

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

General fund transfers by the Department of Revenue for the 11th month of the fiscal year ending June 30, 2025 were \$530,529,829 which is a decrease of -\$3,181,186 or -.6% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending May 31, 2025 were \$6,460,018,844 which is a decrease of -\$128,189,607 or -1.95% from the same period of the prior year.

Transfers to all funds in the month of May for the fiscal year ending June 30, 2025 were \$845,255,574 which is a decrease of -\$9,736,470 or -1.14% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending May 31, 2025 were \$9,992,230,037 which is an increase of \$36,575,506 or .37% from the same period of the prior year.

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

	May 2025	May 2024	7/1/24 to 5/31/25	7/1/23 to 5/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$249,805,337	\$230,862,205	\$2,612,892,413	\$2,571,951,896	\$40,940,517	1.59%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	1,666,666	0	18,333,326	(18,333,326)	-100.00%
Municipalities	51,532,781	50,675,660	530,457,146	527,913,152	2,543,994	0.48%
Motor Vehicle Rental Sales Tax	0	0	11,291,585	11,100,078	191,507	1.73%
4-Lane Construction Project	1,700,400	2,189,641	25,785,050	21,741,829	4,043,221	18.60%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	42,211,610	37,782,675	406,829,825	377,835,410	28,994,416	7.67%
Mississippi Fair Commission	716	764	46,854	433,729	(386,876)	-89.20%
Motor Vehicle Ad Valorem Tax Reduction Fund	23,099,263	21,448,426	215,862,786	210,768,069	5,094,717	2.42%
Department of Agriculture	22,656	102,708	586,560	483,648	102,912	21.28%
Sales Tax (Telecommunications 7%)	284,048	319,859	3,405,651	4,084,909	(679,258)	-16.63%
Airport Parking	82,581	77,213	1,007,888	901,748	106,140	11.77%
Capitol Complex Improvement Fund	1,341,001	1,271,304	13,425,971	13,276,403	149,567	1.13%
Sales Tax Incentive Fund - Economic Redevelopment	63,615	241,493	1,407,640	2,336,517	(928,877)	-39.75%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	4,500,000	0	36,000,000	0	36,000,000	0.00%
Sales Tax Incentive Fund - Tourism Project	320,661	308,706	3,647,331	4,079,363	(432,032)	-10.59%
MS Development Authority Tourism Advertising Fund	1,480,688	1,356,109	13,801,321	13,395,151	406,171	3.03%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	2,750,000	2,750,000	0	0.00%
Total Sales Tax Transfers	\$376,695,357	\$348,553,428	\$3,921,198,021	\$3,823,385,229	\$97,812,792	2.56%
Use Tax Transferred to:						
General Fund	\$38,264,772	\$35,422,254	\$396,734,295	\$374,109,418	\$22,624,877	6.05%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,795,438	6,179,322	67,396,713	67,823,002	(426,288)	-0.63%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	9,179,294	8,455,909	90,573,811	85,222,889	5,350,922	6.28%
Local Bridge Replacement & Rehabilitation Fund	1,995,960	1,903,113	21,511,894	21,985,840	(473,946)	-2.16%
State Aid Bridge Fund	1,995,960	1,903,113	21,511,894	18,669,031	2,842,863	15.23%
Modernization Use Tax County Fund	11,975,761	11,418,675	129,071,363	120,376,912	8,694,451	7.22%
Modernization Use Tax City Fund	11,975,761	11,418,675	129,071,363	120,376,912	8,694,451	7.22%
Total Use Tax Transfers	\$82,182,947	\$76,701,061	\$859,871,333	\$812,564,004	\$47,307,329	5.82%
Individual Income Tax Transferred to:						
General Fund	\$185,766,646	\$192,097,576	\$2,074,338,539	\$2,040,348,272	\$33,990,266	1.67%
Income Tax-Withheld-Job Incentive/Advantage	1,381,224	4,878,002	16,375,474	19,186,454	(2,810,980)	-14.65%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	7,679,384	15,483	11,117,573	9,327,618	1,789,955	19.19%
MMEIA Rebate Fund	2,690,680	2,775,911	11,384,461	11,372,522	11,939	0.10%
Income Tax-SMART Business Incentive	0	414,258	1,417,275	1,600,507	(183,232)	-11.45%
Withheld Tax Collection Fee - incentive rebate fee	0	150,874	467,597	593,403	(125,806)	-21.20%
Refund Account	28,379,046	25,386,538	515,689,884	487,565,421	28,124,462	5.77%
Total Individual Income Tax Transfers	\$225,896,980	\$225,718,642	\$2,630,790,802	\$2,569,994,197	\$60,796,605	2.37%
Corporate Tax Transferred to:						
General Fund	\$15,788,931	\$30,430,147	\$581,687,117	\$819,215,747	(\$237,528,630)	-28.99%
Economic Redevelopment Incentive Corporate Fund	0	0	39,899	388,616	(348,717)	-89.73%
Refund Account	4,272,609	20,945,566	170,038,149	99,493,899	70,544,250	70.90%
Total Corporate Tax Transfers	\$20,061,540	\$51,375,713	\$751,765,166	\$919,098,263	(\$167,333,097)	-18.21%
Insurance Premium Tax Transferred to:						
General Fund	\$1,582,209	\$6,347,406	\$351,859,314	\$341,603,214	\$10,256,101	3.00%
Municipalities	3,022,556	2,600,021	11,377,847	10,357,713	1,020,134	9.85%
County Fire Protection	3,022,684	2,600,021	11,377,847	10,357,713	1,020,134	9.85%
City of Jackson	67,638	50,024	467,430	387,013	80,417	20.78%
Total Ins. Premium Tax Transfers	\$7,695,087	\$11,597,472	\$375,082,439	\$362,705,653	\$12,376,786	3.41%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,834,310	\$13,871,128	\$142,167,465	\$142,726,572	(\$559,107)	-0.39%
Gaming License & Taxes (Counties & Cities)	8,527,068	7,916,596	87,148,540	89,086,082	(1,937,541)	-2.17%
Gaming Bond Sinking Fund	3,000,000	3,000,000	33,000,000	33,000,000	0	0.00%
Gaming State Highway Fund	258,395	216,150	3,191,736	3,774,568	(582,833)	-15.44%
Total Gaming Fees & Tax Transfers	\$25,619,773	\$25,003,874	\$265,507,741	\$268,587,222	(\$3,079,481)	-1.15%

