

**Mississippi Department of Revenue
Summary of Transfers
April 2025**

General fund transfers by the Department of Revenue for the 10th month of the fiscal year ending June 30, 2025 were \$1,036,342,922 which is a decrease of -\$1,672,879 or -.16% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending April 30, 2025 were \$5,929,489,015 which is a decrease of -\$125,008,421 or -2.06% from the same period of the prior year.

Transfers to all funds in the month of April for the fiscal year ending June 30, 2025 were \$1,388,168,079 which is a decrease of -\$5,213,861 or -.37% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending April 30, 2025 were \$9,146,974,462 which is an increase of \$46,311,976 or .51% from the same period of the prior year.

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

	April 2025	April 2024	7/1/24 to 4/30/25	7/1/23 to 4/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$256,898,131	\$245,512,375	\$2,363,087,075	\$2,341,089,691	\$21,997,384	0.94%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	1,666,666	0	16,666,660	(16,666,660)	-100.00%
Municipalities	44,435,938	45,154,049	478,924,365	477,237,493	1,686,872	0.35%
Motor Vehicle Rental Sales Tax	0	0	11,291,585	11,100,078	191,507	1.73%
4-Lane Construction Project	948,561	298,871	24,084,649	19,552,187	4,532,462	23.18%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	44,027,801	40,165,196	364,618,216	340,052,735	24,565,481	7.22%
Mississippi Fair Commission	11,741	15,000	46,138	432,965	(386,828)	-89.34%
Motor Vehicle Ad Valorem Tax Reduction Fund	20,116,450	20,679,596	192,763,523	189,319,644	3,443,880	1.82%
Department of Agriculture	25,108	55,807	563,904	380,940	182,964	48.03%
Sales Tax (Telecommunications 7%)	332,091	317,387	3,121,603	3,765,051	(643,447)	-17.09%
Airport Parking	90,184	79,839	925,307	824,535	100,772	12.22%
Capitol Complex Improvement Fund	1,121,709	1,227,708	12,084,970	12,005,099	79,871	0.67%
Sales Tax Incentive Fund - Economic Redevelopment	45,440	210,160	1,344,024	2,095,024	(750,999)	-35.85%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	4,500,000	0	31,500,000	0	31,500,000	0.00%
Sales Tax Incentive Fund - Tourism Project	235,025	271,876	3,326,670	3,770,658	(443,987)	-11.77%
MS Development Authority Tourism Advertising Fund	1,165,533	1,203,331	12,320,633	12,039,041	281,592	2.34%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	2,500,000	2,500,000	0	0.00%
Total Sales Tax Transfers	\$374,203,711	\$357,107,861	\$3,544,502,664	\$3,474,831,801	\$69,670,863	2.01%
Use Tax Transferred to:						
