

**Mississippi Department of Revenue**  
**Summary of Transfers**  
**June 2023**

General fund transfers by the Department of Revenue for the 12th month of the fiscal year ending June 30, 2023 were \$724,439,418 which is a decrease of -\$20,649,528 or -2.77% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending June 30, 2023 were \$7,417,097,290 which is an increase of \$227,396,103 or 3.16% from the same period of the prior year.

Transfers to all funds in the month of June for the fiscal year ending June 30, 2023 were \$958,396,722 which is a decrease of -\$12,330,305 or -1.27% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending June 30, 2023 were \$10,809,330,090 which is an increase of \$441,738,121 or 4.26% from the same period of the prior year.

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

	June 2023	June 2022	7/1/22 to 6/30/23	7/1/21 to 6/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$240,356,529	\$231,759,134	\$2,734,066,955	\$2,553,653,230	\$180,413,725	7.06%
Public School Building Fund	0	1,666,666	0	19,999,992	(19,999,992)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	19,999,992	0	19,999,992	0.00%
Municipalities	47,286,921	47,560,371	560,232,799	537,774,353	22,458,446	4.18%
Motor Vehicle Rental Sales Tax	0	0	9,898,179	9,507,625	390,554	4.11%
4-Lane Construction Project	1,535,903	1,277,072	18,894,125	16,419,290	2,474,835	15.07%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	39,208,055	37,607,986	404,550,270	378,115,322	26,434,948	6.99%
Mississippi Fair Commission	1,058	742	167,584	252,543	(84,960)	-33.64%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,213,273	19,532,536	222,864,054	220,030,692	2,833,362	1.29%
Department of Agriculture	67,432	38,378	338,213	308,778	29,435	9.53%
Sales Tax (Telecommunications 7%)	331,407	381,033	4,846,851	4,989,454	(142,603)	-2.86%
Airport Parking	75,812	56,876	859,363	672,886	186,477	27.71%
Capitol Complex Improvement Fund	817,842	856,759	9,939,712	10,212,987	(273,275)	-2.68%
Sales Tax Incentive Fund - Economic Redevelopment	147,504	60,229	1,282,769	1,079,839	202,929	18.79%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	801,358	671,674	8,651,567	9,719,757	(1,068,191)	-10.99%
MS Development Authority Tourism Advertising Fund	1,256,279	1,192,900	14,183,257	12,960,561	1,222,696	9.43%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	3,000,000	3,000,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$353,016,041</b>	<b>\$342,912,356</b>	<b>\$4,055,775,689</b>	<b>\$3,820,697,311</b>	<b>\$235,078,378</b>	<b>6.15%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$29,297,498	\$33,433,261	\$388,997,890	\$428,957,748	(\$39,959,859)	-9.32%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,724,119	6,470,618	73,796,750	74,756,366	(959,616)	-1.28%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,880,933	7,024,215	90,021,322	85,230,002	4,791,320	5.62%
