

Mississippi Department of Revenue
Summary of Transfers
September 2022

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2023 were \$703,230,056 which is an increase of \$108,250,333 or 18.19% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2022 were \$1,799,410,338 which is an increase of \$203,100,100 or 12.72% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2023 were \$945,764,552 which is an increase of \$115,027,248 or 13.85% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2022 were \$2,596,518,568 which is an increase of \$227,722,215 or 9.61% from the same period of the prior year.

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

	September 2022	September 2021	7/1/22 to 9/30/22	7/1/21 to 9/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$226,957,276	\$164,082,053	\$684,453,371	\$589,989,125	\$94,464,246	16.01%
Public School Building Fund	0	1,666,666	0	4,999,998	(4,999,998)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	4,999,998	0	4,999,998	0.00%
Municipalities	46,065,218	45,317,101	141,136,767	135,577,161	5,559,606	4.10%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	3,960,530	1,504,569	5,404,973	4,792,184	612,789	12.79%
School Ad Valorem	7,371,785	5,847,216	22,290,814	19,855,649	2,435,165	12.26%
Education Enhancement	29,516,905	27,568,110	89,568,973	79,754,931	9,814,042	12.31%
Mississippi Fair Commission	410	23,523	9,897	31,269	(21,372)	-68.35%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,281,375	19,148,809	55,110,513	59,610,220	(4,499,707)	-7.55%
Department of Agriculture	25,302	18,701	74,137	93,459	(19,322)	-20.67%
Sales Tax (Telecommunications 7%)	405,927	421,018	1,235,089	1,359,540	(124,451)	-9.15%
Airport Parking	79,480	59,424	215,967	161,550	54,416	33.68%
Capitol Complex Improvement Fund	807,561	827,268	2,514,351	2,487,928	26,423	1.06%
Sales Tax Incentive Fund - Economic Redevelopment	42,370	105,325	146,065	329,961	(183,896)	-55.73%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	718,157	787,261	2,178,955	3,594,112	(1,415,156)	-39.37%
MS Development Authority Tourism Advertising Fund	1,217,945	1,177,451	3,641,069	3,132,341	508,728	16.24%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	750,000	750,000	0	0.00%
Total Sales Tax Transfers	\$337,366,906	\$268,804,494	\$1,013,730,938	\$906,519,428	\$107,211,510	11.83%
Use Tax Transferred to:						
General Fund	\$31,458,158	\$55,333,274	\$91,370,123	\$114,503,873	(\$23,133,749)	-20.20%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,218,345	6,842,667	18,915,530	20,960,220	(2,044,690)	-9.76%
School Ad Valorem	1,057,901	1,417,333	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,540,811	8,859,336	18,337,259	19,274,203	(936,944)	-4.86%
Local Bridge Replacement & Rehabilitation Fund	3,374,931	3,364,156	10,218,550	9,164,738	1,053,812	11.50%
Modernization Use Tax County Fund	10,124,794	7,092,469	27,655,650	18,494,214	9,161,436	49.54%
Modernization Use Tax City Fund	10,124,794	7,092,469	27,655,650	18,494,214	9,161,436	49.54%
Total Use Tax Transfers	\$68,899,734	\$90,001,704	\$198,152,762	\$204,891,461	(\$6,738,699)	-3.29%
Individual Income Tax Transferred to:						
General Fund	\$234,651,974	\$209,397,133	\$634,068,939	\$567,335,104	\$66,733,836	11.76%
Income Tax-Withheld-Job Incentive/Advantage	0	0	4,625,009	3,014,015	1,610,994	53.45%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	74,650	1,459,456	1,053,840	405,617	38.49%
MMEIA Rebate Fund	0	0	2,691,623	1,599,039	1,092,584	68.33%
Income Tax-SMART Business Incentive	0	0	224,998	0	224,998	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	143,042	93,217	49,825	53.45%
Refund Account	10,074,168	10,650,344	44,734,610	44,646,469	88,141	0.20%
Total Individual Income Tax Transfers	\$244,726,141	\$220,122,127	\$687,947,678	\$617,741,683	\$70,205,995	11.36%
Corporate Tax Transferred to:						
General Fund	\$167,098,561	\$127,114,201	\$209,061,125	\$151,201,543	\$57,859,583	38.27%
Economic Redevelopment Incentive Corporate Fund	0	0	64,047	124	63,923	51550.81%
Refund Account	2,067,374	3,194,249	7,494,312	22,943,619	(15,449,307)	-67.34%
Total Corporate Tax Transfers	\$169,165,935	\$130,308,450	\$216,619,484	\$174,145,286	\$42,474,198	24.39%
Insurance Premium Tax Transferred to:						
General Fund	\$367,806	\$230,734	\$41,239,586	\$41,138,628	\$100,958	0.25%
Municipalities	1,160	963	781,457	778,797	2,660	0.34%
County Fire Protection	1,160	963	781,457	778,797	2,660	0.34%
City of Jackson	95	79	64,411	64,010	401	0.63%
Total Ins. Premium Tax Transfers	\$370,222	\$232,738	\$42,866,911	\$42,760,232	\$106,679	0.25%
Gaming Fees & Taxes Transferred to:						
General Fund	\$14,360,674	\$12,752,306	\$41,575,965	\$43,578,165	(\$2,002,200)	-4.59%
Gaming License & Taxes (Counties & Cities)	8,243,419	7,984,064	25,464,473	28,300,082	(2,835,609)	-10.02%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	680,581	669,513	1,091,533	1,242,773	(151,240)	-12.17%
Total Gaming Fees & Tax Transfers	\$26,284,674	\$24,405,883	\$77,131,971	\$82,121,020	(\$4,989,049)	-6.08%

