

Mississippi Department of Revenue
Summary of Transfers
November 2019

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2020 were \$420,622,649 which is an increase of \$12,033,544 or 2.95% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2019 were \$2,166,886,200 which is an increase of \$92,137,440 or 4.44% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2020 were \$626,713,709 which is an increase of \$24,623,171 or 4.09% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2019 were \$3,237,667,850 which is an increase of \$167,924,049 or 5.47% from the same period of the prior year.

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

	November 2019	November 2018	7/1/19 to 11/30/19	7/1/18 to 11/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$180,579,307	\$176,561,953	\$790,062,070	\$767,631,933	\$22,430,138	2.92%
Public School Building Fund	1,666,666	1,666,666	8,333,330	8,333,330	0	0.00%
Municipalities	36,799,424	36,078,946	189,889,357	186,643,588	3,245,770	1.74%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	746,344	2,462,750	6,443,166	9,471,669	(3,028,503)	-31.97%
School Ad Valorem	5,918,121	5,770,803	29,693,549	28,956,339	737,210	2.55%
Education Enhancement	23,696,464	23,106,609	119,161,026	115,959,675	3,201,351	2.76%
Mississippi Fair Commission	0	30	174,563	5,070	169,493	3343.32%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,719,395	14,766,914	85,041,570	82,371,795	2,669,775	3.24%
Department of Agriculture	17,521	39,983	120,745	415,049	(294,305)	-70.91%
Sales Tax (Telecommunications 7%)	537,362	540,090	2,834,886	2,755,142	79,745	2.89%
Airport Parking	88,895	69,748	432,885	362,218	70,666	19.51%
Capitol Complex Improvement Fund	487,382	226,028	2,219,413	918,452	1,300,961	141.65%
Sales Tax Incentive Fund - Economic Redevelopment	136,337	51,851	490,372	211,899	278,473	131.42%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	584,773	629,330	3,318,859	3,395,457	(76,598)	-2.26%
MS Development Authority Tourism Advertising Fund	205,223	0	881,554	0	881,554	0.00%
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	\$267,583,214	\$262,371,701	\$1,241,097,345	\$1,209,431,616	\$31,665,730	2.62%
Use Tax Transferred to:						
General Fund	\$26,438,940	\$25,432,650	\$117,223,558	\$120,649,183	(\$3,425,624)	-2.84%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,315,725	3,652,205	22,123,366	20,351,761	1,771,605	8.70%
School Ad Valorem	747,710	707,711	4,000,000	3,527,649	472,351	13.39%
Education Enhancement	3,394,039	2,833,694	16,428,606	14,290,838	2,137,767	14.96%
Local Bridge Replacement & Rehabilitation Fund	1,892,005	0	1,892,005	0	1,892,005	0.00%
Modernization Use Tax County Fund	5,676,015	0	5,676,015	0	5,676,015	0.00%
Modernization Use Tax City Fund Cash	5,676,015	0	5,676,015	0	5,676,015	0.00%
Total Use Tax Transfers	\$48,140,449	\$32,626,260	\$173,019,566	\$158,819,431	\$14,200,135	8.94%
Individual Income Tax Transferred to:						
General Fund	\$171,998,238	\$158,692,808	\$828,172,447	\$781,335,085	\$46,837,362	5.99%
Income Tax-Withheld-Job Incentive/Advantage	3,552,305	869,314	33,048,825	2,159,546	30,889,279	1430.36%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	55,835	21,461	584,506	476,572	107,934	22.65%
MMEIA Rebate Fund	1,402,037	854,323	3,015,797	2,090,696	925,101	44.25%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	109,865	26,886	1,022,129	68,245	953,884	1397.74%
Refund Account	13,633,484	12,178,222	67,327,654	61,239,784	6,087,869	9.94%
Total Individual Income Tax Transfers	\$190,751,764	\$172,643,014	\$933,171,358	\$847,369,928	\$85,801,429	10.13%
Corporate Tax Transferred to:						
General Fund	\$6,857,977	\$9,515,675	\$124,742,701	\$104,319,497	\$20,423,204	19.58%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	1,596,893	15,379,313	29,212,697	42,020,253	(12,807,556)	-30.48%
Total Corporate Tax Transfers	\$8,454,870	\$24,894,989	\$153,955,399	\$146,339,751	\$7,615,648	5.20%
Insurance Premium Tax Transferred to:						
General Fund	\$2,493,500	\$1,124,434	\$116,777,067	\$104,625,072	\$12,151,995	11.61%
Municipalities	575,690	532,876	1,285,944	1,162,744	123,200	10.60%
County Fire Protection	575,690	532,876	1,285,944	1,162,744	123,200	10.60%
City of Jackson	47,317	43,798	106,889	94,658	12,231	12.92%
Total Ins. Premium Tax Transfers	\$3,692,197	\$2,233,985	\$119,455,844	\$107,045,218	\$12,410,626	11.59%
Gaming Fees & Taxes Transferred to:						
General Fund	\$7,408,874	\$10,476,002	\$53,675,431	\$55,673,111	(\$1,997,680)	-3.59%
Gaming License & Taxes (Counties & Cities)	8,267,223	7,020,194	36,793,333	35,671,122	1,122,211	3.15%
Gaming Bond Sinking Fund	3,000,000	3,000,000	15,000,000	15,000,000	0	0.00%
Gaming State Highway Fund	838,079	134,805	2,021,572	695,222	1,326,350	190.78%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$19,514,176	\$20,631,001	\$107,490,336	\$107,039,455	\$450,881	0.42%

