

**Mississippi Department of Revenue
Summary of Transfers
December 2016**

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2017 were \$451,952,779 which is under the estimate by - \$4,034,221 or - .88% and a decrease of -\$2,906,399 or - .64% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2016 of \$2,403,996,970 were under the estimate y-t-d by -\$89,259,030 or -3.58% and a decrease of -\$44,018,102 or -1.8% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2017 were \$654,027,434 which is an increase of \$25,948,465 or 4.13% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2016 were \$3,625,425,805 which is an increase of \$9,600,678 or .27% from the same period of the prior year.

**Mississippi Department of Revenue
General Fund Transfers Compared With Cumulative Monthly Estimates
Schedule A**

| <u>Source</u> | <u>Sine' Die FY 2017 Estimate</u> | <u>Sine' Die Estimate 7/01/16 to 12/31/16</u> | <u>Actual 7/01/16 to 12/31/16</u> | <u>Actual Percent of Estimate</u> | <u>Over / (Under) Est. Amount 12/31/16</u> | <u>Over / (Under) Percent 12/31/16</u> | <u>Sine' Die December 2016 Estimate</u> | <u>December 2016 Actual</u> | <u>Over / (Under) Amount</u> | <u>Over / (Under) Percent</u> |
|-------------------------------|---|---|---|---|--|--|---|-------------------------------------|----------------------------------|-----------------------------------|
| Sales Tax | \$2,112,700,000 | \$946,210,000 | \$905,325,104 | 42.85% | (\$4,884,896) | -4.32% | \$170,190,000 | \$169,336,985 | (\$853,015) | -0.50% |
| Individual Income Tax | 1,886,500,000 | 920,500,000 | 878,666,474 | 46.58% | (41,833,526) | -4.54% | 147,700,000 | 155,925,285 | 8,225,285 | 5.57% |
| Corporate Tax | 565,300,000 | 203,910,000 | 196,525,524 | 34.76% | (7,384,476) | -3.62% | 80,650,000 | 73,885,781 | (6,764,219) | -8.39% |
| Use Tax | 240,300,000 | 110,790,000 | 106,379,382 | 44.27% | (4,410,618) | -3.98% | 20,330,000 | 18,959,423 | (1,370,577) | -6.74% |
| Insurance Premium Tax | 273,500,000 | 94,690,000 | 104,809,301 | 38.32% | 10,119,301 | 10.69% | 90,000 | 175,649 | 85,649 | 95.17% |
| Tobacco Tax | 146,100,000 | 73,350,000 | 72,108,760 | 49.36% | (1,241,240) | -1.69% | 12,710,000 | 10,489,843 | (2,220,157) | -17.47% |
| ABC Taxes | 74,700,000 | 35,598,000 | 37,109,877 | 49.68% | 1,511,877 | 4.25% | 6,540,000 | 7,075,062 | 535,062 | 8.18% |
| Beer and Wine Tax | 30,000,000 | 15,292,000 | 14,606,414 | 48.69% | (685,586) | -4.48% | 2,241,000 | 2,074,832 | (166,168) | -7.41% |
| Oil Severance Tax | 25,400,000 | 12,702,000 | 11,661,109 | 45.91% | (1,040,891) | -8.19% | 2,117,000 | 1,935,962 | (181,038) | -8.55% |
| Gas Severance Tax | 4,400,000 | 2,202,000 | 1,723,687 | 39.17% | (478,313) | -21.72% | 367,000 | 271,031 | (95,969) | -26.15% |
| Estate Tax | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0 | 0.00% |
| Auto Tag Fees | 9,300,000 | 4,578,000 | 5,272,423 | 56.69% | 694,423 | 15.17% | 496,000 | 1,138,944 | 642,944 | 129.63% |
| Casual Auto Sales Tax | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0 | 0.00% |
| Installment Loan Tax | 10,800,000 | 5,371,000 | 5,359,697 | 49.63% | (11,303) | -0.21% | 6,000 | 2,815 | (3,185) | -53.09% |
| Title Fees | 0 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0 | 0.00% |
| Miscellaneous Taxes | 3,800,000 | 1,963,000 | 2,233,211 | 58.77% | 270,211 | 13.77% | 850,000 | 855,816 | 5,816 | 0.68% |
| Nuclear In Lieu | 1,200,000 | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0 | 0 | 0.00% |
| Gaming Fees and Taxes | 135,200,000 | 66,100,000 | 62,216,008 | 46.02% | (3,883,992) | -5.88% | 11,700,000 | 9,825,350 | (1,874,650) | -16.02% |
| Total General Fund | \$5,519,200,000 | \$2,493,256,000 | \$2,403,996,970 | 43.56% | (\$89,259,030) | -3.58% | \$455,987,000 | \$451,952,779 | (\$4,034,221) | -0.88% |
| Other Budgeted GF Collections | \$0 | \$0 | \$12,003,002 | 0.00% | \$0 | 0.00% | \$0 | \$130,872 | \$0 | 0.00% |

Note: Figures may not add due to computer rounding.