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

	September 2022	September 2021	7/1/22 to 9/30/22	7/1/21 to 9/30/21	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	0	0	5,000,000	0	5,000,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$0	\$0	\$5,000,000	\$0	\$5,000,000	0.00%
Tobacco Tax transferred to:						
General Fund	\$12,078,481	\$11,994,116	\$33,334,426	\$35,993,703	(\$2,659,278)	-7.39%
Total Tobacco Tax Transfers	\$12,078,481	\$11,994,116	\$33,334,426	\$35,993,703	(\$2,659,278)	-7.39%
Beer and Wine Tax transferred to:						
General Fund	\$2,495,983	\$2,516,967	\$7,398,542	\$7,451,097	(\$52,555)	-0.71%
Total Beer and Wine Tax Transfers	\$2,495,983	\$2,516,967	\$7,398,542	\$7,451,097	(\$52,555)	-0.71%
ABC Collections transferred to:						
General Fund	\$8,091,649	\$7,886,181	\$25,290,345	\$24,822,963	\$467,382	1.88%
Counties	22,735	18,871	73,485	71,957	1,528	2.12%
Municipalities	325,662	269,429	905,094	827,678	77,416	9.35%
Department of Mental Health	836,285	807,281	2,617,055	2,525,479	91,576	3.63%
ABC Warehouse Bond Sinking Fund	261,939	0	521,550	0	521,550	0.00%
ABC Warehouse Improvements Fund	74,162	0	180,278	0	180,278	0.00%
ABC Sales & Service Outside State Agencies	698	10,529	2,970	37,085	(34,115)	-91.99%
Total ABC Transfers	\$9,613,130	\$8,992,292	\$29,590,778	\$28,285,163	\$1,305,615	4.62%
Oil Severance Tax Transferred to:						
General Fund	\$3,065,468	\$2,200,308	\$9,858,645	\$6,496,534	\$3,362,111	51.75%
Counties	1,234,742	834,802	3,823,819	2,403,887	1,419,932	59.07%
Total Oil Severance Tax Transfers	\$4,300,210	\$3,035,110	\$13,682,464	\$8,900,421	\$4,782,044	53.73%
Gas Severance Tax Transferred to:						
General Fund	\$498,535	\$253,232	\$1,601,951	\$635,595	\$966,356	152.04%
Counties	283,340	82,528	698,367	270,744	427,623	157.94%
Total Gas Severance Tax Transfers	\$781,874	\$335,760	\$2,300,318	\$906,339	\$1,393,980	153.80%
Installment Loan Tax transferred to:						
General Fund	\$1,067,446	\$162,024	\$4,248,595	\$3,784,461	\$464,134	12.26%
Total Installment Loan Tax Transfers	\$1,067,446	\$162,024	\$4,248,595	\$3,784,461	\$464,134	12.26%
Privilege Tax Transferred to:						
General Fund	\$707,547	\$779,173	\$2,522,409	\$2,036,255	\$486,154	23.87%
Highway Department	6,108,815	4,187,649	14,730,792	12,296,902	2,433,889	19.79%
4-Lane Highway Project	1,701,290	1,637,656	5,027,197	5,000,696	26,501	0.53%
Highway Department Hybrid/Electric	135,562	117,326	395,922	326,531	69,391	21.25%
State Aid Roads Hybrid/Electric	24,543	21,514	72,047	60,424	11,623	19.24%
Counties	3,072,027	2,393,998	13,516,701	10,640,508	2,876,193	27.03%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	1,056,939	1,060,328	3,219,147	3,236,521	(17,374)	-0.54%
Mississippi Burn Care Fund	105,626	96,381	299,243	285,839	13,404	4.69%
New Capitol R & R	64,249	60,817	194,014	194,010	4	0.00%
DOR Special Tag Fees	19,447	13,522	47,086	40,498	6,588	16.27%
Mailing Fees	115,526	87,891	299,997	268,648	31,349	11.67%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	856,907	646,855	2,157,461	1,898,389	259,072	13.65%
License Tag Acquisition Fund	388,140	338,943	876,041	1,376,742	(500,701)	-36.37%
Total Privilege Tax Transfers	\$14,356,619	\$11,442,053	\$43,371,983	\$37,681,715	\$5,690,268	15.10%
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

