

Mississippi Department of Revenue
Summary of Transfers
March 2022

General fund transfers by the Department of Revenue for the 9th month of the fiscal year ending June 30, 2022 were \$549,906,573 which is an increase of \$90,380,490 or 19.67% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending March 31, 2022 were \$4,780,951,191 which is an increase of \$514,259,836 or 12.05% from the same period of the prior year.

Transfers to all funds in the month of March for the fiscal year ending June 30, 2022 were \$849,278,863 which is an increase of \$117,031,828 or 15.98% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending March 31, 2022 were \$7,151,882,469 which is an increase of \$748,749,914 or 11.69% from the same period of the prior year.

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

	March 2022	March 2021	7/1/21 to 3/31/22	7/1/20 to 3/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$196,685,603	\$171,999,020	\$1,868,048,600	\$1,582,357,640	\$285,690,960	18.05%
Public School Building Fund	1,666,666	1,666,666	14,999,994	14,999,994	0	0.00%
Municipalities	38,786,259	37,722,055	400,510,749	366,609,168	33,901,581	9.25%
Motor Vehicle Rental Sales Tax	0	0	9,507,625	6,945,994	2,561,631	36.88%
4-Lane Construction Project	2,005,306	873,903	13,200,461	16,004,786	(2,804,325)	-17.52%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	32,298,196	28,229,444	266,160,706	238,383,532	27,777,174	11.65%
Mississippi Fair Commission	806	108,358	200,877	130,921	69,956	53.43%
Motor Vehicle Ad Valorem Tax Reduction Fund	15,965,537	17,129,715	161,928,605	158,689,146	3,239,459	2.04%
Department of Agriculture	29,706	39,225	221,995	320,601	(98,605)	-30.76%
Sales Tax (Telecommunications 7%)	391,425	400,048	3,829,665	4,065,993	(236,327)	-5.81%
Airport Parking	45,195	22,805	499,450	296,138	203,313	68.65%
Capitol Complex Improvement Fund	713,942	711,326	7,695,319	6,525,214	1,170,105	17.93%
Sales Tax Incentive Fund - Economic Redevelopment	37,912	69,722	910,412	725,837	184,575	25.43%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	369,803	497,995	7,801,427	5,980,275	1,821,153	30.45%
MS Development Authority Tourism Advertising Fund	978,213	613,500	9,490,679	5,197,719	4,292,960	82.59%
MDA Training Grant	0	150,000	0	1,350,000	(1,350,000)	-100.00%
State Aid Road Fund	250,000	250,000	2,250,000	2,250,000	0	0.00%
Total Sales Tax Transfers	\$290,224,568	\$260,483,780	\$2,809,256,566	\$2,452,832,957	\$356,423,609	14.53%
Use Tax Transferred to:						
