

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

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2018 were \$375,742,921 which is an increase of \$23,825,690 or 6.77% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2017 of \$2,021,878,834 which is an increase of \$57,962,512 or 2.95% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2018 were \$564,759,630 which is an increase of \$26,960,026 or 5.01% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2017 were \$3,004,374,973 which is an increase of \$32,976,602 or 1.11% from the same period of the prior year.

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

	November 2017	November 2016	7/1/17 to 11/30/17	7/1/16 to 11/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$170,623,258	\$168,255,926	\$747,553,907	\$735,988,119	\$11,565,787	1.57%
Public School Building Fund	1,666,666	1,666,666	8,333,330	8,333,330	0	0.00%
Municipalities	35,992,877	36,092,550	182,145,155	178,986,949	3,158,206	1.76%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,557,249	2,018,336	7,704,446	8,049,499	(345,053)	-4.29%
School Ad Valorem	5,573,295	5,546,084	28,095,522	18,857,863	9,237,659	48.99%
Education Enhancement	22,326,885	22,206,833	112,552,071	120,694,273	(8,142,202)	-6.75%
Mississippi Fair Commission	0	0	4,358	6,161	(1,803)	-29.26%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,767,486	15,903,400	81,180,727	84,251,080	(3,070,353)	-3.64%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	649,982	674,838	3,228,577	3,401,520	(172,944)	-5.08%
Airport Parking	65,533	70,459	326,804	337,551	(10,747)	-3.18%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	6,241	17,565	227,340	(209,775)	-92.27%
Sales Tax Incentive Fund - Tourism Project	566,119	271,443	3,002,907	1,506,838	1,496,069	99.29%
MDA Training Grant	150,000	150,000	750,000	750,000	0	0.00%
State Aid Road Fund	250,000	250,000	1,250,000	1,250,000	0	0.00%
Total Sales Tax Transfers	\$255,189,349	\$253,112,775	\$1,176,180,262	\$1,162,640,524	\$13,539,739	1.16%
Use Tax Transferred to:						
General Fund	\$21,182,752	\$18,451,772	\$101,090,223	\$87,419,959	\$13,670,263	15.64%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,624,903	3,925,403	18,897,898	18,176,203	721,695	3.97%
School Ad Valorem	588,156	528,494	3,027,499	1,826,056	1,201,443	65.79%
Education Enhancement	2,354,998	2,116,111	12,131,936	11,652,412	479,524	4.12%
Total Use Tax Transfers	\$27,750,808	\$25,021,780	\$135,147,556	\$119,074,630	\$16,072,926	13.50%
Individual Income Tax Transferred to:						
General Fund	\$148,801,142	\$130,268,730	\$768,303,702	\$722,741,188	\$45,562,514	6.30%
Income Tax-Withheld-Job Incentive/Advantage	3,595,046	5,664,957	8,300,707	14,263,519	(5,962,812)	-41.80%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	73,741	306,232	1,160,876	10,674,789	(9,513,914)	-89.13%
MMEIA Rebate Fund	854,604	1,102,743	1,967,704	2,577,731	(610,027)	-23.67%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	111,187	175,205	356,723	441,140	(84,417)	-19.14%
Refund Account	10,131,181	7,264,595	57,637,743	65,990,606	(8,352,863)	-12.66%
Total Individual Income Tax Transfers	\$163,566,902	\$144,782,462	\$837,727,455	\$816,688,974	\$21,038,482	2.58%
Corporate Tax Transferred to:						
General Fund	\$0	\$0	\$100,347,400	\$122,639,743	(\$22,292,343)	-18.18%
Refund Account	14,799,180	5,487,049	57,459,892	55,668,922	1,790,971	3.22%
Total Corporate Tax Transfers	\$14,799,180	\$5,487,049	\$157,807,293	\$178,308,665	(\$20,501,372)	-11.50%
Insurance Premium Tax Transferred to:						
General Fund	\$1,238,252	\$114,371	\$117,418,360	\$104,633,652	\$12,784,708	12.22%
Other Budgeted General Fund	0	1,460,620	0	3,522,739	(3,522,739)	-100.00%
Municipalities	546,553	734,384	1,236,914	1,769,786	(532,872)	-30.11%
County Fire Protection	546,553	734,384	1,195,531	1,769,786	(574,255)	-32.45%
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	43,004	81,511	101,430	181,541	(80,111)	-44.13%
Total Ins. Premium Tax Transfers	\$2,374,361	\$3,125,272	\$119,952,235	\$111,877,505	\$8,074,731	7.22%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,965,361	\$8,926,726	\$52,768,822	\$52,390,657	\$378,165	0.72%
Gaming License & Taxes (Counties & Cities)	6,398,665	6,603,577	34,304,784	35,261,848	(957,063)	-2.71%
Gaming Bond Sinking Fund	2,500,000	2,375,000	12,500,000	11,875,000	625,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	208,315	(208,315)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	416,670	(416,670)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	2,500,000	2,500,000	0	0.00%
Total Gaming Fees & Tax Transfers	\$19,364,027	\$18,530,300	\$102,073,607	\$102,652,490	(\$578,883)	-0.56%

