

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

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2019 were \$511,386,757 which is an increase of \$30,761,437 or 6.4% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2018 were \$2,586,135,517 which is an increase of \$83,631,363 or 3.34% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2019 were \$711,180,509 which is an increase of \$36,237,683 or 5.37% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2018 were \$3,780,924,310 which is an increase of \$101,606,510 or 2.76% from the same period of the prior year.

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

	December 2018	December 2017	7/1/18 to 12/31/18	7/1/17 to 12/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$175,076,014	\$169,450,753	\$942,707,946	\$917,004,659	\$25,703,287	2.80%
Public School Building Fund	1,666,666	1,666,666	9,999,996	9,999,996	0	0.00%
Municipalities	36,863,499	35,218,584	223,507,087	217,363,738	6,143,348	2.83%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,254,219	1,751,082	10,725,887	9,455,528	1,270,359	13.44%
School Ad Valorem	5,743,123	5,533,714	34,699,463	33,629,236	1,070,226	3.18%
Education Enhancement	22,995,769	22,157,278	138,955,443	134,709,350	4,246,094	3.15%
Mississippi Fair Commission	322	189,120	5,391	193,478	(188,087)	-97.21%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,427,304	14,883,854	97,799,099	96,064,580	1,734,519	1.81%
Department of Agriculture	32,955	0	448,005	34,893	413,112	1183.93%
Sales Tax (Telecommunications 7%)	547,236	585,815	3,302,377	3,814,392	(512,015)	-13.42%
Airport Parking	84,039	71,724	446,257	398,528	47,729	11.98%
Capitol Complex Improvement Fund	232,016	0	1,150,468	0	1,150,468	0.00%
Sales Tax Incentive Fund - Economic Redevelopment	78,059	0	289,958	0	289,958	0.00%
Sales Tax Incentive Fund - MDA	0	0	0	17,565	(17,565)	-100.00%
Sales Tax Incentive Fund - Tourism Project	640,336	545,626	4,035,793	3,548,533	487,260	13.73%
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	\$261,041,555	\$252,454,214	\$1,470,473,171	\$1,428,634,477	\$41,838,694	2.93%
Use Tax Transferred to:						
General Fund	\$28,533,397	\$23,054,576	\$149,182,579	\$124,144,798	\$25,037,781	20.17%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,043,261	3,304,961	24,395,021	22,202,859	2,192,163	9.87%
School Ad Valorem	472,351	643,141	4,000,000	3,670,640	329,360	8.97%
Education Enhancement	3,470,756	2,575,152	17,761,594	14,707,089	3,054,506	20.77%
Total Use Tax Transfers	\$36,519,764	\$29,577,829	\$195,339,195	\$164,725,385	\$30,613,810	18.58%
Individual Income Tax Transferred to:						
General Fund	\$171,419,157	\$173,121,026	\$952,754,243	\$941,424,728	\$11,329,514	1.20%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	0	58,850	476,572	1,219,725	(743,154)	-60.93%
MMEA Rebate Fund	0	0	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	0	0	68,245	356,723	(288,478)	-80.87%
Refund Account	4,854,652	3,358,526	66,094,437	60,996,269	5,098,167	8.36%
Total Individual Income Tax Transfers	\$176,273,809	\$176,538,401	\$1,023,643,738	\$1,014,265,857	\$9,377,881	0.92%
Corporate Tax Transferred to:						
General Fund	\$101,313,615	\$78,500,804	\$205,633,113	\$178,848,205	\$26,784,908	14.98%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	8,165,341	9,376,272	50,185,595	66,836,164	(16,650,569)	-24.91%
Total Corporate Tax Transfers	\$109,478,957	\$87,877,076	\$255,818,708	\$245,684,368	\$10,134,339	4.12%
Insurance Premium Tax Transferred to:						
General Fund	\$696,634	\$1,206,261	\$105,321,706	\$118,624,621	(\$13,302,915)	-11.21%
Municipalities	61	984	1,162,805	1,237,898	(75,093)	-6.07%
County Fire Protection	61	984	1,162,806	1,196,515	(33,709)	-2.82%
City of Jackson	5	81	94,663	101,511	(6,848)	-6.75%
Total Ins. Premium Tax Transfers	\$696,762	\$1,208,310	\$107,741,980	\$121,160,545	(\$13,418,565)	-11.08%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,447,791	\$9,277,084	\$65,120,902	\$62,045,907	\$3,074,996	4.96%
Gaming License & Taxes (Counties & Cities)	6,985,566	6,405,420	42,656,688	40,710,204	1,946,484	4.78%
Gaming Bond Sinking Fund	3,000,000	2,500,000	18,000,000	15,000,000	3,000,000	20.00%
Gaming State Highway Fund	302,244	0	997,466	0	997,466	0.00%
Gulf Coast Aquarium Fund	0	500,000	0	3,000,000	(3,000,000)	-100.00%
Total Gaming Fees & Tax Transfers	\$19,735,601	\$18,682,504	\$126,775,056	\$120,756,111	\$6,018,945	4.98%

