

Mississippi Department of Revenue
Summary of Transfers
October 2018

General fund transfers by the Department of Revenue for the 4th month of the fiscal year ending June 30, 2019 were \$471,462,607, which is a decrease of \$2,668,640 or -56% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending October 31, 2018 were \$1,666,159,655, which is an increase of \$20,023,743 or 1.22% from the same period of the prior year.

Transfers to all funds in the month of October for the fiscal year ending June 30, 2019 were \$668,881,212 which is a decrease of -\$26,781,600 or -3.85% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending October 31, 2018 were \$2,467,653,262 which is an increase of \$28,037,919 or 1.15% from the same period of the prior year.

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

	October 2018	October 2017	7/1/18 to 10/31/18	7/1/17 to 10/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$170,554,458	\$169,446,549	\$591,069,980	\$576,930,649	\$14,139,331	2.45%
Public School Building Fund	1,666,666	1,666,666	6,666,664	6,666,664	0	0.00%
Municipalities	37,094,790	35,839,415	150,564,642	146,152,277	4,412,364	3.02%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,669,178	1,642,737	7,008,919	6,147,198	861,721	14.02%
School Ad Valorem	5,635,718	5,586,279	23,185,537	22,522,227	663,310	2.95%
Education Enhancement	22,565,751	22,356,676	92,853,066	90,225,187	2,627,879	2.91%
Mississippi Fair Commission	510	926	5,039	4,358	681	15.63%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,599,925	16,671,266	67,604,881	65,413,241	2,191,640	3.35%
Department of Agriculture	18,239	0	375,066	34,893	340,173	974.89%
Sales Tax (Telecommunications 7%)	549,182	612,322	2,215,051	2,578,595	(363,543)	-14.10%
Airport Parking	79,036	63,832	292,471	261,272	31,199	11.94%
Capitol Complex Improvement Fund	231,591	0	692,424	0	692,424	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	39,807	0	160,049	0	160,049	0.00%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	662,736	564,626	2,766,128	2,436,789	329,339	13.52%
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	\$258,767,587	\$254,851,294	\$947,059,915	\$920,990,914	\$26,069,001	2.83%
Use Tax Transferred to:						
General Fund	\$26,777,725	\$22,310,689	\$95,216,533	\$79,907,471	\$15,309,062	19.16%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,508,552	3,869,469	16,699,555	15,272,995	1,426,560	9.34%
School Ad Valorem	733,221	622,811	2,819,938	2,439,343	380,595	15.60%
Education Enhancement	2,935,843	2,493,759	11,457,145	9,776,938	1,680,207	17.19%
Total Use Tax Transfers	\$34,955,340	\$29,296,728	\$126,193,171	\$107,396,748	\$18,796,423	17.50%
Individual Income Tax Transferred to:						
General Fund	\$159,625,138	\$166,109,387	\$622,642,277	\$619,502,560	\$3,139,717	0.51%
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	141,099	320,610	455,110	1,087,134	(632,024)	-58.14%
MMEIA 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	0	0	41,359	245,536	(204,177)	-83.16%
Refund Account	18,403,190	23,877,725	49,061,563	47,506,562	1,555,001	3.27%
Total Individual Income Tax Transfers	\$178,169,427	\$190,307,722	\$674,726,914	\$674,160,554	\$566,361	0.08%
Corporate Tax Transferred to:						
General Fund	\$4,109,862	\$5,088,257	\$94,803,822	\$100,347,400	(\$5,543,578)	-5.52%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	8,196,714	25,748,546	26,640,940	42,660,712	(16,019,772)	-37.55%
Total Corporate Tax Transfers	\$12,306,576	\$30,836,803	\$121,444,762	\$143,008,112	(\$21,563,350)	-15.08%
Insurance Premium Tax Transferred to:						
General Fund	\$72,291,622	\$74,831,200	\$103,500,638	\$116,180,108	(\$12,679,469)	-10.91%
Municipalities	14,686	0	629,868	690,362	(60,494)	-8.76%
County Fire Protection	14,686	0	629,868	648,979	(19,111)	-2.94%
City of Jackson	267	0	50,860	58,426	(7,566)	-12.95%
Total Ins. Premium Tax Transfers	\$72,321,261	\$74,831,200	\$104,811,234	\$117,577,874	(\$12,766,640)	-10.86%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,784,689	\$10,003,406	\$45,197,109	\$42,803,461	\$2,393,648	5.59%
Gaming License & Taxes (Counties & Cities)	6,358,946	6,618,176	28,650,928	27,906,119	744,809	2.67%
Gaming Bond Sinking Fund	3,000,000	2,500,000	12,000,000	10,000,000	2,000,000	20.00%
Gaming State Highway Fund	560,417	0	560,417	0	560,417	0.00%
Gulf Coast Aquarium Fund	0	500,000	0	2,000,000	(2,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$20,704,051	\$19,621,582	\$86,408,454	\$82,709,580	\$3,698,875	4.47%