Mississippi Department of Revenue
General Fund Transfers Comparing Current Period to Prior Period
Schedule B

| Source | December 2016 Actual | December 2015 Actual | Over / (Under) Amount | Over / (Under) Percent | 7/1/16 to 12/31/16 | 7/1/15 to 12/31/15 | Over / (Under) Prior Year Amount | Over / (Under) Prior Year Percent |
|-------------------------------|----------------------------|----------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--|---|
| Sales Tax | \$169,336,985 | \$163,218,926 | \$6,118,059 | 3.75% | \$905,325,104 | \$913,314,174 | (\$7,989,069) | -0.87% |
| Individual Income Tax | 155,925,285 | 139,745,792 | 16,179,494 | 11.58% | 878,666,474 | 896,640,687 | (17,974,213) | -2.00% |
| Corporate Tax | 73,885,781 | 94,325,603 | (20,439,822) | -21.67% | 196,525,524 | 221,787,459 | (25,261,935) | -11.39% |
| Use Tax | 18,959,423 | 22,542,529 | (3,583,106) | -15.89% | 106,379,382 | 102,082,259 | 4,297,123 | 4.21% |
| Insurance Premium Tax | 175,649 | 66,447 | 109,203 | 164.35% | 104,809,301 | 99,182,569 | 5,626,732 | 5.67% |
| Tobacco Tax | 10,489,843 | 12,121,659 | (1,631,816) | -13.46% | 72,108,760 | 72,703,740 | (594,980) | -0.82% |
| ABC Taxes | 7,075,062 | 6,040,005 | 1,035,057 | 17.14% | 37,109,877 | 34,661,319 | 2,448,558 | 7.06% |
| Beer and Wine Tax | 2,074,832 | 2,306,120 | (231,288) | -10.03% | 14,606,414 | 15,127,740 | (521,326) | -3.45% |
| Oil Severance Tax | 1,935,962 | 2,365,305 | (429,343) | -18.15% | 11,661,109 | 14,345,021 | (2,683,912) | -18.71% |
| Gas Severance Tax | 271,031 | 326,069 | (55,038) | -16.88% | 1,723,687 | 2,082,059 | (358,372) | -17.21% |
| Estate Tax | 0 | 0 | 0 | 0.00% | 0 | 507,994 | (507,994) | -100.00% |
| Auto Tag Fees | 1,138,944 | 578,870 | 560,074 | 96.75% | 5,272,423 | 4,593,296 | 679,127 | 14.79% |
| Casual Auto Sales Tax | | | 0 | 0.00% | | | 0 | 0.00% |
| Installment Loan Tax | 2,815 | 36,596 | (33,781) | -92.31% | 5,359,697 | 5,844,473 | (484,776) | -8.29% |
| Title Fees | | | 0 | 0.00% | | | 0 | 0.00% |
| Miscellaneous Taxes | 855,816 | 911,366 | (55,550) | -6.10% | 2,233,211 | 1,959,745 | 273,465 | 13.95% |
| Nuclear In Lieu | 0 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0.00% |
| Gaming Fees and Taxes | 9,825,350 | 10,273,891 | (448,541) | -4.37% | 62,216,008 | 63,182,537 | (966,529) | -1.53% |
| Total General Fund | \$451,952,779 | \$454,859,177 | (\$2,906,399) | -0.64% | \$2,403,996,970 | \$2,448,015,073 | (\$44,018,102) | -1.80% |
| Other Budgeted GF Collections | \$130,872 | \$0 | \$130,872 | 0.00% | \$12,003,002 | \$0 | \$12,003,002 | 0.00% |

Note: Figures may not add due to computer rounding.

