

Mississippi Department of Revenue
Summary of Transfers
October 2020

General fund transfers by the Department of Revenue for the 4th month of the fiscal year ending June 30, 2021 were \$522,670,949 which is an increase of \$17,476,239 or 3.46% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending October 31, 2020 were \$2,010,651,464 which is an increase of \$264,387,913 or 15.14% from the same period of the prior year.

Transfers to all funds in the month of October for the fiscal year ending June 30, 2021 were \$753,354,814 which is an increase of \$39,879,476 or 5.59% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending October 31, 2020 were \$2,929,921,371 which is an increase of \$318,967,230 or 12.22% from the same period of the prior year.

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

	October 2020	October 2019	7/1/20 to 10/31/20	7/1/19 to 10/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$195,663,978	\$179,403,058	\$636,181,549	\$609,482,763	\$26,698,786	4.38%
Public School Building Fund	1,666,666	1,666,666	6,666,664	6,666,664	0	0.00%
Municipalities	40,183,894	38,369,154	163,725,963	153,089,933	10,636,029	6.95%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,539,778	1,204,541	8,064,288	5,696,822	2,367,466	41.56%
School Ad Valorem	6,422,872	5,851,351	24,922,575	23,775,428	1,147,146	4.82%
Education Enhancement	25,717,496	23,429,147	100,005,817	95,464,562	4,541,254	4.76%
Mississippi Fair Commission	1,421	0	18,697	174,563	(155,866)	-89.29%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,568,369	18,170,595	73,061,563	69,322,174	3,739,389	5.39%
Department of Agriculture	40,718	19,614	192,551	103,224	89,327	86.54%
Sales Tax (Telecommunications 7%)	475,630	533,277	1,882,907	2,297,524	(414,617)	-18.05%
Airport Parking	23,413	82,188	99,637	343,989	(244,353)	-71.03%
Capitol Complex Improvement Fund	766,364	513,344	2,787,321	1,732,031	1,055,291	60.93%
Sales Tax Incentive Fund - Economic Redevelopment	93,914	85,529	311,629	354,035	(42,406)	-11.98%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	637,975	675,490	2,263,275	2,734,086	(470,811)	-17.22%
MS Development Authority Tourism Advertising Fund	618,255	219,832	2,148,677	676,331	1,472,346	217.70%
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	\$291,820,742	\$270,623,785	\$1,023,933,112	\$973,514,131	\$50,418,981	5.18%
Use Tax Transferred to:						
General Fund	\$24,692,537	\$27,625,169	\$134,806,483	\$90,784,619	\$44,021,864	48.49%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,725,177	4,692,270	22,270,508	17,807,641	4,462,866	25.06%
School Ad Valorem	50,285	862,220	4,000,000	3,252,290	747,710	22.99%
Education Enhancement	5,528,442	3,452,307	21,366,250	13,034,566	8,331,684	63.92%
Local Bridge Replacement & Rehabilitation Fund	3,046,488	0	7,951,924	0	7,951,924	0.00%
Modernization Use Tax County Fund	6,139,463	0	14,542,404	0	14,542,404	0.00%
Modernization Use Tax City Fund Cash	6,139,463	0	14,542,404	0	14,542,404	0.00%
Total Use Tax Transfers	\$51,321,855	\$36,631,966	\$219,479,973	\$124,879,117	\$94,600,856	75.75%
Individual Income Tax Transferred to:						
General Fund	\$162,341,730	\$173,363,647	\$756,726,920	\$656,174,209	\$100,552,711	15.32%
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	17,213,927	16,155,527	76,329,330	53,694,170	22,635,160	42.16%
Total Individual Income Tax Transfers	\$179,555,657	\$189,519,174	\$835,904,587	\$742,419,594	\$93,484,993	12.59%
Corporate Tax Transferred to:						
General Fund	\$11,249,082	\$9,853,057	\$191,073,963	\$117,884,725	\$73,189,238	62.09%
Economic Redevelopment Incentive Corporate Fund	252	0	78,553	0	78,553	0.00%
Refund Account	12,295,274	9,885,976	23,529,545	27,615,804	(4,086,259)	-14.80%
Total Corporate Tax Transfers	\$23,544,608	\$19,739,032	\$214,682,061	\$145,500,529	\$69,181,533	47.55%
Insurance Premium Tax Transferred to:						
General Fund	\$86,281,497	\$76,015,642	\$125,533,550	\$114,283,568	\$11,249,982	9.84%
Municipalities	7,428	5,733	729,332	710,254	19,078	2.69%
County Fire Protection	7,428	5,733	729,332	710,254	19,078	2.69%
City of Jackson	539	471	59,863	59,572	291	0.49%
Total Ins. Premium Tax Transfers	\$86,296,893	\$76,027,580	\$127,052,077	\$115,763,647	\$11,288,430	9.75%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,184,065	\$12,023,840	\$46,533,914	\$46,266,557	\$267,357	0.58%
Gaming License & Taxes (Counties & Cities)	6,750,013	6,549,996	28,180,789	28,526,110	(345,322)	-1.21%
Gaming Bond Sinking Fund	3,000,000	3,000,000	12,000,000	12,000,000	0	0.00%
Gaming State Highway Fund	744,801	664,476	1,370,968	1,183,492	187,476	15.84%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$22,678,879	\$22,238,312	\$88,085,671	\$87,976,160	\$109,511	0.12%