Local Bridge Replacement & Rehabilitation Fund	3,173,314	3,502,746	42,578,972	41,746,693	832,279	1.99%
Modernization Use Tax County Fund	9,519,941	7,508,238	124,736,916	89,240,079	35,496,836	39.78%
Modernization Use Tax City Fund	9,519,941	7,508,238	124,736,916	89,240,079	35,496,836	39.78%
<b>Total Use Tax Transfers</b>	<b>\$65,115,746</b>	<b>\$65,447,316</b>	<b>\$848,868,765</b>	<b>\$813,170,968</b>	<b>\$35,697,797</b>	<b>4.39%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$192,369,532	\$222,479,900	\$2,388,369,697	\$2,499,590,104	(\$111,220,407)	-4.45%
Income Tax-Withheld-Job Incentive/Advantage	0	0	18,196,604	15,486,656	2,709,949	17.50%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	969,320	75,270	10,099,637	6,931,708	3,167,928	45.70%
MMEIA Rebate Fund	0	0	12,457,352	5,158,742	7,298,610	141.48%
Income Tax-SMART Business Incentive	0	75,000	224,998	1,274,828	(1,049,830)	-82.35%
Withheld Tax Collection Fee - incentive rebate fee	0	0	562,782	478,969	83,813	17.50%
Refund Account	10,272,626	11,349,983	426,309,659	376,140,729	50,168,930	13.34%
<b>Total Individual Income Tax Transfers</b>	<b>\$203,611,478</b>	<b>\$233,980,153</b>	<b>\$2,856,220,729</b>	<b>\$2,905,061,736</b>	<b>(\$48,841,007)</b>	<b>-1.68%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$146,260,385	\$149,318,723	\$1,037,223,890	\$854,566,109	\$182,657,781	21.37%
Economic Redevelopment Incentive Corporate Fund	0	0	64,097	93,216	(29,119)	-31.24%
Refund Account	4,202,898	92,855	50,645,987	50,846,970	(200,982)	-0.40%
<b>Total Corporate Tax Transfers</b>	<b>\$150,463,283</b>	<b>\$149,411,578</b>	<b>\$1,087,933,975</b>	<b>\$905,506,295</b>	<b>\$182,427,680</b>	<b>20.15%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$75,015,788	\$67,025,158	\$364,085,715	\$342,473,311	\$21,612,404	6.31%
Municipalities	10,109	17,032	10,143,815	9,673,400	470,415	4.86%
County Fire Protection	10,109	17,032	10,143,815	9,673,400	470,415	4.86%
City of Jackson	278	612	349,961	328,033	21,928	6.68%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$75,036,284</b>	<b>\$67,059,834</b>	<b>\$384,723,306</b>	<b>\$362,148,144</b>	<b>\$22,575,161</b>	<b>6.23%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$14,364,862	\$14,286,995	\$162,111,146	\$169,119,416	(\$7,008,271)	-4.14%
Gaming License & Taxes (Counties & Cities)	8,340,526	8,879,836	100,346,871	105,479,790	(5,132,920)	-4.87%
Gaming Bond Sinking Fund	3,000,000	3,000,000	36,000,000	36,000,000	0	0.00%
Gaming State Highway Fund	233,395	237,123	4,935,812	4,981,058	(45,246)	-0.91%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$25,938,783</b>	<b>\$26,403,953</b>	<b>\$303,393,829</b>	<b>\$315,580,265</b>	<b>(\$12,186,436)</b>	<b>-3.86%</b>