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

| | December 2016 | December 2015 | 7/1/16 to 12/31/16 | 7/1/15 to 12/31/15 | FY17 to FY16 Incr. / (Decr.) Amount | FY17 to FY16 Incr. / (Decr.) Percent |
|--|----------------------|----------------------|--------------------------|--------------------------|---|--|
| Sales Tax Transferred to: | | | | | | |
| General Fund | \$169,336,985 | \$163,218,926 | \$905,325,104 | \$913,314,174 | (\$7,989,069) | -0.87% |
| Public School Building Fund | 1,666,666 | 1,666,666 | 9,999,996 | 9,999,996 | 0 | 0.00% |
| Municipalities | 35,247,239 | 34,812,971 | 214,234,188 | 215,536,338 | (1,302,150) | -0.60% |
| Motor Vehicle Rental Sales Tax | 0 | 577,864 | 0 | 3,623,713 | (3,623,713) | -100.00% |
| 4-Lane Construction Project | 2,099,170 | 1,528,997 | 10,148,669 | 14,394,985 | (4,246,316) | -29.50% |
| School Ad Valorem | 5,545,721 | 5,331,195 | 24,403,585 | 33,243,936 | (8,840,351) | -26.59% |
| Education Enhancement | 22,205,368 | 21,346,441 | 142,899,641 | 133,148,821 | 9,750,820 | 7.32% |
| Mississippi Fair Commission | 208,556 | 227,607 | 214,716 | 249,641 | (34,924) | -13.99% |
| Motor Vehicle Ad Valorem Tax Reduction Fund | 15,431,532 | 15,142,626 | 99,682,612 | 95,062,313 | 4,620,300 | 4.86% |
| Department of Agriculture | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Sales Tax (Telecommunications 7%) | 684,433 | 666,255 | 4,085,953 | 3,906,740 | 179,213 | 4.59% |
| Airport Parking | 68,119 | 74,634 | 405,670 | 408,973 | (3,303) | -0.81% |
| Sales Tax Incentive Fund - MMEIA | | | 0 | 0 | 0 | 0.00% |
| Sales Tax Incentive Fund - MDA | 8,771 | 7,097 | 236,111 | 259,680 | (23,569) | -9.08% |
| Sales Tax Incentive Fund - Tourism Project | 590,095 | 256,327 | 2,096,933 | 1,742,469 | 354,464 | 20.34% |
| MDA Training Grant | 150,000 | 150,000 | 900,000 | 900,000 | 0 | 0.00% |
| State Aid Road Fund | 250,000 | 250,000 | 1,500,000 | 1,500,000 | 0 | 0.00% |
| Total Sales Tax Transfers | \$253,492,655 | \$245,257,606 | \$1,416,133,178 | \$1,427,291,778 | (\$11,158,599) | -0.78% |
| Use Tax Transferred to: | | | | | | |
| General Fund | \$18,959,423 | \$22,542,529 | \$106,379,382 | \$102,082,259 | \$4,297,123 | 4.21% |
| Motor Vehicle Ad Valorem Tag Reduction Fund | 3,364,567 | 3,062,249 | 21,540,770 | 20,003,116 | 1,537,654 | 7.69% |
| School Ad Valorem | 529,227 | 614,488 | 2,355,283 | 3,095,877 | (740,594) | -23.92% |
| Education Enhancement | 2,119,048 | 2,460,428 | 13,771,460 | 12,418,570 | 1,352,890 | 10.89% |
| Total Use Tax Transfers | \$24,972,265 | \$28,679,694 | \$144,046,895 | \$137,599,821 | \$6,447,074 | 4.69% |
| Individual Income Tax Transferred to: | | | | | | |
| General Fund | \$155,925,285 | \$139,745,792 | \$878,666,474 | \$896,640,687 | (\$17,974,213) | -2.00% |