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

	November 2017	November 2016	7/1/17 to 11/30/17	7/1/16 to 11/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,598,089	\$12,937,534	\$60,278,347	\$61,618,917	(\$1,340,570)	-2.18%
Total Tobacco Tax Transfers	\$11,598,089	\$12,937,534	\$60,278,347	\$61,618,917	(\$1,340,570)	-2.18%
Beer and Wine Tax transferred to:						
General Fund	\$2,420,841	\$2,222,651	\$12,279,238	\$12,531,582	(\$252,344)	-2.01%
Total Beer and Wine Tax Transfers	\$2,420,841	\$2,222,651	\$12,279,238	\$12,531,582	(\$252,344)	-2.01%
ABC Collections transferred to:						
General Fund	\$6,633,396	\$5,937,075	\$31,112,893	\$30,034,814	\$1,078,079	3.59%
Counties	29,285	25,350	122,585	124,035	(1,450)	-1.17%
Municipalities	242,346	223,782	1,202,605	1,155,682	46,923	4.06%
Department of Mental Health	667,839	593,270	3,108,824	2,982,911	125,913	4.22%
ABC Sales & Service Outside State Agencies	45,464	0	221,582	0	221,582	0.00%
Total ABC Transfers	\$7,618,329	\$6,779,477	\$35,768,489	\$34,297,442	\$1,471,047	4.29%
Oil Severance Tax Transferred to:						
General Fund	\$2,310,033	\$1,986,150	\$10,238,856	\$9,725,147	\$513,709	5.28%
Counties	681,736	630,675	3,371,664	3,523,372	(151,708)	-4.31%
Total Oil Severance Tax Transfers	\$2,991,770	\$2,616,825	\$13,610,520	\$13,248,519	\$362,001	2.73%
Gas Severance Tax Transferred to:						
General Fund	\$257,570	\$293,998	\$1,323,579	\$1,452,657	(\$129,078)	-8.89%
Counties	128,084	145,577	718,375	709,266	9,109	1.28%
Total Gas Severance Tax Transfers	\$385,654	\$439,575	\$2,041,954	\$2,161,923	(\$119,969)	-5.55%
Installment Loan Tax transferred to:						
General Fund	\$26,409	\$55,394	\$5,373,754	\$5,356,882	\$16,871	0.31%
Total Installment Loan Tax Transfers	\$26,409	\$55,394	\$5,373,754	\$5,356,882	\$16,871	0.31%
Privilege Tax Transferred to:						
General Fund	\$447,221	\$390,602	\$5,854,799	\$4,133,479	\$1,721,319	41.64%
Other Budgeted General Fund	0	349,583	0	822,643	(822,643)	-100.00%
Highway Department	3,010,522	6,258,272	20,155,104	21,713,492	(1,558,388)	-7.18%
4-Lane Highway Project	1,941,923	978,133	6,645,813	6,604,963	40,850	0.62%
Counties	1,218,235	2,882,642	12,836,142	13,502,940	(666,798)	-4.94%
Trauma Care Fund	1,424,676	654,032	4,687,289	4,668,451	18,838	0.40%
Mississippi Burn Care Fund	23,849	20,527	110,830	109,341	1,489	1.36%
New Capitol R & R	45,865	41,938	216,510	215,934	576	0.27%
DOR Special Tag Fees Fees	11,426	9,747	51,031	49,718	1,313	2.64%
Mailing Fees	28,217	46,496	174,233	215,645	(41,412)	-19.20%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	4,386	1,780,195	1,597,861	1,889,457	(291,596)	-15.43%
Distinctive License Tag Fees	550,121	475,972	2,521,667	2,460,539	61,128	2.48%
Total Privilege Tax Transfers	\$8,706,443	\$13,888,138	\$54,851,280	\$56,386,602	(\$1,535,323)	-2.72%
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

