

Mississippi Department of Revenue
Summary of Transfers
May 2022

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2022 were \$654,161,814 which is an increase of \$22,154,322 or 3.51% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2022 were \$6,444,612,241 which is an increase of \$610,984,558 or 10.47% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2022 were \$930,296,339 which is an increase of \$7,928,520 or .86% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2022 were \$9,396,864,941 which is an increase of \$902,276,768 or 10.62% from the same period of the prior year.

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

	May 2022	May 2021	7/1/21 to 5/31/22	7/1/20 to 5/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$222,373,638	\$219,704,861	\$2,321,894,096	\$2,030,460,079	\$291,434,017	14.35%
Public School Building Fund	1,666,666	1,666,666	18,333,326	18,333,326	0	0.00%
Municipalities	48,577,132	48,958,125	490,213,982	450,477,660	39,736,323	8.82%
Motor Vehicle Rental Sales Tax	0	0	9,507,625	6,945,994	2,561,631	36.88%
4-Lane Construction Project	1,029,134	628,954	15,142,218	17,330,113	(2,187,895)	-12.62%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	36,380,488	36,352,664	340,507,336	312,667,745	27,839,592	8.90%
Mississippi Fair Commission	1,449	677	251,802	133,093	118,709	89.19%
Motor Vehicle Ad Valorem Tax Reduction Fund	20,672,122	26,230,270	200,498,156	200,673,133	(174,977)	-0.09%
Department of Agriculture	31,367	73,055	270,400	412,531	(142,130)	-34.45%
Sales Tax (Telecommunications 7%)	381,990	459,949	4,608,421	4,981,375	(372,954)	-7.49%
Airport Parking	58,373	33,518	616,009	354,030	261,980	74.00%
Capitol Complex Improvement Fund	890,414	921,980	9,356,228	8,085,423	1,270,805	15.72%
Sales Tax Incentive Fund - Economic Redevelopment	48,824	101,977	1,019,611	889,319	130,292	14.65%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	729,063	1,031,548	9,048,083	7,405,623	1,642,461	22.18%
MS Development Authority Tourism Advertising Fund	1,228,917	770,011	11,767,661	6,523,260	5,244,401	80.40%
MDA Training Grant	0	150,000	0	1,650,000	(1,650,000)	-100.00%
State Aid Road Fund	250,000	250,000	2,750,000	2,750,000	0	0.00%
Total Sales Tax Transfers	\$334,319,577	\$337,334,255	\$3,477,784,955	\$3,112,072,702	\$365,712,253	11.75%
Use Tax Transferred to:						
General Fund	\$33,858,904	\$35,713,818	\$395,524,487	\$374,195,895	\$21,328,593	5.70%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,426,199	7,305,897	68,285,749	60,975,961	7,309,788	11.99%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,162,707	6,612,141	78,205,787	65,975,151	12,230,636	18.54%
Local Bridge Replacement & Rehabilitation Fund	3,671,939	2,642,961	38,243,947	24,986,086	13,257,861	53.06%
Modernization Use Tax County Fund	8,015,818	4,928,882	81,731,841	44,644,889	37,086,952	83.07%
Modernization Use Tax City Fund	8,015,818	4,928,882	81,731,841	44,644,889	37,086,952	83.07%
Total Use Tax Transfers	\$67,151,385	\$62,132,581	\$747,723,652	\$619,422,871	\$128,300,781	20.71%
Individual Income Tax Transferred to:						
General Fund	\$322,902,640	\$296,465,581	\$2,277,110,204	\$2,000,337,823	\$276,772,381	13.84%
Income Tax-Withheld-Job Incentive/Advantage	4,107,492	3,203,673	15,486,656	12,039,690	3,446,965	28.63%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	79,501	6,856,438	1,442,179	5,414,259	375.42%
MMEIA Rebate Fund	2,265,869	566,182	5,158,742	5,677,153	(518,411)	-9.13%
Income Tax-SMART Business Incentive	1,199,828	0	1,199,828	0	1,199,828	0.00%
Withheld Tax Collection Fee - incentive rebate fee	127,036	99,083	478,969	372,362	106,607	28.63%
Refund Account	21,589,684	42,919,286	364,790,746	330,654,458	34,136,288	10.32%
Total Individual Income Tax Transfers	\$352,192,549	\$343,333,306	\$2,671,081,583	\$2,350,523,666	\$320,557,917	13.64%
Corporate Tax Transferred to:						
General Fund	\$30,277,855	\$34,934,908	\$705,247,387	\$704,085,491	\$1,161,896	0.17%
Economic Redevelopment Incentive Corporate Fund	0	0	93,216	124,309	(31,093)	-25.01%
Refund Account	4,529,779	1,634,348	50,754,114	59,814,503	(9,060,389)	-15.15%
Total Corporate Tax Transfers	\$34,807,634	\$36,569,256	\$756,094,717	\$764,024,303	(\$7,929,586)	-1.04%
Insurance Premium Tax Transferred to:						
General Fund	\$2,291,365	\$2,296,327	\$275,448,153	\$274,888,415	\$559,738	0.20%
Municipalities	2,272,051	2,162,384	9,656,369	9,234,184	422,185	4.57%
County Fire Protection	2,272,051	2,162,384	9,656,369	9,234,184	422,185	4.57%
City of Jackson	54,868	57,438	327,420	313,390	14,030	4.48%
Total Ins. Premium Tax Transfers	\$6,890,335	\$6,678,533	\$295,088,310	\$293,670,173	\$1,418,138	0.48%
Gaming Fees & Taxes Transferred to:						
General Fund	\$14,013,618	\$14,944,756	\$154,832,422	\$136,315,742	\$18,516,680	13.58%
Gaming License & Taxes (Counties & Cities)	8,759,427	11,939,505	96,599,955	84,216,667	12,383,288	14.70%
Gaming Bond Sinking Fund	3,000,000	3,000,000	33,000,000	33,000,000	0	0.00%
Gaming State Highway Fund	311,184	276,894	4,743,935	4,895,030	(151,095)	-3.09%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$26,084,228	\$30,161,155	\$289,176,311	\$258,427,438	\$30,748,873	11.90%

