

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**December 2019**

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2020 were \$525,556,700 which is an increase of \$14,169,943 or 2.77% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2019 were \$2,692,442,901 which is increase of \$106,307,384 or 4.11% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2020 were \$707,409,090 which is a decrease of -\$3,771,419 or -.53% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2019 were \$3,945,076,940 which is an increase of \$164,152,630 or 4.34% from the same period of the prior year.

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

	December 2019	December 2018	7/1/19 to 12/31/19	7/1/18 to 12/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$180,731,074	\$175,076,014	\$970,793,145	\$942,707,946	\$28,085,198	2.98%
Public School Building Fund	1,666,666	1,666,666	9,999,996	9,999,996	0	0.00%
Municipalities	36,766,832	36,863,499	226,656,189	223,507,087	3,149,102	1.41%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	3,117,882	1,254,219	9,561,048	10,725,887	(1,164,839)	-10.86%
School Ad Valorem	5,930,547	5,743,123	35,624,096	34,699,463	924,634	2.66%
Education Enhancement	23,746,215	22,995,769	142,907,241	138,955,443	3,951,798	2.84%
Mississippi Fair Commission	318,904	322	493,466	5,391	488,075	9053.35%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,668,767	15,427,304	100,710,336	97,799,099	2,911,237	2.98%
Department of Agriculture	16,735	32,955	137,480	448,005	(310,525)	-69.31%
Sales Tax (Telecommunications 7%)	521,007	547,236	3,355,893	3,302,377	53,516	1.62%
Airport Parking	88,432	84,039	521,316	446,257	75,059	16.82%
Capitol Complex Improvement Fund	495,364	232,016	2,714,777	1,150,468	1,564,309	135.97%
Sales Tax Incentive Fund - Economic Redevelopment	89,833	78,059	580,205	289,958	290,248	100.10%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	641,595	640,336	3,960,454	4,035,793	(75,339)	-1.87%
MS Development Authority Tourism Advertising Fund	220,229	0	1,101,783	0	1,101,783	0.00%
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%
<b>Total Sales Tax Transfers</b>	<b>\$270,420,082</b>	<b>\$261,041,555</b>	<b>\$1,511,517,427</b>	<b>\$1,470,473,171</b>	<b>\$41,044,256</b>	<b>2.79%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$28,488,905	\$28,533,397	\$145,712,463	\$149,182,579	(\$3,470,116)	-2.33%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,509,094	4,043,261	26,632,460	24,395,021	2,237,438	9.17%
School Ad Valorem	0	472,351	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,385,532	3,470,756	20,814,137	17,761,594	3,052,543	17.19%
Local Bridge Replacement & Rehabilitation Fund	480,049	0	2,372,054	0	2,372,054	0.00%
Modernization Use Tax County Fund	1,440,148	0	7,116,163	0	7,116,163	0.00%
Modernization Use Tax City Fund Cash	1,440,148	0	7,116,163	0	7,116,163	0.00%
<b>Total Use Tax Transfers</b>	<b>\$40,743,876</b>	<b>\$36,519,764</b>	<b>\$213,763,442</b>	<b>\$195,339,195</b>	<b>\$18,424,247</b>	<b>9.43%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$181,982,674	\$171,419,157	\$1,010,155,121	\$952,754,243	\$57,400,879	6.02%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	60,694	0	645,200	476,572	168,628	35.38%
MMEIA Rebate Fund	0	0	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	0	0	1,022,129	68,245	953,884	1397.74%
Refund Account	3,654,663	4,854,652	70,982,317	66,094,437	4,887,880	7.40%
<b>Total Individual Income Tax Transfers</b>	<b>\$185,698,031</b>	<b>\$176,273,809</b>	<b>\$1,118,869,389</b>	<b>\$1,023,643,738</b>	<b>\$95,225,651</b>	<b>9.30%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$96,514,730	\$101,313,615	\$221,257,432	\$205,633,113	\$15,624,319	7.60%
Economic Redevelopment Incentive Corporate Fund	0	0	0	0	0	0.00%
Refund Account	3,701,290	8,165,341	32,913,988	50,185,595	(17,271,607)	-34.42%
<b>Total Corporate Tax Transfers</b>	<b>\$100,216,021</b>	<b>\$109,478,957</b>	<b>\$254,171,419</b>	<b>\$255,818,708</b>	<b>(\$1,647,288)</b>	<b>-0.64%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$89,555	\$696,634	\$116,866,623	\$105,321,706	\$11,544,917	10.96%
Municipalities	870	61	1,286,814	1,162,805	124,008	10.66%
County Fire Protection	870	61	1,286,814	1,162,806	124,008	10.66%
City of Jackson	25	5	106,914	94,663	12,251	12.94%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$91,320</b>	<b>\$696,762</b>	<b>\$119,547,164</b>	<b>\$107,741,980</b>	<b>\$11,805,184</b>	<b>10.96%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$12,688,436	\$9,447,791	\$66,363,867	\$65,120,902	\$1,242,965	1.91%
Gaming License & Taxes (Counties & Cities)	6,019,875	6,985,566	42,813,208	42,656,688	156,520	0.37%
Gaming Bond Sinking Fund	3,000,000	3,000,000	18,000,000	18,000,000	0	0.00%
Gaming State Highway Fund	198,569	302,244	2,220,141	997,466	1,222,675	122.58%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$21,906,881</b>	<b>\$19,735,601</b>	<b>\$129,397,217</b>	<b>\$126,775,056</b>	<b>\$2,622,161</b>	<b>2.07%</b>