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

	October 2018	October 2017	7/1/18 to 10/31/18	7/1/17 to 10/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,730,579	\$12,783,436	\$47,624,874	\$48,680,257	(\$1,055,383)	-2.17%
Total Tobacco Tax Transfers	\$11,730,579	\$12,783,436	\$47,624,874	\$48,680,257	(\$1,055,383)	-2.17%
Beer and Wine Tax transferred to:						
General Fund	\$1,983,739	\$2,203,225	\$10,047,963	\$9,858,397	\$189,566	1.92%
Total Beer and Wine Tax Transfers	\$1,983,739	\$2,203,225	\$10,047,963	\$9,858,397	\$189,566	1.92%
ABC Collections transferred to:						
General Fund	\$5,798,531	\$5,928,071	\$24,634,255	\$24,479,497	\$154,758	0.63%
Counties	24,110	20,250	99,960	93,300	6,660	7.14%
Municipalities	231,959	213,926	989,618	960,259	29,359	3.06%
Department of Mental Health	578,859	590,948	2,459,507	2,440,985	18,521	0.76%
ABC Sales & Service Outside State Agencies	42,072	44,239	168,600	176,118	(7,519)	-4.27%
Total ABC Transfers	\$6,675,531	\$6,797,433	\$28,351,940	\$28,150,160	\$201,780	0.72%
Oil Severance Tax Transferred to:						
General Fund	\$2,966,233	\$2,085,799	\$12,093,856	\$7,928,823	\$4,165,033	52.53%
Counties	1,059,414	672,964	3,954,134	2,689,927	1,264,206	47.00%
Total Oil Severance Tax Transfers	\$4,025,648	\$2,758,763	\$16,047,990	\$10,618,750	\$5,429,239	51.13%
Gas Severance Tax Transferred to:						
General Fund	\$268,558	\$181,134	\$1,181,776	\$1,066,009	\$115,767	10.86%
Counties	102,031	114,002	812,981	590,291	222,690	37.73%
Total Gas Severance Tax Transfers	\$370,589	\$295,137	\$1,994,757	\$1,656,300	\$338,457	20.43%
Installment Loan Tax transferred to:						
General Fund	\$3,078,629	\$2,611,949	\$5,978,749	\$5,347,345	\$631,405	11.81%
Total Installment Loan Tax Transfers	\$3,078,629	\$2,611,949	\$5,978,749	\$5,347,345	\$631,405	11.81%
Privilege Tax Transferred to:						
General Fund	\$1,107,890	\$172,855	\$4,337,192	\$5,407,578	(\$1,070,386)	-19.79%
Highway Department	8,235,764	7,158,118	18,122,586	17,144,582	978,004	5.70%
4-Lane Highway Project	1,647,619	1,616,648	6,404,011	4,703,890	1,700,121	36.14%
Counties	3,262,197	2,753,897	12,374,701	11,617,907	756,795	6.51%
Trauma Care Fund	1,079,487	1,155,138	4,207,242	3,262,613	944,630	28.95%
Mississippi Burn Care Fund	58,759	21,161	128,026	86,981	41,045	47.19%
New Capitol R & R	46,260	40,494	186,526	170,645	15,881	9.31%
DOR Special Tag Fees Fees	10,604	9,833	42,156	39,605	2,551	6.44%
Mailing Fees	81,637	39,667	274,216	146,016	128,200	87.80%
Apportioned Tags	771,128	1,579,451	777,299	1,593,475	(816,176)	-51.22%
Distinctive License Tag Fees	532,812	513,365	2,153,690	1,971,546	182,144	9.24%
Total Privilege Tax Transfers	\$16,834,157	\$15,060,627	\$49,007,646	\$46,144,837	\$2,862,809	6.20%
