

**Mississippi Department of Revenue
Summary of Transfers
November 2018**

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2019 were \$408,589,105 which is an increase of \$32,846,183 or 8.74% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2018 were \$2,074,748,760 which is an increase of \$52,869,926 or 2.61% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2019 were \$602,090,538 which is an increase of \$37,330,908 or 6.61% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2018 were \$3,069,743,800 which is an increase of \$65,368,827 or 2.18% from the same period of the prior year.

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

	November 2018	November 2017	7/1/18 to 11/30/18	7/1/17 to 11/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$176,561,953	\$170,623,258	\$767,631,933	\$747,553,907	\$20,078,026	2.69%
Public School Building Fund	1,666,666	1,666,666	8,333,330	8,333,330	0	0.00%
Municipalities	36,078,946	35,992,877	186,643,588	182,145,155	4,498,433	2.47%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,462,750	1,557,249	9,471,669	7,704,446	1,767,222	22.94%
School Ad Valorem	5,770,803	5,573,295	28,956,339	28,095,522	860,817	3.06%
Education Enhancement	23,106,609	22,326,885	115,959,675	112,552,071	3,407,603	3.03%
Mississippi Fair Commission	30	0	5,070	4,358	711	16.32%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,766,914	15,767,486	82,371,795	81,180,727	1,191,068	1.47%
Department of Agriculture	39,983	0	415,049	34,893	380,156	1089.48%
Sales Tax (Telecommunications 7%)	540,090	649,982	2,755,142	3,228,577	(473,435)	-14.66%
Airport Parking	69,748	65,533	362,218	326,804	35,414	10.84%
Capitol Complex Improvement Fund	226,028	0	918,452	0	918,452	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	51,851	0	211,899	0	211,899	0.00%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	629,330	566,119	3,395,457	3,002,907	392,550	13.07%
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	\$262,371,701	\$255,189,349	\$1,209,431,616	\$1,176,180,262	\$33,251,353	2.83%
Use Tax Transferred to:						
General Fund	\$25,432,650	\$21,182,752	\$120,649,183	\$101,090,223	\$19,558,960	19.35%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,652,205	3,624,903	20,351,761	18,897,898	1,453,863	7.69%
School Ad Valorem	707,711	588,156	3,527,649	3,027,499	500,150	16.52%
Education Enhancement	2,833,694	2,354,998	14,290,838	12,131,936	2,158,902	17.80%
Total Use Tax Transfers	\$32,626,260	\$27,750,808	\$158,819,431	\$135,147,556	\$23,671,875	17.52%
Individual Income Tax Transferred to:						
General Fund	\$158,692,808	\$148,801,142	\$781,335,085	\$768,303,702	\$13,031,383	1.70%
Income Tax-Withheld-Job Incentive/Advantage	869,314	3,595,046	2,159,546	8,300,707	(6,141,161)	-73.98%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	21,461	73,741	476,572	1,160,876	(684,304)	-58.95%
MMEIA Rebate Fund	854,323	854,604	2,090,696	1,967,704	122,992	6.25%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	26,886	111,187	68,245	356,723	(288,478)	-80.87%
Refund Account	12,178,222	10,131,181	61,239,784	57,637,743	3,602,041	6.25%
Total Individual Income Tax Transfers	\$172,643,014	\$163,566,902	\$847,369,928	\$837,727,455	\$9,642,473	1.15%
Corporate Tax Transferred to:						
General Fund	\$9,515,675	\$0	\$104,319,497	\$100,347,400	\$3,972,097	3.96%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	15,379,313	14,799,180	42,020,253	57,459,892	(15,439,639)	-26.87%
Total Corporate Tax Transfers	\$24,894,989	\$14,799,180	\$146,339,751	\$157,807,293	(\$11,467,542)	-7.27%
Insurance Premium Tax Transferred to:						
General Fund	\$1,124,434	\$1,238,252	\$104,625,072	\$117,418,360	(\$12,793,288)	-10.90%
Municipalities	532,876	546,553	1,162,744	1,236,914	(74,170)	-6.00%
County Fire Protection	532,876	546,553	1,162,744	1,195,531	(32,787)	-2.74%
City of Jackson	43,798	43,004	94,658	101,430	(6,772)	-6.68%
Total Ins. Premium Tax Transfers	\$2,233,985	\$2,374,361	\$107,045,218	\$119,952,235	(\$12,907,017)	-10.76%
Gaming Fees & Taxes Transferred to:						
General Fund	\$10,476,002	\$9,965,361	\$55,673,111	\$52,768,822	\$2,904,289	5.50%
Gaming License & Taxes (Counties & Cities)	7,020,194	6,398,665	35,671,122	34,304,784	1,366,337	3.98%
Gaming Bond Sinking Fund	3,000,000	2,500,000	15,000,000	12,500,000	2,500,000	20.00%
Gaming State Highway Fund	134,805	0	695,222	0	695,222	0.00%
Gulf Coast Aquarium Fund	0	500,000	0	2,500,000	(2,500,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$20,631,001	\$19,364,027	\$107,039,455	\$102,073,607	\$4,965,848	4.86%