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

	June 2023	June 2022	7/1/22 to 6/30/23	7/1/21 to 6/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Cannabis Excise Tax &amp; Fees transferred to:</b>						
General Fund- Excise Tax	\$147,052	\$0	\$407,198	\$0	\$407,198	0.00%
General Fund- Permit Fees	80,000	0	7,605,000	0	7,605,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$227,052	\$0	\$8,012,198	\$0	\$8,012,198	0.00%
<b>Tobacco Tax transferred to:</b>						
General Fund	\$11,694,075	\$11,144,848	\$129,643,153	\$135,652,669	(\$6,009,516)	-4.43%
Total Tobacco Tax Transfers	\$11,694,075	\$11,144,848	\$129,643,153	\$135,652,669	(\$6,009,516)	-4.43%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,253,932	\$2,472,933	\$27,281,669	\$28,318,315	(\$1,036,647)	-3.66%
Total Beer and Wine Tax Transfers	\$2,253,932	\$2,472,933	\$27,281,669	\$28,318,315	(\$1,036,647)	-3.66%
<b>ABC Collections transferred to:</b>						
General Fund	\$9,076,172	\$8,479,754	\$105,172,256	\$108,933,546	(\$3,761,290)	-3.45%
Counties	22,298	30,150	304,205	293,062	11,143	3.80%
Municipalities	283,703	283,157	3,456,819	3,248,087	208,731	6.43%
Department of Mental Health	943,890	881,330	10,906,357	11,215,220	(308,863)	-2.75%
ABC Warehouse Bond Sinking Fund	305,133	0	3,216,567	0	3,216,567	0.00%
ABC Warehouse Improvements Fund	72,342	0	893,702	0	893,702	0.00%
ABC Sales & Service Outside State Agencies	715	1,778	9,543	97,116	(87,573)	-90.17%
Total ABC Transfers	\$10,704,252	\$9,676,169	\$123,959,448	\$123,787,030	\$172,417	0.14%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,425,402	\$3,366,862	\$31,759,213	\$30,209,946	\$1,549,267	5.13%
Counties	939,068	1,345,752	12,770,507	11,394,542	1,375,965	12.08%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$3,364,470	\$4,712,614	\$44,529,720	\$41,604,488	\$2,925,232	7.03%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$132,106	\$347,612	\$4,668,264	\$3,421,074	\$1,247,190	36.46%
Counties	64,572	166,386	2,412,088	1,610,865	801,223	49.74%
Education Trust Fund (State Owned Lands)	0	0	702	0	702	0.00%
Total Gas Severance Tax Transfers	\$196,678	\$513,998	\$7,081,055	\$5,031,939	\$2,049,115	40.72%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$1,907	\$7,920	\$14,622,004	\$14,268,185	\$353,819	2.48%
Total Installment Loan Tax Transfers	\$1,907	\$7,920	\$14,622,004	\$14,268,185	\$353,819	2.48%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$621,517	\$696,095	\$8,388,944	\$8,560,564	(\$171,620)	-2.00%
Highway Department	2,973,312	4,235,657	73,977,863	68,099,001	5,878,862	8.63%
4-Lane Highway Project	1,599,876	1,618,526	19,262,375	18,673,670	588,704	3.15%
Highway Department Hybrid/Electric	148,197	108,263	1,682,606	1,309,733	372,873	28.47%
State Aid Roads Hybrid/Electric	26,831	19,852	304,998	240,710	64,288	26.71%
Counties	1,564,409	2,178,409	43,945,527	38,538,824	5,406,702	14.03%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	973,087	1,058,867	12,045,917	12,117,193	(71,276)	-0.59%
Mississippi Burn Care Fund	104,318	92,704	1,205,922	1,077,014	128,908	11.97%
New Capitol R & R	67,558	69,767	750,339	709,101	41,238	5.82%
DOR Special Tag Fees	22,743	13,251	235,662	154,224	81,438	52.81%
Mailing Fees	130,078	89,955	1,438,629	1,055,799	382,830	36.26%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	957,182	594,870	10,220,658	7,202,632	3,018,025	41.90%
License Tag Acquisition Fund	392,881	428,702	4,139,252	4,175,108	(35,856)	-0.86%
Total Privilege Tax Transfers	\$9,581,989	\$11,204,916	\$177,612,620	\$161,933,328	\$15,679,292	9.68%
<b>Nuclear In Lieu transferred to:</b>						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,270,407	11,209,750	60,658	0.54%
Nuclear Plant in Lieu (Cities)	0	0	7,529,593	7,590,250	(60,658)	-0.80%
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