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

	November 2019	November 2018	7/1/19 to 11/30/19	7/1/18 to 11/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,860,870	\$12,563,614	\$57,032,749	\$60,188,488	(\$3,155,739)	-5.24%
Total Tobacco Tax Transfers	\$10,860,870	\$12,563,614	\$57,032,749	\$60,188,488	(\$3,155,739)	-5.24%
Beer and Wine Tax transferred to:						
General Fund	\$2,354,773	\$2,374,993	\$12,237,186	\$12,422,956	(\$185,770)	-1.50%
Total Beer and Wine Tax Transfers	\$2,354,773	\$2,374,993	\$12,237,186	\$12,422,956	(\$185,770)	-1.50%
ABC Collections transferred to:						
General Fund	\$7,570,922	\$7,107,737	\$33,746,717	\$31,741,993	\$2,004,725	6.32%
Counties	23,860	23,928	126,430	123,888	2,542	2.05%
Municipalities	282,047	290,843	1,330,396	1,280,461	49,935	3.90%
Department of Mental Health	763,931	712,523	3,382,357	3,172,030	210,328	6.63%
ABC Sales & Service Outside State Agencies	33,555	43,575	188,876	212,175	(23,299)	-10.98%
Total ABC Transfers	\$8,674,314	\$8,178,606	\$38,774,777	\$36,530,546	\$2,244,231	6.14%
Oil Severance Tax Transferred to:						
General Fund	\$2,352,597	\$3,160,015	\$11,240,890	\$15,253,871	(\$4,012,981)	-26.31%
Counties	657,686	968,171	4,314,264	4,922,304	(608,041)	-12.35%
Total Oil Severance Tax Transfers	\$3,010,284	\$4,128,186	\$15,555,153	\$20,176,175	(\$4,621,022)	-22.90%
Gas Severance Tax Transferred to:						
General Fund	\$110,826	\$265,781	\$876,632	\$1,447,558	(\$570,926)	-39.44%
Counties	107,024	98,440	482,549	911,421	(428,872)	-47.06%
Total Gas Severance Tax Transfers	\$217,850	\$364,222	\$1,359,181	\$2,358,979	(\$999,798)	-42.38%
Installment Loan Tax transferred to:						
General Fund	\$148,339	\$126,920	\$6,321,530	\$6,105,670	\$215,860	3.54%
Total Installment Loan Tax Transfers	\$148,339	\$126,920	\$6,321,530	\$6,105,670	\$215,860	3.54%
Privilege Tax Transferred to:						
General Fund	\$1,157,822	\$908,264	\$6,336,052	\$5,245,455	\$1,090,596	20.79%
Highway Department	3,794,827	4,285,730	22,500,649	22,408,315	92,333	0.41%
4-Lane Highway Project	1,453,271	1,367,293	7,891,805	7,771,304	120,500	1.55%
Highway Department Hybrid/Electric	72,321	0	405,872	0	405,872	0.00%
State Aid Roads Hybrid/Electric	13,163	0	74,206	0	74,206	0.00%
Counties	1,794,210	2,032,546	14,889,313	14,407,247	482,066	3.35%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	930,747	871,751	5,114,746	5,078,994	35,753	0.70%
Mississippi Burn Care Fund	77,018	62,502	422,279	190,528	231,752	121.64%
New Capitol R & R	43,804	37,846	244,280	224,372	19,908	8.87%
DOR Special Tag Fees	10,640	8,945	59,148	51,102	8,046	15.75%
Mailing Fees	106,630	64,651	553,436	338,868	214,568	63.32%
Apportioned Tags	1,609	2,312	1,389,053	779,612	609,441	78.17%
Distinctive License Tag Fees	522,584	474,995	2,890,406	2,628,685	261,721	9.96%
Total Privilege Tax Transfers	\$9,978,645	\$10,116,836	\$62,777,711	\$59,124,482	\$3,653,229	6.18%