| Income Tax-Withheld-Job Incentive/Advantage | 0 | 0 | 14,263,519 | 12,175,816 | 2,087,703 | 17.15% |
| Income Tax - Existing Industry Withholding Rebate | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Income Tax - Production Company Rebate | 0 | 115,643 | 10,674,789 | 3,435,787 | 7,239,002 | 210.69% |
| MMEIA Rebate Fund | 0 | 0 | 2,577,731 | 2,718,852 | (141,121) | -5.19% |
| Income Tax-SMART Business Incentive | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Withheld Tax Collection Fee - incentive rebate fee | 0 | 0 | 441,140 | 376,572 | 64,568 | 17.15% |
| Refund Account | 7,458,211 | 4,171,882 | 73,448,817 | 58,344,019 | 15,104,798 | 25.89% |
| Total Individual Income Tax Transfers | \$163,383,497 | \$144,033,317 | \$980,072,470 | \$973,691,733 | \$6,380,737 | 0.66% |
| Corporate Tax Transferred to: | | | | | | |
| General Fund | \$73,885,781 | \$94,325,603 | \$196,525,524 | \$221,787,459 | (\$25,261,935) | -11.39% |
| Refund Account | 15,475,902 | 3,426,333 | 71,144,824 | 37,497,017 | 33,647,807 | 89.73% |
| Total Corporate Tax Transfers | \$89,361,683 | \$97,751,935 | \$267,670,348 | \$259,284,476 | \$8,385,872 | 3.23% |
| Insurance Premium Tax Transferred to: | | | | | | |
| General Fund | \$175,649 | \$66,447 | \$104,809,301 | \$99,182,569 | \$5,626,732 | 5.67% |
| Other Budgeted General Fund | 7,208 | 0 | 3,529,947 | 0 | 3,529,947 | 0.00% |
| Municipalities | 1,110 | 411 | 1,770,897 | 1,224,206 | 546,691 | 44.66% |
| County Fire Protection | 1,110 | 411 | 1,770,897 | 1,224,206 | 546,691 | 44.66% |
| State Fire Academy Fund | 0 | 817 | 0 | 2,434,832 | (2,434,832) | -100.00% |
| Insurance Premium - Windstorm | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Insurance Department (Arson Reward) | 0 | 0 | 0 | 0 | 0 | 0.00% |
| City of Jackson | 123 | 0 | 181,664 | 0 | 181,664 | 0.00% |
| Total Ins. Premium Tax Transfers | \$185,201 | \$68,086 | \$112,062,706 | \$104,065,813 | \$7,996,893 | 7.68% |
| Gaming Fees & Taxes Transferred to: | | | | | | |
| General Fund | \$9,825,350 | \$10,273,891 | \$62,216,008 | \$63,182,537 | (\$966,529) | -1.53% |
| Gaming License & Taxes (Counties & Cities) | 6,051,574 | 5,446,383 | 41,313,422 | 41,963,374 | (649,952) | -1.55% |
| Gaming Bond Sinking Fund | 2,375,000 | 3,000,000 | 14,250,000 | 18,000,000 | (3,750,000) | -20.83% |
| Catfish Row Museum Construction Fund | 41,663 | 0 | 249,978 | 0 | 249,978 | 0.00% |
| EE Bass Cultural Arts Center Fund | 83,334 | 0 | 500,004 | 0 | 500,004 | 0.00% |
| Gulf Coast Aquarium Fund | 500,000 | 0 | 3,000,000 | 0 | 3,000,000 | 0.00% |
| Total Gaming Fees & Tax Transfers | \$18,876,922 | \$18,720,275 | \$121,529,412 | \$123,145,911 | (\$1,616,499) | -1.31% |

