

Mississippi Department of Revenue
Summary of Transfers
December 2020

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2021 were \$487,702,054 which is a decrease of -\$37,854,646 or -7.2% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2020 were \$2,964,410,743 which is an increase of \$271,967,843 or 10.1% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2021 were \$716,756,816 which is an increase of \$9,347,726 or 1.32% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2020 were \$4,328,084,166 which is an increase of \$383,007,226 or 9.71% from the same period of the prior year.

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

	December 2020	December 2019	7/1/20 to 12/31/20	7/1/19 to 12/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$190,780,313	\$180,731,074	\$1,015,491,640	\$970,793,145	\$44,698,495	4.60%
Public School Building Fund	1,666,666	1,666,666	9,999,996	9,999,996	0	0.00%
Municipalities	40,017,431	36,766,832	243,995,497	226,656,189	17,339,308	7.65%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,453,694	3,117,882	11,684,433	9,561,048	2,123,385	22.21%
School Ad Valorem	6,246,749	5,930,547	37,400,707	35,624,096	1,776,610	4.99%
Education Enhancement	25,012,301	23,746,215	149,968,884	142,907,241	7,061,643	4.94%
Mississippi Fair Commission	1,151	318,904	19,848	493,466	(473,618)	-95.98%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,412,160	15,668,767	107,634,361	100,710,336	6,924,025	6.88%
Department of Agriculture	19,792	16,735	242,015	137,480	104,535	76.04%
Sales Tax (Telecommunications 7%)	465,224	521,007	2,822,005	3,355,893	(533,888)	-15.91%
Airport Parking	34,424	88,432	163,161	521,316	(358,156)	-68.70%
Capitol Complex Improvement Fund	765,356	495,364	4,263,606	2,714,777	1,548,830	57.05%
Sales Tax Incentive Fund - Economic Redevelopment	99,063	89,833	493,723	580,205	(86,482)	-14.91%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	558,611	641,595	3,513,688	3,960,454	(446,766)	-11.28%
MS Development Authority Tourism Advertising Fund	667,632	220,229	3,424,676	1,101,783	2,322,893	210.83%
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	\$285,600,567	\$270,420,082	\$1,593,518,241	\$1,511,517,427	\$82,000,814	5.43%
Use Tax Transferred to:						
General Fund	\$35,458,479	\$28,488,905	\$204,500,057	\$145,712,463	\$58,787,593	40.34%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,215,463	4,509,094	33,194,599	26,632,460	6,562,139	24.64%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,251,848	4,385,532	33,614,818	20,814,137	12,800,680	61.50%
Local Bridge Replacement & Rehabilitation Fund	2,380,657	480,049	12,624,317	2,372,054	10,252,263	432.21%
Modernization Use Tax County Fund	4,141,972	1,440,148	22,559,583	7,116,163	15,443,420	217.02%
Modernization Use Tax City Fund	4,141,972	1,440,148	22,559,583	7,116,163	15,443,420	217.02%
Total Use Tax Transfers	\$57,590,392	\$40,743,876	\$333,052,956	\$213,763,442	\$119,289,514	55.80%
Individual Income Tax Transferred to:						
General Fund	\$178,038,426	\$181,982,674	\$1,132,967,900	\$1,010,155,121	\$122,812,779	12.16%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	213,376	60,694	774,414	645,200	129,214	20.03%
MMEIA Rebate Fund	0	0	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	0	0	151,949	1,022,129	(870,180)	-85.13%
Refund Account	4,768,001	3,654,663	92,831,242	70,982,317	21,848,925	30.78%
Total Individual Income Tax Transfers	\$183,019,803	\$185,698,031	\$1,234,676,922	\$1,118,869,389	\$115,807,533	10.35%
Corporate Tax Transferred to:						
General Fund	\$45,944,640	\$96,514,730	\$245,914,281	\$221,257,432	\$24,656,849	11.14%
Economic Redevelopment Incentive Corporate Fund	0	0	121,985	0	121,985	0.00%
Refund Account	13,671,962	3,701,290	39,664,551	32,913,988	6,750,563	20.51%
Total Corporate Tax Transfers	\$59,616,602	\$100,216,021	\$285,700,816	\$254,171,419	\$31,529,397	12.40%
Insurance Premium Tax Transferred to:						
General Fund	\$33,010	\$89,555	\$127,018,114	\$116,866,623	\$10,151,492	8.69%
Municipalities	402	870	1,378,017	1,286,814	91,203	7.09%
County Fire Protection	402	870	1,378,017	1,286,814	91,203	7.09%
City of Jackson	29	25	113,171	106,914	6,258	5.85%
Total Ins. Premium Tax Transfers	\$33,843	\$91,320	\$129,887,320	\$119,547,164	\$10,340,156	8.65%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,161,103	\$12,688,436	\$65,242,575	\$66,363,867	(\$1,121,292)	-1.69%
Gaming License & Taxes (Counties & Cities)	5,809,404	6,019,875	42,155,528	42,813,208	(657,680)	-1.54%
Gaming Bond Sinking Fund	3,000,000	3,000,000	18,000,000	18,000,000	0	0.00%
Gaming State Highway Fund	846,888	198,569	2,658,678	2,220,141	438,537	19.75%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$20,817,396	\$21,906,881	\$128,056,782	\$129,397,217	(\$1,340,435)	-1.04%