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 2018	October 2017	7/1/18 to 10/31/18	7/1/17 to 10/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$1,300	\$1,155	\$4,630	\$4,584	\$46	1.01%
General Fund: Compressed Gas	16,311	16,883	55,575	51,735	3,840	7.42%
General Fund: Natural Gas	77,040	55,166	280,681	210,347	70,335	33.44%
Highway Department	23,939,486	28,190,986	106,992,489	101,243,992	5,748,497	5.68%
State Aid Road Fund	3,940,177	5,002,930	18,345,856	19,045,887	(700,031)	-3.68%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,322,672	4,221,921	37,412,176	40,645,366	(3,233,191)	-7.95%
Road Protection - Coast Counties	301,438	313,787	1,269,238	1,260,370	8,868	0.70%
Seawall - Coast Counties	540,268	557,942	2,264,695	2,240,872	23,823	1.06%
Miss. Groundwater Protection Trust Fd.	897,108	0	3,578,189	0	3,578,189	0.00%
Dept of Ins Propane Education Fund	6,296	6,517	21,452	19,970	1,482	7.42%
Municipal Aid	0	0	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	135,204	120,550	484,360	450,970	33,390	7.40%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	228	236	778	724	54	7.42%
Railroad Revitalization Fund	15,214	17,242	53,770	57,014	(3,244)	-5.69%
IFTA Tax	535,332	527,761	3,322,869	3,191,698	131,171	4.11%
Total Petroleum Tax Transfers	\$33,728,073	\$39,033,076	\$183,565,301	\$177,908,252	\$5,657,048	3.18%
TVA In Lieu transferred to:						
General Fund	\$247,957	\$240,301	\$761,331	\$728,574	\$32,757	4.50%
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	\$247,957	\$240,301	\$761,331	\$728,574	\$32,757	4.50%
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	\$148	\$0	\$2,866	(\$2,866)	-100.00%
Timber Severance - Counties	77,768	65,811	286,732	250,879	35,853	14.29%
Timber Severance - Forest Resources	310,827	262,652	1,144,769	991,970	152,799	15.40%
Total Timber Severance Tax Transfers	\$388,594	\$328,611	\$1,431,501	\$1,245,714	\$185,787	14.91%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$5,374	\$1,445	\$5,374	\$77,596	(\$72,222)	-93.07%
Total Int. On Investments (STC) Transfers	\$5,374	\$1,445	\$5,374	\$77,596	(\$72,222)	-93.07%
Public Utility Regulatory Fees transferred to:						
General Fund	\$6,228	\$19,994	\$6,639,944	\$6,555,783	\$84,161	1.28%
Total Regulatory Fees	\$6,228	\$19,994	\$6,639,944	\$6,555,783	\$84,161	1.28%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$24,519	\$24,512	\$7	0.03%
Total Municipal Gas Utility Regulation	\$0	\$0	\$24,519	\$24,512	\$7	0.03%
Railroad Regulatory transferred to:						
General Fund	\$5,782	\$0	\$6,033	\$0	\$6,033	0.00%
Gross Railroad Regulation	47,612	0	201,000	0	201,000	0.00%
Total Railroad Regulatory	\$53,394	\$0	\$207,033	\$0	\$207,033	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$24,962	\$40,197	\$52,543	\$40,197	\$12,345	30.71%
Total Fantasy Sports Tax Transfers	\$24,962	\$40,197	\$52,543	\$40,197	\$12,345	30.71%