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

| | December 2016 | December 2015 | 7/1/16 to 12/31/16 | 7/1/15 to 12/31/15 | FY17 to FY16 Incr. / (Decr.) Amount | FY17 to FY16 Incr. / (Decr.) Percent |
|---|------------------|------------------|--------------------------|--------------------------|---|--|
| Tobacco Tax transferred to: | | | | | | |
| General Fund | \$10,489,843 | \$12,121,659 | \$72,108,760 | \$72,703,740 | (\$594,980) | -0.82% |
| Total Tobacco Tax Transfers | \$10,489,843 | \$12,121,659 | \$72,108,760 | \$72,703,740 | (\$594,980) | -0.82% |
| Beer and Wine Tax transferred to: | | | | | | |
| General Fund | \$2,074,832 | \$2,306,120 | \$14,606,414 | \$15,127,740 | (\$521,326) | -3.45% |
| Total Beer and Wine Tax Transfers | \$2,074,832 | \$2,306,120 | \$14,606,414 | \$15,127,740 | (\$521,326) | -3.45% |
| ABC Collections transferred to: | | | | | | |
| General Fund | \$7,075,062 | \$6,040,005 | \$37,109,877 | \$34,661,319 | \$2,448,558 | 7.06% |
| Counties | 23,410 | 27,875 | 147,445 | 144,474 | 2,971 | 2.06% |
| Municipalities | 222,336 | 196,561 | 1,378,017 | 1,250,628 | 127,390 | 10.19% |
| Department of Mental Health | 713,168 | 600,155 | 3,696,079 | 3,463,388 | 232,691 | 6.72% |
| ABC Sales & Service Outside State Agencies | 67,184 | 0 | 67,184 | 0 | 67,184 | 0.00% |
| Total ABC Transfers | \$8,101,160 | \$6,864,596 | \$42,398,602 | \$39,519,809 | \$2,878,793 | 7.28% |
| Oil Severance Tax Transferred to: | | | | | | |
| General Fund | \$1,935,962 | \$2,365,305 | \$11,661,109 | \$14,345,021 | (\$2,683,912) | -18.71% |
| Counties | 723,272 | 728,387 | 4,246,644 | 5,401,123 | (1,154,479) | -21.37% |
| Total Oil Severance Tax Transfers | \$2,659,234 | \$3,093,692 | \$15,907,753 | \$19,746,144 | (\$3,838,392) | -19.44% |
| Gas Severance Tax Transferred to: | | | | | | |
| General Fund | \$271,031 | \$326,069 | \$1,723,687 | \$2,082,059 | (\$358,372) | -17.21% |
| Counties | 153,496 | 136,427 | 862,763 | 1,178,320 | (315,558) | -26.78% |
| Total Gas Severance Tax Transfers | \$424,527 | \$462,495 | \$2,586,450 | \$3,260,379 | (\$673,929) | -20.67% |
| Installment Loan Tax transferred to: | | | | | | |
| General Fund | \$2,815 | \$36,596 | \$5,359,697 | \$5,844,473 | (\$484,776) | -8.29% |
| Total Installment Loan Tax Transfers | \$2,815 | \$36,596 | \$5,359,697 | \$5,844,473 | (\$484,776) | -8.29% |
| Privilege Tax Transferred to: | | | | | | |
| General Fund | \$1,138,944 | \$578,870 | \$5,272,423 | \$4,593,296 | \$679,127 | 14.79% |
| Other Budgeted General Fund | 94,469 | 0 | 917,112 | 0 | 917,112 | 0.00% |
| Highway Department | 5,650,304 | 3,132,825 | 27,363,796 | 27,228,894 | 134,902 | 0.50% |
| 4-Lane Highway Project | 1,014,309 | 1,095,447 | 7,619,272 | 8,153,813 | (534,541) | -6.56% |
| Counties | 2,398,312 | 1,395,173 | 15,901,252 | 15,905,379 | (4,127) | -0.03% |
| Trauma Care Fund | 712,809 | 749,680 | 5,381,261 | 5,578,045 | (196,784) | -3.53% |
| Mississippi Burn Care Fund | 19,226 | 36,208 | 128,567 | 230,825 | (102,258) | -44.30% |
| New Capitol R & R | 38,163 | 38,447 | 254,097 | 254,648 | (551) | -0.22% |
| DOR Special Tag Fees Fees | 8,849 | 8,662 | 58,567 | 57,969 | 598 | 1.03% |
| Mailing Fees | 44,573 | 44,882 | 260,218 | 258,428 | 1,790 | 0.69% |
| License Plate Acquisition Fund | 0 | 257,146 | 0 | 1,411,903 | (1,411,903) | -100.00% |
| Apportioned Tags | 24,228 | (17,416) | 1,913,685 | 2,921,391 | (1,007,706) | -34.49% |
| Distinctive License Tag Fees | 423,712 | 428,036 | 2,884,250 | 2,869,818 | 14,433 | 0.50% |
| Total Privilege Tax Transfers | \$11,567,899 | \$7,747,958 | \$67,954,501 | \$69,464,408 | (\$1,509,907) | -2.17% |
| Estate Tax transferred to: | | | | | | |
| General Fund | \$0 | \$0 | \$0 | \$507,994 | (\$507,994) | -100.00% |
| Total Estate Tax Transfers | \$0 | \$0 | \$0 | \$507,994 | (\$507,994) | -100.00% |
| 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

