

Mississippi Department of Revenue
Summary of Transfers
July 2022

General fund transfers by the Department of Revenue for the 1st month of the fiscal year ending June 30, 2023 were \$564,747,787 which is an increase of \$44,656,619 or 8.59% from the same month of the prior year.

Transfers to all funds in the month of July for the fiscal year ending June 30, 2023 were \$856,806,487 which is an increase of \$48,528,989 or 6.1% from the same month of the prior year.

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

	July 2022	July 2021	7/1/22 to 7/31/22	7/1/21 to 7/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$234,280,652	\$215,184,461	\$234,280,652	\$215,184,461	\$19,096,191	8.87%
Public School Building Fund	0	1,666,666	0	1,666,666	(1,666,666)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	1,666,666	0	1,666,666	0.00%
Municipalities	47,409,142	44,965,801	47,409,142	44,965,801	2,443,341	5.43%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,305,794	1,370,860	1,305,794	1,370,860	(65,066)	-4.75%
School Ad Valorem	7,552,283	7,073,644	7,552,283	7,073,644	478,639	6.77%
Education Enhancement	30,555,317	28,575,153	30,555,317	28,575,153	1,980,164	6.93%
Mississippi Fair Commission	312	0	312	0	312	0.00%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,973,475	21,157,448	18,973,475	21,157,448	(2,183,973)	-10.32%
Department of Agriculture	26,986	46,088	26,986	46,088	(19,102)	-41.45%
Sales Tax (Telecommunications 7%)	422,017	449,968	422,017	449,968	(27,951)	-6.21%
Airport Parking	72,395	44,849	72,395	44,849	27,546	61.42%
Capitol Complex Improvement Fund	840,906	834,689	840,906	834,689	6,217	0.74%
Sales Tax Incentive Fund - Economic Redevelopment	52,386	109,779	52,386	109,779	(57,394)	-52.28%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	741,198	1,759,548	741,198	1,759,548	(1,018,350)	-57.88%
MS Development Authority Tourism Advertising Fund	1,250,764	792,062	1,250,764	792,062	458,702	57.91%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	250,000	250,000	0	0.00%
Total Sales Tax Transfers	\$345,400,290	\$324,281,013	\$345,400,290	\$324,281,013	\$21,119,277	6.51%
Use Tax Transferred to:						
General Fund	\$29,430,080	\$30,522,079	\$29,430,080	\$30,522,079	(\$1,091,999)	-3.58%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,070,680	7,295,959	6,070,680	7,295,959	(1,225,279)	-16.79%
School Ad Valorem	1,465,937	1,298,123	1,465,937	1,298,123	167,814	12.93%
Education Enhancement	5,885,883	5,105,288	5,885,883	5,105,288	780,595	15.29%
Local Bridge Replacement & Rehabilitation Fund	3,462,210	2,483,233	3,462,210	2,483,233	978,977	39.42%
Modernization Use Tax County Fund	7,386,630	4,449,699	7,386,630	4,449,699	2,936,931	66.00%
Modernization Use Tax City Fund	7,386,630	4,449,699	7,386,630	4,449,699	2,936,931	66.00%
Total Use Tax Transfers	\$61,088,049	\$55,604,079	\$61,088,049	\$55,604,079	\$5,483,970	9.86%
Individual Income Tax Transferred to:						
General Fund	\$187,496,444	\$169,738,357	\$187,496,444	\$169,738,357	\$17,758,087	10.46%
Income Tax-Withheld-Job Incentive/Advantage	0	0	0	0	0	0.00%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	1,180,044	962,410	1,180,044	962,410	217,634	22.61%
MMEIA Rebate Fund	0	0	0	0	0	0.00%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	0	0	0	0.00%
Refund Account	18,463,951	22,526,436	18,463,951	22,526,436	(4,062,485)	-18.03%
Total Individual Income Tax Transfers	\$207,140,438	\$193,227,202	\$207,140,438	\$193,227,202	\$13,913,236	7.20%
Corporate Tax Transferred to:						
General Fund	\$17,793,040	\$12,266,707	\$17,793,040	\$12,266,707	\$5,526,333	45.05%
Economic Redevelopment Incentive Corporate Fund	64,047	124	64,047	124	63,923	51550.81%
Refund Account	2,093,809	9,697,317	2,093,809	9,697,317	(7,603,509)	-78.41%
Total Corporate Tax Transfers	\$19,950,896	\$21,964,148	\$19,950,896	\$21,964,148	(\$2,013,253)	-9.17%
Insurance Premium Tax Transferred to:						
General Fund	\$40,151,376	\$40,147,271	\$40,151,376	\$40,147,271	\$4,105	0.01%
Municipalities	493,348	484,201	493,348	484,201	9,147	1.89%
County Fire Protection	493,348	484,201	493,348	484,201	9,147	1.89%
City of Jackson	40,707	39,797	40,707	39,797	910	2.29%
Total Ins. Premium Tax Transfers	\$41,178,779	\$41,155,470	\$41,178,779	\$41,155,470	\$23,309	0.06%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,896,067	\$16,970,371	\$13,896,067	\$16,970,371	(\$3,074,304)	-18.12%
Gaming License & Taxes (Counties & Cities)	8,731,726	10,159,608	8,731,726	10,159,608	(1,427,882)	-14.05%
Gaming Bond Sinking Fund	3,000,000	3,000,000	3,000,000	3,000,000	0	0.00%
Gaming State Highway Fund	176,880	401,611	176,880	401,611	(224,731)	-55.96%
Total Gaming Fees & Tax Transfers	\$25,804,673	\$30,531,590	\$25,804,673	\$30,531,590	(\$4,726,917)	-15.48%