General Fund	\$29,319,255	\$27,847,362	\$324,261,537	\$299,212,702	\$25,048,836	8.37%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,860,555	6,019,533	55,824,496	49,156,714	6,667,782	13.56%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,232,858	5,106,232	63,274,783	52,265,281	11,009,502	21.06%
Local Bridge Replacement & Rehabilitation Fund	3,290,031	2,359,656	31,406,952	20,158,593	11,248,360	55.80%
Modernization Use Tax County Fund	6,501,516	4,078,969	66,852,279	36,162,410	30,689,869	84.87%
Modernization Use Tax City Fund	6,870,094	4,078,969	67,220,857	36,162,410	31,058,447	85.89%
Total Use Tax Transfers	\$58,074,310	\$49,490,723	\$612,840,905	\$497,118,109	\$115,722,796	23.28%
Individual Income Tax Transferred to:						
General Fund	\$153,520,225	\$115,137,722	\$1,577,951,421	\$1,462,413,968	\$115,537,452	7.90%
Income Tax-Withheld-Job Incentive/Advantage	216,398	0	11,379,164	8,836,017	2,543,146	28.78%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	394,519	18,750	5,930,670	1,272,062	4,658,607	366.22%
MMEIA Rebate Fund	0	0	2,892,873	5,110,971	(2,218,098)	-43.40%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	6,693	0	351,933	273,279	78,654	28.78%
Refund Account	82,664,841	72,900,272	258,994,578	237,250,015	21,744,563	9.17%
Total Individual Income Tax Transfers	\$236,802,676	\$188,056,743	\$1,857,500,638	\$1,715,156,313	\$142,344,325	8.30%
Corporate Tax Transferred to:						
General Fund	\$100,502,066	\$81,953,694	\$446,912,869	\$390,457,270	\$56,455,599	14.46%
Economic Redevelopment Incentive Corporate Fund	0	0	93,216	124,309	(31,093)	-25.01%
Refund Account	3,028,293	3,787,899	41,143,852	56,287,548	(15,143,696)	-26.90%
Total Corporate Tax Transfers	\$103,530,359	\$85,741,593	\$488,149,937	\$446,869,127	\$41,280,810	9.24%
Insurance Premium Tax Transferred to:						
General Fund	\$26,374,694	\$24,646,326	\$181,078,211	\$180,209,758	\$868,453	0.48%
Municipalities	5,913,464	5,672,057	7,328,124	7,050,117	278,007	3.94%
County Fire Protection	5,913,464	5,672,057	7,328,124	7,050,117	278,007	3.94%
City of Jackson	142,858	133,864	260,222	247,039	13,183	5.34%
Total Ins. Premium Tax Transfers	\$38,344,480	\$36,124,305	\$195,994,680	\$194,557,031	\$1,437,649	0.74%
Gaming Fees & Taxes Transferred to:						
General Fund	\$17,171,662	\$14,057,531	\$126,365,227	\$101,502,601	\$24,862,626	24.49%
Gaming License & Taxes (Counties & Cities)	7,204,439	6,536,178	77,303,148	63,903,877	13,399,271	20.97%
Gaming Bond Sinking Fund	3,000,000	3,000,000	27,000,000	27,000,000	0	0.00%
Gaming State Highway Fund	369,964	397,496	4,162,968	4,164,288	(1,320)	-0.03%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$27,746,065	\$23,991,205	\$234,831,343	\$196,570,765	\$38,260,578	19.46%