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

	May 2025	May 2024	7/1/24 to 5/31/25	7/1/23 to 5/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$181,660	\$153,981	\$1,833,081	\$1,239,590	\$593,491	47.88%
General Fund- Permit Fees	335,000	220,000	5,320,000	6,074,000	(754,000)	-12.41%
Total Cannabis Excise Tax & Fees Transfers	\$516,660	\$373,981	\$7,153,081	\$7,313,590	(\$160,509)	-2.19%
Tobacco Tax transferred to:						
General Fund	\$10,222,425	\$10,779,053	\$105,933,955	\$111,245,995	(\$5,312,040)	-4.78%
Total Tobacco Tax Transfers	\$10,222,425	\$10,779,053	\$105,933,955	\$111,245,995	(\$5,312,040)	-4.78%
Beer and Wine Tax transferred to:						
General Fund	\$2,411,927	\$2,440,899	\$24,128,995	\$24,675,424	(\$546,429)	-2.21%
Total Beer and Wine Tax Transfers	\$2,411,927	\$2,440,899	\$24,128,995	\$24,675,424	(\$546,429)	-2.21%
ABC Collections transferred to:						
General Fund	\$8,775,230	\$7,974,383	\$99,818,406	\$99,413,053	\$405,354	0.41%
Counties	25,880	26,952	310,635	294,545	16,090	5.46%
Municipalities	310,229	319,640	3,312,671	3,245,721	66,951	2.06%
Department of Mental Health	914,210	826,820	9,879,617	10,004,270	(124,653)	-1.25%
ABC Warehouse Bond Sinking Fund	427,827	261,880	4,548,397	3,192,543	1,355,854	42.47%
ABC Warehouse Improvements Fund	80,120	81,016	839,942	863,136	(23,194)	-2.69%
ABC Sales & Service Outside State Agencies	365	667	10,880	9,474	1,406	14.84%
Total ABC Transfers	\$10,533,861	\$9,491,358	\$118,720,550	\$117,022,742	\$1,697,808	1.45%
Oil Severance Tax Transferred to:						
General Fund	\$1,980,885	\$2,601,892	\$23,915,907	\$27,522,240	(\$3,606,333)	-13.10%
Counties	715,678	1,009,962	9,632,053	10,689,446	(1,057,393)	-9.89%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,696,564	\$3,611,854	\$33,547,960	\$38,211,686	(\$4,663,726)	-12.20%
Gas Severance Tax Transferred to:						
General Fund	\$254,491	\$115,441	\$2,126,134	\$1,779,171	\$346,963	19.50%
Counties	130,848	78,333	1,023,410	1,142,249	(118,838)	-10.40%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Gas Severance Tax Transfers	\$385,339	\$193,773	\$3,149,544	\$2,921,419	\$228,125	7.81%
Installment Loan Tax transferred to:						
General Fund	\$42,781	\$228,785	\$14,373,899	\$11,534,407	\$2,839,491	24.62%
Total Installment Loan Tax Transfers	\$42,781	\$228,785	\$14,373,899	\$11,534,407	\$2,839,491	24.62%
Privilege Tax Transferred to:						
General Fund	\$932,905	\$20,296	\$5,706,022	\$1,005,056	\$4,700,966	467.73%
Highway Department	9,655,900	15,295,323	68,511,757	69,755,808	(1,244,051)	-1.78%
4-Lane Highway Project	1,914,143	1,929,679	18,125,383	17,970,024	155,359	0.86%
Highway Department Hybrid/Electric	323,432	235,727	2,981,617	2,119,773	861,844	40.66%
State Aid Roads Hybrid/Electric	58,401	42,678	538,510	383,780	154,730	40.32%
Counties	4,560,294	6,993,647	41,910,521	42,327,231	(416,710)	-0.98%
Road Protection - Coast Counties	0	0	29,040	21,216	7,823	36.87%
Trauma Care Fund	1,178,802	1,201,551	11,076,469	11,028,113	48,356	0.44%
Mississippi Burn Care Fund	123,955	124,906	1,201,542	1,187,052	14,490	1.22%
New Capitol R & R	75,949	78,664	696,891	709,986	(13,095)	-1.84%
DOR Special Tag Fees	32,874	31,052	309,003	279,687	29,316	10.48%
Mailing Fees	133,889	175,377	1,510,071	1,479,952	30,119	2.04%
Apportioned Tags	0	0	0	404,650	(404,650)	-100.00%
Distinctive License Tag Fees	2,033,088	1,689,715	17,782,461	12,606,945	5,175,517	41.05%
License Tag Acquisition Fund	310,242	2,591,772	6,048,268	13,327,994	(7,279,727)	-54.62%
Total Privilege Tax Transfers	\$21,333,873	\$30,410,387	\$176,427,554	\$174,607,266	\$1,820,288	1.04%
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

