

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**November 2020**

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2021 were \$466,057,225 which is an increase of \$45,434,576 or 10.8% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2020 were \$2,476,708,689 which is an increase of \$309,822,489 or 14.3% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2021 were \$681,405,980 which is an increase of \$54,692,271 or 8.73% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2020 were \$3,611,327,350 which is an increase of \$373,659,501 or 11.54% from the same period of the prior year.

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

	November 2020	November 2019	7/1/20 to 11/30/20	7/1/19 to 11/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$188,529,778	\$180,579,307	\$824,711,327	\$790,062,070	\$34,649,257	4.39%
Public School Building Fund	1,666,666	1,666,666	8,333,330	8,333,330	0	0.00%
Municipalities	40,252,103	36,799,424	203,978,066	189,889,357	14,088,708	7.42%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,166,451	746,344	10,230,738	6,443,166	3,787,573	58.78%
School Ad Valorem	6,231,383	5,918,121	31,153,958	29,693,549	1,460,408	4.92%
Education Enhancement	24,950,767	23,696,464	124,956,584	119,161,026	5,795,558	4.86%
Mississippi Fair Commission	0	0	18,697	174,563	(155,866)	-89.29%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,160,638	15,719,395	90,222,201	85,041,570	5,180,632	6.09%
Department of Agriculture	29,672	17,521	222,223	120,745	101,478	84.04%
Sales Tax (Telecommunications 7%)	473,874	537,362	2,356,781	2,834,886	(478,105)	-16.87%
Airport Parking	29,100	88,895	128,737	432,885	(304,148)	-70.26%
Capitol Complex Improvement Fund	710,929	487,382	3,498,251	2,219,413	1,278,838	57.62%
Sales Tax Incentive Fund - Economic Redevelopment	83,030	136,337	394,660	490,372	(95,712)	-19.52%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	691,802	584,773	2,955,077	3,318,859	(363,782)	-10.96%
MS Development Authority Tourism Advertising Fund	608,368	205,223	2,757,044	881,554	1,875,490	212.75%
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%
<b>Total Sales Tax Transfers</b>	<b>\$283,984,561</b>	<b>\$267,583,214</b>	<b>\$1,307,917,674</b>	<b>\$1,241,097,345</b>	<b>\$66,820,328</b>	<b>5.38%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$34,235,095	\$26,438,940	\$169,041,578	\$117,223,558	\$51,818,019	44.20%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,708,628	4,315,725	27,979,136	22,123,366	5,855,770	26.47%
School Ad Valorem	0	747,710	4,000,000	4,000,000	0	0.00%
Education Enhancement	5,996,719	3,394,039	27,362,970	16,428,606	10,934,364	66.56%
Local Bridge Replacement & Rehabilitation Fund	2,291,736	1,892,005	10,243,660	1,892,005	8,351,655	441.42%
Modernization Use Tax County Fund	3,875,207	5,676,015	18,417,611	5,676,015	12,741,595	224.48%
Modernization Use Tax City Fund Cash	3,875,207	5,676,015	18,417,611	5,676,015	12,741,595	224.48%
<b>Total Use Tax Transfers</b>	<b>\$55,982,591</b>	<b>\$48,140,449</b>	<b>\$275,462,564</b>	<b>\$173,019,566</b>	<b>\$102,442,998</b>	<b>59.21%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$198,202,554	\$171,998,238	\$954,929,474	\$828,172,447	\$126,757,027	15.31%
Income Tax-Withheld-Job Incentive/Advantage	4,156,101	3,552,305	4,913,013	33,048,825	(28,135,812)	-85.13%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	17,827	55,835	561,038	584,506	(23,469)	-4.02%
MMEIA Rebate Fund	1,513,600	1,402,037	3,038,404	3,015,797	22,607	0.75%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	128,539	109,865	151,949	1,022,129	(870,180)	-85.13%
Refund Account	11,733,910	13,633,484	88,063,241	67,327,654	20,735,587	30.80%
<b>Total Individual Income Tax Transfers</b>	<b>\$215,752,531</b>	<b>\$190,751,764</b>	<b>\$1,051,657,119</b>	<b>\$933,171,358</b>	<b>\$118,485,761</b>	<b>12.70%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$8,895,678	\$6,857,977	\$199,969,641	\$124,742,701	\$75,226,939	60.31%
Economic Redevelopment Incentive Corporate Fund	43,432	0	121,985	0	121,985	0.00%
Refund Account	2,463,043	1,596,893	25,992,588	29,212,697	(3,220,109)	-11.02%
<b>Total Corporate Tax Transfers</b>	<b>\$11,402,153</b>	<b>\$8,454,870</b>	<b>\$226,084,214</b>	<b>\$153,955,399</b>	<b>\$72,128,816</b>	<b>46.85%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$1,451,554	\$2,493,500	\$126,985,104	\$116,777,067	\$10,208,037	8.74%
Municipalities	648,283	575,690	1,377,615	1,285,944	91,671	7.13%
County Fire Protection	648,283	575,690	1,377,615	1,285,944	91,671	7.13%
City of Jackson	53,279	47,317	113,143	106,889	6,254	5.85%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$2,801,400</b>	<b>\$3,692,197</b>	<b>\$129,853,477</b>	<b>\$119,455,844</b>	<b>\$10,397,633</b>	<b>8.70%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$7,547,558	\$7,408,874	\$54,081,472	\$53,675,431	\$406,040	0.76%
Gaming License & Taxes (Counties & Cities)	8,165,335	8,267,223	36,346,124	36,793,333	(447,209)	-1.22%
Gaming Bond Sinking Fund	3,000,000	3,000,000	15,000,000	15,000,000	0	0.00%
Gaming State Highway Fund	440,822	838,079	1,811,790	2,021,572	(209,782)	-10.38%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$19,153,715</b>	<b>\$19,514,176</b>	<b>\$107,239,386</b>	<b>\$107,490,336</b>	<b>(\$250,950)</b>	<b>-0.23%</b>