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

	March 2022	March 2021	7/1/21 to 3/31/22	7/1/20 to 3/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,524,068	\$10,891,221	\$102,901,678	\$107,673,848	(\$4,772,170)	-4.43%
Total Tobacco Tax Transfers	\$11,524,068	\$10,891,221	\$102,901,678	\$107,673,848	(\$4,772,170)	-4.43%
Beer and Wine Tax transferred to:						
General Fund	\$1,957,679	\$1,787,004	\$20,851,840	\$21,735,488	(\$883,648)	-4.07%
Total Beer and Wine Tax Transfers	\$1,957,679	\$1,787,004	\$20,851,840	\$21,735,488	(\$883,648)	-4.07%
ABC Collections transferred to:						
General Fund	\$8,929,834	\$8,078,504	\$81,176,276	\$79,111,427	\$2,064,849	2.61%
Counties	21,110	19,495	211,877	190,985	20,893	10.94%
Municipalities	248,452	200,814	2,362,174	1,945,114	417,060	21.44%
Department of Mental Health	923,933	826,934	8,333,052	8,095,932	237,120	2.93%
ABC Sales & Service Outside State Agencies	7,193	20,213	80,006	158,560	(78,554)	-49.54%
Total ABC Transfers	\$10,130,523	\$9,145,961	\$92,163,385	\$89,502,018	\$2,661,367	2.97%
Oil Severance Tax Transferred to:						
General Fund	\$2,495,940	\$1,544,644	\$20,345,287	\$10,873,691	\$9,471,596	87.11%
Counties	928,834	237,599	7,843,450	3,972,631	3,870,820	97.44%
Total Oil Severance Tax Transfers	\$3,424,773	\$1,782,244	\$28,188,738	\$14,846,322	\$13,342,415	89.87%
Gas Severance Tax Transferred to:						
General Fund	\$256,149	\$203,220	\$2,406,693	\$1,224,663	\$1,182,030	96.52%
Counties	109,857	23,203	1,148,667	577,586	571,081	98.87%
Total Gas Severance Tax Transfers	\$366,007	\$226,422	\$3,555,360	\$1,802,249	\$1,753,111	97.27%
Installment Loan Tax transferred to:						
General Fund	\$200,741	\$23,759	\$11,298,231	\$9,219,484	\$2,078,747	22.55%
Total Installment Loan Tax Transfers	\$200,741	\$23,759	\$11,298,231	\$9,219,484	\$2,078,747	22.55%
Privilege Tax Transferred to:						
General Fund	\$677,588	\$963,578	\$6,290,630	\$9,616,816	(\$3,326,186)	-34.59%
Highway Department	4,701,663	3,842,718	45,574,536	43,622,262	1,952,274	4.48%
4-Lane Highway Project	1,365,412	1,421,049	13,680,901	14,111,591	(430,691)	-3.05%
Highway Department Hybrid/Electric	108,430	93,636	949,642	791,225	158,417	20.02%
State Aid Roads Hybrid/Electric	19,882	17,569	174,681	148,335	26,346	17.76%
Counties	2,215,917	1,639,766	27,674,592	24,195,565	3,479,027	14.38%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	878,298	929,064	8,845,106	9,205,368	(360,262)	-3.91%
Mississippi Burn Care Fund	82,266	81,032	788,619	779,736	8,883	1.14%
New Capitol R & R	49,913	49,253	505,788	484,533	21,255	4.39%
DOR Special Tag Fees	11,890	11,634	113,104	110,799	2,305	2.08%
Mailing Fees	59,262	58,803	767,820	750,424	17,395	2.32%
Apportioned Tags	0	0	0	108,329	(108,329)	-100.00%
Distinctive License Tag Fees	561,993	550,793	5,320,763	5,276,661	44,102	0.84%
License Tag Acquisition Fund	235,892	0	2,983,528	0	2,983,528	0.00%
Total Privilege Tax Transfers	\$10,968,406	\$9,658,895	\$113,689,462	\$109,212,735	\$4,476,727	4.10%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,209,750	11,268,456	(58,706)	-0.52%
Nuclear Plant in Lieu (Cities)	0	0	7,590,250	7,531,544	58,706	0.78%
Total Nuclear In Lieu Transfers	\$0	\$0	\$20,000,000	\$20,000,000	\$0	0.00%

