

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

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2018 were \$480,625,320 which is an increase of \$28,541,670 or 6.31% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2017 were \$2,502,504,154 which is an increase of \$86,504,181 or 3.58% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2018 were \$674,942,826 which is an increase of \$20,915,392 or 3.2% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2017 were \$3,679,317,800 which is an increase of \$53,891,994 or 1.49% from the same period of the prior year.

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

	December 2017	December 2016	7/1/17 to 12/31/17	7/1/16 to 12/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$169,450,753	\$169,336,985	\$917,004,659	\$905,325,104	\$11,679,555	1.29%
Public School Building Fund	1,666,666	1,666,666	9,999,996	9,999,996	0	0.00%
Municipalities	35,218,584	35,247,239	217,363,738	214,234,188	3,129,551	1.46%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,751,082	2,099,170	9,455,528	10,148,669	(693,141)	-6.83%
School Ad Valorem	5,533,714	5,545,721	33,629,236	24,403,585	9,225,652	37.80%
Education Enhancement	22,157,278	22,205,368	134,709,350	142,899,641	(8,190,291)	-5.73%
Mississippi Fair Commission	189,120	208,556	193,478	214,716	(21,239)	-9.89%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,883,854	15,431,532	96,064,580	99,682,612	(3,618,032)	-3.63%
Department of Agriculture	0	0	34,893	0	34,893	0.00%
Sales Tax (Telecommunications 7%)	585,815	684,433	3,814,392	4,085,953	(271,561)	-6.65%
Airport Parking	71,724	68,119	398,528	405,670	(7,142)	-1.76%
Sales Tax Incentive Fund - MMEIA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MDA	0	8,771	17,565	236,111	(218,546)	-92.56%
Sales Tax Incentive Fund - Tourism Project	545,626	590,095	3,548,533	2,096,933	1,451,600	69.22%
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	\$252,454,214	\$253,492,655	\$1,428,634,477	\$1,416,133,178	\$12,501,299	0.88%
Use Tax Transferred to:						
General Fund	\$23,054,576	\$18,959,423	\$124,144,798	\$106,379,382	\$17,765,416	16.70%
Motor Vehicle Ad Valorem Tag Reduction Fund	3,304,961	3,364,567	22,202,859	21,540,770	662,089	3.07%
School Ad Valorem	643,141	529,227	3,670,640	2,355,283	1,315,357	55.85%
Education Enhancement	2,575,152	2,119,048	14,707,089	13,771,460	935,629	6.79%
Total Use Tax Transfers	\$29,577,829	\$24,972,265	\$164,725,385	\$144,046,895	\$20,678,490	14.36%
Individual Income Tax Transferred to:						
General Fund	\$173,121,026	\$155,925,285	\$941,424,728	\$878,666,474	\$62,758,255	7.14%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	58,850	0	1,219,725	10,674,789	(9,455,064)	-88.57%
MMEIA Rebate Fund	0	0	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	0	0	356,723	441,140	(84,417)	-19.14%
Refund Account	3,358,526	7,458,211	60,996,269	73,448,817	(12,452,548)	-16.95%
Total Individual Income Tax Transfers	\$176,538,401	\$163,383,497	\$1,014,265,857	\$980,072,470	\$34,193,386	3.49%
Corporate Tax Transferred to:						
General Fund	\$78,500,804	\$73,885,781	\$178,848,205	\$196,525,524	(\$17,677,319)	-8.99%
Refund Account	9,376,272	15,475,902	66,836,164	71,144,824	(4,308,660)	-6.06%
Total Corporate Tax Transfers	\$87,877,076	\$89,361,683	\$245,684,368	\$267,670,348	(\$21,985,979)	-8.21%
Insurance Premium Tax Transferred to:						
General Fund	\$1,206,261	\$175,649	\$118,624,621	\$104,809,301	\$13,815,320	13.18%
Other Budgeted General Fund	0	7,208	0	3,529,947	(3,529,947)	-100.00%
Municipalities	984	1,110	1,237,898	1,770,897	(532,998)	-30.10%
County Fire Protection	984	1,110	1,196,515	1,770,897	(574,382)	-32.43%
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	81	123	101,511	181,664	(80,153)	-44.12%
Total Ins. Premium Tax Transfers	\$1,208,310	\$185,201	\$121,160,545	\$112,062,706	\$9,097,839	8.12%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,277,084	\$9,825,350	\$62,045,907	\$62,216,008	(\$170,101)	-0.27%
Gaming License & Taxes (Counties & Cities)	6,405,420	6,051,574	40,710,204	41,313,422	(603,218)	-1.46%
Gaming Bond Sinking Fund	2,500,000	2,375,000	15,000,000	14,250,000	750,000	5.26%
Catfish Row Museum Construction Fund	0	41,663	0	249,978	(249,978)	-100.00%
EE Bass Cultural Arts Center Fund	0	83,334	0	500,004	(500,004)	-100.00%
Gulf Coast Aquarium Fund	500,000	500,000	3,000,000	3,000,000	0	0.00%
Total Gaming Fees & Tax Transfers	\$18,682,504	\$18,876,922	\$120,756,111	\$121,529,412	(\$773,301)	-0.64%