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

	October 2020	October 2019	7/1/20 to 10/31/20	7/1/19 to 10/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,545,977	\$10,999,161	\$50,571,592	\$46,171,880	\$4,399,712	9.53%
Total Tobacco Tax Transfers	\$12,545,977	\$10,999,161	\$50,571,592	\$46,171,880	\$4,399,712	9.53%
Beer and Wine Tax transferred to:						
General Fund	\$2,476,767	\$2,406,462	\$10,343,331	\$9,882,413	\$460,918	4.66%
Total Beer and Wine Tax Transfers	\$2,476,767	\$2,406,462	\$10,343,331	\$9,882,413	\$460,918	4.66%
ABC Collections transferred to:						
General Fund	\$9,450,821	\$6,446,355	\$35,079,123	\$26,175,795	\$8,903,328	34.01%
Counties	20,663	23,275	80,310	102,570	(22,260)	-21.70%
Municipalities	250,738	252,581	870,545	1,048,350	(177,805)	-16.96%
Department of Mental Health	966,173	638,956	3,575,588	2,618,427	957,161	36.55%
ABC Sales & Service Outside State Agencies	18,808	39,634	75,987	155,321	(79,333)	-51.08%
Total ABC Transfers	\$10,707,202	\$7,400,801	\$39,681,554	\$30,100,462	\$9,581,092	31.83%
Oil Severance Tax Transferred to:						
General Fund	\$1,242,515	\$2,073,909	\$5,058,223	\$8,888,292	(\$3,830,069)	-43.09%
Counties	526,169	922,524	1,643,476	3,656,577	(2,013,101)	-55.05%
Total Oil Severance Tax Transfers	\$1,768,684	\$2,996,432	\$6,701,700	\$12,544,869	(\$5,843,170)	-46.58%
Gas Severance Tax Transferred to:						
General Fund	\$148,086	\$167,191	\$532,498	\$765,806	(\$233,308)	-30.47%
Counties	59,761	102,695	218,872	375,525	(156,653)	-41.72%
Total Gas Severance Tax Transfers	\$207,846	\$269,885	\$751,369	\$1,141,331	(\$389,961)	-34.17%
Installment Loan Tax transferred to:						
General Fund	\$2,912,291	\$3,090,632	\$5,707,295	\$6,173,191	(\$465,896)	-7.55%
Total Installment Loan Tax Transfers	\$2,912,291	\$3,090,632	\$5,707,295	\$6,173,191	(\$465,896)	-7.55%
Privilege Tax Transferred to:						
General Fund	\$1,049,719	\$1,339,270	\$4,746,615	\$5,178,230	(\$431,614)	-8.34%
Highway Department	7,721,051	8,180,897	19,583,915	18,705,822	878,093	4.69%
4-Lane Highway Project	1,591,890	1,685,702	6,937,691	6,438,534	499,157	7.75%
Highway Department Hybrid/Electric	89,678	92,177	369,084	333,550	35,534	10.65%
State Aid Roads Hybrid/Electric	16,826	16,776	69,128	61,044	8,085	13.24%
Counties	3,405,439	3,456,577	13,599,252	13,095,103	504,149	3.85%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,020,926	1,085,874	4,548,441	4,184,000	364,441	8.71%
Mississippi Burn Care Fund	84,810	89,738	381,252	345,261	35,991	10.42%
New Capitol R & R	52,148	52,226	244,762	200,476	44,286	22.09%
DOR Special Tag Fees	11,861	12,888	53,722	48,508	5,213	10.75%
Mailing Fees	93,403	128,331	364,782	446,806	(82,024)	-18.36%
Apportioned Tags	96,212	1,380,269	103,242	1,387,444	(1,284,202)	-92.56%
Distinctive License Tag Fees	542,523	629,950	2,531,485	2,367,823	163,662	6.91%