General Fund	\$37,530,541	\$34,261,428	\$358,469,523	\$338,687,164	\$19,782,359	5.84%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,933,260	6,903,376	60,601,275	61,643,679	(1,042,404)	-1.69%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	8,804,868	8,242,894	81,394,517	76,766,980	4,627,537	6.03%
Local Bridge Replacement & Rehabilitation Fund	1,796,016	1,677,792	19,515,934	20,082,727	(566,794)	-2.82%
State Aid Bridge Fund	1,796,016	1,677,792	19,515,934	16,765,918	2,750,015	16.40%
Modernization Use Tax County Fund	10,776,096	9,983,346	117,095,601	108,958,237	8,137,365	7.47%
Modernization Use Tax City Fund	10,776,096	8,965,870	117,095,601	108,958,237	8,137,365	7.47%
Total Use Tax Transfers	\$77,412,891	\$71,712,499	\$777,688,386	\$735,862,943	\$41,825,443	5.68%
Individual Income Tax Transferred to:						
General Fund	\$414,851,832	\$360,399,499	\$1,888,571,893	\$1,848,250,696	\$40,321,196	2.18%
Income Tax-Withheld-Job Incentive/Advantage	0	0	14,994,250	14,308,452	685,799	4.79%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	550,166	0	3,438,189	9,312,135	(5,873,946)	-63.08%
MMEIA Rebate Fund	0	0	8,693,781	8,596,611	97,170	1.13%
Income Tax-SMART Business Incentive	892,275	149,940	1,417,275	1,166,249	231,026	19.48%
Withheld Tax Collection Fee - incentive rebate fee	0	0	467,597	442,529	25,067	5.66%
Refund Account	108,258,860	108,096,151	487,310,838	462,178,883	25,131,955	5.44%
Total Individual Income Tax Transfers	\$524,553,133	\$468,645,590	\$2,404,893,823	\$2,344,275,556	\$60,618,267	2.59%
Corporate Tax Transferred to:						
General Fund	\$174,555,136	\$247,860,596	\$565,898,186	\$788,785,601	(\$222,887,415)	-28.26%
Economic Redevelopment Incentive Corporate Fund	0	0	39,899	388,616	(348,717)	-89.73%
Refund Account	5,955,091	19,465,619	165,765,541	78,548,333	87,217,208	111.04%
Total Corporate Tax Transfers	\$180,510,227	\$267,326,214	\$731,703,625	\$867,722,550	(\$136,018,924)	-15.68%
Insurance Premium Tax Transferred to:						
General Fund	\$113,581,728	\$111,717,312	\$350,277,105	\$335,255,808	\$15,021,297	4.48%
Municipalities	0	2,531	8,355,291	7,757,692	597,599	7.70%
County Fire Protection	0	2,531	8,355,163	7,757,692	597,471	7.70%
City of Jackson	0	0	399,793	336,988	62,804	18.64%
Total Ins. Premium Tax Transfers	\$113,581,728	\$111,722,375	\$367,387,352	\$351,108,181	\$16,279,171	4.64%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,234,386	\$13,685,708	\$128,333,155	\$128,855,445	(\$522,289)	-0.41%
Gaming License & Taxes (Counties & Cities)	8,123,892	9,222,689	78,621,472	81,169,485	(2,548,013)	-3.14%
Gaming Bond Sinking Fund	3,000,000	3,000,000	30,000,000	30,000,000	0	0.00%
Gaming State Highway Fund	163,233	213,938	2,933,340	3,558,418	(625,078)	-17.57%
Total Gaming Fees & Tax Transfers	\$24,521,511	\$26,122,335	\$239,887,968	\$243,583,348	(\$3,695,380)	-1.52%