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

	November 2020	November 2019	7/1/20 to 11/30/20	7/1/19 to 11/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,996,209	\$10,860,870	\$62,567,801	\$57,032,749	\$5,535,051	9.71%
Total Tobacco Tax Transfers	\$11,996,209	\$10,860,870	\$62,567,801	\$57,032,749	\$5,535,051	9.71%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,132,200	\$2,354,773	\$12,475,531	\$12,237,186	\$238,345	1.95%
Total Beer and Wine Tax Transfers	\$2,132,200	\$2,354,773	\$12,475,531	\$12,237,186	\$238,345	1.95%
<b>ABC Collections transferred to:</b>						
General Fund	\$10,242,290	\$7,570,922	\$45,321,413	\$33,746,717	\$11,574,696	34.30%
Counties	27,894	23,860	108,205	126,430	(18,225)	-14.42%
Municipalities	241,244	282,047	1,111,789	1,330,396	(218,607)	-16.43%
Department of Mental Health	1,050,168	763,931	4,625,755	3,382,357	1,243,398	36.76%
ABC Sales & Service Outside State Agencies	15,452	33,555	91,440	188,876	(97,436)	-51.59%
Total ABC Transfers	\$11,577,048	\$8,674,314	\$51,258,602	\$38,774,777	\$12,483,825	32.20%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$1,147,824	\$2,352,597	\$6,206,047	\$11,240,890	(\$5,034,842)	-44.79%
Counties	477,354	657,686	2,120,830	4,314,264	(2,193,434)	-50.84%
Total Oil Severance Tax Transfers	\$1,625,178	\$3,010,284	\$8,326,877	\$15,555,153	(\$7,228,276)	-46.47%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$39,452	\$110,826	\$571,949	\$876,632	(\$304,683)	-34.76%
Counties	85,622	107,024	304,494	482,549	(178,055)	-36.90%
Total Gas Severance Tax Transfers	\$125,073	\$217,850	\$876,443	\$1,359,181	(\$482,738)	-35.52%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$269,165	\$148,339	\$5,976,460	\$6,321,530	(\$345,070)	-5.46%
Total Installment Loan Tax Transfers	\$269,165	\$148,339	\$5,976,460	\$6,321,530	(\$345,070)	-5.46%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,106,498	\$1,157,822	\$5,853,113	\$6,336,052	(\$482,939)	-7.62%
Highway Department	5,336,603	3,794,827	24,920,518	22,500,649	2,419,870	10.75%
4-Lane Highway Project	1,639,974	1,453,271	8,577,665	7,891,805	685,860	8.69%
Highway Department Hybrid/Electric	90,459	72,321	459,543	405,872	53,671	13.22%
State Aid Roads Hybrid/Electric	16,973	13,163	86,101	74,206	11,895	16.03%
Counties	2,208,864	1,794,210	15,808,116	14,889,313	918,803	6.17%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	1,059,661	930,747	5,608,102	5,114,746	493,356	9.65%
Mississippi Burn Care Fund	88,499	77,018	469,751	422,279	47,472	11.24%
New Capitol R & R	55,519	43,804	300,281	244,280	56,002	22.93%
DOR Special Tag Fees	12,800	10,640	66,522	59,148	7,374	12.47%
Mailing Fees	98,196	106,630	462,978	553,436	(90,458)	-16.34%
Apportioned Tags	3,263	1,609	106,505	1,389,053	(1,282,548)	-92.33%
Distinctive License Tag Fees	559,341	522,584	3,090,825	2,890,406	200,419	6.93%
Total Privilege Tax Transfers	\$12,276,650	\$9,978,645	\$65,821,111	\$62,777,711	\$3,043,399	4.85%
<b>Nuclear In Lieu transferred to:</b>						
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 2020	November 2019	7/1/20 to 11/30/20	7/1/19 to 11/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$3,850	\$315	\$8,989	(\$8,674)	-96.50%
General Fund: Compressed Gas	17,868	15,867	81,166	77,394	3,771	4.87%