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 2019	November 2018	7/1/19 to 11/30/19	7/1/18 to 11/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$3,850	\$3,091	\$8,989	\$7,721	\$1,268	16.43%
General Fund: Compressed Gas	15,867	14,516	77,394	70,090	7,304	10.42%
General Fund: Natural Gas	71,550	69,848	349,858	350,529	(671)	-0.19%
Highway Department	25,952,469	23,508,835	131,300,078	130,501,324	798,755	0.61%
State Aid Road Fund	4,608,450	5,382,093	23,891,457	23,727,949	163,508	0.69%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,234,003	2,238,670	42,871,828	39,650,846	3,220,983	8.12%
Road Protection - Coast Counties	292,979	289,654	1,596,370	1,558,892	37,477	2.40%
Seawall - Coast Counties	520,851	519,523	2,838,214	2,784,218	53,996	1.94%
Miss. Groundwater Protection Trust Fd.	877,503	817,564	4,442,154	4,395,752	46,401	1.06%
Dept of Ins Propane Education Fund	6,125	5,603	29,874	27,055	2,819	10.42%
Municipal Aid	0	0	702,043	678,543	23,500	3.46%
Aeronautics Commission	107,293	107,876	458,037	592,236	(134,200)	-22.66%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	222	203	1,083	981	102	10.42%
Railroad Revitalization Fund	20,671	9,960	70,244	63,730	6,514	10.22%
IFTA Tax	1,995,838	1,868,113	4,490,533	5,190,982	(700,450)	-13.49%
Total Petroleum Tax Transfers	\$36,707,670	\$34,835,548	\$221,928,157	\$218,400,849	\$3,527,308	1.62%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$1,031,027	\$949,464	\$81,563	8.59%
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	\$194,637	\$188,133	\$1,031,027	\$949,464	\$81,563	8.59%
Statewide Privilege Fees transferred to:						
General Fund	\$403	\$869	\$37,143	\$869	\$36,273	4173.24%
Total Statewide Privilege Fees	\$403	\$869	\$37,143	\$869	\$36,273	4173.24%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	76,211	60,321	352,778	347,053	5,725	1.65%
Timber Severance - Forest Resources	303,002	240,663	1,405,182	1,385,432	19,750	1.43%
Total Timber Severance Tax Transfers	\$379,212	\$300,984	\$1,757,959	\$1,732,485	\$25,474	1.47%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$1,256	\$0	\$2,537	\$5,374	(\$2,837)	-52.78%
Total Int. On Investments (STC) Transfers	\$1,256	\$0	\$2,537	\$5,374	(\$2,837)	-52.78%
Public Utility Regulatory Fees transferred to:						
General Fund	\$2,085	\$1,801	\$6,858,341	\$6,641,746	\$216,596	3.26%
Total Regulatory Fees	\$2,085	\$1,801	\$6,858,341	\$6,641,746	\$216,596	3.26%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$15	\$0	\$25,300	\$24,519	\$781	3.18%
Total Municipal Gas Utility Regulation	\$15	\$0	\$25,300	\$24,519	\$781	3.18%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$201,745	\$207,033	(\$5,288)	-2.55%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$49,833	\$52,543	(\$2,710)	-5.16%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$49,833	\$52,543	(\$2,710)	-5.16%

