

Mississippi Department of Revenue
Summary of Transfers
April 2022

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2022 were \$1,009,499,236 which is an increase of \$74,570,400 or 7.98% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2022 were \$5,790,450,427 which is an increase of \$588,830,236 or 11.32% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2022 were \$1,314,686,133 which is an increase of \$145,598,333 or 12.45% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2022 were \$8,466,568,602 which is an increase of \$894,348,248 or 11.81% from the same period of the prior year.

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

	April 2022	April 2021	7/1/21 to 4/30/22	7/1/20 to 4/30/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$231,471,858	\$228,397,577	\$2,099,520,459	\$1,810,755,218	\$288,765,241	15.95%
Public School Building Fund	1,666,666	1,666,666	16,666,660	16,666,660	0	0.00%
Municipalities	41,126,102	34,910,367	441,636,851	401,519,535	40,117,316	9.99%
Motor Vehicle Rental Sales Tax	0	0	9,507,625	6,945,994	2,561,631	36.88%
4-Lane Construction Project	912,623	696,372	14,113,084	16,701,158	(2,588,074)	-15.50%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	37,966,142	37,931,549	304,126,848	276,315,080	27,811,768	10.07%
Mississippi Fair Commission	49,475	1,495	250,352	132,416	117,936	89.06%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,897,428	15,753,717	179,826,033	174,442,862	5,383,171	3.09%
Department of Agriculture	17,039	18,875	239,034	339,476	(100,442)	-29.59%
Sales Tax (Telecommunications 7%)	396,766	455,433	4,226,431	4,521,426	(294,995)	-6.52%
Airport Parking	58,186	24,374	557,636	320,512	237,124	73.98%
Capitol Complex Improvement Fund	770,495	638,229	8,465,814	7,163,443	1,302,371	18.18%
Sales Tax Incentive Fund - Economic Redevelopment	60,374	61,505	970,787	787,342	183,444	23.30%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	517,593	393,800	8,319,021	6,374,075	1,944,946	30.51%
MS Development Authority Tourism Advertising Fund	1,048,065	555,529	10,538,744	5,753,249	4,785,495	83.18%
MDA Training Grant	0	150,000	0	1,500,000	(1,500,000)	-100.00%
State Aid Road Fund	250,000	250,000	2,500,000	2,500,000	0	0.00%
Total Sales Tax Transfers	\$334,208,812	\$321,905,490	\$3,143,465,378	\$2,774,738,446	\$368,726,931	13.29%
Use Tax Transferred to:						
General Fund	\$37,404,046	\$39,269,375	\$361,665,583	\$338,482,077	\$23,183,507	6.85%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,035,054	4,513,350	61,859,550	53,670,064	8,189,486	15.26%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,768,297	7,097,728	71,043,080	59,363,009	11,680,071	19.68%
Local Bridge Replacement & Rehabilitation Fund	3,165,055	2,184,532	34,572,008	22,343,125	12,228,882	54.73%
Modernization Use Tax County Fund	6,863,743	3,553,597	73,716,023	39,716,007	34,000,015	85.61%
Modernization Use Tax City Fund	6,495,166	3,553,597	73,716,023	39,716,007	34,000,015	85.61%
Total Use Tax Transfers	\$67,731,361	\$60,172,180	\$680,572,266	\$557,290,290	\$123,281,977	22.12%
Individual Income Tax Transferred to:						
General Fund	\$376,256,144	\$241,458,273	\$1,954,207,564	\$1,703,872,241	\$250,335,323	14.69%
Income Tax-Withheld-Job Incentive/Advantage	0	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	925,768	90,616	6,856,438	1,362,678	5,493,760	403.16%
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	0	0	351,933	273,279	78,654	28.78%
Refund Account	84,206,484	50,485,158	343,201,062	287,735,172	55,465,890	19.28%
Total Individual Income Tax Transfers	\$461,388,396	\$292,034,047	\$2,318,889,034	\$2,007,190,360	\$311,698,675	15.53%
Corporate Tax Transferred to:						
General Fund	\$228,056,663	\$278,693,314	\$674,969,532	\$669,150,583	\$5,818,949	0.87%
Economic Redevelopment Incentive Corporate Fund	0	0	93,216	124,309	(31,093)	-25.01%
Refund Account	5,080,484	1,892,607	46,224,336	58,180,155	(11,955,820)	-20.55%
Total Corporate Tax Transfers	\$233,137,147	\$280,585,921	\$721,287,083	\$727,455,047	(\$6,167,964)	-0.85%
Insurance Premium Tax Transferred to:						
General Fund	\$92,078,577	\$92,382,330	\$273,156,788	\$272,592,088	\$564,700	0.21%
Municipalities	56,194	21,683	7,384,318	7,071,800	312,518	4.42%
County Fire Protection	56,194	21,683	7,384,318	7,071,800	312,518	4.42%
City of Jackson	12,330	8,913	272,552	255,952	16,601	6.49%
Total Ins. Premium Tax Transfers	\$92,203,295	\$92,434,609	\$288,197,975	\$286,991,640	\$1,206,335	0.42%
Gaming Fees & Taxes Transferred to:						
General Fund	\$14,453,577	\$19,868,385	\$140,818,804	\$121,370,986	\$19,447,818	16.02%
Gaming License & Taxes (Counties & Cities)	10,537,380	8,373,285	87,840,528	72,277,162	15,563,366	21.53%
Gaming Bond Sinking Fund	3,000,000	3,000,000	30,000,000	30,000,000	0	0.00%
Gaming State Highway Fund	269,784	453,848	4,432,751	4,618,136	(185,384)	-4.01%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$28,260,740	\$31,695,518	\$263,092,083	\$228,266,284	\$34,825,800	15.26%

