

Mississippi Department of Revenue
Summary of Transfers
October 2021

General fund transfers by the Department of Revenue for the 4th month of the fiscal year ending June 30, 2022 were \$570,912,784 which is an increase of \$48,241,836 or 9.23% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending October 31, 2021 were \$2,167,223,022 which is an increase of \$156,571,557 or 7.79% from the same period of the prior year.

Transfers to all funds in the month of October for the fiscal year ending June 30, 2022 were \$816,489,853 which is an increase of \$63,135,039 or 8.38% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending October 31, 2021 were \$3,185,286,205 which is an increase of \$255,364,834 or 8.72% from the same period of the prior year.

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

	October 2021	October 2020	7/1/21 to 10/31/21	7/1/20 to 10/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$211,619,909	\$195,663,978	\$801,609,034	\$636,181,549	\$165,427,485	26.00%
Public School Building Fund	1,666,666	1,666,666	6,666,664	6,666,664	0	0.00%
Municipalities	42,515,488	40,183,894	178,092,649	163,725,963	14,366,687	8.77%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,311,503	1,539,778	6,103,687	8,064,288	(1,960,601)	-24.31%
School Ad Valorem	7,526,745	6,422,872	27,382,394	24,922,575	2,459,819	9.87%
Education Enhancement	27,585,827	25,717,496	107,340,758	100,005,817	7,334,941	7.33%
Mississippi Fair Commission	773	1,421	32,042	18,697	13,345	71.38%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,043,194	17,568,369	76,653,414	73,061,563	3,591,851	4.92%
Department of Agriculture	19,463	40,718	112,922	192,551	(79,630)	-41.36%
Sales Tax (Telecommunications 7%)	422,942	475,630	1,782,482	1,882,907	(100,425)	-5.33%
Airport Parking	21,487	23,413	183,037	99,637	83,400	83.70%
Capitol Complex Improvement Fund	778,904	766,364	3,266,832	2,787,321	479,511	17.20%
Sales Tax Incentive Fund - Economic Redevelopment	95,741	93,914	425,701	311,629	114,072	36.61%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	659,618	637,975	4,253,729	2,263,275	1,990,455	87.95%
MS Development Authority Tourism Advertising Fund	1,053,341	618,255	4,185,682	2,148,677	2,037,005	94.80%
MDA Training Grant	0	150,000	0	600,000	(600,000)	-100.00%
State Aid Road Fund	250,000	250,000	1,000,000	1,000,000	0	0.00%
Total Sales Tax Transfers	\$312,571,599	\$291,820,742	\$1,219,091,027	\$1,023,933,112	\$195,157,915	19.06%
Use Tax Transferred to:						
General Fund	\$30,617,127	\$24,692,537	\$145,120,999	\$134,806,483	\$10,314,516	7.65%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,080,164	5,725,177	27,040,384	22,270,508	4,769,876	21.42%
School Ad Valorem	0	50,285	4,000,000	4,000,000	0	0.00%
Education Enhancement	6,454,906	5,528,442	25,729,109	21,366,250	4,362,859	20.42%
Local Bridge Replacement & Rehabilitation Fund	4,517,847	3,046,488	13,682,585	7,951,924	5,730,661	72.07%
Modernization Use Tax County Fund	10,553,541	6,139,463	29,047,755	14,542,404	14,505,351	99.75%
Modernization Use Tax City Fund	10,553,541	6,139,463	29,047,755	14,542,404	14,505,351	99.75%
Total Use Tax Transfers	\$68,777,125	\$51,321,855	\$273,668,586	\$219,479,973	\$54,188,613	24.69%
Individual Income Tax Transferred to:						
General Fund	\$196,019,288	\$162,341,730	\$763,354,392	\$756,726,920	\$6,627,472	0.88%
Income Tax-Withheld-Job Incentive/Advantage	0	0	3,014,015	756,912	2,257,103	298.20%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	0	1,053,840	543,211	510,629	94.00%
MMEIA Rebate Fund	0	0	1,599,039	1,524,804	74,235	4.87%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	93,217	23,410	69,807	298.20%
Refund Account	13,719,789	17,213,927	58,366,258	76,329,330	(17,963,072)	-23.53%
Total Individual Income Tax Transfers	\$209,739,077	\$179,555,657	\$827,480,760	\$835,904,587	(\$8,423,827)	-1.01%
Corporate Tax Transferred to:						
General Fund	\$7,062,515	\$11,249,082	\$158,264,058	\$191,073,963	(\$32,809,905)	-17.17%
Economic Redevelopment Incentive Corporate Fund	0	252	124	78,553	(78,429)	-99.84%
Refund Account	5,699,860	12,295,274	28,643,479	23,529,545	5,113,934	21.73%
Total Corporate Tax Transfers	\$12,762,375	\$23,544,608	\$186,907,661	\$214,682,061	(\$27,774,401)	-12.94%
Insurance Premium Tax Transferred to:						
General Fund	\$83,478,862	\$86,281,497	\$124,617,490	\$125,533,550	(\$916,060)	-0.73%
Municipalities	2,466	7,428	781,263	729,332	51,932	7.12%
County Fire Protection	2,466	7,428	781,263	729,332	51,932	7.12%
City of Jackson	203	539	64,213	59,863	4,350	7.27%
Total Ins. Premium Tax Transfers	\$83,483,998	\$86,296,893	\$126,244,230	\$127,052,077	(\$807,847)	-0.64%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,709,654	\$12,184,065	\$56,287,819	\$46,533,914	\$9,753,905	20.96%
Gaming License & Taxes (Counties & Cities)	8,430,060	6,750,013	36,730,142	28,180,789	8,549,354	30.34%
Gaming Bond Sinking Fund	3,000,000	3,000,000	12,000,000	12,000,000	0	0.00%
Gaming State Highway Fund	465,904	744,801	1,708,677	1,370,968	337,709	24.63%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$24,605,618	\$22,678,879	\$106,726,639	\$88,085,671	\$18,640,968	21.16%