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

	November 2018	November 2017	7/1/18 to 11/30/18	7/1/17 to 11/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,563,614	\$11,598,089	\$60,188,488	\$60,278,347	(\$89,859)	-0.15%
Total Tobacco Tax Transfers	\$12,563,614	\$11,598,089	\$60,188,488	\$60,278,347	(\$89,859)	-0.15%
Beer and Wine Tax transferred to:						
General Fund	\$2,374,993	\$2,420,841	\$12,422,956	\$12,279,238	\$143,718	1.17%
Total Beer and Wine Tax Transfers	\$2,374,993	\$2,420,841	\$12,422,956	\$12,279,238	\$143,718	1.17%
ABC Collections transferred to:						
General Fund	\$7,107,737	\$6,633,396	\$31,741,993	\$31,112,893	\$629,099	2.02%
Counties	23,928	29,285	123,888	122,585	1,303	1.06%
Municipalities	290,843	242,346	1,280,461	1,202,605	77,857	6.47%
Department of Mental Health	712,523	667,839	3,172,030	3,108,824	63,206	2.03%
ABC Sales & Service Outside State Agencies	43,575	45,464	212,175	221,582	(9,407)	-4.25%
Total ABC Transfers	\$8,178,606	\$7,618,329	\$36,530,546	\$35,768,489	\$762,057	2.13%
Oil Severance Tax Transferred to:						
General Fund	\$3,160,015	\$2,310,033	\$15,253,871	\$10,238,856	\$5,015,015	48.98%
Counties	968,171	681,736	4,922,304	3,371,664	1,550,641	45.99%
Total Oil Severance Tax Transfers	\$4,128,186	\$2,991,770	\$20,176,175	\$13,610,520	\$6,565,656	48.24%
Gas Severance Tax Transferred to:						
General Fund	\$265,781	\$257,570	\$1,447,558	\$1,323,579	\$123,979	9.37%
Counties	98,440	128,084	911,421	718,375	193,047	26.87%
Total Gas Severance Tax Transfers	\$364,222	\$385,654	\$2,358,979	\$2,041,954	\$317,025	15.53%
Installment Loan Tax transferred to:						
General Fund	\$126,920	\$26,409	\$6,105,670	\$5,373,754	\$731,916	13.62%
Total Installment Loan Tax Transfers	\$126,920	\$26,409	\$6,105,670	\$5,373,754	\$731,916	13.62%
Privilege Tax Transferred to:						
General Fund	\$908,264	\$447,221	\$5,245,455	\$5,854,799	(\$609,343)	-10.41%
Highway Department	4,285,730	3,010,522	22,408,315	20,155,104	2,253,211	11.18%
4-Lane Highway Project	1,367,293	1,941,923	7,771,304	6,645,813	1,125,491	16.94%
Counties	2,032,546	1,218,235	14,407,247	12,836,142	1,571,105	12.24%
Trauma Care Fund	871,751	1,424,676	5,078,994	4,687,289	391,704	8.36%
Mississippi Burn Care Fund	62,502	23,849	190,528	110,830	79,698	71.91%
New Capitol R & R	37,846	45,865	224,372	216,510	7,862	3.63%
DOR Special Tag Fees Fees	8,945	11,426	51,102	51,031	70	0.14%
Mailing Fees	64,651	28,217	338,868	174,233	164,635	94.49%
Apportioned Tags	2,312	4,386	779,612	1,597,861	(818,250)	-51.21%
Distinctive License Tag Fees	474,995	550,121	2,628,685	2,521,667	107,018	4.24%
Total Privilege Tax Transfers	\$10,116,836	\$8,706,443	\$59,124,482	\$54,851,280	\$4,273,202	7.79%
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 2018	November 2017	7/1/18 to 11/30/18	7/1/17 to 11/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$3,091	\$10	\$7,721	\$4,594	\$3,127	68.07%