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

	May 2022	May 2021	7/1/21 to 5/31/22	7/1/20 to 5/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,290,632	\$11,790,606	\$124,507,821	\$133,727,067	(\$9,219,246)	-6.89%
Total Tobacco Tax Transfers	\$11,290,632	\$11,790,606	\$124,507,821	\$133,727,067	(\$9,219,246)	-6.89%
Beer and Wine Tax transferred to:						
General Fund	\$2,449,122	\$2,591,542	\$25,845,383	\$26,893,288	(\$1,047,906)	-3.90%
Total Beer and Wine Tax Transfers	\$2,449,122	\$2,591,542	\$25,845,383	\$26,893,288	(\$1,047,906)	-3.90%
ABC Collections transferred to:						
General Fund	\$8,750,676	\$9,495,167	\$100,453,791	\$100,505,998	(\$52,207)	-0.05%
Counties	23,660	23,560	262,912	241,095	21,818	9.05%
Municipalities	284,368	285,512	2,964,931	2,538,546	426,385	16.80%
Department of Mental Health	905,499	979,192	10,333,889	10,293,191	40,698	0.40%
ABC Sales & Service Outside State Agencies	7,788	15,641	95,338	193,415	(98,077)	-50.71%
Total ABC Transfers	\$9,971,991	\$10,799,072	\$114,110,861	\$113,772,244	\$338,617	0.30%
Oil Severance Tax Transferred to:						
General Fund	\$3,514,021	\$1,858,112	\$26,843,084	\$14,490,295	\$12,352,789	85.25%
Counties	1,172,311	732,109	10,048,790	5,432,479	4,616,311	84.98%
Total Oil Severance Tax Transfers	\$4,686,331	\$2,590,221	\$36,891,874	\$19,922,774	\$16,969,100	85.17%
Gas Severance Tax Transferred to:						
General Fund	\$379,085	\$149,787	\$3,073,462	\$1,596,413	\$1,477,049	92.52%
Counties	143,585	112,691	1,444,479	784,885	659,594	84.04%
Total Gas Severance Tax Transfers	\$522,670	\$262,478	\$4,517,941	\$2,381,298	\$2,136,643	89.73%
Installment Loan Tax transferred to:						
General Fund	\$917,903	\$313,071	\$14,260,265	\$12,449,697	\$1,810,568	14.54%
Total Installment Loan Tax Transfers	\$917,903	\$313,071	\$14,260,265	\$12,449,697	\$1,810,568	14.54%
Privilege Tax Transferred to:						
General Fund	\$855,503	\$1,458,488	\$7,864,469	\$11,987,647	(\$4,123,177)	-34.40%
Highway Department	9,751,960	9,245,013	63,863,344	60,477,710	3,385,634	5.60%
4-Lane Highway Project	1,852,591	2,125,727	17,055,145	17,603,851	(548,707)	-3.12%
Highway Department Hybrid/Electric	136,965	117,713	1,201,471	989,253	212,218	21.45%
State Aid Roads Hybrid/Electric	25,115	22,087	220,858	185,492	35,367	19.07%
Counties	4,588,119	3,849,571	36,360,416	31,190,972	5,169,443	16.57%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,222,816	1,383,767	11,058,326	11,465,029	(406,703)	-3.55%
Mississippi Burn Care Fund	107,763	118,273	984,310	971,945	12,365	1.27%
New Capitol R & R	75,132	86,326	639,334	617,146	22,188	3.60%
DOR Special Tag Fees	15,134	16,639	140,973	138,008	2,965	2.15%
Mailing Fees	105,251	117,012	965,844	946,141	19,704	2.08%
Apportioned Tags	0	173,571	0	281,900	(281,900)	-100.00%
Distinctive License Tag Fees	689,289	762,337	6,607,762	6,535,277	72,486	1.11%
License Tag Acquisition Fund	438,829	0	3,746,406	0	3,746,406	0.00%
Total Privilege Tax Transfers	\$19,864,466	\$19,476,525	\$150,728,412	\$143,401,461	\$7,326,951	5.11%
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