	November 2017	November 2016	7/1/17 to 11/30/17	7/1/16 to 11/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$10	\$4,154	\$4,594	\$10,702	(\$6,108)	-57.07%
General Fund: Compressed Gas	16,061	0	67,796	0	67,796	0.00%
General Fund: Natural Gas	47,793	59,985	258,140	349,251	(91,112)	-26.09%
Other Budgeted General Fund	0	19,893	0	98,765	(98,765)	-100.00%
Highway Department	24,597,876	24,852,513	125,841,868	124,882,508	959,360	0.77%
State Aid Road Fund	4,344,429	4,400,894	23,390,316	23,337,693	52,623	0.23%
Dept of Marine Resources Counties	0	0	3,050,000	3,050,000	0	0.00%
Road Protection - Coast Counties	2,937,078	2,439,066	43,582,445	44,062,864	(480,420)	-1.09%
Seawall - Coast Counties	295,631	288,899	1,556,001	2,107,157	(551,155)	-26.16%
Miss. Groundwater Protection Trust Fd.	525,566	513,612	2,766,437	3,746,313	(979,876)	-26.16%
Fire Marshal's Office	0	857,527	0	4,349,575	(4,349,575)	-100.00%
Dept of Ins Propane Education Fund	0	0	0	0	0	0.00%
Municipal Aid	6,199	0	26,169	0	26,169	0.00%
Aeronautics Commission	0	0	684,724	704,985	(20,261)	-2.87%
Department of Wildlife Conservation	108,073	67,103	559,043	502,100	56,942	11.34%
DOR Collection Fees	0	0	5,750,000	5,750,000	0	0.00%
Railroad Revitalization Fund	225	201	949	997	(48)	-4.86%
IFTA Tax	12,276	24,429	69,290	75,332	(6,042)	-8.02%
Total Petroleum Tax Transfers	1,904,677	1,769,096	5,096,375	4,384,636	711,739	16.23%
	\$34,795,894	\$35,297,371	\$212,704,146	\$217,412,880	(\$4,708,734)	-2.17%
TVA In Lieu transferred to:						
General Fund	\$171,125	\$170,830	\$899,699	\$1,013,814	(\$114,115)	-11.26%
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	\$171,125	\$170,830	\$899,699	\$1,013,814	(\$114,115)	-11.26%
Statewide Privilege Fees transferred to:						
General Fund	\$123	\$80	\$287	\$82	\$205	251.69%
Total Statewide Privilege Fees	\$123	\$80	\$287	\$82	\$205	251.69%
Timber Severance Tax transferred to:						
General Fund	\$73	\$90	\$2,939	\$3,262	(\$323)	-9.91%
Timber Severance - Counties	81,012	70,305	331,891	336,666	(4,775)	-1.42%
Timber Severance - Forest Resources	323,754	280,857	1,315,724	1,333,605	(17,881)	-1.34%
Total Timber Severance Tax Transfers	\$404,840	\$351,251	\$1,650,555	\$1,673,533	(\$22,979)	-1.37%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$77,596	\$284	\$77,312	27215.77%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$77,596	\$284	\$77,312	27215.77%
Public Utility Regulatory Fees transferred to:						
General Fund	\$2,765	\$0	\$6,558,548	\$0	\$6,558,548	n/a
Other Budgeted General Fund	0	11,068	0	7,427,983	(7,427,983)	-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	\$2,765	\$11,068	\$6,558,548	\$7,427,983	(\$869,435)	-11.70%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$646	\$0	\$25,159	\$0	\$25,159	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	\$646	\$0	\$25,159	\$0	\$25,159	0.00%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	6,024	0	145,635	(145,635)	-100.00%
Total Railroad Regulatory	\$0	\$6,024	\$0	\$145,635	(\$145,635)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$40,197	\$0	\$40,197	0.00%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$40,197	\$0	\$40,197	0.00%