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

	April 2022	April 2021	7/1/21 to 4/30/22	7/1/20 to 4/30/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$10,315,511	\$14,262,613	\$113,217,189	\$121,936,461	(\$8,719,272)	-7.15%
Total Tobacco Tax Transfers	\$10,315,511	\$14,262,613	\$113,217,189	\$121,936,461	(\$8,719,272)	-7.15%
Beer and Wine Tax transferred to:						
General Fund	\$2,544,420	\$2,566,259	\$23,396,260	\$24,301,747	(\$905,486)	-3.73%
Total Beer and Wine Tax Transfers	\$2,544,420	\$2,566,259	\$23,396,260	\$24,301,747	(\$905,486)	-3.73%
ABC Collections transferred to:						
General Fund	\$10,526,840	\$11,899,404	\$91,703,115	\$91,010,830	\$692,285	0.76%
Counties	27,375	26,550	239,252	217,535	21,718	9.98%
Municipalities	318,389	307,920	2,680,563	2,253,034	427,529	18.98%
Department of Mental Health	1,095,339	1,218,067	9,428,390	9,313,998	114,392	1.23%
ABC Sales & Service Outside State Agencies	7,543	19,214	87,549	177,774	(90,225)	-50.75%
Total ABC Transfers	\$11,967,942	\$13,451,940	\$104,138,870	\$102,973,172	\$1,165,698	1.13%
Oil Severance Tax Transferred to:						
General Fund	\$2,983,776	\$1,758,492	\$23,329,063	\$12,632,183	\$10,696,880	84.68%
Counties	1,033,029	727,739	8,876,480	4,700,370	4,176,110	88.85%
Total Oil Severance Tax Transfers	\$4,016,805	\$2,486,231	\$32,205,543	\$17,332,553	\$14,872,989	85.81%
Gas Severance Tax Transferred to:						
General Fund	\$287,684	\$221,963	\$2,694,377	\$1,446,626	\$1,247,750	86.25%
Counties	152,227	94,608	1,300,894	672,195	628,699	93.53%
Total Gas Severance Tax Transfers	\$439,910	\$316,572	\$3,995,271	\$2,118,821	\$1,876,450	88.56%
Installment Loan Tax transferred to:						
General Fund	\$2,044,130	\$2,917,142	\$13,342,362	\$12,136,626	\$1,205,735	9.93%
Total Installment Loan Tax Transfers	\$2,044,130	\$2,917,142	\$13,342,362	\$12,136,626	\$1,205,735	9.93%
Privilege Tax Transferred to:						
General Fund	\$718,336	\$912,343	\$7,008,966	\$10,529,159	(\$3,520,193)	-33.43%
Highway Department	8,536,849	7,610,435	54,111,385	51,232,696	2,878,688	5.62%
4-Lane Highway Project	1,521,652	1,366,532	15,202,553	15,478,124	(275,570)	-1.78%
Highway Department Hybrid/Electric	114,865	80,315	1,064,506	871,540	192,966	22.14%
State Aid Roads Hybrid/Electric	21,062	15,070	195,744	163,405	32,339	19.79%
Counties	4,097,705	3,145,836	31,772,297	27,341,401	4,430,896	16.21%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	990,405	875,894	9,835,511	10,081,262	(245,751)	-2.44%
Mississippi Burn Care Fund	87,928	73,937	876,547	853,673	22,875	2.68%
New Capitol R & R	58,414	46,287	564,202	530,820	33,382	6.29%
DOR Special Tag Fees	12,734	10,570	125,839	121,369	4,470	3.68%
Mailing Fees	92,774	78,705	860,593	829,129	31,464	3.79%
Apportioned Tags	0	0	0	108,329	(108,329)	-100.00%
Distinctive License Tag Fees	597,711	496,279	5,918,474	5,772,939	145,534	2.52%
License Tag Acquisition Fund	324,050	0	3,307,578	0	3,307,578	0.00%
Total Privilege Tax Transfers	\$17,174,484	\$14,712,201	\$130,863,946	\$123,924,936	\$6,939,010	5.60%
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