	May 2022	May 2021	7/1/21 to 5/31/22	7/1/20 to 5/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$168	\$2,070	\$2,650	(\$580)	-21.88%
General Fund: Compressed Gas	36,653	36,924	324,603	312,400	12,203	3.91%
General Fund: Natural Gas	80,981	78,520	879,534	752,605	126,929	16.87%
Highway Department	29,609,259	31,721,191	295,263,197	284,157,422	11,105,775	3.91%
State Aid Road Fund	5,249,590	5,643,788	52,896,393	51,650,549	1,245,844	2.41%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	173,749	164,544	45,317,019	42,819,584	2,497,436	5.83%
Road Protection - Coast Counties	314,901	305,795	3,527,768	3,126,874	400,894	12.82%
Seawall - Coast Counties	559,835	543,635	6,271,955	5,559,238	712,717	12.82%
Miss. Groundwater Protection Trust Fd.	881,224	0	6,958,458	4,171,546	2,786,912	66.81%
MDOT Miss. Groundwater Protection Trust Fd.	0	875,862	2,644,232	4,847,249	(2,203,018)	-45.45%
Dept of Ins Propane Education Fund	14,148	14,253	125,296	120,586	4,710	3.91%
Municipal Aid	0	0	1,602,824	1,598,864	3,961	0.25%
Aeronautics Commission	117,265	102,072	1,183,137	771,903	411,234	53.28%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	513	517	4,544	4,373	171	3.91%
Railroad Revitalization Fund	14,143	14,863	154,155	146,367	7,787	5.32%
IFTA Tax	1,985,101	1,685,028	10,967,827	8,628,078	2,339,749	27.12%
Total Petroleum Tax Transfers	\$39,037,361	\$41,187,159	\$436,923,013	\$417,470,289	\$19,452,724	4.66%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$1,896,854	\$1,982,126	(\$85,272)	-4.30%
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	\$19,700,557	\$23,764,393	(\$4,063,835)	-17.10%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$358	\$595,769	\$646,244	(\$50,475)	-7.81%
Total Statewide Privilege Fees	\$0	\$358	\$595,769	\$646,244	(\$50,475)	-7.81%
Timber Severance Tax transferred to:						
General Fund	\$613	\$0	\$12,430	\$3,748	\$8,683	231.68%
Timber Severance - Counties	69,725	75,506	731,630	735,802	(4,171)	-0.57%
Timber Severance - Forest Resources	276,503	297,539	2,902,266	2,924,691	(22,424)	-0.77%
Total Timber Severance Tax Transfers	\$346,840	\$373,045	\$3,646,327	\$3,664,240	(\$17,913)	-0.49%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$1,539	\$150	\$205,454	(\$205,304)	-99.93%
Total Int. On Investments (STC) Transfers	\$0	\$1,539	\$150	\$205,454	(\$205,304)	-99.93%
Public Utility Regulatory Fees transferred to:						
General Fund	\$293	\$239	\$6,578,732	\$6,392,597	\$186,136	2.91%
Total Regulatory Fees	\$293	\$239	\$6,578,732	\$6,392,597	\$186,136	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	\$0	\$14,158	\$183,597	\$170,266	\$13,331	7.83%
Total Fantasy Sports Tax Transfers	\$0	\$14,158	\$183,597	\$170,266	\$13,331	7.83%