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

	November 2017	November 2016	7/1/17 to 11/30/17	7/1/16 to 11/30/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$701,837	\$208,784	\$2,933,491	\$2,696,455	\$237,036	8.79%
Total Casual Auto Sales Tax Transfers	\$701,837	\$208,784	\$2,933,491	\$2,696,455	\$237,036	8.79%
Title Fees Transferred to:						
DOR Title Fees	\$465,937	\$783,804	\$3,609,982	\$3,932,237	(\$322,255)	-8.20%
Total Title Fees Transfers	\$465,937	\$783,804	\$3,609,982	\$3,932,237	(\$322,255)	-8.20%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$119,263	\$109,168	\$508,148	\$472,305	\$35,843	7.59%
Total ATV/ Motorcycle Fees Transfers	\$119,263	\$109,168	\$508,148	\$472,305	\$35,843	7.59%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$681,087	\$711,559	\$3,376,325	\$2,978,096	\$398,230	13.37%
Prepaid Wireless E911 Fee	13,900	14,522	68,906	60,778	8,128	13.37%
Total Prepaid Wireless E911	\$694,987	\$726,081	\$3,445,231	\$3,038,874	\$406,358	13.37%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$115,116	\$109,627	\$580,485	\$573,523	\$6,963	1.21%
Total E911 Telephone Minimum Standards Service Charge	\$115,116	\$109,627	\$580,485	\$573,523	\$6,963	1.21%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	22,484	1,359	24,171	1,442	22,730	1576.54%
Total Rail Car in Lieu	\$22,484	\$1,359	\$24,171	\$1,442	\$22,730	1576.54%
City Utility Tax						
Gross City Utility Tax	\$34,502	\$44,967	\$229,618	\$226,611	\$3,007	1.33%
City Utility Fee	1,816	2,367	12,084	11,926	158	1.33%
Total City Utility	\$36,318	\$47,334	\$241,702	\$238,537	\$3,165	1.33%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,906,517	\$7,300,860	\$41,298,463	\$38,221,832	\$3,076,631	8.05%
Occupancy	36,735	62,244	230,249	311,351	(81,102)	-26.05%
Mississippi Telecommunication Facility	47,339	40,726	233,548	255,928	(22,380)	-8.74%
Special Levy / Occupancy Collection Fee	219,641	203,543	1,154,314	1,072,826	81,488	7.60%
Total Special Levy	\$8,210,232	\$7,607,373	\$42,916,574	\$39,861,937	\$3,054,637	7.66%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act T	\$1,195	\$0	\$2,000,765	\$2,005,744	(\$4,979)	-0.25%
Environment Protection Trust Fund	1,195	0	2,000,765	2,005,744	(4,979)	-0.25%
Total Non-Hazardous Waste	\$2,390	\$0	\$4,001,531	\$4,011,488	(\$9,957)	-0.25%
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	\$173,815	\$246,038	\$1,166,467	\$1,195,595	(\$29,128)	-2.44%
DOR Collection Fee	9,148	12,949	61,393	62,926	(1,533)	-2.44%
Total Waste Tire	\$182,964	\$258,987	\$1,227,860	\$1,258,521	(\$30,661)	-2.44%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,744,297	\$2,892,653	\$8,987,086	\$9,617,556	(\$630,470)	-6.56%
Special Agent Fees	141,734	203,609	444,838	641,057	(196,219)	-30.61%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	50	100	400	495	(95)	-19.16%
Sales and Services Outside	37,264	318	145,312	348,217	(202,905)	-58.27%
Cash Bond	117,202	14,550	213,649	145,179	68,470	47.16%
Total Other Miscellaneous Agency Transfers	\$2,040,548	\$3,111,230	\$9,791,285	\$10,752,544	(\$961,259)	-8.94%
Summary:						
Transfers to the General Fund	\$375,742,921	\$350,076,068	\$2,021,878,834	\$1,952,044,192	\$69,834,642	3.58%
Transfers to Other Budgeted General Fund	\$0	\$1,841,163	\$0	\$11,872,130	(\$11,872,130)	-100.00%
Transfers to Other than the General Fund	\$189,016,709	\$185,882,373	\$982,496,140	\$1,007,482,050	(\$24,985,910)	-2.48%
Total Transfers	\$564,759,630	\$537,799,604	\$3,004,374,973	\$2,971,398,372	\$32,976,602	1.11%

Note: Figures may not add due to computer rounding.