Total Privilege Tax Transfers	\$15,776,487	\$18,150,675	\$53,544,461	\$52,799,067	\$745,394	1.41%
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 2020	October 2019	7/1/20 to 10/31/20	7/1/19 to 10/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$2,000	\$315	\$5,139	(\$4,824)	-93.87%
General Fund: Compressed Gas	18,640	16,367	63,298	61,527	1,771	2.88%
General Fund: Natural Gas	74,828	67,944	262,426	278,308	(15,882)	-5.71%
Highway Department	26,356,507	27,537,278	105,628,003	105,347,610	280,393	0.27%
State Aid Road Fund	4,680,999	4,894,087	19,357,493	19,283,007	74,486	0.39%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,183,828	3,315,359	39,013,549	40,637,826	(1,624,277)	-4.00%
Road Protection - Coast Counties	311,717	323,674	1,185,707	1,303,391	(117,684)	-9.03%
Seawall - Coast Counties	554,164	575,589	2,107,955	2,317,363	(209,408)	-9.04%
Miss. Groundwater Protection Trust Fd.	866,627	917,438	3,338,877	3,564,651	(225,774)	-6.33%
Dept of Ins Propane Education Fund	7,195	6,318	24,433	23,749	684	2.88%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	62,824	113,432	279,795	350,744	(70,948)	-20.23%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	261	229	886	861	25	2.88%
Railroad Revitalization Fund	15,467	7,352	51,446	49,573	1,874	3.78%
IFTA Tax	710,080	404,697	2,395,064	2,494,695	(99,631)	-3.99%
Total Petroleum Tax Transfers	\$36,843,137	\$38,181,764	\$183,211,290	\$185,220,487	(\$2,009,197)	-1.08%
TVA In Lieu transferred to:						
General Fund	\$280,152	\$271,992	\$864,062	\$836,390	\$27,672	3.31%
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	\$280,152	\$271,992	\$864,062	\$836,390	\$27,672	3.31%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$27	\$20,257	\$36,740	(\$16,483)	-44.86%
Total Statewide Privilege Fees	\$0	\$27	\$20,257	\$36,740	(\$16,483)	-44.86%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	68,530	68,822	269,442	276,567	(7,125)	-2.58%
Timber Severance - Forest Resources	272,894	274,335	1,077,389	1,102,180	(24,791)	-2.25%
Total Timber Severance Tax Transfers	\$341,423	\$343,158	\$1,346,831	\$1,378,747	(\$31,916)	-2.31%
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	\$5,574	\$5,511	\$6,358,738	\$6,856,256	(\$497,519)	-7.26%
Total Regulatory Fees	\$5,574	\$5,511	\$6,358,738	\$6,856,256	(\$497,519)	-7.26%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$96	\$0	\$25,061	\$25,284	(\$224)	-0.89%
Total Municipal Gas Utility Regulation	\$96	\$0	\$25,061	\$25,284	(\$224)	-0.89%
Railroad Regulatory transferred to:						
General Fund	\$0	\$182	\$0	\$745	(\$745)	-100.00%
Gross Railroad Regulation	5,694	0	198,922	201,000	(2,078)	-1.03%
Total Railroad Regulatory	\$5,694	\$182	\$198,922	\$201,745	(\$2,823)	-1.40%
Fantasy Sports Tax transferred to:						
General Fund	\$52,594	\$23,295	\$67,377	\$49,833	\$17,544	35.21%
Total Fantasy Sports Tax Transfers	\$52,594	\$23,295	\$67,377	\$49,833	\$17,544	35.21%