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

	July 2022	July 2021	7/1/22 to 7/31/22	7/1/21 to 7/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund- Permit Fees	4,720,000	0	4,720,000	0	4,720,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$4,720,000	\$0	\$4,720,000	\$0	\$4,720,000	0.00%
Tobacco Tax transferred to:						
General Fund	\$11,936,491	\$12,426,025	\$11,936,491	\$12,426,025	(\$489,534)	-3.94%
Total Tobacco Tax Transfers	\$11,936,491	\$12,426,025	\$11,936,491	\$12,426,025	(\$489,534)	-3.94%
Beer and Wine Tax transferred to:						
General Fund	\$2,554,891	\$2,597,621	\$2,554,891	\$2,597,621	(\$42,729)	-1.64%
Total Beer and Wine Tax Transfers	\$2,554,891	\$2,597,621	\$2,554,891	\$2,597,621	(\$42,729)	-1.64%
ABC Collections transferred to:						
General Fund	\$9,141,633	\$8,719,172	\$9,141,633	\$8,719,172	\$422,461	4.85%
Counties	26,400	29,382	26,400	29,382	(2,982)	-10.15%
Municipalities	324,596	291,814	324,596	291,814	32,783	11.23%
Department of Mental Health	945,456	892,108	945,456	892,108	53,348	5.98%
ABC Warehouse Bond Sinking Fund	0	0	0	0	0	0.00%
ABC Warehouse Improvements Fund	37,464	0	37,464	0	37,464	0.00%
ABC Sales & Service Outside State Agencies	1,143	14,124	1,143	14,124	(12,981)	-91.91%
Total ABC Transfers	\$10,476,692	\$9,946,600	\$10,476,692	\$9,946,600	\$530,092	5.33%
Oil Severance Tax Transferred to:						
General Fund	\$3,429,476	\$2,094,202	\$3,429,476	\$2,094,202	\$1,335,274	63.76%
Counties	1,307,128	765,718	1,307,128	765,718	541,411	70.71%
Total Oil Severance Tax Transfers	\$4,736,605	\$2,859,920	\$4,736,605	\$2,859,920	\$1,876,685	65.62%
Gas Severance Tax Transferred to:						
General Fund	\$498,039	\$185,057	\$498,039	\$185,057	\$312,983	169.13%
Counties	208,170	96,674	208,170	96,674	111,497	115.33%
Total Gas Severance Tax Transfers	\$706,210	\$281,731	\$706,210	\$281,731	\$424,479	150.67%
Installment Loan Tax transferred to:						
General Fund	\$2,969,364	\$3,353,688	\$2,969,364	\$3,353,688	(\$384,323)	-11.46%
Total Installment Loan Tax Transfers	\$2,969,364	\$3,353,688	\$2,969,364	\$3,353,688	(\$384,323)	-11.46%
Privilege Tax Transferred to:						
General Fund	\$879,804	\$785,663	\$879,804	\$785,663	\$94,141	11.98%
Highway Department	6,849,570	6,543,466	6,849,570	6,543,466	306,104	4.68%
4-Lane Highway Project	1,679,897	1,587,409	1,679,897	1,587,409	92,488	5.83%
Highway Department Hybrid/Electric	122,250	95,141	122,250	95,141	27,109	28.49%
State Aid Roads Hybrid/Electric	22,417	17,851	22,417	17,851	4,566	25.57%
Counties	3,815,505	2,874,577	3,815,505	2,874,577	940,928	32.73%
Road Protection - Coast Counties	13,928	19,752	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	1,094,268	1,028,581	1,094,268	1,028,581	65,687	6.39%
Mississippi Burn Care Fund	96,012	90,170	96,012	90,170	5,842	6.48%
New Capitol R & R	67,049	63,164	67,049	63,164	3,885	6.15%
DOR Special Tag Fees	13,762	12,588	13,762	12,588	1,174	9.32%
Mailing Fees	92,432	87,393	92,432	87,393	5,040	5.77%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	642,020	589,808	642,020	589,808	52,212	8.85%
License Tag Acquisition Fund	280,163	303,470	280,163	303,470	(23,307)	-7.68%
Total Privilege Tax Transfers	\$15,669,076	\$14,099,034	\$15,669,076	\$14,099,034	\$1,570,042	11.14%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	0	0	0	0.00%
Nuclear Plant in Lieu (Cities)	0	0	0	0	0	0.00%
Total Nuclear In Lieu Transfers	\$0	\$0	\$0	\$0	\$0	0.00%