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

	October 2021	October 2020	7/1/21 to 10/31/21	7/1/20 to 10/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,735,386	\$12,545,977	\$47,729,089	\$50,571,592	(\$2,842,503)	-5.62%
Total Tobacco Tax Transfers	\$11,735,386	\$12,545,977	\$47,729,089	\$50,571,592	(\$2,842,503)	-5.62%
Beer and Wine Tax transferred to:						
General Fund	\$2,368,370	\$2,476,767	\$9,819,468	\$10,343,331	(\$523,863)	-5.06%
Total Beer and Wine Tax Transfers	\$2,368,370	\$2,476,767	\$9,819,468	\$10,343,331	(\$523,863)	-5.06%
ABC Collections transferred to:						
General Fund	\$8,632,958	\$9,450,821	\$33,455,921	\$35,079,123	(\$1,623,202)	-4.63%
Counties	25,200	20,663	97,157	80,310	16,847	20.98%
Municipalities	283,647	250,738	1,111,325	870,545	240,780	27.66%
Department of Mental Health	876,203	966,173	3,401,682	3,575,588	(173,906)	-4.86%
ABC Sales & Service Outside State Agencies	8,510	18,808	45,595	75,987	(30,393)	-40.00%
Total ABC Transfers	\$9,826,517	\$10,707,202	\$38,111,680	\$39,681,554	(\$1,569,874)	-3.96%
Oil Severance Tax Transferred to:						
General Fund	\$2,014,212	\$1,242,515	\$8,510,745	\$5,058,223	\$3,452,522	68.26%
Counties	814,654	526,169	3,218,541	1,643,476	1,575,065	95.84%
Total Oil Severance Tax Transfers	\$2,828,865	\$1,768,684	\$11,729,286	\$6,701,700	\$5,027,587	75.02%
Gas Severance Tax Transferred to:						
General Fund	\$243,315	\$148,086	\$878,910	\$532,498	\$346,412	65.05%
Counties	140,453	59,761	411,197	218,872	192,325	87.87%
Total Gas Severance Tax Transfers	\$383,768	\$207,846	\$1,290,106	\$751,369	\$538,737	71.70%
Installment Loan Tax transferred to:						
General Fund	\$3,192,844	\$2,912,291	\$6,977,305	\$5,707,295	\$1,270,009	22.25%
Total Installment Loan Tax Transfers	\$3,192,844	\$2,912,291	\$6,977,305	\$5,707,295	\$1,270,009	22.25%
Privilege Tax Transferred to:						
General Fund	\$793,219	\$1,049,719	\$2,829,474	\$4,746,615	(\$1,917,141)	-40.39%
Highway Department	8,112,066	7,721,051	20,408,969	19,583,915	825,054	4.21%
4-Lane Highway Project	1,608,371	1,591,890	6,609,067	6,937,691	(328,623)	-4.74%
Highway Department Hybrid/Electric	110,836	89,678	437,367	369,084	68,283	18.50%
State Aid Roads Hybrid/Electric	20,324	16,826	80,748	69,128	11,619	16.81%
Counties	3,903,212	3,405,439	14,543,720	13,599,252	944,468	6.94%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,035,196	1,020,926	4,271,717	4,548,441	(276,724)	-6.08%
Mississippi Burn Care Fund	90,261	84,810	376,100	381,252	(5,153)	-1.35%
New Capitol R & R	58,124	52,148	252,134	244,762	7,372	3.01%
DOR Special Tag Fees	13,011	11,861	53,509	53,722	(213)	-0.40%
Mailing Fees	96,931	93,403	365,579	364,782	797	0.22%
Apportioned Tags	0	96,212	0	103,242	(103,242)	-100.00%
Distinctive License Tag Fees	623,114	542,523	2,521,503	2,531,485	(9,982)	-0.39%
License Tag Acquisition Fund	274,583	0	1,651,325	0	1,651,325	0.00%
Total Privilege Tax Transfers	\$16,739,248	\$15,776,487	\$54,420,963	\$53,544,461	\$876,503	1.64%
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