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

	December 2019	December 2018	7/1/19 to 12/31/19	7/1/18 to 12/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,746,309	\$10,604,558	\$68,779,058	\$70,793,046	(\$2,013,988)	-2.84%
Total Tobacco Tax Transfers	\$11,746,309	\$10,604,558	\$68,779,058	\$70,793,046	(\$2,013,988)	-2.84%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$1,952,977	\$2,060,550	\$14,190,163	\$14,483,506	(\$293,342)	-2.03%
Total Beer and Wine Tax Transfers	\$1,952,977	\$2,060,550	\$14,190,163	\$14,483,506	(\$293,342)	-2.03%
<b>ABC Collections transferred to:</b>						
General Fund	\$7,109,809	\$7,693,705	\$40,856,526	\$39,435,698	\$1,420,829	3.60%
Counties	27,825	31,045	154,255	154,933	(678)	-0.44%
Municipalities	234,777	235,847	1,565,173	1,516,308	48,865	3.22%
Department of Mental Health	722,693	782,424	4,105,050	3,954,453	150,597	3.81%
ABC Sales & Service Outside State Agencies	44,105	42,442	232,981	254,617	(21,636)	-8.50%
Total ABC Transfers	\$8,139,209	\$8,785,462	\$46,913,986	\$45,316,008	\$1,597,978	3.53%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,146,608	\$2,446,054	\$13,387,498	\$17,699,925	(\$4,312,428)	-24.36%
Counties	951,265	1,035,354	5,265,529	5,957,659	(692,130)	-11.62%
Total Oil Severance Tax Transfers	\$3,097,873	\$3,481,409	\$18,653,027	\$23,657,584	(\$5,004,558)	-21.15%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$211,621	\$258,761	\$1,088,253	\$1,706,319	(\$618,066)	-36.22%
Counties	72,920	93,793	555,469	1,005,214	(449,746)	-44.74%
Total Gas Severance Tax Transfers	\$284,541	\$352,554	\$1,643,722	\$2,711,533	(\$1,067,811)	-39.38%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$7,601	\$17,898	\$6,329,131	\$6,123,568	\$205,563	3.36%
Total Installment Loan Tax Transfers	\$7,601	\$17,898	\$6,329,131	\$6,123,568	\$205,563	3.36%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$1,190,844	\$992,163	\$7,526,896	\$6,237,619	\$1,289,277	20.67%
Highway Department	6,581,121	7,012,117	29,081,770	29,420,432	(338,663)	-1.15%
4-Lane Highway Project	1,443,994	1,459,200	9,335,799	9,230,504	105,295	1.14%
Highway Department Hybrid/Electric	71,889	0	477,761	0	477,761	0.00%
State Aid Roads Hybrid/Electric	13,408	0	87,614	0	87,614	0.00%
Counties	3,008,028	3,227,774	17,897,341	17,635,021	262,319	1.49%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	950,912	955,159	6,065,658	6,034,153	31,505	0.52%
Mississippi Burn Care Fund	77,737	68,616	500,016	259,143	240,873	92.95%
New Capitol R & R	45,003	40,963	289,283	265,335	23,948	9.03%
DOR Special Tag Fees	10,851	9,616	69,999	60,717	9,281	15.29%
Mailing Fees	117,103	78,053	670,539	416,921	253,618	60.83%
Apportioned Tags	2,473	2,389	1,391,525	782,000	609,525	77.94%
Distinctive License Tag Fees	520,323	476,128	3,410,729	3,104,813	305,917	9.85%
Total Privilege Tax Transfers	\$14,033,685	\$14,322,176	\$76,811,397	\$73,446,658	\$3,364,739	4.58%
<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