	April 2022	April 2021	7/1/21 to 4/30/22	7/1/20 to 4/30/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$170	\$2,168	\$2,070	\$2,483	(\$412)	-16.60%
General Fund: Compressed Gas	64,854	56,092	287,950	275,476	12,474	4.53%
General Fund: Natural Gas	80,200	60,722	798,553	674,085	124,468	18.46%
Highway Department	25,090,439	18,914,940	265,653,939	252,436,232	13,217,707	5.24%
State Aid Road Fund	4,417,945	4,000,000	47,646,803	46,006,761	1,640,042	3.56%
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	273,112	234,558	3,212,867	2,821,080	391,787	13.89%
Seawall - Coast Counties	485,543	417,025	5,712,120	5,015,604	696,516	13.89%
Miss. Groundwater Protection Trust Fd.	824,373	0	6,077,234	4,171,546	1,905,689	45.68%
MDOT Miss. Groundwater Protection Trust Fd.	0	674,823	2,644,232	3,971,388	(1,327,156)	-33.42%
Dept of Ins Propane Education Fund	25,034	21,652	111,148	106,333	4,815	4.53%
Municipal Aid	0	0	1,602,824	1,598,864	3,961	0.25%
Aeronautics Commission	104,935	57,982	1,065,872	669,831	396,041	59.13%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	908	785	4,031	3,856	175	4.53%
Railroad Revitalization Fund	12,313	11,968	140,012	131,504	8,508	6.47%
IFTA Tax	760,991	698,193	8,982,727	6,943,050	2,039,677	29.38%
Total Petroleum Tax Transfers	\$32,140,818	\$25,150,906	\$397,885,652	\$376,283,131	\$21,602,521	5.74%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$1,728,543	\$1,823,565	(\$95,022)	-5.21%
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	\$19,532,245	\$23,605,831	(\$4,073,586)	-17.26%
Statewide Privilege Fees transferred to:						
General Fund	\$7,486	\$7,527	\$595,769	\$645,886	(\$50,117)	-7.76%
Total Statewide Privilege Fees	\$7,486	\$7,527	\$595,769	\$645,886	(\$50,117)	-7.76%
Timber Severance Tax transferred to:						
General Fund	\$64	\$0	\$11,817	\$3,748	\$8,070	215.32%
Timber Severance - Counties	54,769	52,082	661,906	660,296	1,610	0.24%
Timber Severance - Forest Resources	215,857	205,314	2,625,763	2,627,152	(1,388)	-0.05%
Total Timber Severance Tax Transfers	\$270,689	\$257,396	\$3,299,487	\$3,291,195	\$8,292	0.25%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$3,961	\$150	\$203,915	(\$203,765)	-99.93%
Total Int. On Investments (STC) Transfers	\$0	\$3,961	\$150	\$203,915	(\$203,765)	-99.93%
Public Utility Regulatory Fees transferred to:						
General Fund	\$37	\$965	\$6,578,439	\$6,392,357	\$186,082	2.91%
Total Regulatory Fees	\$37	\$965	\$6,578,439	\$6,392,357	\$186,082	2.91%
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	\$0	\$0	\$8,477	\$657	\$7,819	1189.87%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$0	\$0	\$209,477	\$201,657	\$7,819	3.88%
Fantasy Sports Tax transferred to:						
General Fund	\$36,551	\$31,369	\$183,597	\$156,108	\$27,489	17.61%
Total Fantasy Sports Tax Transfers	\$36,551	\$31,369	\$183,597	\$156,108	\$27,489	17.61%