	October 2021	October 2020	7/1/21 to 10/31/21	7/1/20 to 10/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$507	\$315	\$192	60.84%
General Fund: Compressed Gas	21,635	18,640	69,960	63,298	6,662	10.52%
General Fund: Natural Gas	73,657	74,828	305,557	262,426	43,131	16.44%
Highway Department	28,936,602	26,356,507	109,482,324	105,628,003	3,854,321	3.65%
State Aid Road Fund	5,133,790	4,680,999	19,924,877	19,357,493	567,384	2.93%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,408,081	3,183,828	41,796,834	39,013,549	2,783,285	7.13%
Road Protection - Coast Counties	305,425	311,717	1,224,640	1,185,707	38,933	3.28%
Seawall - Coast Counties	543,036	554,164	2,177,333	2,107,955	69,378	3.29%
Miss. Groundwater Protection Trust Fd.	904,454	866,627	904,454	3,338,877	(2,434,424)	-72.91%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	2,644,232	0	2,644,232	0.00%
Dept of Ins Propane Education Fund	8,351	7,195	27,004	24,433	2,571	10.52%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	114,383	62,824	465,182	279,795	185,386	66.26%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	303	261	979	886	93	10.53%
Railroad Revitalization Fund	18,600	15,467	59,723	51,446	8,276	16.09%
IFTA Tax	666,114	710,080	3,208,062	2,395,064	812,998	33.94%
Total Petroleum Tax Transfers	\$40,134,431	\$36,843,137	\$191,793,709	\$183,211,290	\$8,582,418	4.68%
TVA In Lieu transferred to:						
General Fund	\$234,908	\$280,152	\$710,593	\$864,062	(\$153,469)	-17.76%
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	\$234,908	\$280,152	\$710,593	\$864,062	(\$153,469)	-17.76%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$0	\$20,257	(\$20,257)	-100.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$20,257	(\$20,257)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$987	\$0	\$987	0.00%
Timber Severance - Counties	59,745	68,530	255,012	269,442	(14,430)	-5.36%
Timber Severance - Forest Resources	237,512	272,894	1,017,729	1,077,389	(59,660)	-5.54%
Total Timber Severance Tax Transfers	\$297,257	\$341,423	\$1,273,728	\$1,346,831	(\$73,103)	-5.43%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$94,875	(\$94,875)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$94,875	(\$94,875)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$55,348	\$5,574	\$6,575,427	\$6,358,738	\$216,689	3.41%
Total Regulatory Fees	\$55,348	\$5,574	\$6,575,427	\$6,358,738	\$216,689	3.41%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$96	\$25,000	\$25,061	(\$61)	-0.24%
Total Municipal Gas Utility Regulation	\$0	\$96	\$25,000	\$25,061	(\$61)	-0.24%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$3	\$0	\$3	0.00%
Gross Railroad Regulation	6,285	5,694	141,564	198,922	(57,359)	-28.83%
Total Railroad Regulatory	\$6,285	\$5,694	\$141,566	\$198,922	(\$57,356)	-28.83%
Fantasy Sports Tax transferred to:						
General Fund	\$39,579	\$52,594	\$80,286	\$67,377	\$12,909	19.16%
Total Fantasy Sports Tax Transfers	\$39,579	\$52,594	\$80,286	\$67,377	\$12,909	19.16%

