

**Mississippi Department of Revenue
Summary of Transfers
November 2021**

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2022 were \$520,748,249 which is an increase of \$54,691,024 or 11.73% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2021 were \$2,687,971,271 which is an increase of \$211,262,581 or 8.53% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2022 were \$757,967,943 which is an increase of \$76,561,964 or 11.24% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2021 were \$3,943,254,148 which is an increase of \$331,926,798 or 9.19% from the same period of the prior year.

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

	November 2021	November 2020	7/1/21 to 11/30/21	7/1/20 to 11/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$218,115,368	\$188,529,778	\$1,019,724,402	\$824,711,327	\$195,013,075	23.65%
Public School Building Fund	1,666,666	1,666,666	8,333,330	8,333,330	0	0.00%
Municipalities	43,755,006	40,252,103	221,847,655	203,978,066	17,869,590	8.76%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	512,286	2,166,451	6,615,973	10,230,738	(3,614,765)	-35.33%
School Ad Valorem	6,485,463	6,231,383	33,867,857	31,153,958	2,713,900	8.71%
Education Enhancement	28,519,648	24,950,767	135,860,406	124,956,584	10,903,822	8.73%
Mississippi Fair Commission	36,344	0	68,386	18,697	49,689	265.77%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,112,271	17,160,638	93,765,685	90,222,201	3,543,484	3.93%
Department of Agriculture	16,280	29,672	129,201	222,223	(93,021)	-41.86%
Sales Tax (Telecommunications 7%)	414,871	473,874	2,197,353	2,356,781	(159,428)	-6.76%
Airport Parking	92,677	29,100	275,714	128,737	146,977	114.17%
Capitol Complex Improvement Fund	806,583	710,929	4,073,415	3,498,251	575,165	16.44%
Sales Tax Incentive Fund - Economic Redevelopment	134,176	83,030	559,878	394,660	165,218	41.86%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	610,238	691,802	4,863,967	2,955,077	1,908,890	64.60%
MS Development Authority Tourism Advertising Fund	1,099,301	608,368	5,284,982	2,757,044	2,527,938	91.69%
MDA Training Grant	0	150,000	0	750,000	(750,000)	-100.00%
State Aid Road Fund	250,000	250,000	1,250,000	1,250,000	0	0.00%
Total Sales Tax Transfers	\$319,627,179	\$283,984,561	\$1,538,718,206	\$1,307,917,674	\$230,800,532	17.65%
Use Tax Transferred to:						
General Fund	\$35,551,969	\$34,235,095	\$180,672,968	\$169,041,578	\$11,631,391	6.88%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,373,706	5,708,628	32,414,090	27,979,136	4,434,955	15.85%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,890,028	5,996,719	33,619,137	27,362,970	6,256,167	22.86%
Local Bridge Replacement & Rehabilitation Fund	3,277,163	2,291,736	16,959,748	10,243,660	6,716,088	65.56%
Modernization Use Tax County Fund	6,831,489	3,875,207	35,879,243	18,417,611	17,461,632	94.81%
Modernization Use Tax City Fund	6,831,489	3,875,207	35,879,243	18,417,611	17,461,632	94.81%
Total Use Tax Transfers	\$65,755,843	\$55,982,591	\$339,424,429	\$275,462,564	\$63,961,865	23.22%
Individual Income Tax Transferred to:						
General Fund	\$202,600,713	\$198,202,554	\$965,955,105	\$954,929,474	\$11,025,631	1.15%
Income Tax-Withheld-Job Incentive/Advantage	3,650,907	4,156,101	6,664,922	4,913,013	1,751,909	35.66%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	4,001,715	17,827	5,055,554	561,038	4,494,517	801.11%
MMEIA Rebate Fund	574,345	1,513,600	2,173,384	3,038,404	(865,020)	-28.47%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	112,915	128,539	206,132	151,949	54,183	35.66%
Refund Account	8,139,565	11,733,910	66,505,823	88,063,241	(21,557,418)	-24.48%
Total Individual Income Tax Transfers	\$219,080,160	\$215,752,531	\$1,046,560,920	\$1,051,657,119	(\$5,096,199)	-0.48%
Corporate Tax Transferred to:						
General Fund	\$21,928,518	\$8,895,678	\$180,192,576	\$199,969,641	(\$19,777,065)	-9.89%
Economic Redevelopment Incentive Corporate Fund	0	43,432	124	121,985	(121,861)	-99.90%
Refund Account	3,762,471	2,463,043	32,405,950	25,992,588	6,413,362	24.67%
Total Corporate Tax Transfers	\$25,690,989	\$11,402,153	\$212,598,650	\$226,084,214	(\$13,485,564)	-5.96%
Insurance Premium Tax Transferred to:						
General Fund	\$1,387,801	\$1,451,554	\$126,005,291	\$126,985,104	(\$979,812)	-0.77%
Municipalities	626,212	648,283	1,407,475	1,377,615	29,860	2.17%
County Fire Protection	626,212	648,283	1,407,475	1,377,615	29,860	2.17%
City of Jackson	51,470	53,279	115,683	113,143	2,540	2.24%
Total Ins. Premium Tax Transfers	\$2,691,694	\$2,801,400	\$128,935,924	\$129,853,477	(\$917,553)	-0.71%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,815,528	\$7,547,558	\$69,103,347	\$54,081,472	\$15,021,876	27.78%
Gaming License & Taxes (Counties & Cities)	8,063,787	8,165,335	44,793,929	36,346,124	8,447,805	23.24%
Gaming Bond Sinking Fund	3,000,000	3,000,000	15,000,000	15,000,000	0	0.00%
Gaming State Highway Fund	778,894	440,822	2,487,572	1,811,790	675,782	37.30%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$24,658,210	\$19,153,715	\$131,384,848	\$107,239,386	\$24,145,462	22.52%