	May 2025	May 2024	7/1/24 to 5/31/25	7/1/23 to 5/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$1,000	\$20	\$980	4900.00%
General Fund: Compressed Gas	25,816	26,624	274,204	311,275	(37,071)	-11.91%
General Fund: Natural Gas	87,428	104,835	1,012,805	1,092,358	(79,554)	-7.28%
Highway Department	29,191,074	27,969,318	287,434,881	288,776,383	(1,341,502)	-0.46%
State Aid Road Fund	5,160,453	5,016,579	51,274,357	51,600,901	(326,544)	-0.63%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	162,619	165,328	45,710,075	46,015,129	(305,054)	-0.66%
Road Protection - Coast Counties	306,807	309,975	3,295,321	3,398,462	(103,141)	-3.03%
Seawall - Coast Counties	545,554	543,006	5,858,987	5,956,816	(97,829)	-1.64%
Miss. Groundwater Protection Trust Fd.	878,272	852,105	9,394,829	9,431,262	(36,433)	-0.39%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	9,965	10,277	105,842	120,152	(14,309)	-11.91%
Municipal Aid	0	0	1,633,122	1,633,122	0	0.00%
Aeronautics Commission	128,053	8,589	1,325,060	1,332,337	(7,276)	-0.55%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	361	373	3,838	4,357	(519)	-11.91%
Railroad Revitalization Fund	11,512	10,982	119,228	127,209	(7,980)	-6.27%
IFTA Tax	2,012,128	2,041,917	11,877,965	10,830,831	1,047,134	9.67%
Total Petroleum Tax Transfers	\$38,520,040	\$37,059,909	\$428,121,514	\$429,430,613	(\$1,309,099)	-0.30%
TVA In Lieu transferred to:						
General Fund	\$230,637	\$0	\$4,356,198	\$1,937,666	\$2,418,533	124.82%
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	\$28,951,101	\$27,568,118	\$1,382,983	5.02%
Statewide Privilege Fees transferred to:						
General Fund	\$5,243	\$0	\$639,092	\$643,683	(\$4,591)	-0.71%
Total Statewide Privilege Fees	\$5,243	\$0	\$639,092	\$643,683	(\$4,591)	-0.71%
Timber Severance Tax transferred to:						
General Fund	\$686	\$3,916	\$5,847	\$15,638	(\$9,790)	-62.61%
Timber Severance - Counties	64,940	62,888	776,786	789,254	(12,467)	-1.58%
Timber Severance - Forest Resources	257,074	249,786	3,073,225	3,123,081	(49,855)	-1.60%
Total Timber Severance Tax Transfers	\$322,700	\$316,590	\$3,855,859	\$3,927,972	(\$72,113)	-1.84%
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	\$26	\$196	\$8,121,184	\$8,153,810	(\$32,626)	-0.40%
Total Regulatory Fees	\$26	\$196	\$8,121,184	\$8,153,810	(\$32,626)	-0.40%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$27,371	\$25,608	\$1,763	6.88%
Total Municipal Gas Utility Regulation	\$0	\$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	\$484	\$10,000	\$1,538,602	\$160,007	\$1,378,596	861.59%
Total Fantasy Sports Tax Transfers	\$484	\$10,000	\$1,538,602	\$160,007	\$1,378,596	861.59%