General Fund: Natural Gas	69,356	71,550	331,781	349,858	(18,077)	-5.17%
Highway Department	27,699,120	25,952,469	133,327,123	131,300,078	2,027,044	1.54%
State Aid Road Fund	4,918,108	4,608,450	24,275,602	23,891,457	384,144	1.61%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,374,911	2,234,003	41,388,461	42,871,828	(1,483,368)	-3.46%
Road Protection - Coast Counties	292,592	292,979	1,478,298	1,596,370	(118,071)	-7.40%
Seawall - Coast Counties	520,343	520,851	2,628,298	2,838,214	(209,916)	-7.40%
Miss. Groundwater Protection Trust Fd.	832,669	877,503	4,171,546	4,442,154	(270,608)	-6.09%
MDOT Miss. Groundwater Protection Trust Fd.	11,479	0	11,479	0	11,479	0.00%
Dept of Ins Propane Education Fund	6,897	6,125	31,330	29,874	1,456	4.87%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	56,982	107,293	336,777	458,037	(121,259)	-26.47%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	250	222	1,136	1,083	53	4.88%
Railroad Revitalization Fund	13,979	20,671	65,425	70,244	(4,819)	-6.86%
IFTA Tax	1,398,322	1,995,838	3,793,386	4,490,533	(697,147)	-15.52%
<b>Total Petroleum Tax Transfers</b>	<b>\$38,212,874</b>	<b>\$36,707,670</b>	<b>\$221,424,164</b>	<b>\$221,928,157</b>	<b>(\$503,993)</b>	<b>-0.23%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$158,562	\$194,637	\$1,022,624	\$1,031,027	(\$8,403)	-0.82%
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%
<b>Total TVA In Lieu Transfers</b>	<b>\$158,562</b>	<b>\$194,637</b>	<b>\$1,022,624</b>	<b>\$1,031,027</b>	<b>(\$8,403)</b>	<b>-0.82%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$3,224	\$403	\$23,481	\$37,143	(\$13,662)	-36.78%
<b>Total Statewide Privilege Fees</b>	<b>\$3,224</b>	<b>\$403</b>	<b>\$23,481</b>	<b>\$37,143</b>	<b>(\$13,662)</b>	<b>-36.78%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	72,199	76,211	341,641	352,778	(11,137)	-3.16%
Timber Severance - Forest Resources	287,165	303,002	1,364,554	1,405,182	(40,628)	-2.89%
<b>Total Timber Severance Tax Transfers</b>	<b>\$359,363</b>	<b>\$379,212</b>	<b>\$1,706,194</b>	<b>\$1,757,959</b>	<b>(\$51,765)</b>	<b>-2.94%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$9,889	\$1,256	\$104,764	\$2,537	\$102,226	4028.74%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$9,889</b>	<b>\$1,256</b>	<b>\$104,764</b>	<b>\$2,537</b>	<b>\$102,226</b>	<b>4028.74%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$2,261	\$2,085	\$6,360,999	\$6,858,341	(\$497,342)	-7.25%
<b>Total Regulatory Fees</b>	<b>\$2,261</b>	<b>\$2,085</b>	<b>\$6,360,999</b>	<b>\$6,858,341</b>	<b>(\$497,342)</b>	<b>-7.25%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$15	\$25,061	\$25,300	(\$239)	-0.95%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$15</b>	<b>\$25,061</b>	<b>\$25,300</b>	<b>(\$239)</b>	<b>-0.95%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$31	\$0	\$31	\$745	(\$714)	-95.87%
Gross Railroad Regulation	2,078	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$2,109</b>	<b>\$0</b>	<b>\$201,031</b>	<b>\$201,745</b>	<b>(\$714)</b>	<b>-0.35%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$181	\$0	\$67,558	\$49,833	\$17,725	35.57%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$181</b>	<b>\$0</b>	<b>\$67,558</b>	<b>\$49,833</b>	<b>\$17,725</b>	<b>35.57%</b>

