

Mississippi Department of Revenue
Summary of Transfers
July 2021

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2022 were \$520,091,168 which is a decrease of -\$8,292,050 or -1.57% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2022 were \$808,277,498 which is an increase of \$14,669,778 or 1.85% from the same month of the prior year.

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

	July 2021	July 2020	7/1/21 to 7/31/21	7/1/20 to 7/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$215,184,461	\$83,681,701	\$215,184,461	\$83,681,701	\$131,502,759	157.15%
Public School Building Fund	1,666,666	1,666,666	1,666,666	1,666,666	0	0.00%
Municipalities	44,965,801	41,768,419	44,965,801	41,768,419	3,197,381	7.66%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,370,860	2,316,474	1,370,860	2,316,474	(945,614)	-40.82%
School Ad Valorem	7,073,644	6,549,854	7,073,644	6,549,854	523,790	8.00%
Education Enhancement	28,575,153	26,440,468	28,575,153	26,440,468	2,134,685	8.07%
Mississippi Fair Commission	0	425	0	425	(425)	-100.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	21,157,448	19,288,143	21,157,448	19,288,143	1,869,304	9.69%
Department of Agriculture	46,088	48,865	46,088	48,865	(2,777)	-5.68%
Sales Tax (Telecommunications 7%)	449,968	450,200	449,968	450,200	(232)	-0.05%
Airport Parking	44,849	16,073	44,849	16,073	28,775	179.03%
Capitol Complex Improvement Fund	834,689	490,674	834,689	490,674	344,015	70.11%
Sales Tax Incentive Fund - Economic Redevelopment	109,779	57,133	109,779	57,133	52,646	92.15%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	1,759,548	331,151	1,759,548	331,151	1,428,397	431.34%
MS Development Authority Tourism Advertising Fund	792,062	279,205	792,062	279,205	512,857	183.69%
MDA Training Grant	0	150,000	0	150,000	(150,000)	-100.00%
State Aid Road Fund	250,000	250,000	250,000	250,000	0	0.00%
Total Sales Tax Transfers	\$324,281,013	\$183,785,452	\$324,281,013	\$183,785,452	\$140,495,562	76.45%
Use Tax Transferred to:						
General Fund	\$30,522,079	\$18,907,768	\$30,522,079	\$18,907,768	\$11,614,311	61.43%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,295,959	4,682,005	7,295,959	4,682,005	2,613,954	55.83%
School Ad Valorem	1,298,123	997,055	1,298,123	997,055	301,069	30.20%
Education Enhancement	5,105,288	4,015,341	5,105,288	4,015,341	1,089,947	27.14%
Local Bridge Replacement & Rehabilitation Fund	2,483,233	657,644	2,483,233	657,644	1,825,589	277.60%
Modernization Use Tax County Fund	4,449,699	1,659,564	4,449,699	1,659,564	2,790,134	168.12%
Modernization Use Tax City Fund	4,449,699	1,659,564	4,449,699	1,659,564	2,790,134	168.12%
Total Use Tax Transfers	\$55,604,079	\$32,578,941	\$55,604,079	\$32,578,941	\$23,025,138	70.67%
Individual Income Tax Transferred to:						
General Fund	\$169,738,357	\$246,405,453	\$169,738,357	\$246,405,453	(\$76,667,096)	-31.11%
Income Tax-Withheld-Job Incentive/Advantage	0	0	0	0	0	0.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	962,410	0	962,410	0	962,410	0.00%
MMEIA Rebate Fund	0	0	0	0	0	0.00%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	0	0	0	0.00%
Refund Account	22,526,436	37,656,551	22,526,436	37,656,551	(15,130,115)	-40.18%
Total Individual Income Tax Transfers	\$193,227,202	\$284,062,004	\$193,227,202	\$284,062,004	(\$90,834,802)	-31.98%
Corporate Tax Transferred to:						
General Fund	\$12,266,707	\$92,732,106	\$12,266,707	\$92,732,106	(\$80,465,399)	-86.77%
Economic Redevelopment Incentive Corporate Fund	124	78,301	124	78,301	(78,177)	-99.84%
Refund Account	9,697,317	4,295,953	9,697,317	4,295,953	5,401,365	125.73%
Total Corporate Tax Transfers	\$21,964,148	\$97,106,360	\$21,964,148	\$97,106,360	(\$75,142,211)	-77.38%
Insurance Premium Tax Transferred to:						
General Fund	\$40,147,271	\$37,483,980	\$40,147,271	\$37,483,980	\$2,663,290	7.11%
Municipalities	484,201	447,851	484,201	447,851	36,350	8.12%
County Fire Protection	484,201	447,851	484,201	447,851	36,350	8.12%
City of Jackson	39,797	36,785	39,797	36,785	3,012	8.19%
Total Ins. Premium Tax Transfers	\$41,155,470	\$38,416,467	\$41,155,470	\$38,416,467	\$2,739,003	7.13%
Gaming Fees & Taxes Transferred to:						
General Fund	\$16,970,371	\$12,587,170	\$16,970,371	\$12,587,170	\$4,383,201	34.82%
Gaming License & Taxes (Counties & Cities)	10,159,608	6,425,485	10,159,608	6,425,485	3,734,123	58.11%
Gaming Bond Sinking Fund	3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
Gaming State Highway Fund	401,611	20,923	401,611	20,923	380,688	1819.47%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$30,531,590	\$22,033,578	\$30,531,590	\$22,033,578	\$8,498,013	38.57%