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

	April 2022	April 2021	7/1/21 to 4/30/22	7/1/20 to 4/30/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$682,471	\$577,884	\$6,107,715	\$6,595,726	(\$488,011)	-7.40%
Total Casual Auto Sales Tax Transfers	\$682,471	\$577,884	\$6,107,715	\$6,595,726	(\$488,011)	-7.40%
Title Fees Transferred to:						
DOR Title Fees	\$763,230	\$1,144,056	\$8,086,099	\$8,881,003	(\$794,903)	-8.95%
Total Title Fees Transfers	\$763,230	\$1,144,056	\$8,086,099	\$8,881,003	(\$794,903)	-8.95%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$73,993	\$82,494	\$1,068,421	\$1,423,954	(\$355,533)	-24.97%
Total ATV/ Motorcycle Fees Transfers	\$73,993	\$82,494	\$1,068,421	\$1,423,954	(\$355,533)	-24.97%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$709,251	\$684,989	\$7,216,839	\$7,372,862	(\$156,023)	-2.12%
Prepaid Wireless E911 Fee	14,475	13,983	147,290	150,471	(3,181)	-2.11%
Total Prepaid Wireless E911	\$723,726	\$698,972	\$7,364,129	\$7,523,333	(\$159,204)	-2.12%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$124,053	\$120,366	\$1,284,124	\$1,351,641	(\$67,517)	-5.00%
Total E911 Telephone Minimum Standards Service Charge	\$124,053	\$120,366	\$1,284,124	\$1,351,641	(\$67,517)	-5.00%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$8,854,319	\$9,479,550	(\$625,231)	-6.60%
Rail Car in Lieu - DOR Fee	148	1,332	272,417	293,257	(20,840)	-7.11%
Total Rail Car in Lieu	\$148	\$1,332	\$9,126,736	\$9,772,807	(\$646,071)	-6.61%
City Utility Tax						
Gross City Utility Tax	\$27,597	\$26,725	\$295,158	\$270,507	\$24,652	9.11%
City Utility Fee	1,452	1,407	15,535	14,237	1,298	9.12%
Total City Utility	\$29,049	\$28,131	\$310,693	\$284,744	\$25,949	9.11%
Special Levy transferred to:						
Cities / Counties / Local Government Project Occupancy	\$10,608,879	\$8,366,232	\$113,079,777	\$91,205,641	\$21,874,136	23.98%
Mississippi Telecommunication Facility	55,737	55,443	625,831	501,170	124,661	24.87%
Special Levy / Occupancy Collection Fee	37,497	40,028	442,436	429,003	13,433	3.13%
Total Special Levy	\$11,007,581	\$8,700,479	\$117,391,489	\$94,712,465	\$22,679,024	23.95%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$16,410	\$4,949	\$2,524,982	\$2,062,152	\$462,830	22.44%
Environment Protection Trust Fund	16,410	4,949	2,524,982	2,062,152	462,830	22.44%
Total Non-Hazardous Waste	\$32,820	\$9,899	\$5,049,965	\$4,124,304	\$925,661	22.44%
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	\$286,724	\$183,344	\$2,715,624	\$2,381,507	\$334,117	14.03%
DOR Collection Fee	15,091	9,650	142,924	125,341	17,583	14.03%
Total Waste Tire	\$301,815	\$192,994	\$2,858,548	\$2,506,848	\$351,700	14.03%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,495,382	\$1,902,044	\$19,328,798	\$14,245,726	\$5,083,071	35.68%
Special Agent Fees	311,741	338,172	2,565,294	1,788,362	776,931	43.44%
Amusement Ride Fees	0	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	20	90	130	(40)	-30.77%
Sales and Services Outside	27,413	60,286	520,795	577,358	(56,563)	-9.80%
Cash Bond	48,300	60,050	469,360	933,403	(464,043)	-49.72%
Total Other Miscellaneous Agency Transfers	\$2,882,856	\$2,360,572	\$22,885,037	\$17,544,980	\$5,340,057	30.44%
Summary:						
Transfers to the General Fund	\$1,009,499,236	\$934,928,836	\$5,790,450,427	\$5,201,620,191	\$588,830,236	11.32%
Transfers to Other than the General Fund	\$305,186,897	\$234,158,964	\$2,676,118,174	\$2,370,600,163	\$305,518,011	12.89%
Total Transfers	\$1,314,686,133	\$1,169,087,800	\$8,466,568,602	\$7,572,220,354	\$894,348,248	11.81%

Note: Figures may not add due to computer rounding.