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

	December 2018	December 2017	7/1/18 to 12/31/18	7/1/17 to 12/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,604,558	\$11,905,005	\$70,793,046	\$72,183,351	(\$1,390,305)	-1.93%
Total Tobacco Tax Transfers	\$10,604,558	\$11,905,005	\$70,793,046	\$72,183,351	(\$1,390,305)	-1.93%
Beer and Wine Tax transferred to:						
General Fund	\$2,060,550	\$2,183,075	\$14,483,506	\$14,462,313	\$21,193	0.15%
Total Beer and Wine Tax Transfers	\$2,060,550	\$2,183,075	\$14,483,506	\$14,462,313	\$21,193	0.15%
ABC Collections transferred to:						
General Fund	\$7,693,705	\$7,438,984	\$39,435,698	\$38,551,877	\$883,820	2.29%
Counties	31,045	33,300	154,933	155,885	(952)	-0.61%
Municipalities	235,847	242,539	1,516,308	1,445,143	71,165	4.92%
Department of Mental Health	782,424	752,460	3,954,453	3,861,284	93,169	2.41%
ABC Sales & Service Outside State Agencies	42,442	59,517	254,617	281,099	(26,482)	-9.42%
Total ABC Transfers	\$8,785,462	\$8,526,800	\$45,316,008	\$44,295,289	\$1,020,720	2.30%
Oil Severance Tax Transferred to:						
General Fund	\$2,446,054	\$2,572,141	\$17,699,925	\$12,810,997	\$4,888,928	38.16%
Counties	1,035,354	718,804	5,957,659	4,090,468	1,867,190	45.65%
Total Oil Severance Tax Transfers	\$3,481,409	\$3,290,945	\$23,657,584	\$16,901,465	\$6,756,119	39.97%
Gas Severance Tax Transferred to:						
General Fund	\$258,761	\$227,012	\$1,706,319	\$1,550,591	\$155,728	10.04%
Counties	93,793	113,614	1,005,214	831,989	173,225	20.82%
Total Gas Severance Tax Transfers	\$352,554	\$340,626	\$2,711,533	\$2,382,580	\$328,953	13.81%
Installment Loan Tax transferred to:						
General Fund	\$17,898	\$9,370	\$6,123,568	\$5,383,123	\$740,445	13.75%
Total Installment Loan Tax Transfers	\$17,898	\$9,370	\$6,123,568	\$5,383,123	\$740,445	13.75%
Privilege Tax Transferred to:						
General Fund	\$992,163	\$900,647	\$6,237,619	\$6,755,446	(\$517,827)	-7.67%
Highway Department	7,012,117	6,239,570	29,420,432	26,394,674	3,025,758	11.46%
4-Lane Highway Project	1,459,200	1,310,155	9,230,504	7,955,969	1,274,536	16.02%
Counties	3,227,774	2,804,167	17,635,021	15,640,309	1,994,713	12.75%
Trauma Care Fund	955,159	872,964	6,034,153	5,560,253	473,899	8.52%
Mississippi Burn Care Fund	68,616	17,575	259,143	128,404	130,739	101.82%
New Capitol R & R	40,963	36,027	265,335	252,537	12,798	5.07%
DOR Special Tag Fees Fees	9,616	8,472	60,717	59,503	1,214	2.04%
Mailing Fees	78,053	70,563	416,921	244,797	172,124	70.31%
Apportioned Tags	2,389	1,622	782,000	1,599,484	(817,483)	-51.11%
Distinctive License Tag Fees	476,128	422,681	3,104,813	2,944,348	160,464	5.45%
Total Privilege Tax Transfers	\$14,322,176	\$12,684,444	\$73,446,658	\$67,535,723	\$5,910,935	8.75%
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 2018	December 2017	7/1/18 to 12/31/18	7/1/17 to 12/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$3,284	\$700	\$11,005	\$5,294	\$5,711	107.88%