	September 2022	September 2021	7/1/22 to 9/30/22	7/1/21 to 9/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$180	\$169	\$1,179	\$507	\$672	132.68%
General Fund: Compressed Gas	17,312	18,358	50,967	48,324	2,642	5.47%
General Fund: Natural Gas	114,704	99,797	290,781	231,899	58,882	25.39%
Highway Department	25,762,638	26,826,862	80,138,676	80,545,721	(407,046)	-0.51%
State Aid Road Fund	4,575,885	4,744,951	14,720,798	14,791,087	(70,288)	-0.48%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,786,929	3,909,940	39,592,620	38,388,754	1,203,866	3.14%
Road Protection - Coast Counties	328,532	306,925	962,315	919,215	43,100	4.69%
Seawall - Coast Counties	584,083	545,668	1,710,907	1,634,298	76,609	4.69%
Miss. Groundwater Protection Trust Fd.	863,356	0	2,607,068	0	2,607,068	0.00%
MDOT Miss. Groundwater Protection Trust Fd.	0	887,187	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	6,683	7,086	19,673	18,653	1,020	5.47%
Municipal Aid	0	0	713,750	702,043	11,707	1.67%
Aeronautics Commission	124,750	118,779	382,289	350,799	31,490	8.98%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	242	257	713	676	37	5.47%
Railroad Revitalization Fund	13,148	14,436	38,868	41,122	(2,255)	-5.48%
IFTA Tax	73,509	115,785	2,657,542	2,541,948	115,594	4.55%
Total Petroleum Tax Transfers	\$36,251,951	\$37,596,201	\$152,688,145	\$151,659,278	\$1,028,867	0.68%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$504,936	\$475,685	\$29,250	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	\$504,936	\$475,685	\$29,250	6.15%
Statewide Privilege Fees transferred to:						
General Fund	\$200	\$0	\$1,907	\$0	\$1,907	0.00%
Total Statewide Privilege Fees	\$200	\$0	\$1,907	\$0	\$1,907	0.00%
Timber Severance Tax transferred to:						
General Fund	\$2,578	\$0	\$4,084	\$987	\$3,098	313.88%
Timber Severance - Counties	59,424	65,219	212,540	195,268	17,272	8.85%
Timber Severance - Forest Resources	236,526	259,944	845,468	780,217	65,251	8.36%
Total Timber Severance Tax Transfers	\$298,528	\$325,163	\$1,062,092	\$976,471	\$85,621	8.77%
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	\$15,358	\$1,135	\$7,468,621	\$6,520,079	\$948,542	14.55%
Total Regulatory Fees	\$15,358	\$1,135	\$7,468,621	\$6,520,079	\$948,542	14.55%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$1,900	\$0	\$25,421	\$25,000	\$421	1.68%
Total Municipal Gas Utility Regulation	\$1,900	\$0	\$25,421	\$25,000	\$421	1.68%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$3	(\$3)	-100.00%
Gross Railroad Regulation	0	0	0	135,279	(135,279)	-100.00%
Total Railroad Regulatory	\$0	\$0	\$0	\$135,281	(\$135,281)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$9,954	\$0	\$38,418	\$40,707	(\$2,290)	-5.62%
Total Fantasy Sports Tax Transfers	\$9,954	\$0	\$38,418	\$40,707	(\$2,290)	-5.62%