| | December 2016 | December 2015 | 7/1/16 to 12/31/16 | 7/1/15 to 12/31/15 | FY17 to FY16 Incr. / (Decr.) Amount | FY17 to FY16 Incr. / (Decr.) Percent |
|--|---------------------|---------------------|--------------------------|--------------------------|---|--|
| Petroleum Tax Transferred to: | | | | | | |
| General Fund: Penalty-Dyed Diesel Fuel | \$1,362 | \$1,950 | \$12,064 | \$4,282 | \$7,782 | 181.72% |
| General Fund: Compressed Gas | 0 | 0 | 0 | 0 | 0 | 0.00% |
| General Fund: Natural Gas | 72,970 | 44,517 | 422,221 | 276,896 | 145,325 | 52.48% |
| Other Budgeted General Fund | 24,822 | 0 | 123,587 | 0 | 123,587 | 0.00% |
| Highway Department | 27,122,843 | 25,742,871 | 152,005,352 | 166,719,075 | (14,713,723) | -8.83% |
| State Aid Road Fund | 4,825,362 | 4,586,819 | 28,163,055 | 30,364,714 | (2,201,660) | -7.25% |
| Dept of Marine Resources | 0 | 0 | 3,050,000 | 3,050,000 | 0 | 0.00% |
| Counties | 1,446,680 | 791,247 | 45,509,544 | 42,069,576 | 3,439,968 | 8.18% |
| Road Protection - Coast Counties | 301,999 | 285,306 | 2,409,156 | 1,775,120 | 634,036 | 35.72% |
| Seawall - Coast Counties | 536,914 | 507,210 | 4,283,227 | 3,155,920 | 1,127,308 | 35.72% |
| Miss. Groundwater Protection Trust Fd. | 884,779 | 864,359 | 5,234,354 | 5,180,138 | 54,216 | 1.05% |
| Fire Marshal's Office | 0 | 20,472 | 0 | 91,409 | (91,409) | -100.00% |
| Dept of Ins Propane Education Fund | 0 | 7,902 | 0 | 35,284 | (35,284) | -100.00% |
| Municipal Aid | 0 | 0 | 704,985 | 702,043 | 2,942 | 0.42% |
| Aeronautics Commission | 77,510 | 91,397 | 579,611 | 600,720 | (21,109) | -3.51% |
| Department of Wildlife Conservation | 0 | 0 | 5,750,000 | 2,875,000 | 2,875,000 | 100.00% |
| DOR Collection Fees | 251 | 287 | 1,248 | 1,279 | (31) | -2.46% |
| Railroad Revitalization Fund | 16,824 | 16,605 | 92,156 | 97,079 | (4,923) | -5.07% |
| IFTA Tax | 191,680 | 360,861 | 4,576,317 | 4,554,929 | 21,388 | 0.47% |
| Total Petroleum Tax Transfers | \$35,503,997 | \$33,321,801 | \$252,916,876 | \$261,553,464 | (\$8,636,587) | -3.30% |
| TVA In Lieu transferred to: | | | | | | |
| General Fund | \$344,336 | \$453,901 | \$1,358,149 | \$1,232,762 | \$125,388 | 10.17% |
| TVA in Lieu Tax (Counties) | 10,197,050 | 5,267,821 | 10,197,050 | 5,267,821 | 4,929,229 | 93.57% |
| TVA in Lieu Tax (Municipalities) | 4,748,625 | 3,423,515 | 4,748,625 | 3,423,515 | 1,325,110 | 38.71% |
| TVA in Lieu Tax (Schools) | 5,008,800 | 2,948,685 | 5,008,800 | 2,948,685 | 2,060,115 | 69.87% |
| Total TVA In Lieu Transfers | \$20,298,810 | \$12,093,921 | \$21,312,624 | \$12,872,782 | \$8,439,842 | 65.56% |
| Statewide Privilege Fees transferred to: | | | | | | |
| General Fund | \$436,940 | \$408,624 | \$437,022 | \$436,535 | \$487 | 0.11% |
| Total Statewide Privilege Fees | \$436,940 | \$408,624 | \$437,022 | \$436,535 | \$487 | 0.11% |
| Timber Severance Tax transferred to: | | | | | | |
| General Fund | \$209 | \$2,299 | \$3,471 | \$3,817 | (\$347) | -9.08% |
| Timber Severance - Counties | 68,806 | 71,506 | 405,472 | 414,287 | (8,815) | -2.13% |
| Timber Severance - Forest Resources | 274,387 | 276,828 | 1,607,992 | 1,641,869 | (33,877) | -2.06% |
| Total Timber Severance Tax Transfers | \$343,401 | \$350,633 | \$2,016,934 | \$2,059,973 | (\$43,039) | -2.09% |
| Interest On Investments (STC) & Misc. transferred to: | | | | | | |
| General Fund | \$0 | \$0 | \$284 | \$35 | \$249 | 709.32% |
| Total Int. On Investments (STC) Transfers | \$0 | \$0 | \$284 | \$35 | \$249 | 709.32% |
| Public Utility Regulatory Fees transferred to: | | | | | | |
| General Fund | \$0 | \$75 | \$0 | \$5,418 | (\$5,418) | -100.00% |
| Other Budgeted General Fund | 4,372 | 0 | 7,432,356 | 0 | 7,432,356 | 0.00% |
| Public Service Commission Regulation Fund | 0 | 0 | 0 | 5,884,233 | (5,884,233) | -100.00% |
| Public Utilities Staff Regulation Fund | 0 | 0 | 0 | 2,461,300 | (2,461,300) | -100.00% |
| Total Regulatory Fees | \$4,372 | \$75 | \$7,432,356 | \$8,350,951 | (\$918,595) | -11.00% |
| Municipal Gas Utility Regulation transferred to: | | | | | | |
| General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Municipal Gas Utility Regulatory Fee | 0 | 0 | 0 | 25,208 | (25,208) | -100.00% |
| Total Municipal Gas Utility Regulation | \$0 | \$0 | \$0 | \$25,208 | (\$25,208) | -100.00% |
| Railroad Regulatory transferred to: | | | | | | |
| General Fund | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Gross Railroad Regulation | 54,137 | 0 | 199,772 | 127,667 | 72,105 | 56.48% |
| Total Railroad Regulatory | \$54,137 | \$0 | \$199,772 | \$127,667 | \$72,105 | 56.48% |