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

	July 2022	July 2021	7/1/22 to 7/31/22	7/1/21 to 7/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$168	\$0	\$168	(\$168)	-100.00%
General Fund: Compressed Gas	16,186	13,596	16,186	13,596	2,590	19.05%
General Fund: Natural Gas	83,851	78,653	83,851	78,653	5,198	6.61%
Highway Department	26,341,549	26,451,908	26,341,549	26,451,908	(110,359)	-0.42%
State Aid Road Fund	5,171,094	5,216,140	5,171,094	5,216,140	(45,046)	-0.86%
Dept of Marine Resources	3,050,000	3,050,000	3,050,000	3,050,000	0	0.00%
Counties	31,537,776	30,314,561	31,537,776	30,314,561	1,223,215	4.04%
Road Protection - Coast Counties	322,813	306,780	322,813	306,780	16,033	5.23%
Seawall - Coast Counties	573,964	545,475	573,964	545,475	28,489	5.22%
Miss. Groundwater Protection Trust Fd.	889,480	0	889,480	0	889,480	0.00%
MDOT Miss. Groundwater Protection Trust Fd.	0	884,272	0	884,272	(884,272)	-100.00%
Dept of Ins Propane Education Fund	6,248	5,248	6,248	5,248	1,000	19.05%
Municipal Aid	713,750	702,043	713,750	702,043	11,707	1.67%
Aeronautics Commission	127,109	108,822	127,109	108,822	18,288	16.81%
Department of Wildlife Conservation	5,750,000	5,750,000	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	227	190	227	190	36	19.07%
Railroad Revitalization Fund	11,537	12,315	11,537	12,315	(778)	-6.32%
IFTA Tax	694,123	758,585	694,123	758,585	(64,462)	-8.50%
Total Petroleum Tax Transfers	\$75,289,708	\$74,198,757	\$75,289,708	\$74,198,757	\$1,090,950	1.47%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$168,312	\$158,562	\$9,750	6.15%
TVA in Lieu Tax (Counties)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Municipalities)	0	0	0	0	0	0.00%
TVA in Lieu Tax (Schools)	0	0	0	0	0	0.00%
Total TVA In Lieu Transfers	\$168,312	\$158,562	\$168,312	\$158,562	\$9,750	6.15%
Statewide Privilege Fees transferred to:						
General Fund	\$1,707	\$0	\$1,707	\$0	\$1,707	0.00%
Total Statewide Privilege Fees	\$1,707	\$0	\$1,707	\$0	\$1,707	0.00%
Timber Severance Tax transferred to:						
General Fund	\$1,506	\$22	\$1,506	\$22	\$1,484	6799.95%
Timber Severance - Counties	73,777	63,381	73,777	63,381	10,396	16.40%
Timber Severance - Forest Resources	293,045	253,434	293,045	253,434	39,611	15.63%
Total Timber Severance Tax Transfers	\$368,328	\$316,837	\$368,328	\$316,837	\$51,491	16.25%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$5,249,853	\$4,785,533	\$5,249,853	\$4,785,533	\$464,320	9.70%
Total Regulatory Fees	\$5,249,853	\$4,785,533	\$5,249,853	\$4,785,533	\$464,320	9.70%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$20,549	\$23,303	\$20,549	\$23,303	(\$2,754)	-11.82%
Total Municipal Gas Utility Regulation	\$20,549	\$23,303	\$20,549	\$23,303	(\$2,754)	-11.82%
Railroad Regulatory transferred to:						
General Fund	\$0	\$3	\$0	\$3	(\$3)	-100.00%
Gross Railroad Regulation	0	104,379	0	104,379	(104,379)	-100.00%
Total Railroad Regulatory	\$0	\$104,382	\$0	\$104,382	(\$104,382)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$28,464	\$40,656	\$28,464	\$40,656	(\$12,192)	-29.99%
Total Fantasy Sports Tax Transfers	\$28,464	\$40,656	\$28,464	\$40,656	(\$12,192)	-29.99%