	June 2023	June 2022	7/1/22 to 6/30/23	7/1/21 to 6/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$671	\$2,253	\$2,741	(\$488)	-17.81%
General Fund: Compressed Gas	19,867	20,856	340,349	345,459	(5,110)	-1.48%
General Fund: Natural Gas	90,389	79,081	1,182,874	958,614	224,259	23.39%
Highway Department	23,229,864	21,275,381	314,351,219	316,538,579	(2,187,360)	-0.69%
State Aid Road Fund	4,622,260	4,262,550	56,849,822	57,158,943	(309,121)	-0.54%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	46,484,608	45,317,019	1,167,588	2.58%
Road Protection - Coast Counties	246,654	302,256	3,608,760	3,830,024	(221,265)	-5.78%
Seawall - Coast Counties	523,840	537,344	6,502,919	6,809,300	(306,381)	-4.50%
Miss. Groundwater Protection Trust Fd.	798,410	843,547	10,014,381	7,802,005	2,212,376	28.36%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	7,669	8,050	131,374	133,347	(1,972)	-1.48%
Municipal Aid	0	0	1,633,122	1,602,824	30,297	1.89%
Aeronautics Commission	98,693	84,983	1,170,895	1,268,120	(97,225)	-7.67%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	278	292	4,764	4,836	(72)	-1.48%
Railroad Revitalization Fund	11,006	13,907	156,466	168,061	(11,595)	-6.90%
IFTA Tax	84,458	0	8,614,277	10,967,827	(2,353,550)	-21.46%
Total Petroleum Tax Transfers	\$29,733,387	\$27,428,918	\$459,848,081	\$464,351,931	(\$4,503,850)	-0.97%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$229,785	\$168,312	\$1,679,177	\$2,065,166	(\$385,990)	-18.69%
TVA in Lieu Tax (Counties)	0	0	9,793,260	9,159,865	633,395	6.91%
TVA in Lieu Tax (Municipalities)	0	0	4,345,062	4,172,717	172,345	4.13%
TVA in Lieu Tax (Schools)	0	0	4,739,700	4,471,121	268,579	6.01%
Total TVA In Lieu Transfers	\$229,785	\$168,312	\$20,557,199	\$19,868,869	\$688,330	3.46%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$0	\$311	\$610,289	\$596,080	\$14,210	2.38%
Total Statewide Privilege Fees	\$0	\$311	\$610,289	\$596,080	\$14,210	2.38%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$2,621	\$522	\$6,757	\$12,952	(\$6,195)	-47.83%
Timber Severance - Counties	70,023	60,512	841,413	792,142	49,271	6.22%
Timber Severance - Forest Resources	269,458	240,380	3,345,472	3,142,646	202,826	6.45%
Total Timber Severance Tax Transfers	\$342,102	\$301,414	\$4,193,642	\$3,947,740	\$245,902	6.23%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$150	(\$150)	-100.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$0	\$0	\$7,486,122	\$6,578,732	\$907,390	13.79%
Total Regulatory Fees	\$0	\$0	\$7,486,122	\$6,578,732	\$907,390	13.79%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
Total Rail Car in Lieu	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$0	\$0	\$8,477	(\$8,477)	-100.00%
Gross Railroad Regulation	0	0	0	201,000	(201,000)	-100.00%
Total Railroad Regulatory	\$0	\$0	\$0	\$209,477	(\$209,477)	-100.00%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$161,055	\$183,597	(\$22,542)	-12.28%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$161,055	\$183,597	(\$22,542)	-12.28%