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

	March 2022	March 2021	7/1/21 to 3/31/22	7/1/20 to 3/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$760	\$0	\$1,900	\$315	\$1,585	503.30%
General Fund: Compressed Gas	36,009	44,715	223,095	219,384	3,712	1.69%
General Fund: Natural Gas	83,629	74,267	718,353	613,363	104,990	17.12%
Highway Department	22,031,085	22,608,794	240,563,500	233,521,292	7,042,208	3.02%
State Aid Road Fund	4,000,000	4,000,000	43,228,858	42,006,761	1,222,097	2.91%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	45,143,270	42,655,039	2,488,231	5.83%
Road Protection - Coast Counties	280,789	264,286	2,939,754	2,586,522	353,232	13.66%
Seawall - Coast Counties	499,180	469,882	5,226,577	4,598,579	627,998	13.66%
Miss. Groundwater Protection Trust Fd.	779,675	0	5,252,862	4,171,546	1,081,316	25.92%
MDOT Miss. Groundwater Protection Trust Fd.	0	782,536	2,644,232	3,296,564	(652,333)	-19.79%
Dept of Ins Propane Education Fund	13,899	17,260	86,115	84,682	1,433	1.69%
Municipal Aid	0	0	1,602,824	1,598,864	3,961	0.25%
Aeronautics Commission	82,129	58,813	960,937	611,849	349,088	57.05%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	504	626	3,123	3,071	52	1.69%
Railroad Revitalization Fund	14,043	14,288	127,699	119,536	8,163	6.83%
IFTA Tax	77,911	116,726	8,221,736	6,244,858	1,976,878	31.66%
Total Petroleum Tax Transfers	\$27,899,613	\$28,452,193	\$365,744,834	\$351,132,224	\$14,612,610	4.16%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$1,560,231	\$1,665,003	(\$104,772)	-6.29%
TVA in Lieu Tax (Counties)	0	0	9,159,865	11,244,843	(2,084,979)	-18.54%
TVA in Lieu Tax (Municipalities)	0	0	4,172,717	5,071,527	(898,810)	-17.72%
TVA in Lieu Tax (Schools)	0	0	4,471,121	5,465,896	(994,775)	-18.20%
Total TVA In Lieu Transfers	\$168,312	\$158,562	\$19,363,933	\$23,447,269	(\$4,083,336)	-17.41%
Statewide Privilege Fees transferred to:						
General Fund	\$157	\$1,583	\$588,283	\$638,359	(\$50,076)	-7.84%
Total Statewide Privilege Fees	\$157	\$1,583	\$588,283	\$638,359	(\$50,076)	-7.84%
Timber Severance Tax transferred to:						
General Fund	\$1,740	\$2,528	\$11,753	\$3,748	\$8,005	213.61%
Timber Severance - Counties	62,557	54,895	607,137	608,214	(1,076)	-0.18%
Timber Severance - Forest Resources	249,330	217,103	2,409,907	2,421,838	(11,931)	-0.49%
Total Timber Severance Tax Transfers	\$313,627	\$274,526	\$3,028,797	\$3,033,799	(\$5,002)	-0.16%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$94,990	\$150	\$199,954	(\$199,804)	-99.92%
Total Int. On Investments (STC) Transfers	\$0	\$94,990	\$150	\$199,954	(\$199,804)	-99.92%
Public Utility Regulatory Fees transferred to:						
General Fund	\$164	\$15,853	\$6,578,403	\$6,391,392	\$187,011	2.93%
Total Regulatory Fees	\$164	\$15,853	\$6,578,403	\$6,391,392	\$187,011	2.93%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,000	\$25,086	(\$86)	-0.34%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,000	\$25,086	(\$86)	-0.34%
Railroad Regulatory transferred to:						
General Fund	\$299	\$0	\$8,477	\$657	\$7,819	1189.87%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$299	\$0	\$209,477	\$201,657	\$7,819	3.88%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$147,047	\$124,739	\$22,307	17.88%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$147,047	\$124,739	\$22,307	17.88%