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

	July 2021	July 2020	7/1/21 to 7/31/21	7/1/20 to 7/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,426,025	\$13,578,115	\$12,426,025	\$13,578,115	(\$1,152,090)	-8.48%
Total Tobacco Tax Transfers	\$12,426,025	\$13,578,115	\$12,426,025	\$13,578,115	(\$1,152,090)	-8.48%
Beer and Wine Tax transferred to:						
General Fund	\$2,597,621	\$2,298,464	\$2,597,621	\$2,298,464	\$299,156	13.02%
Total Beer and Wine Tax Transfers	\$2,597,621	\$2,298,464	\$2,597,621	\$2,298,464	\$299,156	13.02%
ABC Collections transferred to:						
General Fund	\$8,719,172	\$9,082,743	\$8,719,172	\$9,082,743	(\$363,571)	-4.00%
Counties	29,382	19,484	29,382	19,484	9,898	50.80%
Municipalities	291,814	194,399	291,814	194,399	97,414	50.11%
Department of Mental Health	892,108	925,665	892,108	925,665	(33,557)	-3.63%
ABC Sales & Service Outside State Agencies	14,124	22,832	14,124	22,832	(6,708)	-38.14%
Total ABC Transfers	\$9,946,600	\$10,245,124	\$9,946,600	\$10,245,124	(\$298,524)	-2.91%
Oil Severance Tax Transferred to:						
General Fund	\$2,094,202	\$1,195,404	\$2,094,202	\$1,195,404	\$898,798	75.19%
Counties	765,718	151,987	765,718	151,987	613,731	403.81%
Total Oil Severance Tax Transfers	\$2,859,920	\$1,347,391	\$2,859,920	\$1,347,391	\$1,512,529	112.26%
Gas Severance Tax Transferred to:						
General Fund	\$185,057	\$74,351	\$185,057	\$74,351	\$110,705	148.89%
Counties	96,674	32,101	96,674	32,101	64,573	201.15%
Total Gas Severance Tax Transfers	\$281,731	\$106,453	\$281,731	\$106,453	\$175,278	164.65%
Installment Loan Tax transferred to:						
General Fund	\$3,353,688	\$2,757,274	\$3,353,688	\$2,757,274	\$596,413	21.63%
Total Installment Loan Tax Transfers	\$3,353,688	\$2,757,274	\$3,353,688	\$2,757,274	\$596,413	21.63%
Privilege Tax Transferred to:						
General Fund	\$785,663	\$1,227,363	\$785,663	\$1,227,363	(\$441,700)	-35.99%
Highway Department	6,543,466	5,407,644	6,543,466	5,407,644	1,135,822	21.00%
4-Lane Highway Project	1,587,409	1,788,078	1,587,409	1,788,078	(200,669)	-11.22%
Highway Department Hybrid/Electric	95,141	86,525	95,141	86,525	8,615	9.96%
State Aid Roads Hybrid/Electric	17,851	16,139	17,851	16,139	1,713	10.61%
Counties	2,874,577	2,307,170	2,874,577	2,307,170	567,407	24.59%
Road Protection - Coast Counties	19,752	11,090	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,028,581	1,186,107	1,028,581	1,186,107	(157,525)	-13.28%
Mississippi Burn Care Fund	90,170	98,261	90,170	98,261	(8,091)	-8.23%
New Capitol R & R	63,164	65,066	63,164	65,066	(1,902)	-2.92%
DOR Special Tag Fees	12,588	13,618	12,588	13,618	(1,030)	-7.56%
Mailing Fees	87,393	83,701	87,393	83,701	3,692	4.41%
Apportioned Tags	0	2,430	0	2,430	(2,430)	-100.00%
Distinctive License Tag Fees	589,808	654,404	589,808	654,404	(64,596)	-9.87%
License Tag Acquisition Fund	303,470	0	303,470	0	303,470	0.00%
Total Privilege Tax Transfers	\$14,099,034	\$12,947,595	\$14,099,034	\$12,947,595	\$1,151,439	8.89%
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