General Fund: Compressed Gas	31,855	19,950	101,946	87,746	14,200	16.18%
General Fund: Natural Gas	71,519	48,531	422,048	306,671	115,377	37.62%
Highway Department	26,791,620	30,357,942	157,292,943	156,199,810	1,093,133	0.70%
State Aid Road Fund	4,759,393	5,432,132	28,487,342	28,822,448	(335,106)	-1.16%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	1,215,259	2,304,899	40,866,105	45,887,344	(5,021,239)	-10.94%
Road Protection - Coast Counties	309,772	307,559	1,868,664	1,863,561	5,103	0.27%
Seawall - Coast Counties	550,999	546,782	3,335,217	3,313,219	21,998	0.66%
Miss. Groundwater Protection Trust Fd.	902,620	0	5,298,372	0	5,298,372	0.00%
Dept of Ins Propane Education Fund	12,296	7,701	39,351	33,870	5,481	16.18%
Municipal Aid	0	0	678,543	684,724	(6,181)	-0.90%
Aeronautics Commission	118,463	102,430	710,699	661,472	49,227	7.44%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	446	279	1,427	1,228	199	16.19%
Railroad Revitalization Fund	16,057	14,774	79,787	84,064	(4,277)	-5.09%
IFTA Tax	16,688	161,135	5,207,670	5,257,510	(49,839)	-0.95%
Total Petroleum Tax Transfers	\$34,800,271	\$39,304,815	\$253,201,120	\$252,008,960	\$1,192,159	0.47%
TVA In Lieu transferred to:						
General Fund	\$196,205	\$179,197	\$1,145,669	\$1,078,896	\$66,773	6.19%
TVA in Lieu Tax (Counties)	9,732,280	9,393,739	9,732,280	9,393,739	338,541	3.60%
TVA in Lieu Tax (Municipalities)	4,704,565	4,286,814	4,704,565	4,286,814	417,750	9.75%
TVA in Lieu Tax (Schools)	4,839,082	4,587,093	4,839,082	4,587,093	251,989	5.49%
Total TVA In Lieu Transfers	\$19,472,132	\$18,446,844	\$20,421,596	\$19,346,543	\$1,075,053	5.56%
Statewide Privilege Fees transferred to:						
General Fund	\$520,592	\$486,179	\$521,461	\$486,466	\$34,996	7.19%
Total Statewide Privilege Fees	\$520,592	\$486,179	\$521,461	\$486,466	\$34,996	7.19%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$2,939	(\$2,939)	-100.00%
Timber Severance - Counties	77,709	72,424	424,762	404,315	20,446	5.06%
Timber Severance - Forest Resources	310,391	289,923	1,695,822	1,605,648	90,175	5.62%
Total Timber Severance Tax Transfers	\$388,100	\$362,347	\$2,120,584	\$2,012,902	\$107,682	5.35%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$43,985	\$5,374	\$121,581	(\$116,207)	-95.58%
Total Int. On Investments (STC) Transfers	\$0	\$43,985	\$5,374	\$121,581	(\$116,207)	-95.58%
Public Utility Regulatory Fees transferred to:						
General Fund	\$2,436	\$40	\$6,644,181	\$6,558,588	\$85,593	1.31%
Total Regulatory Fees	\$2,436	\$40	\$6,644,181	\$6,558,588	\$85,593	1.31%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$567	\$0	\$25,086	\$25,159	(\$72)	-0.29%
Total Municipal Gas Utility Regulation	\$567	\$0	\$25,086	\$25,159	(\$72)	-0.29%
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