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

	October 2020	October 2019	7/1/20 to 10/31/20	7/1/19 to 10/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$397,701	\$574,417	\$2,950,303	\$2,505,587	\$444,716	17.75%
Total Casual Auto Sales Tax Transfers	\$397,701	\$574,417	\$2,950,303	\$2,505,587	\$444,716	17.75%
Title Fees Transferred to:						
DOR Title Fees	\$825,575	\$895,248	\$3,702,893	\$3,594,730	\$108,163	3.01%
Total Title Fees Transfers	\$825,575	\$895,248	\$3,702,893	\$3,594,730	\$108,163	3.01%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$115,140	\$112,843	\$664,806	\$423,607	\$241,199	56.94%
Total ATV/ Motorcycle Fees Transfers	\$115,140	\$112,843	\$664,806	\$423,607	\$241,199	56.94%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$842,830	\$694,638	\$3,007,290	\$2,858,269	\$149,022	5.21%
Prepaid Wireless E911 Fee	17,201	14,176	61,374	58,334	3,041	5.21%
Total Prepaid Wireless E911	\$860,031	\$708,814	\$3,068,665	\$2,916,602	\$152,063	5.21%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$122,187	\$121,481	\$499,045	\$562,857	(\$63,813)	-11.34%
Total E911 Telephone Minimum Standards Service Charge	\$122,187	\$121,481	\$499,045	\$562,857	(\$63,813)	-11.34%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	648	17,713	14,519	19,429	(4,910)	-25.27%
Total Rail Car in Lieu	\$648	\$17,713	\$14,519	\$19,429	(\$4,910)	-25.27%
City Utility Tax						
Gross City Utility Tax	\$25,746	\$32,647	\$109,507	\$138,268	(\$28,761)	-20.80%
City Utility Fee	1,355	1,718	5,763	7,276	(1,513)	-20.80%
Total City Utility	\$27,101	\$34,365	\$115,270	\$145,544	(\$30,274)	-20.80%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,269,560	\$9,679,696	\$36,548,066	\$39,436,432	(\$2,888,367)	-7.32%
Occupancy	56,695	60,848	185,643	255,684	(70,040)	-27.39%
Mississippi Telecommunication Facility	43,937	47,275	177,126	193,206	(16,080)	-8.32%
Special Levy / Occupancy Collection Fee	263,102	275,463	1,030,434	1,118,143	(87,709)	-7.84%
Total Special Levy	\$9,633,294	\$10,063,282	\$37,941,269	\$41,003,465	(\$3,062,197)	-7.47%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$6,104	\$3,300	\$1,903,490	\$2,178,387	(\$274,897)	-12.62%
Environment Protection Trust Fund	6,104	3,300	1,903,490	2,178,387	(274,897)	-12.62%
Total Non-Hazardous Waste	\$12,207	\$6,600	\$3,806,980	\$4,356,774	(\$549,793)	-12.62%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$13,966	\$11,100	\$14,083	(\$2,983)	-21.18%
Hazardous Waste - Perpetual Care & Maint.	0	16,294	12,950	16,430	(3,480)	-21.18%
Hazardous Waste - Minimization Fund	0	16,294	12,950	16,430	(3,480)	-21.18%
Total Hazardous Waste	\$0	\$46,555	\$37,001	\$46,944	(\$9,943)	-21.18%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$245,121	\$249,292	\$1,064,209	\$1,019,249	\$44,960	4.41%
DOR Collection Fee	12,901	13,121	56,011	53,644	2,367	4.41%
Total Waste Tire	\$258,022	\$262,413	\$1,120,220	\$1,072,893	\$47,327	4.41%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,696,964	\$1,357,976	\$6,160,286	\$9,811,866	(\$3,651,580)	-37.22%
Special Agent Fees	190,424	239,081	390,661	524,992	(134,331)	-25.59%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	50	25	50	25	25	100.00%
Sales and Services Outside	27,611	94,998	164,499	394,574	(230,075)	-58.31%
Cash Bond	45,300	19,700	658,709	101,098	557,612	551.56%
Total Other Miscellaneous Agency Transfers	\$1,960,349	\$1,711,781	\$7,374,205	\$10,832,554	(\$3,458,349)	-31.93%
Summary:						
Transfers to the General Fund	\$522,670,949	\$505,194,709	\$2,010,651,464	\$1,746,263,552	\$264,387,913	15.14%
Transfers to Other than the General Fund	\$230,683,866	\$208,280,628	\$919,269,906	\$864,690,589	\$54,579,317	6.31%
Total Transfers	\$753,354,814	\$713,475,338	\$2,929,921,371	\$2,610,954,141	\$318,967,230	12.22%

Note: Figures may not add due to computer rounding.