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

	May 2025	May 2024	7/1/24 to 5/31/25	7/1/23 to 5/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$838,513	\$768,461	\$6,455,145	\$6,855,892	(\$400,748)	-5.85%
Total Casual Auto Sales Tax Transfers	\$838,513	\$768,461	\$6,455,145	\$6,855,892	(\$400,748)	-5.85%
Title Fees Transferred to:						
DOR Title Fees	\$873,648	\$948,147	\$9,239,322	\$8,791,181	\$448,141	5.10%
Total Title Fees Transfers	\$873,648	\$948,147	\$9,239,322	\$8,791,181	\$448,141	5.10%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$110,795	\$109,221	\$1,220,353	\$1,171,511	\$48,842	4.17%
Total ATV/ Motorcycle Fees Transfers	\$110,795	\$109,221	\$1,220,353	\$1,171,511	\$48,842	4.17%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$682,818	\$744,214	\$7,457,230	\$7,615,208	(\$157,978)	-2.07%
Prepaid Wireless E911 Fee	13,935	15,188	152,197	155,425	(3,228)	-2.08%
Total Prepaid Wireless E911	\$696,753	\$759,402	\$7,609,427	\$7,770,634	(\$161,206)	-2.07%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$140,900	\$86,815	\$1,472,307	\$1,429,031	\$43,276	3.03%
Total E911 Telephone Minimum Standards Service Charge	\$140,900	\$86,815	\$1,472,307	\$1,429,031	\$43,276	3.03%
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	243	443	300,330	310,674	(10,344)	-3.33%
Total Rail Car in Lieu	\$243	\$443	\$10,023,036	\$10,591,371	(\$568,334)	-5.37%
City Utility Tax						
Gross City Utility Tax	\$18,264	\$21,190	\$207,299	\$265,906	(\$58,606)	-22.04%
City Utility Fee	961	1,115	10,909	13,994	(3,085)	-22.05%
Total City Utility	\$19,225	\$22,305	\$218,209	\$279,900	(\$61,692)	-22.04%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$15,014,268	\$14,209,252	\$142,180,651	\$138,581,969	\$3,598,683	2.60%
Occupancy	66,538	105,806	604,461	677,584	(73,123)	-10.79%
Mississippi Telecommunication Facility	43,478	37,115	411,106	399,737	11,369	2.84%
Special Levy / Occupancy Collection Fee	437,463	410,103	4,113,616	3,988,567	125,049	3.14%
Total Special Levy	\$15,561,747	\$14,762,275	\$147,309,835	\$143,647,856	\$3,661,978	2.55%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$37,344	\$1,937	\$2,686,381	\$2,071,068	\$615,312	29.71%
Environment Protection Trust Fund	37,344	1,937	2,686,380	2,071,068	615,312	29.71%
Total Non-Hazardous Waste	\$74,687	\$3,874	\$5,372,761	\$4,142,136	\$1,230,625	29.71%
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	\$274,484	\$300,556	\$3,077,819	\$2,639,509	\$438,310	16.61%
DOR Collection Fee	14,445	15,819	161,986	185,013	(23,027)	-12.45%
Total Waste Tire	\$288,929	\$316,374	\$3,239,804	\$2,824,522	\$415,282	14.70%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,044,781	\$3,145,489	\$18,157,465	\$30,698,328	(\$12,540,862)	-40.85%
Special Agent Fees	159,873	189,519	2,124,940	2,673,928	(548,989)	-20.53%
Amusement Ride Fees	700	0	3,100	1,000	2,100	210.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	70,536	12,745	548,124	540,433	7,690	1.42%
Cash Bond	0	0	127,020	0	127,020	0.00%
Total Other Miscellaneous Agency Transfers	\$1,275,890	\$3,347,753	\$20,960,649	\$33,913,689	(\$12,953,040)	-38.19%
Summary:						
Transfers to the General Fund	\$530,529,829	\$533,711,015	\$6,460,018,844	\$6,588,208,451	(\$128,189,607)	-1.95%
Transfers to Other than the General Fund	\$314,725,746	\$321,281,029	\$3,532,211,193	\$3,367,446,079	\$164,765,113	4.89%
Total Transfers	\$845,255,574	\$854,992,045	\$9,992,230,037	\$9,955,654,531	\$36,575,506	0.37%

Note: Figures may not add due to computer rounding.