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

	April 2025	April 2024	7/1/24 to 4/30/25	7/1/23 to 4/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$210,222	\$103,510	\$1,651,421	\$1,085,609	\$565,812	52.12%
General Fund- Permit Fees	115,000	392,000	4,985,000	5,854,000	(869,000)	-14.84%
Total Cannabis Excise Tax & Fees Transfers	\$325,222	\$495,510	\$6,636,421	\$6,939,609	(\$303,188)	-4.37%
Tobacco Tax transferred to:						
General Fund	\$8,747,577	\$9,876,416	\$95,711,530	\$100,466,942	(\$4,755,412)	-4.73%
Total Tobacco Tax Transfers	\$8,747,577	\$9,876,416	\$95,711,530	\$100,466,942	(\$4,755,412)	-4.73%
Beer and Wine Tax transferred to:						
General Fund	\$2,349,895	\$2,008,608	\$21,717,069	\$22,234,525	(\$517,457)	-2.33%
Total Beer and Wine Tax Transfers	\$2,349,895	\$2,008,608	\$21,717,069	\$22,234,525	(\$517,457)	-2.33%
ABC Collections transferred to:						
General Fund	\$7,943,896	\$8,692,287	\$91,043,177	\$91,438,669	(\$395,493)	-0.43%
Counties	24,335	21,757	284,755	267,593	17,162	6.41%
Municipalities	318,946	274,669	3,002,442	2,926,080	76,362	2.61%
Department of Mental Health	821,323	902,199	8,965,408	9,177,450	(212,043)	-2.31%
ABC Warehouse Bond Sinking Fund	386,181	288,276	4,120,570	2,930,663	1,189,907	40.60%
ABC Warehouse Improvements Fund	72,217	75,172	759,822	782,120	(22,298)	-2.85%
ABC Sales & Service Outside State Agencies	430	1,770	10,515	8,808	1,707	19.38%
Total ABC Transfers	\$9,108,499	\$9,890,912	\$108,186,689	\$107,531,384	\$655,304	0.61%
Oil Severance Tax Transferred to:						
General Fund	\$1,795,835	\$2,517,304	\$21,935,022	\$24,920,348	(\$2,985,326)	-11.98%
Counties	855,645	967,624	8,916,375	9,679,484	(763,109)	-7.88%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,651,479	\$3,484,928	\$30,851,396	\$34,599,832	(\$3,748,436)	-10.83%
Gas Severance Tax Transferred to:						
General Fund	\$276,296	\$122,461	\$1,871,642	\$1,663,730	\$207,912	12.50%
Counties	185,867	126,151	892,562	1,063,916	(171,354)	-16.11%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Gas Severance Tax Transfers	\$462,163	\$248,612	\$2,764,205	\$2,727,646	\$36,559	1.34%
Installment Loan Tax transferred to:						
General Fund	\$3,212,769	\$714,206	\$14,331,118	\$11,305,623	\$3,025,495	26.76%
Total Installment Loan Tax Transfers	\$3,212,769	\$714,206	\$14,331,118	\$11,305,623	\$3,025,495	26.76%
Privilege Tax Transferred to:						
General Fund	\$622,815	\$13,433	\$4,773,116	\$984,760	\$3,788,357	384.70%
Highway Department	7,566,040	6,923,496	58,855,857	54,460,485	4,395,372	8.07%
4-Lane Highway Project	1,561,109	1,553,328	16,211,240	16,040,345	170,895	1.07%
Highway Department Hybrid/Electric	280,113	187,644	2,658,186	1,884,046	774,140	41.09%
State Aid Roads Hybrid/Electric	50,579	33,973	480,109	341,102	139,007	40.75%
Counties	3,787,786	3,444,457	37,350,227	35,333,584	2,016,643	5.71%
Road Protection - Coast Counties	0	0	29,040	21,216	7,823	36.87%
Trauma Care Fund	960,475	960,962	9,897,667	9,826,562	71,105	0.72%
Mississippi Burn Care Fund	102,689	100,467	1,077,587	1,062,146	15,441	1.45%
New Capitol R & R	60,162	61,464	620,942	631,322	(10,380)	-1.64%
DOR Special Tag Fees	26,746	25,041	276,129	248,635	27,494	11.06%
Mailing Fees	117,428	152,866	1,376,182	1,304,574	71,607	5.49%
Apportioned Tags	0	0	0	404,650	(404,650)	-100.00%
Distinctive License Tag Fees	1,664,100	1,338,737	15,749,373	10,917,230	4,832,144	44.26%
License Tag Acquisition Fund	325,694	697,749	5,738,026	10,736,222	(4,998,196)	-46.55%