	July 2021	July 2020	7/1/21 to 7/31/21	7/1/20 to 7/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$168	\$0	\$168	\$0	\$168	0.00%
General Fund: Compressed Gas	13,596	14,049	13,596	14,049	(453)	-3.22%
General Fund: Natural Gas	78,653	63,149	78,653	63,149	15,504	24.55%
Highway Department	26,451,908	25,623,506	26,451,908	25,623,506	828,402	3.23%
State Aid Road Fund	5,216,140	5,104,389	5,216,140	5,104,389	111,751	2.19%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	30,314,561	27,838,447	30,314,561	27,838,447	2,476,114	8.89%
Road Protection - Coast Counties	306,780	265,864	306,780	265,864	40,916	15.39%
Seawall - Coast Counties	545,475	472,647	545,475	472,647	72,829	15.41%
Miss. Groundwater Protection Trust Fd.	0	788,573	0	788,573	(788,573)	-100.00%
MDOT Miss. Groundwater Protection Trust Fd.	884,272	0	884,272	0	884,272	0.00%
Dept of Ins Propane Education Fund	5,248	5,423	5,248	5,423	(175)	-3.22%
Municipal Aid	702,043	702,043	702,043	702,043	0	0.00%
Aeronautics Commission	108,822	65,480	108,822	65,480	43,342	66.19%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	190	197	190	197	(6)	-3.24%
Railroad Revitalization Fund	12,315	9,131	12,315	9,131	3,184	34.87%
IFTA Tax	758,585	322,246	758,585	322,246	436,339	135.41%
Total Petroleum Tax Transfers	\$74,198,757	\$70,075,145	\$74,198,757	\$70,075,145	\$4,123,612	5.88%
TVA In Lieu transferred to:						
General Fund	\$158,562	\$194,637	\$158,562	\$194,637	(\$36,075)	-18.53%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$158,562	\$194,637	\$158,562	\$194,637	(\$36,075)	-18.53%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$3,610	\$0	\$3,610	(\$3,610)	-100.00%
Total Statewide Privilege Fees	\$0	\$3,610	\$0	\$3,610	(\$3,610)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$22	\$0	\$22	\$0	\$22	0.00%
Timber Severance - Counties	63,381	62,033	63,381	62,033	1,347	2.17%
Timber Severance - Forest Resources	253,434	249,137	253,434	249,137	4,297	1.72%
Total Timber Severance Tax Transfers	\$316,837	\$311,171	\$316,837	\$311,171	\$5,666	1.82%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$94,691	\$0	\$94,691	(\$94,691)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$94,691	\$0	\$94,691	(\$94,691)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$4,785,533	\$5,967,921	\$4,785,533	\$5,967,921	(\$1,182,388)	-19.81%
Total Regulatory Fees	\$4,785,533	\$5,967,921	\$4,785,533	\$5,967,921	(\$1,182,388)	-19.81%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$23,303	\$23,484	\$23,303	\$23,484	(\$181)	-0.77%
Total Municipal Gas Utility Regulation	\$23,303	\$23,484	\$23,303	\$23,484	(\$181)	-0.77%
Railroad Regulatory transferred to:						
General Fund	\$3	\$0	\$3	\$0	\$3	0.00%
Gross Railroad Regulation	104,379	116,583	104,379	116,583	(12,204)	-10.47%
Total Railroad Regulatory	\$104,382	\$116,583	\$104,382	\$116,583	(\$12,201)	-10.47%
Fantasy Sports Tax transferred to:						
General Fund	\$40,656	\$9,783	\$40,656	\$9,783	\$30,873	315.58%
Total Fantasy Sports Tax Transfers	\$40,656	\$9,783	\$40,656	\$9,783	\$30,873	315.58%