	December 2018	December 2017	7/1/18 to 12/31/18	7/1/17 to 12/31/17	FY19 to FY18 Incr. / (Decr.) Amount	FY19 to FY18 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$520,192	\$275,413	\$3,676,439	\$3,208,905	\$467,534	14.57%
Total Casual Auto Sales Tax Transfers	\$520,192	\$275,413	\$3,676,439	\$3,208,905	\$467,534	14.57%
Title Fees Transferred to:						
DOR Title Fees	\$728,975	\$552,263	\$5,190,672	\$4,162,245	\$1,028,427	24.71%
Total Title Fees Transfers	\$728,975	\$552,263	\$5,190,672	\$4,162,245	\$1,028,427	24.71%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$104,834	\$102,898	\$645,268	\$611,046	\$34,222	5.60%
Total ATV/ Motorcycle Fees Transfers	\$104,834	\$102,898	\$645,268	\$611,046	\$34,222	5.60%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$654,794	\$685,344	\$4,054,124	\$4,061,669	(\$7,546)	-0.19%
Prepaid Wireless E911 Fee	13,363	13,987	82,738	82,893	(155)	-0.19%
Total Prepaid Wireless E911	\$668,157	\$699,331	\$4,136,862	\$4,144,562	(\$7,700)	-0.19%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$117,591	\$117,282	\$712,471	\$697,767	\$14,704	2.11%
Total E911 Telephone Minimum Standards Service Charge	\$117,591	\$117,282	\$712,471	\$697,767	\$14,704	2.11%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	144,377	157,530	175,086	181,702	(6,616)	-3.64%
Total Rail Car in Lieu	\$144,377	\$157,530	\$175,086	\$181,702	(\$6,616)	-3.64%
City Utility Tax						
Gross City Utility Tax	\$35,374	\$39,081	\$229,634	\$268,699	(\$39,065)	-14.54%
City Utility Fee	1,862	2,057	12,086	14,141	(2,055)	-14.54%
Total City Utility	\$37,236	\$41,138	\$241,719	\$282,840	(\$41,121)	-14.54%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,709,378	\$7,984,353	\$52,512,167	\$49,282,816	\$3,229,351	6.55%
Occupancy	70,849	37,783	338,461	268,032	70,429	26.28%
Mississippi Telecommunication Facility	52,161	46,195	284,651	279,743	4,908	1.75%
Special Levy / Occupancy Collection Fee	246,850	225,744	1,500,119	1,380,058	120,061	8.70%
Total Special Levy	\$9,079,237	\$8,294,075	\$54,635,398	\$51,210,649	\$3,424,749	6.69%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$0	\$0	\$1,865,987	\$2,000,765	(\$134,778)	-6.74%
Environment Protection Trust Fund	0	0	1,865,987	2,000,765	(134,778)	-6.74%
Total Non-Hazardous Waste	\$0	\$0	\$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	\$255,903	\$227,196	\$1,514,373	\$1,393,663	\$120,710	8.66%
DOR Collection Fee	13,469	11,958	79,704	73,351	6,353	8.66%
Total Waste Tire	\$269,371	\$239,153	\$1,594,077	\$1,467,014	\$127,063	8.66%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$739,995	\$367,987	\$5,718,305	\$9,355,073	(\$3,636,768)	-38.87%
Special Agent Fees	157,279	143,267	644,226	588,105	56,120	9.54%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	100	50	300	450	(150)	-33.33%
Sales and Services Outside	37,011	12,179	146,818	157,491	(10,673)	-6.78%
Cash Bond	21,000	17,450	98,282	231,099	(132,817)	-57.47%
Total Other Miscellaneous Agency Transfers	\$955,386	\$540,934	\$6,607,931	\$10,332,218	(\$3,724,287)	-36.05%
Summary:						
Transfers to the General Fund	\$511,386,757	\$480,625,320	\$2,586,135,517	\$2,502,504,154	\$83,631,363	3.34%
Transfers to Other than the General Fund	\$199,793,752	\$194,317,506	\$1,194,788,793	\$1,176,813,646	\$17,975,147	1.53%
Total Transfers	\$711,180,509	\$674,942,826	\$3,780,924,310	\$3,679,317,800	\$101,606,510	2.76%

Note: Figures may not add due to computer rounding.