Total Privilege Tax Transfers	\$17,125,738	\$15,493,617	\$155,093,681	\$144,196,879	\$10,896,802	7.56%
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	11,243,122	11,245,847	(2,725)	-0.02%
Nuclear Plant in Lieu (Cities)	0	0	7,556,878	7,554,153	2,725	0.04%
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 2025	April 2024	7/1/24 to 4/30/25	7/1/23 to 4/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$20	\$1,000	\$20	\$980	4900.00%
General Fund: Compressed Gas	34,289	29,515	248,388	284,650	(36,262)	-12.74%
General Fund: Natural Gas	72,862	71,506	925,377	987,523	(62,146)	-6.29%
Highway Department	23,832,249	24,621,986	258,243,807	260,807,065	(2,563,258)	-0.98%
State Aid Road Fund	4,193,147	4,335,167	46,113,904	46,584,322	(470,418)	-1.01%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	45,547,456	45,849,800	(302,345)	-0.66%
Road Protection - Coast Counties	262,905	278,827	2,988,514	3,088,487	(99,973)	-3.24%
Seawall - Coast Counties	467,386	495,760	5,313,433	5,413,810	(100,376)	-1.85%
Miss. Groundwater Protection Trust Fd.	760,714	804,221	8,516,557	8,579,156	(62,599)	-0.73%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	13,235	11,393	95,878	109,875	(13,997)	-12.74%
Municipal Aid	0	0	1,633,122	1,633,122	0	0.00%
Aeronautics Commission	106,961	6,532	1,197,007	1,323,747	(126,740)	-9.57%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	480	413	3,477	3,985	(508)	-12.74%
Railroad Revitalization Fund	11,678	10,615	107,717	116,227	(8,510)	-7.32%
IFTA Tax	593,917	822,515	9,865,837	8,788,914	1,076,923	12.25%
Total Petroleum Tax Transfers	\$30,349,823	\$31,488,471	\$389,601,473	\$392,370,703	(\$2,769,230)	-0.71%
TVA In Lieu transferred to:						
General Fund	\$230,637	\$0	\$4,125,562	\$1,937,666	\$2,187,896	112.91%
TVA in Lieu Tax (Counties)	0	0	12,773,174	13,291,144	(517,969)	-3.90%
TVA in Lieu Tax (Municipalities)	0	0	5,652,807	5,911,500	(258,693)	-4.38%
TVA in Lieu Tax (Schools)	0	0	6,168,921	6,427,808	(258,887)	-4.03%
Total TVA In Lieu Transfers	\$230,637	\$0	\$28,720,464	\$27,568,118	\$1,152,346	4.18%
Statewide Privilege Fees transferred to:						
General Fund	\$647	\$0	\$633,849	\$643,683	(\$9,834)	-1.53%
Total Statewide Privilege Fees	\$647	\$0	\$633,849	\$643,683	(\$9,834)	-1.53%
Timber Severance Tax transferred to:						
General Fund	\$974	\$0	\$5,161	\$11,721	(\$6,560)	-55.97%
Timber Severance - Counties	62,512	78,535	711,846	726,366	(14,519)	-2.00%
Timber Severance - Forest Resources	246,149	306,171	2,816,151	2,873,295	(57,144)	-1.99%
Total Timber Severance Tax Transfers	\$309,635	\$384,706	\$3,533,159	\$3,611,382	(\$78,223)	-2.17%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$20	\$90	(\$70)	-77.78%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$20	\$90	(\$70)	-77.78%
Public Utility Regulatory Fees transferred to:						
General Fund	\$154	\$0	\$8,121,158	\$8,153,615	(\$32,457)	-0.40%
Total Regulatory Fees	\$154	\$0	\$8,121,158	\$8,153,615	(\$32,457)	-0.40%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$1,990	\$0	\$27,371	\$25,608	\$1,763	6.88%
Total Municipal Gas Utility Regulation	\$1,990	\$0	\$27,371	\$25,608	\$1,763	6.88%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$6,978	\$224,242	(\$217,264)	-96.89%
Gross Railroad Regulation	0	0	196,056	201,000	(4,944)	-2.46%
Total Railroad Regulatory	\$0	\$0	\$203,035	\$425,242	(\$222,207)	-52.25%
Fantasy Sports Tax transferred to:						
General Fund	\$75,311	\$37,616	\$1,538,119	\$150,007	\$1,388,112	925.37%
Total Fantasy Sports Tax Transfers	\$75,311	\$37,616	\$1,538,119	\$150,007	\$1,388,112	925.37%