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

	July 2021	July 2020	7/1/21 to 7/31/21	7/1/20 to 7/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$680,098	\$728,673	\$680,098	\$728,673	(\$48,576)	-6.67%
Total Casual Auto Sales Tax Transfers	\$680,098	\$728,673	\$680,098	\$728,673	(\$48,576)	-6.67%
Title Fees Transferred to:						
DOR Title Fees	\$908,957	\$994,584	\$908,957	\$994,584	(\$85,627)	-8.61%
Total Title Fees Transfers	\$908,957	\$994,584	\$908,957	\$994,584	(\$85,627)	-8.61%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$126,081	\$240,337	\$126,081	\$240,337	(\$114,256)	-47.54%
Total ATV/ Motorcycle Fees Transfers	\$126,081	\$240,337	\$126,081	\$240,337	(\$114,256)	-47.54%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$729,309	\$746,265	\$729,309	\$746,265	(\$16,955)	-2.27%
Prepaid Wireless E911 Fee	14,884	15,230	14,884	15,230	(346)	-2.27%
Total Prepaid Wireless E911	\$744,194	\$761,495	\$744,194	\$761,495	(\$17,301)	-2.27%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$129,372	\$124,301	\$129,372	\$124,301	\$5,071	4.08%
Total E911 Telephone Minimum Standards Service Charge	\$129,372	\$124,301	\$129,372	\$124,301	\$5,071	4.08%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	2,805	28	2,805	28	2,778	10082.83%
Total Rail Car in Lieu	\$2,805	\$28	\$2,805	\$28	\$2,778	10082.83%
City Utility Tax						
Gross City Utility Tax	\$30,987	\$29,564	\$30,987	\$29,564	\$1,422	4.81%
City Utility Fee	1,631	1,556	1,631	1,556	75	4.83%
Total City Utility	\$32,617	\$31,120	\$32,617	\$31,120	\$1,497	4.81%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,051,500	\$8,211,941	\$12,051,500	\$8,211,941	\$3,839,559	46.76%
Occupancy	69,711	34,711	69,711	34,711	35,000	100.83%
Mississippi Telecommunication Facility	50,597	43,399	50,597	43,399	7,198	16.59%
Special Levy / Occupancy Collection Fee	347,304	229,766	347,304	229,766	117,538	51.16%
Total Special Levy	\$12,519,113	\$8,519,817	\$12,519,113	\$8,519,817	\$3,999,295	46.94%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$334,135	\$620,366	\$334,135	\$620,366	(\$286,231)	-46.14%
Environment Protection Trust Fund	334,135	620,366	334,135	620,366	(286,231)	-46.14%
Total Non-Hazardous Waste	\$668,271	\$1,240,732	\$668,271	\$1,240,732	(\$572,462)	-46.14%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$80	\$113	\$80	\$113	(\$34)	-29.70%
Hazardous Waste - Perpetual Care & Maint.	93	132	93	132	(39)	-29.71%
Hazardous Waste - Minimization Fund	93	132	93	132	(39)	-29.71%
Total Hazardous Waste	\$265	\$378	\$265	\$378	(\$112)	-29.71%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$259,749	\$269,314	\$259,749	\$269,314	(\$9,564)	-3.55%
DOR Collection Fee	13,670	14,174	13,670	14,174	(504)	-3.56%
Total Waste Tire	\$273,420	\$283,488	\$273,420	\$283,488	(\$10,068)	-3.55%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	(\$91,102)	\$2,557,385	(\$91,102)	\$2,557,385	(\$2,648,487)	-103.56%
Special Agent Fees	177,119	17,183	177,119	17,183	159,936	930.81%
Amusement Ride Fees	100	0	100	0	100	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	82,638	47,957	82,638	47,957	34,681	72.32%
Cash Bond	67,400	0	67,400	0	67,400	0.00%
Total Other Miscellaneous Agency Transfers	\$236,154	\$2,622,524	\$236,154	\$2,622,524	(\$2,386,370)	-91.00%
Summary:						
Transfers to the General Fund	\$520,091,168	\$528,383,218	\$520,091,168	\$528,383,218	(\$8,292,050)	-1.57%
Transfers to Other than the General Fund	\$288,186,330	\$265,224,502	\$288,186,330	\$265,224,502	\$22,961,828	8.66%
Total Transfers	\$808,277,498	\$793,607,720	\$808,277,498	\$793,607,720	\$14,669,778	1.85%

Note: Figures may not add due to computer rounding.