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

	November 2020	November 2019	7/1/20 to 11/30/20	7/1/19 to 11/30/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$728,715	\$505,435	\$3,679,018	\$3,011,022	\$667,996	22.19%
Total Casual Auto Sales Tax Transfers	\$728,715	\$505,435	\$3,679,018	\$3,011,022	\$667,996	22.19%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$861,581	\$775,276	\$4,564,474	\$4,370,007	\$194,468	4.45%
Total Title Fees Transfers	\$861,581	\$775,276	\$4,564,474	\$4,370,007	\$194,468	4.45%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$127,741	\$108,514	\$792,546	\$532,120	\$260,426	48.94%
Total ATV/ Motorcycle Fees Transfers	\$127,741	\$108,514	\$792,546	\$532,120	\$260,426	48.94%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$747,872	\$670,955	\$3,755,162	\$3,529,223	\$225,939	6.40%
Prepaid Wireless E911 Fee	15,263	13,693	76,637	72,026	4,611	6.40%
Total Prepaid Wireless E911	\$763,134	\$684,648	\$3,831,799	\$3,601,250	\$230,549	6.40%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$125,853	\$118,689	\$624,898	\$681,546	(\$56,649)	-8.31%
Total E911 Telephone Minimum Standards Service Charge	\$125,853	\$118,689	\$624,898	\$681,546	(\$56,649)	-8.31%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	18,315	24,084	32,834	43,513	(10,679)	-24.54%
Total Rail Car in Lieu	\$18,315	\$24,084	\$32,834	\$43,513	(\$10,679)	-24.54%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$28,694	\$32,045	\$138,200	\$170,312	(\$32,112)	-18.85%
City Utility Fee	1,510	1,686	7,273	8,963	(1,689)	-18.85%
Total City Utility	\$30,204	\$33,731	\$145,474	\$179,275	(\$33,801)	-18.85%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,359,326	\$9,099,220	\$45,907,392	\$48,535,652	(\$2,628,260)	-5.42%
Occupancy	58,846	60,148	244,490	315,832	(71,342)	-22.59%
Mississippi Telecommunication Facility	40,271	43,262	217,396	236,467	(19,071)	-8.07%
Special Levy / Occupancy Collection Fee	263,657	258,719	1,294,091	1,376,862	(82,772)	-6.01%
Total Special Levy	\$9,722,100	\$9,461,349	\$47,663,368	\$50,464,814	(\$2,801,445)	-5.55%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$93,466	\$6,786	\$1,996,956	\$2,185,173	(\$188,217)	-8.61%
Environment Protection Trust Fund	93,466	6,786	1,996,956	2,185,172	(188,217)	-8.61%
Total Non-Hazardous Waste	\$186,931	\$13,572	\$3,993,911	\$4,370,345	(\$376,434)	-8.61%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$0	\$11,100	\$14,083	(\$2,983)	-21.18%
Hazardous Waste - Perpetual Care & Maint.	0	0	12,950	16,430	(3,480)	-21.18%
Hazardous Waste - Minimization Fund	0	0	12,950	16,430	(3,480)	-21.18%
Total Hazardous Waste	\$0	\$0	\$37,001	\$46,944	(\$9,943)	-21.18%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$267,985	\$252,450	\$1,332,194	\$1,271,699	\$60,495	4.76%
DOR Collection Fee	14,104	13,287	70,116	66,931	3,185	4.76%
Total Waste Tire	\$282,089	\$265,737	\$1,402,310	\$1,338,630	\$63,680	4.76%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$416,844	\$3,637,332	\$6,577,130	\$13,449,198	(\$6,872,069)	-51.10%
Special Agent Fees	149,202	235,137	539,862	760,128	(220,266)	-28.98%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	50	25	25	100.00%
Sales and Services Outside	120,252	52,182	284,751	446,756	(162,006)	-36.26%
Cash Bond	46,082	131,000	704,791	232,098	472,693	203.66%
Total Other Miscellaneous Agency Transfers	\$732,378	\$4,055,652	\$8,106,583	\$14,888,205	(\$6,781,622)	-45.55%
<b>Summary:</b>						
Transfers to the General Fund	\$466,057,225	\$420,622,649	\$2,476,708,689	\$2,166,886,200	\$309,822,489	14.30%
Transfers to Other than the General Fund	\$215,348,755	\$206,091,060	\$1,134,618,661	\$1,070,781,649	\$63,837,012	5.96%
Total Transfers	\$681,405,980	\$626,713,709	\$3,611,327,350	\$3,237,667,850	\$373,659,501	11.54%

Note: Figures may not add due to computer rounding.