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

	November 2019	November 2018	7/1/19 to 11/30/19	7/1/18 to 11/30/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$505,435	\$537,735	\$3,011,022	\$3,156,247	(\$145,225)	-4.60%
Total Casual Auto Sales Tax Transfers	\$505,435	\$537,735	\$3,011,022	\$3,156,247	(\$145,225)	-4.60%
Title Fees Transferred to:						
DOR Title Fees	\$775,276	\$769,700	\$4,370,007	\$4,461,697	(\$91,691)	-2.06%
Total Title Fees Transfers	\$775,276	\$769,700	\$4,370,007	\$4,461,697	(\$91,691)	-2.06%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$108,514	\$110,071	\$532,120	\$540,434	(\$8,314)	-1.54%
Total ATV/ Motorcycle Fees Transfers	\$108,514	\$110,071	\$532,120	\$540,434	(\$8,314)	-1.54%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$670,955	\$663,036	\$3,529,223	\$3,399,330	\$129,893	3.82%
Prepaid Wireless E911 Fee	13,693	13,531	72,026	69,375	2,652	3.82%
Total Prepaid Wireless E911	\$684,648	\$676,567	\$3,601,250	\$3,468,705	\$132,545	3.82%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$118,689	\$121,973	\$681,546	\$594,879	\$86,667	14.57%
Total E911 Telephone Minimum Standards Service Charge	\$118,689	\$121,973	\$681,546	\$594,879	\$86,667	14.57%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	24,084	25,209	43,513	30,709	12,804	41.69%
Total Rail Car in Lieu	\$24,084	\$25,209	\$43,513	\$30,709	\$12,804	41.69%
City Utility Tax						
Gross City Utility Tax	\$32,045	\$34,336	\$170,312	\$194,259	(\$23,947)	-12.33%
City Utility Fee	1,686	1,807	8,963	10,224	(1,261)	-12.34%
Total City Utility	\$33,731	\$36,143	\$179,275	\$204,483	(\$25,208)	-12.33%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,099,220	\$8,800,072	\$48,535,652	\$43,802,789	\$4,732,863	10.80%
Occupancy	60,148	61,514	315,832	267,612	48,219	18.02%
Mississippi Telecommunication Facility	43,262	44,006	236,467	232,491	3,977	1.71%
Special Levy / Occupancy Collection Fee	258,719	247,663	1,376,862	1,253,269	123,594	9.86%
Total Special Levy	\$9,461,349	\$9,153,255	\$50,464,814	\$45,556,161	\$4,908,653	10.77%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$6,786	\$11,601	\$2,185,173	\$1,865,987	\$319,186	17.11%
Environment Protection Trust Fund	6,786	11,601	2,185,172	1,865,987	319,186	17.11%
Total Non-Hazardous Waste	\$13,572	\$23,203	\$4,370,345	\$3,731,974	\$638,371	17.11%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$14,083	\$16,105	(\$2,022)	-12.55%
Hazardous Waste - Perpetual Care & Maint.	0	0	16,430	18,789	(2,359)	-12.55%
Hazardous Waste - Minimization Fund	0	0	16,430	18,789	(2,359)	-12.55%
Total Hazardous Waste	\$0	\$0	\$46,944	\$53,683	(\$6,739)	-12.55%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$252,450	\$238,989	\$1,271,699	\$1,258,470	\$13,229	1.05%
DOR Collection Fee	13,287	12,578	66,931	66,235	695	1.05%
Total Waste Tire	\$265,737	\$251,568	\$1,338,630	\$1,324,705	\$13,924	1.05%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$3,637,332	\$1,608,595	\$13,449,198	\$4,978,310	\$8,470,889	170.16%
Special Agent Fees	235,137	162,617	760,128	486,946	273,182	56.10%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	50	25	200	(175)	-87.50%
Sales and Services Outside	52,182	27,422	446,756	109,807	336,949	306.86%
Cash Bond	131,000	4,772	232,098	77,282	154,815	200.32%
Total Other Miscellaneous Agency Transfers	\$4,055,652	\$1,803,455	\$14,888,205	\$5,652,545	\$9,235,660	163.39%
Summary:						
Transfers to the General Fund	\$420,622,649	\$408,589,105	\$2,166,886,200	\$2,074,748,760	\$92,137,440	4.44%
Transfers to Other than the General Fund	\$206,091,060	\$193,501,433	\$1,070,781,649	\$994,995,040	\$75,786,609	7.62%
Total Transfers	\$626,713,709	\$602,090,538	\$3,237,667,850	\$3,069,743,800	\$167,924,049	5.47%

Note: Figures may not add due to computer rounding.