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

	December 2020	December 2019	7/1/20 to 12/31/20	7/1/19 to 12/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,682,098	\$11,746,309	\$75,249,899	\$68,779,058	\$6,470,841	9.41%
Total Tobacco Tax Transfers	\$12,682,098	\$11,746,309	\$75,249,899	\$68,779,058	\$6,470,841	9.41%
Beer and Wine Tax transferred to:						
General Fund	\$2,603,554	\$1,952,977	\$15,079,085	\$14,190,163	\$888,921	6.26%
Total Beer and Wine Tax Transfers	\$2,603,554	\$1,952,977	\$15,079,085	\$14,190,163	\$888,921	6.26%
ABC Collections transferred to:						
General Fund	\$7,769,259	\$7,109,809	\$53,090,672	\$40,856,526	\$12,234,146	29.94%
Counties	21,975	27,825	130,180	154,255	(24,075)	-15.61%
Municipalities	215,047	234,777	1,326,836	1,565,173	(238,337)	-15.23%
Department of Mental Health	800,142	722,693	5,425,897	4,105,050	1,320,847	32.18%
ABC Sales & Service Outside State Agencies	16,303	44,105	107,742	232,981	(125,239)	-53.75%
Total ABC Transfers	\$8,822,726	\$8,139,209	\$60,081,328	\$46,913,986	\$13,167,342	28.07%
Oil Severance Tax Transferred to:						
General Fund	\$1,277,469	\$2,146,608	\$7,483,516	\$13,387,498	(\$5,903,982)	-44.10%
Counties	461,564	951,265	2,582,394	5,265,529	(2,683,135)	-50.96%
Total Oil Severance Tax Transfers	\$1,739,033	\$3,097,873	\$10,065,910	\$18,653,027	(\$8,587,117)	-46.04%
Gas Severance Tax Transferred to:						
General Fund	\$191,496	\$211,621	\$763,445	\$1,088,253	(\$324,808)	-29.85%
Counties	58,530	72,920	363,024	555,469	(192,444)	-34.65%
Total Gas Severance Tax Transfers	\$250,026	\$284,541	\$1,126,469	\$1,643,722	(\$517,252)	-31.47%
Installment Loan Tax transferred to:						
General Fund	\$0	\$7,601	\$5,976,460	\$6,329,131	(\$352,670)	-5.57%
Total Installment Loan Tax Transfers	\$0	\$7,601	\$5,976,460	\$6,329,131	(\$352,670)	-5.57%
Privilege Tax Transferred to:						
General Fund	\$982,561	\$1,190,844	\$6,835,674	\$7,526,896	(\$691,222)	-9.18%
Highway Department	6,794,360	6,581,121	31,714,878	29,081,770	2,633,109	9.05%
4-Lane Highway Project	1,439,263	1,443,994	10,016,927	9,335,799	681,128	7.30%
Highway Department Hybrid/Electric	79,925	71,889	539,467	477,761	61,707	12.92%
State Aid Roads Hybrid/Electric	14,996	13,408	101,098	87,614	13,483	15.39%
Counties	3,193,217	3,008,028	19,001,332	17,897,341	1,103,992	6.17%
Road Protection - Coast Counties	0	0	11,090	6,467	4,623	71.49%
Trauma Care Fund	942,656	950,912	6,550,758	6,065,658	485,100	8.00%
Mississippi Burn Care Fund	80,087	77,737	549,838	500,016	49,822	9.96%
New Capitol R & R	48,948	45,003	349,229	289,283	59,946	20.72%
DOR Special Tag Fees	11,437	10,851	77,958	69,999	7,960	11.37%
Mailing Fees	93,545	117,103	556,523	670,539	(114,016)	-17.00%
Apportioned Tags	1,825	2,473	108,329	1,391,525	(1,283,196)	-92.22%
Distinctive License Tag Fees	494,859	520,323	3,585,684	3,410,729	174,955	5.13%
Total Privilege Tax Transfers	\$14,177,676	\$14,033,685	\$79,998,787	\$76,811,397	\$3,187,390	4.15%
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 2020	December 2019	7/1/20 to 12/31/20	7/1/19 to 12/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$1,185	\$315	\$10,174	(\$9,859)	-96.90%