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

	December 2017	December 2016	7/1/17 to 12/31/17	7/1/16 to 12/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,905,005	\$10,489,843	\$72,183,351	\$72,108,760	\$74,591	0.10%
Total Tobacco Tax Transfers	\$11,905,005	\$10,489,843	\$72,183,351	\$72,108,760	\$74,591	0.10%
Beer and Wine Tax transferred to:						
General Fund	\$2,183,075	\$2,074,832	\$14,462,313	\$14,606,414	(\$144,101)	-0.99%
Total Beer and Wine Tax Transfers	\$2,183,075	\$2,074,832	\$14,462,313	\$14,606,414	(\$144,101)	-0.99%
ABC Collections transferred to:						
General Fund	\$7,438,984	\$7,075,062	\$38,551,877	\$37,109,877	\$1,442,001	3.89%
Counties	33,300	23,410	155,885	147,445	8,440	5.72%
Municipalities	242,539	222,336	1,445,143	1,378,017	67,126	4.87%
Department of Mental Health	752,460	713,168	3,861,284	3,696,079	165,205	4.47%
ABC Sales & Service Outside State Agencies	59,517	67,184	281,099	67,184	213,915	318.40%
Total ABC Transfers	\$8,526,800	\$8,101,160	\$44,295,289	\$42,398,602	\$1,896,687	4.47%
Oil Severance Tax Transferred to:						
General Fund	\$2,572,141	\$1,935,962	\$12,810,997	\$11,661,109	\$1,149,888	9.86%
Counties	718,804	723,272	4,090,468	4,246,644	(156,176)	-3.68%
Total Oil Severance Tax Transfers	\$3,290,945	\$2,659,234	\$16,901,465	\$15,907,753	\$993,712	6.25%
Gas Severance Tax Transferred to:						
General Fund	\$227,012	\$271,031	\$1,550,591	\$1,723,687	(\$173,096)	-10.04%
Counties	113,614	153,496	831,989	862,763	(30,774)	-3.57%
Total Gas Severance Tax Transfers	\$340,626	\$424,527	\$2,382,580	\$2,586,450	(\$203,870)	-7.88%
Installment Loan Tax transferred to:						
General Fund	\$9,370	\$2,815	\$5,383,123	\$5,359,697	\$23,426	0.44%
Total Installment Loan Tax Transfers	\$9,370	\$2,815	\$5,383,123	\$5,359,697	\$23,426	0.44%
Privilege Tax Transferred to:						
General Fund	\$900,647	\$1,138,944	\$6,755,446	\$5,272,423	\$1,483,022	28.13%
Other Budgeted General Fund	0	94,469	0	917,112	(917,112)	-100.00%
Highway Department	6,239,570	5,650,304	26,394,674	27,363,796	(969,122)	-3.54%
4-Lane Highway Project	1,310,155	1,014,309	7,955,969	7,619,272	336,697	4.42%
Counties	2,804,167	2,398,312	15,640,309	15,901,252	(260,943)	-1.64%
Trauma Care Fund	872,964	712,809	5,560,253	5,381,261	178,993	3.33%
Mississippi Burn Care Fund	17,575	19,226	128,404	128,567	(163)	-0.13%
New Capitol R & R	36,027	38,163	252,537	254,097	(1,560)	-0.61%
DOR Special Tag Fees Fees	8,472	8,849	59,503	58,567	936	1.60%
Mailing Fees	70,563	44,573	244,797	260,218	(15,421)	-5.93%
License Plate Acquisition Fund	0	0	0	0	0	0.00%
Apportioned Tags	1,622	24,228	1,599,484	1,913,685	(314,202)	-16.42%
Distinctive License Tag Fees	422,681	423,712	2,944,348	2,884,250	60,098	2.08%
Total Privilege Tax Transfers	\$12,684,444	\$11,567,899	\$67,535,723	\$67,954,501	(\$418,777)	-0.62%
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