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

	October 2018	October 2017	7/1/18 to 10/31/18	7/1/17 to 10/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$527,619	\$516,688	\$2,618,512	\$2,231,654	\$386,857	17.34%
Total Casual Auto Sales Tax Transfers	\$527,619	\$516,688	\$2,618,512	\$2,231,654	\$386,857	17.34%
Title Fees Transferred to:						
DOR Title Fees	\$896,451	\$569,664	\$3,691,997	\$3,144,046	\$547,951	17.43%
Total Title Fees Transfers	\$896,451	\$569,664	\$3,691,997	\$3,144,046	\$547,951	17.43%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$112,129	\$103,386	\$430,364	\$388,885	\$41,479	10.67%
Total ATV/ Motorcycle Fees Transfers	\$112,129	\$103,386	\$430,364	\$388,885	\$41,479	10.67%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$684,417	\$665,796	\$2,736,295	\$2,695,238	\$41,056	1.52%
Prepaid Wireless E911 Fee	13,968	13,588	55,844	55,006	838	1.52%
Total Prepaid Wireless E911	\$698,385	\$679,384	\$2,792,138	\$2,750,244	\$41,894	1.52%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$122,450	\$112,316	\$472,907	\$465,369	\$7,537	1.62%
Total E911 Telephone Minimum Standards Service Charge	\$122,450	\$112,316	\$472,907	\$465,369	\$7,537	1.62%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	7	0	5,500	1,688	3,813	225.91%
Total Rail Car in Lieu	\$7	\$0	\$5,500	\$1,688	\$3,813	225.91%
City Utility Tax						
Gross City Utility Tax	\$49,514	\$69,355	\$159,923	\$195,116	(\$35,192)	-18.04%
City Utility Fee	2,606	3,650	8,417	10,269	(1,852)	-18.03%
Total City Utility	\$52,120	\$73,005	\$168,340	\$205,384	(\$37,044)	-18.04%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,127,497	\$7,770,834	\$35,002,717	\$33,391,946	\$1,610,771	4.82%
Occupancy	57,194	32,283	206,098	193,514	12,584	6.50%
Mississippi Telecommunication Facility	45,118	42,989	188,485	186,209	2,276	1.22%
Special Levy / Occupancy Collection Fee	238,414	216,884	1,005,606	934,673	70,933	7.59%
Total Special Levy	\$8,468,222	\$8,062,990	\$36,402,906	\$34,706,342	\$1,696,565	4.89%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$7,292	\$122	\$1,854,386	\$1,999,570	(\$145,185)	-7.26%
Environment Protection Trust Fund	7,292	122	1,854,385	1,999,570	(145,185)	-7.26%
Total Non-Hazardous Waste	\$14,584	\$243	\$3,708,771	\$3,999,141	(\$290,370)	-7.26%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$16,105	\$13,901	\$2,204	15.86%
Hazardous Waste - Perpetual Care & Maint.	0	0	18,789	16,218	2,571	15.86%
Hazardous Waste - Minimization Fund	0	0	18,789	16,218	2,571	15.86%
Total Hazardous Waste	\$0	\$0	\$53,683	\$46,336	\$7,347	15.86%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$264,558	\$261,193	\$1,019,481	\$992,652	\$26,829	2.70%
DOR Collection Fee	13,924	13,747	53,657	52,245	1,412	2.70%
Total Waste Tire	\$278,482	\$274,940	\$1,073,138	\$1,044,897	\$28,241	2.70%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,164,964	\$3,210,599	\$3,369,715	\$7,242,789	(\$3,873,074)	-53.47%
Special Agent Fees	138,644	111,226	324,330	303,104	21,226	7.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	250	150	350	(200)	-57.14%
Sales and Services Outside	20,456	20,594	82,386	108,048	(25,662)	-23.75%
Cash Bond	9,000	8,000	72,510	96,446	(23,936)	-24.82%
Total Other Miscellaneous Agency Transfers	\$1,333,064	\$3,350,669	\$3,849,090	\$7,750,737	(\$3,901,647)	-50.34%
Summary:						
Transfers to the General Fund	\$471,462,607	\$474,131,248	\$1,666,159,655	\$1,646,135,912	\$20,023,743	1.22%
Transfers to Other than the General Fund	\$197,418,604	\$221,531,564	\$801,493,607	\$793,479,431	\$8,014,176	1.01%
Total Transfers	\$668,881,212	\$695,662,811	\$2,467,653,262	\$2,439,615,343	\$28,037,919	1.15%

Note: Figures may not add due to computer rounding.