General Fund: Compressed Gas	22,459	26,964	103,625	104,358	(733)	-0.70%
General Fund: Natural Gas	68,081	79,801	399,863	429,659	(29,796)	-6.93%
Highway Department	25,429,537	26,646,227	158,756,660	157,946,305	810,355	0.51%
State Aid Road Fund	4,494,206	4,744,390	28,769,808	28,635,847	133,961	0.47%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	1,039,838	1,109,420	42,428,298	43,981,249	(1,552,951)	-3.53%
Road Protection - Coast Counties	305,112	310,459	1,783,410	1,906,829	(123,419)	-6.47%
Seawall - Coast Counties	542,421	551,943	3,170,719	3,390,157	(219,438)	-6.47%
Miss. Groundwater Protection Trust Fd.	0	876,431	4,171,546	5,318,584	(1,147,039)	-21.57%
MDOT Miss. Groundwater Protection Trust Fd.	884,412	0	895,891	0	895,891	0.00%
Dept of Ins Propane Education Fund	8,669	10,408	39,999	40,282	(283)	-0.70%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	79,184	115,583	415,962	573,619	(157,657)	-27.48%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	314	377	1,450	1,461	(10)	-0.70%
Railroad Revitalization Fund	14,011	14,668	79,436	84,912	(5,476)	-6.45%
IFTA Tax	85,459	70,474	3,878,845	4,561,007	(682,162)	-14.96%
Total Petroleum Tax Transfers	\$32,973,705	\$34,558,330	\$254,397,869	\$256,486,487	(\$2,088,617)	-0.81%
TVA In Lieu transferred to:						
General Fund	\$166,694	\$194,637	\$1,189,318	\$1,225,664	(\$36,346)	-2.97%
TVA in Lieu Tax (Counties)	11,244,843	0	11,244,843	0	11,244,843	0.00%
TVA in Lieu Tax (Municipalities)	5,071,527	0	5,071,527	0	5,071,527	0.00%
TVA in Lieu Tax (Schools)	5,465,896	0	5,465,896	0	5,465,896	0.00%
Total TVA In Lieu Transfers	\$21,948,960	\$194,637	\$22,971,584	\$1,225,664	\$21,745,920	1774.22%
Statewide Privilege Fees transferred to:						
General Fund	\$517,236	\$390,996	\$540,717	\$428,138	\$112,579	26.30%
Total Statewide Privilege Fees	\$517,236	\$390,996	\$540,717	\$428,138	\$112,579	26.30%
Timber Severance Tax transferred to:						
General Fund	\$51	\$0	\$51	\$0	\$51	0.00%
Timber Severance - Counties	73,202	43,769	414,843	396,546	18,296	4.61%
Timber Severance - Forest Resources	290,974	130,677	1,655,528	1,535,859	119,669	7.79%
Total Timber Severance Tax Transfers	\$364,227	\$174,446	\$2,070,422	\$1,932,405	\$138,017	7.14%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$104,764	\$2,537	\$102,226	4028.74%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$104,764	\$2,537	\$102,226	4028.74%
Public Utility Regulatory Fees transferred to:						
General Fund	\$4,472	\$458	\$6,365,471	\$6,858,799	(\$493,328)	-7.19%
Total Regulatory Fees	\$4,472	\$458	\$6,365,471	\$6,858,799	(\$493,328)	-7.19%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$25	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Total Municipal Gas Utility Regulation	\$25	\$0	\$25,086	\$25,300	(\$214)	-0.85%
Railroad Regulatory transferred to:						
General Fund	\$626	\$0	\$657	\$745	(\$88)	-11.80%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$626	\$0	\$201,657	\$201,745	(\$88)	-0.04%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$1,516	\$67,558	\$51,349	\$16,209	31.57%
Total Fantasy Sports Tax Transfers	\$0	\$1,516	\$67,558	\$51,349	\$16,209	31.57%