	December 2019	December 2018	7/1/19 to 12/31/19	7/1/18 to 12/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$1,185	\$3,284	\$10,174	\$11,005	(\$830)	-7.55%
General Fund: Compressed Gas	26,964	31,855	104,358	101,946	2,413	2.37%
General Fund: Natural Gas	79,801	71,519	429,659	422,048	7,611	1.80%
Highway Department	26,646,227	26,791,620	157,946,305	157,292,943	653,362	0.42%
State Aid Road Fund	4,744,390	4,759,393	28,635,847	28,487,342	148,505	0.52%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	1,109,420	1,215,259	43,981,249	40,866,105	3,115,144	7.62%
Road Protection - Coast Counties	310,459	309,772	1,906,829	1,868,664	38,165	2.04%
Seawall - Coast Counties	551,943	550,999	3,390,157	3,335,217	54,940	1.65%
Miss. Groundwater Protection Trust Fd.	876,431	902,620	5,318,584	5,298,372	20,212	0.38%
Dept of Ins Propane Education Fund	10,408	12,296	40,282	39,351	931	2.37%
Municipal Aid	0	0	702,043	678,543	23,500	3.46%
Aeronautics Commission	115,583	118,463	573,619	710,699	(137,080)	-19.29%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	377	446	1,461	1,427	34	2.36%
Railroad Revitalization Fund	14,668	16,057	84,912	79,787	5,125	6.42%
IFTA Tax	70,474	16,688	4,561,007	5,207,670	(646,664)	-12.42%
<b>Total Petroleum Tax Transfers</b>	<b>\$34,558,330</b>	<b>\$34,800,271</b>	<b>\$256,486,487</b>	<b>\$253,201,120</b>	<b>\$3,285,367</b>	<b>1.30%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$194,637	\$196,205	\$1,225,664	\$1,145,669	\$79,995	6.98%
TVA in Lieu Tax (Counties)	0	9,732,280	0	9,732,280	(9,732,280)	-100.00%
TVA in Lieu Tax (Municipalities)	0	4,704,565	0	4,704,565	(4,704,565)	-100.00%
TVA in Lieu Tax (Schools)	0	4,839,082	0	4,839,082	(4,839,082)	-100.00%
<b>Total TVA In Lieu Transfers</b>	<b>\$194,637</b>	<b>\$19,472,132</b>	<b>\$1,225,664</b>	<b>\$20,421,596</b>	<b>(\$19,195,932)</b>	<b>-94.00%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$390,996	\$520,592	\$428,138	\$521,461	(\$93,323)	-17.90%
<b>Total Statewide Privilege Fees</b>	<b>\$390,996</b>	<b>\$520,592</b>	<b>\$428,138</b>	<b>\$521,461</b>	<b>(\$93,323)</b>	<b>-17.90%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	43,769	77,709	396,546	424,762	(28,215)	-6.64%
Timber Severance - Forest Resources	130,677	310,391	1,535,859	1,695,822	(159,964)	-9.43%
<b>Total Timber Severance Tax Transfers</b>	<b>\$174,446</b>	<b>\$388,100</b>	<b>\$1,932,405</b>	<b>\$2,120,584</b>	<b>(\$188,179)</b>	<b>-8.87%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$2,537	\$5,374	(\$2,837)	-52.78%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,537</b>	<b>\$5,374</b>	<b>(\$2,837)</b>	<b>-52.78%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$458	\$2,436	\$6,858,799	\$6,644,181	\$214,618	3.23%
<b>Total Regulatory Fees</b>	<b>\$458</b>	<b>\$2,436</b>	<b>\$6,858,799</b>	<b>\$6,644,181</b>	<b>\$214,618</b>	<b>3.23%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$567	\$25,300	\$25,086	\$214	0.85%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$567</b>	<b>\$25,300</b>	<b>\$25,086</b>	<b>\$214</b>	<b>0.85%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$0</b>	<b>\$0</b>	<b>\$201,745</b>	<b>\$207,033</b>	<b>(\$5,288)</b>	<b>-2.55%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$1,516	\$0	\$51,349	\$52,543	(\$1,194)	-2.27%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$1,516</b>	<b>\$0</b>	<b>\$51,349</b>	<b>\$52,543</b>	<b>(\$1,194)</b>	<b>-2.27%</b>