	December 2017	December 2016	7/1/17 to 12/31/17	7/1/16 to 12/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$700	\$1,362	\$5,294	\$12,064	(\$6,770)	-56.12%
General Fund: Compressed Gas	19,950	0	87,746	0	87,746	0.00%
General Fund: Natural Gas	48,531	72,970	306,671	422,221	(115,550)	-27.37%
Other Budgeted General Fund	0	24,822	0	123,587	(123,587)	-100.00%
Highway Department	30,357,942	27,122,843	156,199,810	152,005,352	4,194,459	2.76%
State Aid Road Fund	5,432,132	4,825,362	28,822,448	28,163,055	659,393	2.34%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,304,899	1,446,680	45,887,344	45,509,544	377,800	0.83%
Road Protection - Coast Counties	307,559	301,999	1,863,561	2,409,156	(545,595)	-22.65%
Seawall - Coast Counties	546,782	536,914	3,313,219	4,283,227	(970,008)	-22.65%
Miss. Groundwater Protection Trust Fd.	0	884,779	0	5,234,354	(5,234,354)	-100.00%
Fire Marshal's Office	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	7,701	0	33,870	0	33,870	0.00%
Municipal Aid	0	0	684,724	704,985	(20,261)	-2.87%
Aeronautics Commission	102,430	77,510	661,472	579,611	81,861	14.12%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	279	251	1,228	1,248	(20)	-1.59%
Railroad Revitalization Fund	14,774	16,824	84,064	92,156	(8,092)	-8.78%
IFTA Tax	161,135	191,680	5,257,510	4,576,317	681,193	14.89%
Total Petroleum Tax Transfers	\$39,304,815	\$35,503,997	\$252,008,960	\$252,916,876	(\$907,916)	-0.36%
TVA In Lieu transferred to:						
General Fund	\$179,197	\$344,336	\$1,078,896	\$1,358,149	(\$279,253)	-20.56%
TVA in Lieu Tax (Counties)	9,393,739	10,197,050	9,393,739	10,197,050	(803,310)	-7.88%
TVA in Lieu Tax (Municipalities)	4,286,814	4,748,625	4,286,814	4,748,625	(461,810)	-9.73%
TVA in Lieu Tax (Schools)	4,587,093	5,008,800	4,587,093	5,008,800	(421,707)	-8.42%
Total TVA In Lieu Transfers	\$18,446,844	\$20,298,810	\$19,346,543	\$21,312,624	(\$1,966,081)	-9.22%
Statewide Privilege Fees transferred to:						
General Fund	\$486,179	\$436,940	\$486,466	\$437,022	\$49,444	11.31%
Total Statewide Privilege Fees	\$486,179	\$436,940	\$486,466	\$437,022	\$49,444	11.31%
Timber Severance Tax transferred to:						
General Fund	\$0	\$209	\$2,939	\$3,471	(\$532)	-15.32%
Timber Severance - Counties	72,424	68,806	404,315	405,472	(1,156)	-0.29%
Timber Severance - Forest Resources	289,923	274,387	1,605,648	1,607,992	(2,344)	-0.15%
Total Timber Severance Tax Transfers	\$362,347	\$343,401	\$2,012,902	\$2,016,934	(\$4,032)	-0.20%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$43,985	\$0	\$121,581	\$284	\$121,297	42699.64%
Total Int. On Investments (STC) Transfers	\$43,985	\$0	\$121,581	\$284	\$121,297	42699.64%
Public Utility Regulatory Fees transferred to:						
General Fund	\$40	\$0	\$6,558,588	\$0	\$6,558,588	n/a
Other Budgeted General Fund	0	4,372	0	7,432,356	(7,432,356)	-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	\$40	\$4,372	\$6,558,588	\$7,432,356	(\$873,767)	-11.76%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$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	\$0	\$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	54,137	0	199,772	(199,772)	-100.00%
Total Railroad Regulatory	\$0	\$54,137	\$0	\$199,772	(\$199,772)	-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