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

	October 2021	October 2020	7/1/21 to 10/31/21	7/1/20 to 10/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$613,641	\$397,701	\$2,668,855	\$2,950,303	(\$281,448)	-9.54%
Total Casual Auto Sales Tax Transfers	\$613,641	\$397,701	\$2,668,855	\$2,950,303	(\$281,448)	-9.54%
Title Fees Transferred to:						
DOR Title Fees	\$836,684	\$825,575	\$3,532,053	\$3,702,893	(\$170,840)	-4.61%
Total Title Fees Transfers	\$836,684	\$825,575	\$3,532,053	\$3,702,893	(\$170,840)	-4.61%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$89,934	\$115,140	\$433,261	\$664,806	(\$231,545)	-34.83%
Total ATV/ Motorcycle Fees Transfers	\$89,934	\$115,140	\$433,261	\$664,806	(\$231,545)	-34.83%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$708,985	\$842,830	\$2,906,911	\$3,007,290	(\$100,379)	-3.34%
Prepaid Wireless E911 Fee	14,469	17,201	59,327	61,374	(2,048)	-3.34%
Total Prepaid Wireless E911	\$723,454	\$860,031	\$2,966,238	\$3,068,665	(\$102,427)	-3.34%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$126,963	\$122,187	\$515,705	\$499,045	\$16,660	3.34%
Total E911 Telephone Minimum Standards Service Charge	\$126,963	\$122,187	\$515,705	\$499,045	\$16,660	3.34%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	21,499	648	24,573	14,519	10,054	69.25%
Total Rail Car in Lieu	\$21,499	\$648	\$24,573	\$14,519	\$10,054	69.25%
City Utility Tax						
Gross City Utility Tax	\$27,553	\$25,746	\$117,499	\$109,507	\$7,992	7.30%
City Utility Fee	1,450	1,355	6,184	5,763	421	7.31%
Total City Utility	\$29,004	\$27,101	\$123,683	\$115,270	\$8,413	7.30%
Special Levy transferred to:						
Cities / Counties / Local Government Project Occupancy	\$10,942,570	\$9,269,560	\$47,498,207	\$36,548,066	\$10,950,142	29.96%
Mississippi Telecommunication Facility	67,166	56,695	263,356	185,643	77,713	41.86%
Special Levy / Occupancy Collection Fee	46,784	43,937	194,501	177,126	17,375	9.81%
Total Special Levy	\$11,370,796	\$9,633,294	\$49,321,699	\$37,941,269	\$11,380,431	29.99%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$8,237	\$6,104	\$2,470,872	\$1,903,490	\$567,382	29.81%
Environment Protection Trust Fund	8,237	6,104	2,470,872	1,903,490	567,382	29.81%
Total Non-Hazardous Waste	\$16,473	\$12,207	\$4,941,744	\$3,806,980	\$1,134,764	29.81%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$16,915	\$0	\$16,995	\$11,100	\$5,894	53.10%
Hazardous Waste - Perpetual Care & Maint.	19,734	0	19,827	12,950	6,877	53.10%
Hazardous Waste - Minimization Fund	19,734	0	19,827	12,950	6,877	53.10%
Total Hazardous Waste	\$56,384	\$0	\$56,649	\$37,001	\$19,648	53.10%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$252,314	\$245,121	\$1,043,055	\$1,064,209	(\$21,154)	-1.99%
DOR Collection Fee	13,280	12,901	54,896	56,011	(1,115)	-1.99%
Total Waste Tire	\$265,593	\$258,022	\$1,097,951	\$1,120,220	(\$22,269)	-1.99%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,393,133	\$1,696,964	\$7,830,205	\$6,160,286	\$1,669,918	27.11%
Special Agent Fees	129,101	190,424	661,908	390,661	271,248	69.43%
Amusement Ride Fees	0	0	200	0	200	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	50	40	50	(10)	-20.00%
Sales and Services Outside	17,111	27,611	147,817	164,499	(16,682)	-10.14%
Cash Bond	17,464	45,300	166,514	658,709	(492,195)	-74.72%
Total Other Miscellaneous Agency Transfers	\$2,556,829	\$1,960,349	\$8,806,683	\$7,374,205	\$1,432,479	19.43%
Summary:						
Transfers to the General Fund	\$570,912,784	\$522,670,949	\$2,167,223,022	\$2,010,651,464	\$156,571,557	7.79%
Transfers to Other than the General Fund	\$245,577,068	\$230,683,866	\$1,018,063,183	\$919,269,906	\$98,793,277	10.75%
Total Transfers	\$816,489,853	\$753,354,814	\$3,185,286,205	\$2,929,921,371	\$255,364,834	8.72%

Note: Figures may not add due to computer rounding.