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

	April 2025	April 2024	7/1/24 to 4/30/25	7/1/23 to 4/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$595,004	\$215,015	\$5,616,632	\$6,087,431	(\$470,799)	-7.73%
Total Casual Auto Sales Tax Transfers	\$595,004	\$215,015	\$5,616,632	\$6,087,431	(\$470,799)	-7.73%
Title Fees Transferred to:						
DOR Title Fees	\$1,025,558	\$848,256	\$8,365,674	\$7,843,034	\$522,640	6.66%
Total Title Fees Transfers	\$1,025,558	\$848,256	\$8,365,674	\$7,843,034	\$522,640	6.66%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$72,034	\$80,868	\$1,109,558	\$1,062,290	\$47,268	4.45%
Total ATV/ Motorcycle Fees Transfers	\$72,034	\$80,868	\$1,109,558	\$1,062,290	\$47,268	4.45%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$643,601	\$747,081	\$6,774,413	\$6,870,994	(\$96,582)	-1.41%
Prepaid Wireless E911 Fee	13,137	15,247	138,262	140,237	(1,975)	-1.41%
Total Prepaid Wireless E911	\$656,738	\$762,328	\$6,912,674	\$7,011,231	(\$98,557)	-1.41%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$123,392	\$128,309	\$1,331,407	\$1,342,216	(\$10,810)	-0.81%
Total E911 Telephone Minimum Standards Service Charge	\$123,392	\$128,309	\$1,331,407	\$1,342,216	(\$10,810)	-0.81%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$9,722,707	\$10,280,697	(\$557,990)	-5.43%
Rail Car in Lieu - DOR Fee	342	262	300,087	310,231	(10,145)	-3.27%
Total Rail Car in Lieu	\$342	\$262	\$10,022,793	\$10,590,928	(\$568,135)	-5.36%
City Utility Tax						
Gross City Utility Tax	\$17,800	\$20,725	\$189,036	\$244,716	(\$55,681)	-22.75%
City Utility Fee	937	1,091	9,948	12,879	(2,931)	-22.76%
Total City Utility	\$18,736	\$21,816	\$198,984	\$257,595	(\$58,612)	-22.75%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,095,678	\$12,295,032	\$127,166,383	\$124,372,717	\$2,793,666	2.25%
Occupancy	51,347	47,164	537,924	571,778	(33,855)	-5.92%
Mississippi Telecommunication Facility	38,832	34,306	367,628	362,622	5,006	1.38%
Special Levy / Occupancy Collection Fee	349,550	357,028	3,676,153	3,578,464	97,689	2.73%
Total Special Levy	\$12,535,406	\$12,733,530	\$131,748,088	\$128,885,582	\$2,862,506	2.22%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$30,354	\$5,257	\$2,649,037	\$2,069,131	\$579,906	28.03%
Environment Protection Trust Fund	30,354	5,257	2,649,037	2,069,131	579,906	28.03%
Total Non-Hazardous Waste	\$60,709	\$10,513	\$5,298,074	\$4,138,262	\$1,159,811	28.03%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$111	\$10,370	(\$10,259)	-98.93%
Hazardous Waste - Perpetual Care & Maint.	0	0	130	12,099	(11,969)	-98.93%
Hazardous Waste - Minimization Fund	0	0	130	12,099	(11,969)	-98.93%
Total Hazardous Waste	\$0	\$0	\$371	\$34,567	(\$34,197)	-98.93%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$232,510	\$265,531	\$2,803,334	\$2,338,953	\$464,381	19.85%
DOR Collection Fee	12,237	13,975	147,541	169,195	(21,654)	-12.80%
Total Waste Tire	\$244,747	\$279,506	\$2,950,875	\$2,508,148	\$442,727	17.65%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,430,758	\$938,374	\$17,112,684	\$27,552,838	(\$10,440,154)	-37.89%
Special Agent Fees	155,699	183,237	1,965,067	2,484,409	(519,343)	-20.90%
Amusement Ride Fees	900	0	2,400	1,000	1,400	140.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	54,484	54,228	477,588	527,689	(50,101)	-9.49%
Cash Bond	0	0	127,020	0	127,020	0.00%
Total Other Miscellaneous Agency Transfers	\$2,641,842	\$1,175,839	\$19,684,759	\$30,565,936	(\$10,881,177)	-35.60%
Summary:						
Transfers to the General Fund	\$1,036,342,922	\$1,038,015,800	\$5,929,489,015	\$6,054,497,436	(\$125,008,421)	-2.06%
Transfers to Other than the General Fund	\$351,825,157	\$355,366,139	\$3,217,485,447	\$3,046,165,050	\$171,320,397	5.62%
Total Transfers	\$1,388,168,079	\$1,393,381,940	\$9,146,974,462	\$9,100,662,486	\$46,311,976	0.51%

Note: Figures may not add due to computer rounding.