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

| | December 2016 | December 2015 | 7/1/16 to 12/31/16 | 7/1/15 to 12/31/15 | FY17 to FY16 Incr. / (Decr.) Amount | FY17 to FY16 Incr. / (Decr.) Percent |
|--|------------------|------------------|--------------------------|--------------------------|---|--|
| Casual Auto Sales transferred to: | | | | | | |
| Motor Vehicle Ad Valorem Tax Reduction Fund | \$436,339 | \$608,763 | \$3,132,795 | \$3,451,262 | (\$318,468) | -9.23% |
| Total Casual Auto Sales Tax Transfers | \$436,339 | \$608,763 | \$3,132,795 | \$3,451,262 | (\$318,468) | -9.23% |
| Title Fees Transferred to: | | | | | | |
| DOR Title Fees | \$971,363 | \$716,845 | \$4,903,600 | \$5,101,250 | (\$197,650) | -3.87% |
| Total Title Fees Transfers | \$971,363 | \$716,845 | \$4,903,600 | \$5,101,250 | (\$197,650) | -3.87% |
| ATV/ Motorcycle Fees transferred to: | | | | | | |
| Trauma Care Fund | \$117,599 | \$108,897 | \$589,904 | \$763,318 | (\$173,415) | -22.72% |
| Total ATV/ Motorcycle Fees Transfers | \$117,599 | \$108,897 | \$589,904 | \$763,318 | (\$173,415) | -22.72% |
| Prepaid Wireless E911 transferred to: | | | | | | |
| CMRS Board | \$661,147 | \$546,499 | \$3,639,242 | \$3,158,680 | \$480,562 | 15.21% |
| Prepaid Wireless E911 Fee | 13,493 | 11,153 | 74,271 | 64,463 | 9,808 | 15.21% |
| Total Prepaid Wireless E911 | \$674,640 | \$557,652 | \$3,713,513 | \$3,223,143 | \$490,370 | 15.21% |
| E911 Telephone Minimum Standards Service Charge transferred to: | | | | | | |
| E911 Telephone Minimum Standards Service Charge | \$108,075 | \$120,377 | \$681,598 | \$729,148 | (\$47,550) | -6.52% |
| Total E911 Telephone Minimum Standards Service Charge | \$108,075 | \$120,377 | \$681,598 | \$729,148 | (\$47,550) | -6.52% |
| Railcar In Lieu transferred to: | | | | | | |
| Rail Car in Lieu - Counties | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| Rail Car in Lieu - DOR Fee | 112,910 | 132,307 | 114,352 | 135,844 | (21,492) | -15.82% |
| Total Rail Car in Lieu | \$112,910 | \$132,307 | \$114,352 | \$135,844 | (\$21,492) | -15.82% |
| City Utility Tax | | | | | | |
| Gross City Utility Tax | \$43,427 | \$59,538 | \$270,037 | \$298,659 | (\$28,621) | -9.58% |
| City Utility Fee | 2,285 | 3,134 | 14,212 | 15,718 | (1,507) | -9.59% |
| Total City Utility | \$45,712 | \$62,671 | \$284,249 | \$314,377 | (\$30,128) | -9.58% |
| Special Levy transferred to: | | | | | | |
| Cities / Counties / Local Government Project | \$7,651,979 | \$7,560,920 | \$45,873,811 | \$44,748,362 | \$1,125,449 | 2.52% |
| Occupancy | 70,476 | 60,940 | 381,827 | 346,770 | 35,057 | 10.11% |