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

	March 2022	March 2021	7/1/21 to 3/31/22	7/1/20 to 3/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$487,563	\$650,081	\$5,425,244	\$6,017,843	(\$592,599)	-9.85%
Total Casual Auto Sales Tax Transfers	\$487,563	\$650,081	\$5,425,244	\$6,017,843	(\$592,599)	-9.85%
Title Fees Transferred to:						
DOR Title Fees	\$754,088	\$911,602	\$7,322,869	\$7,736,947	(\$414,078)	-5.35%
Total Title Fees Transfers	\$754,088	\$911,602	\$7,322,869	\$7,736,947	(\$414,078)	-5.35%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$82,198	\$86,517	\$994,428	\$1,341,460	(\$347,032)	-25.87%
Total ATV/ Motorcycle Fees Transfers	\$82,198	\$86,517	\$994,428	\$1,341,460	(\$347,032)	-25.87%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$718,948	\$722,480	\$6,507,588	\$6,687,873	(\$180,285)	-2.70%
Prepaid Wireless E911 Fee	14,674	14,744	132,815	136,489	(3,674)	-2.69%
Total Prepaid Wireless E911	\$733,621	\$737,225	\$6,640,402	\$6,824,361	(\$183,959)	-2.70%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,316	\$125,185	\$1,160,071	\$1,231,276	(\$71,205)	-5.78%
Total E911 Telephone Minimum Standards Service Charge	\$127,316	\$125,185	\$1,160,071	\$1,231,276	(\$71,205)	-5.78%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$8,854,319	\$9,479,550	\$8,854,319	\$9,479,550	(\$625,231)	-6.60%
Rail Car in Lieu - DOR Fee	3,563	1,532	272,269	291,925	(19,656)	-6.73%
Total Rail Car in Lieu	\$8,857,883	\$9,481,082	\$9,126,588	\$9,771,475	(\$644,887)	-6.60%
City Utility Tax						
Gross City Utility Tax	\$29,972	\$25,948	\$267,562	\$243,782	\$23,780	9.75%
City Utility Fee	1,577	1,366	14,082	12,830	1,252	9.76%
Total City Utility	\$31,550	\$27,314	\$281,644	\$256,612	\$25,031	9.75%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$9,746,870	\$9,042,441	\$102,470,897	\$82,839,408	\$19,631,489	23.70%
Occupancy	57,079	48,362	570,094	445,727	124,367	27.90%
Mississippi Telecommunication Facility	45,934	43,135	404,939	388,974	15,964	4.10%
Special Levy / Occupancy Collection Fee	280,206	256,225	2,937,978	2,337,876	600,102	25.67%
Total Special Levy	\$10,130,090	\$9,390,163	\$106,383,908	\$86,011,986	\$20,371,922	23.68%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$26,673	\$38,314	\$2,508,573	\$2,057,203	\$451,370	21.94%
Environment Protection Trust Fund	26,673	38,314	2,508,572	2,057,202	451,370	21.94%
Total Non-Hazardous Waste	\$53,347	\$76,628	\$5,017,145	\$4,114,405	\$902,740	21.94%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$18,771	\$11,100	\$7,671	69.10%
Hazardous Waste - Perpetual Care & Maint.	0	0	21,899	12,950	8,949	69.10%
Hazardous Waste - Minimization Fund	0	0	21,899	12,950	8,949	69.10%
Total Hazardous Waste	\$0	\$0	\$62,570	\$37,001	\$25,569	69.10%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$202,912	\$210,075	\$2,428,899	\$2,198,163	\$230,737	10.50%
DOR Collection Fee	10,678	11,057	127,833	115,692	12,142	10.50%
Total Waste Tire	\$213,590	\$221,132	\$2,556,733	\$2,313,854	\$242,879	10.50%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$5,513,493	\$3,486,416	\$16,833,416	\$12,343,682	\$4,489,733	36.37%
Special Agent Fees	471,306	485,678	2,253,553	1,450,191	803,362	55.40%
Amusement Ride Fees	0	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	40	70	110	(40)	-36.36%
Sales and Services Outside	73,494	100,679	493,382	517,072	(23,690)	-4.58%
Cash Bond	72,500	65,735	421,060	873,353	(452,293)	-51.79%
Total Other Miscellaneous Agency Transfers	\$6,130,794	\$4,138,548	\$20,002,181	\$15,184,408	\$4,817,773	31.73%
Summary:						
Transfers to the General Fund	\$549,906,573	\$459,526,083	\$4,780,951,191	\$4,266,691,355	\$514,259,836	12.05%
Transfers to Other than the General Fund	\$299,372,290	\$272,720,952	\$2,370,931,277	\$2,136,441,199	\$234,490,078	10.98%
Total Transfers	\$849,278,863	\$732,247,035	\$7,151,882,469	\$6,403,132,554	\$748,749,914	11.69%

Note: Figures may not add due to computer rounding.