General Fund: Compressed Gas	14,516	16,061	70,090	67,796	2,295	3.38%
General Fund: Natural Gas	69,848	47,793	350,529	258,140	92,389	35.79%
Highway Department	23,508,835	24,597,876	130,501,324	125,841,868	4,659,456	3.70%
State Aid Road Fund	5,382,093	4,344,429	23,727,949	23,390,316	337,634	1.44%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,238,670	2,937,078	39,650,846	43,582,445	(3,931,599)	-9.02%
Road Protection - Coast Counties	289,654	295,631	1,558,892	1,556,001	2,891	0.19%
Seawall - Coast Counties	519,523	525,566	2,784,218	2,766,437	17,781	0.64%
Miss. Groundwater Protection Trust Fd.	817,564	0	4,395,752	0	4,395,752	0.00%
Dept of Ins Propane Education Fund	5,603	6,199	27,055	26,169	886	3.38%
Municipal Aid	0	0	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	107,876	108,073	592,236	559,043	33,194	5.94%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	203	225	981	949	32	3.39%
Railroad Revitalization Fund	9,960	12,276	63,730	69,290	(5,560)	-8.02%
IFTA Tax	1,868,113	1,904,677	5,190,982	5,096,375	94,607	1.86%
Total Petroleum Tax Transfers	\$34,835,548	\$34,795,894	\$218,400,849	\$212,704,146	\$5,696,703	2.68%
TVA In Lieu transferred to:						
General Fund	\$188,133	\$171,125	\$949,464	\$899,699	\$49,765	5.53%
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	\$188,133	\$171,125	\$949,464	\$899,699	\$49,765	5.53%
Statewide Privilege Fees transferred to:						
General Fund	\$869	\$123	\$869	\$287	\$582	203.02%
Total Statewide Privilege Fees	\$869	\$123	\$869	\$287	\$582	203.02%
Timber Severance Tax transferred to:						
General Fund	\$0	\$73	\$0	\$2,939	(\$2,939)	-100.00%
Timber Severance - Counties	60,321	81,012	347,053	331,891	15,162	4.57%
Timber Severance - Forest Resources	240,663	323,754	1,385,432	1,315,724	69,708	5.30%
Total Timber Severance Tax Transfers	\$300,984	\$404,840	\$1,732,485	\$1,650,555	\$81,930	4.96%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$5,374	\$77,596	(\$72,222)	-93.07%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$5,374	\$77,596	(\$72,222)	-93.07%
Public Utility Regulatory Fees transferred to:						
General Fund	\$1,801	\$2,765	\$6,641,746	\$6,558,548	\$83,197	1.27%
Total Regulatory Fees	\$1,801	\$2,765	\$6,641,746	\$6,558,548	\$83,197	1.27%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$646	\$24,519	\$25,159	(\$640)	-2.54%
Total Municipal Gas Utility Regulation	\$0	\$646	\$24,519	\$25,159	(\$640)	-2.54%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$6,033	\$0	\$6,033	0.00%
Gross Railroad Regulation	0	0	201,000	0	201,000	0.00%
Total Railroad Regulatory	\$0	\$0	\$207,033	\$0	\$207,033	0.00%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$52,543	\$40,197	\$12,345	30.71%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$52,543	\$40,197	\$12,345	30.71%