| Mississippi Telecommunication Facility | 46,179 | 52,729 | 302,107 | 307,036 | (4,930) | -1.61% |
| Special Levy / Occupancy Collection Fee | 213,639 | 211,053 | 1,286,464 | 1,250,404 | 36,061 | 2.88% |
| Total Special Levy | \$7,982,273 | \$7,885,641 | \$47,844,210 | \$46,652,572 | \$1,191,637 | 2.55% |
| Non-Hazardous Waste transferred to: | | | | | | |
| Environment Protection Trust Fund - Facility Corrective Act 1 | \$0 | \$0 | \$2,005,744 | \$2,084,444 | (\$78,700) | -3.78% |
| Environment Protection Trust Fund | 0 | 0 | 2,005,744 | 2,084,444 | (78,700) | -3.78% |
| Total Non-Hazardous Waste | \$0 | \$0 | \$4,011,488 | \$4,168,888 | (\$157,400) | -3.78% |
| Hazardous Waste transferred to: | | | | | | |
| Hazardous Waste Tax (Counties) | \$0 | \$0 | \$12,494 | \$11,193 | \$1,301 | 11.62% |
| Hazardous Waste - Perpetual Care & Maint. | 0 | 0 | 14,576 | 13,193 | 1,383 | 10.48% |
| Hazardous Waste - Minimization Fund | 0 | 0 | 14,576 | 13,193 | 1,383 | 10.48% |
| Total Hazardous Waste | \$0 | \$0 | \$41,646 | \$37,579 | \$4,066 | 10.82% |
| Waste Tire transferred to: | | | | | | |
| Environment Protection Trust Fund-Waste Tire | \$235,098 | \$215,168 | \$1,430,693 | \$1,334,288 | \$96,405 | 7.23% |
| DOR Collection Fee | 12,374 | 11,325 | 75,300 | 70,227 | 5,072 | 7.22% |
| Total Waste Tire | \$247,471 | \$226,492 | \$1,505,992 | \$1,404,515 | \$101,477 | 7.23% |
| Other Miscellaneous Agency Transfers non GF | | | | | | |
| Special Refund Account | \$1,459,151 | \$3,985,114 | \$11,076,707 | \$11,241,295 | (\$164,588) | -1.46% |
| Special Agent Fees | 299,597 | 329,816 | 940,654 | 1,543,950 | (603,296) | -39.07% |
| Seized and Forfeited Property | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Mailing Fees - Tobacco | 0 | 0 | 40 | 0 | 40 | 0.00% |
| Collection Fees | 50 | 30 | 545 | 2,688 | (2,144) | -79.74% |
| Sales and Services Outside | (677,836) | 632 | (329,619) | 41,012 | (370,631) | -903.71% |
| Cash Bond | 15,900 | 24,649 | 161,079 | 333,449 | (172,370) | -51.69% |
| Total Other Miscellaneous Agency Transfers | \$1,096,862 | \$4,340,241 | \$11,849,406 | \$13,162,394 | (\$1,312,988) | -9.98% |
| Summary: | | | | | | |
| Transfers to the General Fund | \$451,952,779 | \$454,859,177 | \$2,403,996,970 | \$2,448,015,073 | (\$44,018,102) | -1.80% |
| Transfers to Other Budgeted General Fund | \$130,872 | \$0 | \$12,003,002 | \$0 | \$12,003,002 | 0.00% |
| Transfers to Other than the General Fund | \$201,943,783 | \$173,219,792 | \$1,209,425,833 | \$1,167,810,054 | \$41,615,779 | 3.56% |
| Total Transfers | \$654,027,434 | \$628,078,969 | \$3,625,425,805 | \$3,615,825,127 | \$9,600,678 | 0.27% |

Note: Figures may not add due to computer rounding.