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

	May 2022	May 2021	7/1/21 to 5/31/22	7/1/20 to 5/31/21	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$724,183	\$964,682	\$6,831,898	\$7,560,409	(\$728,510)	-9.64%
Total Casual Auto Sales Tax Transfers	\$724,183	\$964,682	\$6,831,898	\$7,560,409	(\$728,510)	-9.64%
Title Fees Transferred to:						
DOR Title Fees	\$1,089,167	\$1,027,363	\$9,175,267	\$9,908,366	(\$733,099)	-7.40%
Total Title Fees Transfers	\$1,089,167	\$1,027,363	\$9,175,267	\$9,908,366	(\$733,099)	-7.40%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$122,120	\$157,014	\$1,190,540	\$1,580,968	(\$390,427)	-24.70%
Total ATV/ Motorcycle Fees Transfers	\$122,120	\$157,014	\$1,190,540	\$1,580,968	(\$390,427)	-24.70%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$763,930	\$786,541	\$7,980,769	\$8,159,403	(\$178,634)	-2.19%
Prepaid Wireless E911 Fee	15,591	16,053	162,881	166,524	(3,643)	-2.19%
Total Prepaid Wireless E911	\$779,521	\$802,594	\$8,143,650	\$8,325,927	(\$182,277)	-2.19%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$138,817	\$132,860	\$1,422,941	\$1,484,502	(\$61,561)	-4.15%
Total E911 Telephone Minimum Standards Service Charge	\$138,817	\$132,860	\$1,422,941	\$1,484,502	(\$61,561)	-4.15%
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	56	100	272,473	293,357	(20,884)	-7.12%
Total Rail Car in Lieu	\$56	\$100	\$9,126,792	\$9,772,907	(\$646,114)	-6.61%
City Utility Tax						
Gross City Utility Tax	\$28,133	\$27,985	\$323,291	\$298,492	\$24,799	8.31%
City Utility Fee	1,481	1,473	17,015	15,710	1,306	8.31%
Total City Utility	\$29,613	\$29,458	\$340,306	\$314,201	\$26,105	8.31%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,614,114	\$11,792,414	\$125,693,891	\$102,998,055	\$22,695,836	22.04%
Occupancy	64,444	67,482	690,275	568,651	121,623	21.39%
Mississippi Telecommunication Facility	40,723	49,163	483,159	478,166	4,993	1.04%
Special Levy / Occupancy Collection Fee	363,901	335,628	3,607,347	2,912,280	695,067	23.87%
Total Special Levy	\$13,083,182	\$12,244,687	\$130,474,671	\$106,957,152	\$23,517,519	21.99%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$80,100	\$42,522	\$2,605,083	\$2,104,674	\$500,409	23.78%
Environment Protection Trust Fund	80,100	42,522	2,605,083	2,104,673	500,409	23.78%
Total Non-Hazardous Waste	\$160,201	\$85,043	\$5,210,165	\$4,209,347	\$1,000,819	23.78%
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	\$868,765	\$320,182	\$3,584,389	\$2,701,689	\$882,699	32.67%
DOR Collection Fee	45,724	16,852	188,648	142,193	46,455	32.67%
Total Waste Tire	\$914,489	\$337,034	\$3,773,037	\$2,843,882	\$929,155	32.67%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,140,205	\$465,872	\$21,469,002	\$14,711,598	\$6,757,404	45.93%
Special Agent Fees	310,642	218,512	2,875,936	2,006,875	869,061	43.30%
Amusement Ride Fees	0	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	969	0	1,059	130	929	714.50%
Sales and Services Outside	51,419	90,440	572,214	667,797	(95,583)	-14.31%
Cash Bond	50,124	44,500	519,484	977,903	(458,419)	-46.88%
Total Other Miscellaneous Agency Transfers	\$2,553,359	\$819,324	\$25,438,396	\$18,364,303	\$7,074,092	38.52%
Summary:						
Transfers to the General Fund	\$654,161,814	\$632,007,492	\$6,444,612,241	\$5,833,627,683	\$610,984,558	10.47%
Transfers to Other than the General Fund	\$276,134,525	\$290,360,327	\$2,952,252,700	\$2,660,960,490	\$291,292,210	10.95%
Total Transfers	\$930,296,339	\$922,367,819	\$9,396,864,941	\$8,494,588,173	\$902,276,768	10.62%

Note: Figures may not add due to computer rounding.