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

	November 2018	November 2017	7/1/18 to 11/30/18	7/1/17 to 11/30/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$537,735	\$701,837	\$3,156,247	\$2,933,491	\$222,756	7.59%
Total Casual Auto Sales Tax Transfers	\$537,735	\$701,837	\$3,156,247	\$2,933,491	\$222,756	7.59%
Title Fees Transferred to:						
DOR Title Fees	\$769,700	\$465,937	\$4,461,697	\$3,609,982	\$851,715	23.59%
Total Title Fees Transfers	\$769,700	\$465,937	\$4,461,697	\$3,609,982	\$851,715	23.59%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$110,071	\$119,263	\$540,434	\$508,148	\$32,286	6.35%
Total ATV/ Motorcycle Fees Transfers	\$110,071	\$119,263	\$540,434	\$508,148	\$32,286	6.35%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$663,036	\$681,087	\$3,399,330	\$3,376,325	\$23,005	0.68%
Prepaid Wireless E911 Fee	13,531	13,900	69,375	68,906	469	0.68%
Total Prepaid Wireless E911	\$676,567	\$694,987	\$3,468,705	\$3,445,231	\$23,474	0.68%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$121,973	\$115,116	\$594,879	\$580,485	\$14,394	2.48%
Total E911 Telephone Minimum Standards Service Charge	\$121,973	\$115,116	\$594,879	\$580,485	\$14,394	2.48%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	25,209	22,484	30,709	24,171	6,538	27.05%
Total Rail Car in Lieu	\$25,209	\$22,484	\$30,709	\$24,171	\$6,538	27.05%
City Utility Tax						
Gross City Utility Tax	\$34,336	\$34,502	\$194,259	\$229,618	(\$35,359)	-15.40%
City Utility Fee	1,807	1,816	10,224	12,084	(1,860)	-15.39%
Total City Utility	\$36,143	\$36,318	\$204,483	\$241,702	(\$37,219)	-15.40%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,800,072	\$7,906,517	\$43,802,789	\$41,298,463	\$2,504,326	6.06%
Occupancy	61,514	36,735	267,612	230,249	37,363	16.23%
Mississippi Telecommunication Facility	44,006	47,339	232,491	233,548	(1,057)	-0.45%
Special Levy / Occupancy Collection Fee	247,663	219,641	1,253,269	1,154,314	98,955	8.57%
Total Special Levy	\$9,153,255	\$8,210,232	\$45,556,161	\$42,916,574	\$2,639,587	6.15%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$11,601	\$1,195	\$1,865,987	\$2,000,765	(\$134,778)	-6.74%
Environment Protection Trust Fund	11,601	1,195	1,865,987	2,000,765	(134,778)	-6.74%
Total Non-Hazardous Waste	\$23,203	\$2,390	\$3,731,974	\$4,001,531	(\$269,557)	-6.74%
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	\$238,989	\$173,815	\$1,258,470	\$1,166,467	\$92,003	7.89%
DOR Collection Fee	12,578	9,148	66,235	61,393	4,842	7.89%
Total Waste Tire	\$251,568	\$182,964	\$1,324,705	\$1,227,860	\$96,845	7.89%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,608,595	\$1,744,297	\$4,978,310	\$8,987,086	(\$4,008,776)	-44.61%
Special Agent Fees	162,617	141,734	486,946	444,838	42,109	9.47%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	50	50	200	400	(200)	-50.00%
Sales and Services Outside	27,422	37,264	109,807	145,312	(35,505)	-24.43%
Cash Bond	4,772	117,202	77,282	213,649	(136,367)	-63.83%
Total Other Miscellaneous Agency Transfers	\$1,803,455	\$2,040,548	\$5,652,545	\$9,791,285	(\$4,138,739)	-42.27%
Summary:						
Transfers to the General Fund	\$408,589,105	\$375,742,921	\$2,074,748,760	\$2,021,878,834	\$52,869,926	2.61%
Transfers to Other than the General Fund	\$193,501,433	\$189,016,709	\$994,995,040	\$982,496,140	\$12,498,901	1.27%
Total Transfers	\$602,090,538	\$564,759,630	\$3,069,743,800	\$3,004,374,973	\$65,368,827	2.18%

Note: Figures may not add due to computer rounding.