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

	December 2020	December 2019	7/1/20 to 12/31/20	7/1/19 to 12/31/19	FY21 to FY20 Incr. / (Decr.) Amount	FY21 to FY20 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$575,637	\$537,993	\$4,254,655	\$3,549,015	\$705,640	19.88%
Total Casual Auto Sales Tax Transfers	\$575,637	\$537,993	\$4,254,655	\$3,549,015	\$705,640	19.88%
Title Fees Transferred to:						
DOR Title Fees	\$746,148	\$736,718	\$5,310,623	\$5,106,724	\$203,898	3.99%
Total Title Fees Transfers	\$746,148	\$736,718	\$5,310,623	\$5,106,724	\$203,898	3.99%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$132,089	\$100,928	\$924,635	\$633,048	\$291,587	46.06%
Total ATV/ Motorcycle Fees Transfers	\$132,089	\$100,928	\$924,635	\$633,048	\$291,587	46.06%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$744,605	\$672,898	\$4,499,766	\$4,202,121	\$297,645	7.08%
Prepaid Wireless E911 Fee	15,196	13,733	91,834	85,759	6,074	7.08%
Total Prepaid Wireless E911	\$759,801	\$686,631	\$4,591,600	\$4,287,881	\$303,719	7.08%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,545	\$124,286	\$752,442	\$805,833	(\$53,390)	-6.63%
Total E911 Telephone Minimum Standards Service Charge	\$127,545	\$124,286	\$752,442	\$805,833	(\$53,390)	-6.63%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	161,115	142,699	193,949	186,212	7,738	4.16%
Total Rail Car in Lieu	\$161,115	\$142,699	\$193,949	\$186,212	\$7,738	4.16%
City Utility Tax						
Gross City Utility Tax	\$27,716	\$31,992	\$165,916	\$202,304	(\$36,388)	-17.99%
City Utility Fee	1,459	1,684	8,732	10,646	(1,914)	-17.98%
Total City Utility	\$29,175	\$33,676	\$174,648	\$212,951	(\$38,302)	-17.99%
Special Levy transferred to:						
Cities / Counties / Local Government Project Occupancy	\$10,179,555	\$9,516,594	\$56,086,947	\$58,052,246	(\$1,965,300)	-3.39%
Mississippi Telecommunication Facility	60,557	59,896	305,046	375,728	(70,681)	-18.81%
Special Levy / Occupancy Collection Fee	53,073	45,960	270,469	282,428	(11,959)	-4.23%
Total Special Levy	289,881	270,895	1,583,972	1,647,757	(63,785)	-3.87%
Total Special Levy	\$10,583,066	\$9,893,345	\$58,246,434	\$60,358,159	(\$2,111,725)	-3.50%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$1,827	\$0	\$1,998,783	\$2,185,173	(\$186,390)	-8.53%
Environment Protection Trust Fund	1,827	0	1,998,783	2,185,172	(186,390)	-8.53%
Total Non-Hazardous Waste	\$3,655	\$0	\$3,997,566	\$4,370,345	(\$372,779)	-8.53%
Hazardous Waste transferred to:						
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%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$242,586	\$229,583	\$1,574,780	\$1,501,282	\$73,498	4.90%
DOR Collection Fee	12,767	12,083	82,883	79,014	3,869	4.90%
Total Waste Tire	\$255,353	\$241,667	\$1,657,663	\$1,580,296	\$77,367	4.90%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$437,448	\$808,319	\$7,014,578	\$14,257,517	(\$7,242,939)	-50.80%
Special Agent Fees	139,525	309,515	679,387	1,069,643	(390,256)	-36.48%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	70	25	45	180.00%
Sales and Services Outside	15,420	58,978	300,170	505,734	(205,564)	-40.65%
Cash Bond	27,850	75,550	732,641	307,647	424,993	138.14%
Total Other Miscellaneous Agency Transfers	\$620,263	\$1,252,361	\$8,726,846	\$16,140,566	(\$7,413,720)	-45.93%
Summary:						
Transfers to the General Fund	\$487,702,054	\$525,556,700	\$2,964,410,743	\$2,692,442,901	\$271,967,843	10.10%
Transfers to Other than the General Fund	\$229,054,762	\$181,852,390	\$1,363,673,423	\$1,252,634,039	\$111,039,384	8.86%
Total Transfers	\$716,756,816	\$707,409,090	\$4,328,084,166	\$3,945,076,940	\$383,007,226	9.71%

Note: Figures may not add due to computer rounding.