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

	July 2022	July 2021	7/1/22 to 7/31/22	7/1/21 to 7/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$622,083	\$680,098	\$622,083	\$680,098	(\$58,014)	-8.53%
Total Casual Auto Sales Tax Transfers	\$622,083	\$680,098	\$622,083	\$680,098	(\$58,014)	-8.53%
Title Fees Transferred to:						
DOR Title Fees	\$964,132	\$908,957	\$964,132	\$908,957	\$55,175	6.07%
Total Title Fees Transfers	\$964,132	\$908,957	\$964,132	\$908,957	\$55,175	6.07%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$117,867	\$126,081	\$117,867	\$126,081	(\$8,214)	-6.52%
Total ATV/ Motorcycle Fees Transfers	\$117,867	\$126,081	\$117,867	\$126,081	(\$8,214)	-6.52%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$723,012	\$729,309	\$723,012	\$729,309	(\$6,297)	-0.86%
Prepaid Wireless E911 Fee	14,756	14,884	14,756	14,884	(128)	-0.86%
Total Prepaid Wireless E911	\$737,768	\$744,194	\$737,768	\$744,194	(\$6,425)	-0.86%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$128,559	\$129,372	\$128,559	\$129,372	(\$813)	-0.63%
Total E911 Telephone Minimum Standards Service Charge	\$128,559	\$129,372	\$128,559	\$129,372	(\$813)	-0.63%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	967	2,805	967	2,805	(1,838)	-65.53%
Total Rail Car in Lieu	\$967	\$2,805	\$967	\$2,805	(\$1,838)	-65.53%
City Utility Tax						
Gross City Utility Tax	\$30,545	\$30,987	\$30,545	\$30,987	(\$441)	-1.42%
City Utility Fee	1,608	1,631	1,608	1,631	(23)	-1.43%
Total City Utility	\$32,153	\$32,617	\$32,153	\$32,617	(\$465)	-1.42%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,412,716	\$12,051,500	\$12,412,716	\$12,051,500	\$361,216	3.00%
Occupancy	67,639	69,711	67,639	69,711	(2,073)	-2.97%
Mississippi Telecommunication Facility	38,143	50,597	38,143	50,597	(12,454)	-24.61%
Special Levy / Occupancy Collection Fee	358,800	347,304	358,800	347,304	11,495	3.31%
Total Special Levy	\$12,877,297	\$12,519,113	\$12,877,297	\$12,519,113	\$358,184	2.86%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$163,052	\$334,135	\$163,052	\$334,135	(\$171,083)	-51.20%
Environment Protection Trust Fund	163,052	334,135	163,052	334,135	(171,083)	-51.20%
Total Non-Hazardous Waste	\$326,104	\$668,271	\$326,104	\$668,271	(\$342,166)	-51.20%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$80	\$0	\$80	(\$80)	-100.00%
Hazardous Waste - Perpetual Care & Maint.	0	93	0	93	(93)	-100.00%
Hazardous Waste - Minimization Fund	0	93	0	93	(93)	-100.00%
Total Hazardous Waste	\$0	\$265	\$0	\$265	(\$265)	-100.00%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$2,911,962	\$259,749	\$2,911,962	\$259,749	\$2,652,213	1021.07%
DOR Collection Fee	153,261	13,670	153,261	13,670	139,591	1021.11%
Total Waste Tire	\$3,065,223	\$273,420	\$3,065,223	\$273,420	\$2,791,804	1021.07%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,166,370	(\$91,102)	\$2,166,370	(\$91,102)	\$2,257,472	-2477.96%
Special Agent Fees	227,237	177,119	227,237	177,119	50,118	28.30%
Amusement Ride Fees	0	100	0	100	(100)	-100.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	28,864	82,638	28,864	82,638	(53,773)	-65.07%
Cash Bond	52,485	67,400	52,485	67,400	(14,915)	-22.13%
Total Other Miscellaneous Agency Transfers	\$2,474,956	\$236,154	\$2,474,956	\$236,154	\$2,238,802	948.02%
Summary:						
Transfers to the General Fund	\$564,747,787	\$520,091,168	\$564,747,787	\$520,091,168	\$44,656,619	8.59%
Transfers to Other than the General Fund	\$292,058,700	\$288,186,330	\$292,058,700	\$288,186,330	\$3,872,370	1.34%
Total Transfers	\$856,806,487	\$808,277,498	\$856,806,487	\$808,277,498	\$48,528,990	6.00%

Note: Figures may not add due to computer rounding.