	December 2017	December 2016	7/1/17 to 12/31/17	7/1/16 to 12/31/16	FY18 to FY17 Incr. / (Decr.) Amount	FY18 to FY17 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$275,413	\$436,339	\$3,208,905	\$3,132,795	\$76,110	2.43%
Total Casual Auto Sales Tax Transfers	\$275,413	\$436,339	\$3,208,905	\$3,132,795	\$76,110	2.43%
Title Fees Transferred to:						
DOR Title Fees	\$552,263	\$971,363	\$4,162,245	\$4,903,600	(\$741,355)	-15.12%
Total Title Fees Transfers	\$552,263	\$971,363	\$4,162,245	\$4,903,600	(\$741,355)	-15.12%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$102,898	\$117,599	\$611,046	\$589,904	\$21,142	3.58%
Total ATV/ Motorcycle Fees Transfers	\$102,898	\$117,599	\$611,046	\$589,904	\$21,142	3.58%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$685,344	\$661,147	\$4,061,669	\$3,639,242	\$422,427	11.61%
Prepaid Wireless E911 Fee	13,987	13,493	82,893	74,271	8,622	11.61%
Total Prepaid Wireless E911	\$699,331	\$674,640	\$4,144,562	\$3,713,513	\$431,049	11.61%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$117,282	\$108,075	\$697,767	\$681,598	\$16,170	2.37%
Total E911 Telephone Minimum Standards Service Charge	\$117,282	\$108,075	\$697,767	\$681,598	\$16,170	2.37%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	157,530	112,910	181,702	114,352	67,350	58.90%
Total Rail Car in Lieu	\$157,530	\$112,910	\$181,702	\$114,352	\$67,350	58.90%
City Utility Tax						
Gross City Utility Tax	\$39,081	\$43,427	\$268,699	\$270,037	(\$1,338)	-0.50%
City Utility Fee	2,057	2,285	14,141	14,212	(70)	-0.50%
Total City Utility	\$41,138	\$45,712	\$282,840	\$284,249	(\$1,409)	-0.50%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$7,984,353	\$7,651,979	\$49,282,816	\$45,873,811	\$3,409,004	7.43%
Occupancy	37,783	70,476	268,032	381,827	(113,795)	-29.80%
Mississippi Telecommunication Facility	46,195	46,179	279,743	302,107	(22,363)	-7.40%
Special Levy / Occupancy Collection Fee	225,744	213,639	1,380,058	1,286,464	93,593	7.28%
Total Special Levy	\$8,294,075	\$7,982,273	\$51,210,649	\$47,844,210	\$3,366,439	7.04%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act T	\$0	\$0	\$2,000,765	\$2,005,744	(\$4,979)	-0.25%
Environment Protection Trust Fund	0	0	2,000,765	2,005,744	(4,979)	-0.25%
Total Non-Hazardous Waste	\$0	\$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	\$227,196	\$235,098	\$1,393,663	\$1,430,693	(\$37,030)	-2.59%
DOR Collection Fee	11,958	12,374	73,351	75,300	(1,949)	-2.59%
Total Waste Tire	\$239,153	\$247,471	\$1,467,014	\$1,505,992	(\$38,979)	-2.59%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$367,987	\$1,459,151	\$9,355,073	\$11,076,707	(\$1,721,634)	-15.54%
Special Agent Fees	143,267	299,597	588,105	940,654	(352,549)	-37.48%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Mailing Fees - Tobacco	0	0	0	40	(40)	-100.00%
Collection Fees	50	50	450	545	(95)	-17.40%
Sales and Services Outside	12,179	(677,836)	157,491	(329,619)	487,110	-147.78%
Cash Bond	17,450	15,900	231,099	161,079	70,020	43.47%
Total Other Miscellaneous Agency Transfers	\$540,934	\$1,096,862	\$10,332,218	\$11,849,406	(\$1,517,188)	-12.80%
Summary:						
Transfers to the General Fund	\$480,625,320	\$451,952,779	\$2,502,504,154	\$2,403,996,970	\$98,507,183	4.10%
Transfers to Other Budgeted General Fund	\$0	\$130,872	\$0	\$12,003,002	(\$12,003,002)	-100.00%
Transfers to Other than the General Fund	\$194,317,506	\$201,943,783	\$1,176,813,646	\$1,209,425,833	(\$32,612,187)	-2.70%
Total Transfers	\$674,942,826	\$654,027,434	\$3,679,317,800	\$3,625,425,805	\$53,891,994	1.49%

Note: Figures may not add due to computer rounding.