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

	December 2019	December 2018	7/1/19 to 12/31/19	7/1/18 to 12/31/18	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$537,993	\$520,192	\$3,549,015	\$3,676,439	(\$127,424)	-3.47%
Total Casual Auto Sales Tax Transfers	\$537,993	\$520,192	\$3,549,015	\$3,676,439	(\$127,424)	-3.47%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$736,718	\$728,975	\$5,106,724	\$5,190,672	(\$83,948)	-1.62%
Total Title Fees Transfers	\$736,718	\$728,975	\$5,106,724	\$5,190,672	(\$83,948)	-1.62%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$100,928	\$104,834	\$633,048	\$645,268	(\$12,220)	-1.89%
Total ATV/ Motorcycle Fees Transfers	\$100,928	\$104,834	\$633,048	\$645,268	(\$12,220)	-1.89%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$672,898	\$654,794	\$4,202,121	\$4,054,124	\$147,998	3.65%
Prepaid Wireless E911 Fee	13,733	13,363	85,759	82,738	3,021	3.65%
Total Prepaid Wireless E911	\$686,631	\$668,157	\$4,287,881	\$4,136,862	\$151,019	3.65%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$124,286	\$117,591	\$805,833	\$712,471	\$93,362	13.10%
Total E911 Telephone Minimum Standards Service Charge	\$124,286	\$117,591	\$805,833	\$712,471	\$93,362	13.10%
<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	142,699	144,377	186,212	175,086	11,126	6.35%
Total Rail Car in Lieu	\$142,699	\$144,377	\$186,212	\$175,086	\$11,126	6.35%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$31,992	\$35,374	\$202,304	\$229,634	(\$27,329)	-11.90%
City Utility Fee	1,684	1,862	10,646	12,086	(1,439)	-11.91%
Total City Utility	\$33,676	\$37,236	\$212,951	\$241,719	(\$28,768)	-11.90%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$9,516,594	\$8,709,378	\$58,052,246	\$52,512,167	\$5,540,080	10.55%
Occupancy	59,896	70,849	375,728	338,461	37,267	11.01%
Mississippi Telecommunication Facility	45,960	52,161	282,428	284,651	(2,224)	-0.78%
Special Levy / Occupancy Collection Fee	270,895	246,850	1,647,757	1,500,119	147,639	9.84%
Total Special Levy	\$9,893,345	\$9,079,237	\$60,358,159	\$54,635,398	\$5,722,761	10.47%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$0	\$0	\$2,185,173	\$1,865,987	\$319,186	17.11%
Environment Protection Trust Fund	0	0	2,185,172	1,865,987	319,186	17.11%
Total Non-Hazardous Waste	\$0	\$0	\$4,370,345	\$3,731,974	\$638,371	17.11%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$229,583	\$255,903	\$1,501,282	\$1,514,373	(\$13,091)	-0.86%
DOR Collection Fee	12,083	13,469	79,014	79,704	(690)	-0.87%
Total Waste Tire	\$241,667	\$269,371	\$1,580,296	\$1,594,077	(\$13,780)	-0.86%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$808,319	\$739,995	\$14,257,517	\$5,718,305	\$8,539,212	149.33%
Special Agent Fees	309,515	157,279	1,069,643	644,226	425,418	66.04%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	100	25	300	(275)	-91.67%
Sales and Services Outside	58,978	37,011	505,734	146,818	358,915	244.46%
Cash Bond	75,550	21,000	307,647	98,282	209,365	213.02%
Total Other Miscellaneous Agency Transfers	\$1,252,361	\$955,386	\$16,140,566	\$6,607,931	\$9,532,635	144.26%
<b>Summary:</b>						
Transfers to the General Fund	\$525,556,700	\$511,386,757	\$2,692,442,901	\$2,586,135,517	\$106,307,384	4.11%
Transfers to Other than the General Fund	\$181,852,390	\$199,793,752	\$1,252,634,039	\$1,194,788,793	\$57,845,247	4.84%
Total Transfers	\$707,409,090	\$711,180,509	\$3,945,076,940	\$3,780,924,310	\$164,152,630	4.34%

Note: Figures may not add due to computer rounding.