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

	June 2023	June 2022	7/1/22 to 6/30/23	7/1/21 to 6/30/22	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$519,277	\$773,264	\$7,391,564	\$7,605,162	(\$213,598)	-2.81%
Total Casual Auto Sales Tax Transfers	\$519,277	\$773,264	\$7,391,564	\$7,605,162	(\$213,598)	-2.81%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$833,608	\$762,570	\$9,790,559	\$9,937,837	(\$147,278)	-1.48%
Total Title Fees Transfers	\$833,608	\$762,570	\$9,790,559	\$9,937,837	(\$147,278)	-1.48%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$105,734	\$132,830	\$1,271,856	\$1,323,370	(\$51,513)	-3.89%
Total ATV/ Motorcycle Fees Transfers	\$105,734	\$132,830	\$1,271,856	\$1,323,370	(\$51,513)	-3.89%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$630,045	\$724,925	\$8,287,720	\$8,705,693	(\$417,973)	-4.80%
Prepaid Wireless E911 Fee	12,860	14,795	169,147	177,676	(8,529)	-4.80%
Total Prepaid Wireless E911	\$642,905	\$739,720	\$8,456,867	\$8,883,369	(\$426,502)	-4.80%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$128,591	\$128,896	\$1,572,056	\$1,551,837	\$20,219	1.30%
Total E911 Telephone Minimum Standards Service Charge	\$128,591	\$128,896	\$1,572,056	\$1,551,837	\$20,219	1.30%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$8,992,247	\$8,854,319	\$137,927	1.56%
Rail Car in Lieu - DOR Fee	2,222	134	285,763	272,608	13,155	4.83%
Total Rail Car in Lieu	\$2,222	\$134	\$9,278,009	\$9,126,927	\$151,082	1.66%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$28,576	\$29,548	\$385,124	\$352,839	\$32,286	9.15%
City Utility Fee	1,504	1,555	20,268	18,570	1,698	9.14%
Total City Utility	\$30,080	\$31,103	\$405,393	\$371,409	\$33,984	9.15%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$12,745,635	\$12,099,886	\$145,240,692	\$137,793,777	\$7,446,915	5.40%
Occupancy	58,402	75,097	725,768	765,371	(39,604)	-5.17%
Mississippi Telecommunication Facility	33,745	39,601	447,361	522,760	(75,399)	-14.42%
Special Levy / Occupancy Collection Fee	369,773	350,177	4,164,331	3,957,524	206,807	5.23%
Total Special Levy	\$13,207,554	\$12,564,761	\$150,578,151	\$143,039,432	\$7,538,719	5.27%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$47,520	\$523,382	\$2,218,055	\$3,128,465	(\$910,409)	-29.10%
Environment Protection Trust Fund	47,520	523,382	2,218,055	3,128,464	(910,409)	-29.10%
Total Non-Hazardous Waste	\$95,040	\$1,046,763	\$4,436,110	\$6,256,929	(\$1,820,818)	-29.10%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$0	\$9,954	\$18,771	(\$8,817)	-46.97%
Hazardous Waste - Perpetual Care & Maint.	0	0	11,613	21,899	(10,286)	-46.97%
Hazardous Waste - Minimization Fund	0	0	11,613	21,899	(10,286)	-46.97%
Total Hazardous Waste	\$0	\$0	\$33,180	\$62,570	(\$29,390)	-46.97%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$0	\$373,994	\$3,736,623	\$3,958,382	(\$221,759)	-5.60%
DOR Collection Fee	14,502	19,683	150,566	208,331	(57,765)	-27.73%
Total Waste Tire	\$14,502	\$393,677	\$3,887,189	\$4,166,714	(\$279,524)	-6.71%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,061,441	\$930,435	\$25,554,732	\$22,399,438	\$3,155,294	14.09%
Special Agent Fees	195,393	300,248	3,154,129	3,176,184	(22,055)	-0.69%
Amusement Ride Fees	0	0	3,400	700	2,700	385.71%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	20	43	1,079	(1,036)	-96.03%
Sales and Services Outside	49,131	50,118	504,758	622,332	(117,574)	-18.89%
Cash Bond	0	24,945	472,125	544,430	(72,305)	-13.28%
Total Other Miscellaneous Agency Transfers	\$1,305,966	\$1,305,767	\$29,689,187	\$26,744,163	\$2,945,024	11.01%
<b>Summary:</b>						
Transfers to the General Fund	\$724,439,418	\$745,088,946	\$7,417,097,290	\$7,189,701,187	\$227,396,103	3.16%
Transfers to Other than the General Fund	\$233,957,305	\$225,638,082	\$3,392,232,800	\$3,177,890,782	\$214,342,018	6.74%
Total Transfers	\$958,396,722	\$970,727,028	\$10,809,330,090	\$10,367,591,969	\$441,738,121	4.26%

Note: Figures may not add due to computer rounding.