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

	September 2022	September 2021	7/1/22 to 9/30/22	7/1/21 to 9/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$619,986	\$622,354	\$1,954,730	\$2,055,214	(\$100,484)	-4.89%
Total Casual Auto Sales Tax Transfers	\$619,986	\$622,354	\$1,954,730	\$2,055,214	(\$100,484)	-4.89%
Title Fees Transferred to:						
DOR Title Fees	\$782,361	\$842,907	\$2,646,951	\$2,695,369	(\$48,419)	-1.80%
Total Title Fees Transfers	\$782,361	\$842,907	\$2,646,951	\$2,695,369	(\$48,419)	-1.80%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$102,200	\$101,237	\$320,990	\$343,327	(\$22,337)	-6.51%
Total ATV/ Motorcycle Fees Transfers	\$102,200	\$101,237	\$320,990	\$343,327	(\$22,337)	-6.51%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$716,068	\$746,303	\$2,158,101	\$2,197,926	(\$39,825)	-1.81%
Prepaid Wireless E911 Fee	14,615	15,231	44,046	44,857	(812)	-1.81%
Total Prepaid Wireless E911	\$730,683	\$761,534	\$2,202,147	\$2,242,784	(\$40,637)	-1.81%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$130,296	\$129,513	\$389,316	\$388,742	\$574	0.15%
Total E911 Telephone Minimum Standards Service Charge	\$130,296	\$129,513	\$389,316	\$388,742	\$574	0.15%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	9	178	65	3,074	(3,009)	-97.90%
Total Rail Car in Lieu	\$9	\$178	\$65	\$3,074	(\$3,009)	-97.90%
City Utility Tax						
Gross City Utility Tax	\$26,907	\$28,985	\$130,706	\$89,945	\$40,760	45.32%
City Utility Fee	1,416	1,526	6,879	4,734	2,145	45.30%
Total City Utility	\$28,323	\$30,510	\$137,584	\$94,679	\$42,905	45.32%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,345,987	\$12,545,147	\$36,935,457	\$36,555,637	\$379,819	1.04%
Occupancy	68,603	64,158	197,603	196,190	1,413	0.72%
Mississippi Telecommunication Facility	48,963	47,301	126,892	147,717	(20,825)	-14.10%
Special Levy / Occupancy Collection Fee	358,466	359,839	1,067,226	1,051,359	15,867	1.51%
Total Special Levy	\$12,822,019	\$13,016,446	\$38,327,177	\$37,950,903	\$376,274	0.99%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$186,190	\$25	\$1,620,537	\$2,462,635	(\$842,098)	-34.20%
Environment Protection Trust Fund	186,190	25	1,620,537	2,462,635	(842,098)	-34.20%
Total Non-Hazardous Waste	\$372,380	\$50	\$3,241,074	\$4,925,271	(\$1,684,197)	-34.20%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$9,864	\$80	\$9,784	12288.73%
Hazardous Waste - Perpetual Care & Maint.	0	0	11,508	93	11,415	12288.74%
Hazardous Waste - Minimization Fund	0	0	11,508	93	11,415	12288.76%
Total Hazardous Waste	\$0	\$0	\$32,880	\$265	\$32,614	12288.75%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$231,916	\$258,797	\$3,736,623	\$790,741	\$2,945,882	372.55%
DOR Collection Fee	12,206	13,620	196,664	41,617	155,047	372.56%
Total Waste Tire	\$244,122	\$272,417	\$3,933,287	\$832,358	\$3,100,929	372.55%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,348,312	\$4,292,439	\$5,095,031	\$5,437,071	(\$342,040)	-6.29%
Special Agent Fees	251,672	159,107	757,478	532,807	224,671	42.17%
Amusement Ride Fees	0	0	0	200	(200)	-100.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	20	20	0	0.00%
Sales and Services Outside	25,212	21,783	117,563	130,706	(13,143)	-10.06%
Cash Bond	53,400	52,050	195,885	149,050	46,835	31.42%
Total Other Miscellaneous Agency Transfers	\$1,678,616	\$4,525,379	\$6,165,977	\$6,249,854	(\$83,877)	-1.34%
Summary:						
Transfers to the General Fund	\$703,230,056	\$594,979,722	\$1,799,410,338	\$1,596,310,238	\$203,100,100	12.72%
Transfers to Other than the General Fund	\$242,534,496	\$235,757,582	\$797,108,230	\$772,486,115	\$24,622,115	3.19%
Total Transfers	\$945,764,552	\$830,737,304	\$2,596,518,568	\$2,368,796,352	\$227,722,215	9.61%

Note: Figures may not add due to computer rounding.