104,459	450,970	434,998	15,972	3.67%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	236	243	724	796	(72)	-9.08%
Railroad Revitalization Fund	17,242	13,972	57,014	50,904	6,111	12.00%
IFTA Tax	527,761	478,571	3,191,698	2,615,541	576,157	22.03%
Total Petroleum Tax Transfers	\$39,033,076	\$37,478,906	\$177,908,252	\$182,115,509	(\$4,207,256)	-2.31%
TVA In Lieu transferred to:						
General Fund	\$240,301	\$327,329	\$728,574	\$842,983	(\$114,409)	-13.57%
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	\$240,301	\$327,329	\$728,574	\$842,983	(\$114,409)	-13.57%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$2	\$163	\$2	\$161	8072.00%
Total Statewide Privilege Fees	\$0	\$2	\$163	\$2	\$161	8072.00%
Timber Severance Tax transferred to:						
General Fund	\$148	\$429	\$2,866	\$3,172	(\$306)	-9.66%
Timber Severance - Counties	65,811	68,881	250,879	266,361	(15,482)	-5.81%
Timber Severance - Forest Resources	262,652	273,806	991,970	1,052,748	(60,779)	-5.77%
Total Timber Severance Tax Transfers	\$328,611	\$343,116	\$1,245,714	\$1,322,282	(\$76,567)	-5.79%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$1,445	\$0	\$77,596	\$284	\$77,312	27215.77%
Total Int. On Investments (STC) Transfers	\$1,445	\$0	\$77,596	\$284	\$77,312	27215.77%
Public Utility Regulatory Fees transferred to:						
General Fund	\$19,994	(\$374)	\$6,555,783	\$0	\$6,555,783	n/a
Other Budgeted General Fund	0	675,856	0	7,416,916	(7,416,916)	-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	\$19,994	\$675,482	\$6,555,783	\$7,416,916	(\$861,132)	-11.61%
Municipal Gas Utility Regulation transferred to:						
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%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	29,301	0	139,610	(139,610)	-100.00%
Total Railroad Regulatory	\$0	\$29,301	\$0	\$139,610	(\$139,610)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$40,197	\$0	\$40,197	\$0	\$40,197	0.00%
Total Fantasy Sports Tax Transfers	\$40,197	\$0	\$40,197	\$0	\$40,197	0.00%

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

	October 2017	October 2016	7/1/17 to 10/31/17	7/1/16 to 10/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$516,688	\$806,779	\$2,231,654	\$2,487,671	(\$256,017)	-10.29%
Total Casual Auto Sales Tax Transfers	\$516,688	\$806,779	\$2,231,654	\$2,487,671	(\$256,017)	-10.29%
Title Fees Transferred to:						
DOR Title Fees	\$569,664	\$738,270	\$3,144,046	\$3,148,434	(\$4,388)	-0.14%
Total Title Fees Transfers	\$569,664	\$738,270	\$3,144,046	\$3,148,434	(\$4,388)	-0.14%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$103,386	\$90,057	\$388,885	\$363,137	\$25,748	7.09%
Total ATV/ Motorcycle Fees Transfers	\$103,386	\$90,057	\$388,885	\$363,137	\$25,748	7.09%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$665,796	\$571,396	\$2,695,238	\$2,266,536	\$428,702	18.91%
Prepaid Wireless E911 Fee	13,588	11,661	55,006	46,256	8,750	18.92%
Total Prepaid Wireless E911	\$679,384	\$583,058	\$2,750,244	\$2,312,793	\$437,452	18.91%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$112,316	\$114,239	\$465,369	\$463,895	\$1,474	0.32%
Total E911 Telephone Minimum Standards Service Charge	\$112,316	\$114,239	\$465,369	\$463,895	\$1,474	0.32%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	0	0	1,688	82	1,605	1947.46%
Total Rail Car in Lieu	\$0	\$0	\$1,688	\$82	\$1,605	1947.46%
City Utility Tax						
Gross City Utility Tax	\$69,355	\$43,492	\$195,116	\$181,643	\$13,472	7.42%
City Utility Fee	3,650	2,289	10,269	9,560	709	7.42%
Total City Utility	\$73,005	\$45,781	\$205,384	\$191,203	\$14,181	7.42%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,770,834	\$7,165,552	\$33,391,946	\$30,920,972	\$2,470,974	7.99%
Occupancy	32,283	58,877	193,514	249,107	(55,593)	-22.32%
Mississippi Telecommunication Facility	42,989	46,545	186,209	215,202	(28,993)	-13.47%
Special Levy / Occupancy Collection Fee	216,884	200,079	934,673	869,283	65,390	7.52%
Total Special Levy	\$8,062,990	\$7,471,053	\$34,706,342	\$32,254,564	\$2,451,778	7.60%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act T	\$122	\$105	\$1,999,570	\$2,005,744	(\$6,174)	-0.31%
Environment Protection Trust Fund	122	105	1,999,570	2,005,744	(6,174)	-0.31%
Total Non-Hazardous Waste	\$243	\$211	\$3,999,141	\$4,011,488	(\$12,347)	-0.31%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$13,901	\$12,494	\$1,407	11.26%
Hazardous Waste - Perpetual Care & Maint.	0	0	16,218	14,576	1,642	11.26%
Hazardous Waste - Minimization Fund	0	0	16,218	14,576	1,642	11.26%
Total Hazardous Waste	\$0	\$0	\$46,336	\$41,646	\$4,691	11.26%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$261,193	\$244,355	\$992,652	\$949,557	\$43,095	4.54%
DOR Collection Fee	13,747	12,861	52,245	49,977	2,268	4.54%
Total Waste Tire	\$274,940	\$257,216	\$1,044,897	\$999,534	\$45,363	4.54%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$3,210,599	\$488,724	\$7,242,789	\$6,724,903	\$517,887	7.70%
Special Agent Fees	111,226	139,353	303,104	437,448	(134,344)	-30.71%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	250	0	350	395	(45)	-11.34%
Sales and Services Outside	20,594	92,524	108,048	347,900	(239,852)	-68.94%
Cash Bond	8,000	13,293	96,446	130,629	(34,183)	-26.17%
Total Other Miscellaneous Agency Transfers	\$3,350,669	\$733,894	\$7,750,737	\$7,641,314	\$109,423	1.43%
Summary:						
Transfers to the General Fund	\$474,131,248	\$469,325,494	\$1,646,135,912	\$1,601,968,124	\$44,167,788	2.76%
Transfers to Other Budgeted General Fund	\$0	\$2,900,176	\$0	\$10,030,967	(\$10,030,967)	-100.00%
Transfers to Other than the General Fund	\$221,531,564	\$197,446,518	\$793,479,431	\$821,599,677	(\$28,120,246)	-3.42%
Total Transfers	\$695,662,811	\$669,672,188	\$2,439,615,343	\$2,433,598,767	\$6,016,576	0.25%

Note: Figures may not add due to computer rounding.