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

	November 2021	November 2020	7/1/21 to 11/30/21	7/1/20 to 11/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$11,979,961	\$11,996,209	\$59,709,050	\$62,567,801	(\$2,858,751)	-4.57%
Total Tobacco Tax Transfers	\$11,979,961	\$11,996,209	\$59,709,050	\$62,567,801	(\$2,858,751)	-4.57%
Beer and Wine Tax transferred to:						
General Fund	\$2,411,070	\$2,132,200	\$12,230,537	\$12,475,531	(\$244,994)	-1.96%
Total Beer and Wine Tax Transfers	\$2,411,070	\$2,132,200	\$12,230,537	\$12,475,531	(\$244,994)	-1.96%
ABC Collections transferred to:						
General Fund	\$9,755,698	\$10,242,290	\$43,211,619	\$45,321,413	(\$2,109,794)	-4.66%
Counties	24,700	27,894	121,857	108,205	13,653	12.62%
Municipalities	269,243	241,244	1,380,568	1,111,789	268,779	24.18%
Department of Mental Health	1,007,030	1,050,168	4,408,711	4,625,755	(217,044)	-4.69%
ABC Sales & Service Outside State Agencies	7,260	15,452	52,855	91,440	(38,585)	-42.20%
Total ABC Transfers	\$11,063,931	\$11,577,048	\$49,175,611	\$51,258,602	(\$2,082,991)	-4.06%
Oil Severance Tax Transferred to:						
General Fund	\$2,343,851	\$1,147,824	\$10,854,596	\$6,206,047	\$4,648,549	74.90%
Counties	748,712	477,354	3,967,253	2,120,830	1,846,423	87.06%
Total Oil Severance Tax Transfers	\$3,092,563	\$1,625,178	\$14,821,849	\$8,326,877	\$6,494,972	78.00%
Gas Severance Tax Transferred to:						
General Fund	\$309,614	\$39,452	\$1,188,523	\$571,949	\$616,574	107.80%
Counties	124,350	85,622	535,547	304,494	231,053	75.88%
Total Gas Severance Tax Transfers	\$433,964	\$125,073	\$1,724,070	\$876,443	\$847,627	96.71%
Installment Loan Tax transferred to:						
General Fund	\$455,705	\$269,165	\$7,433,010	\$5,976,460	\$1,456,549	24.37%
Total Installment Loan Tax Transfers	\$455,705	\$269,165	\$7,433,010	\$5,976,460	\$1,456,549	24.37%
Privilege Tax Transferred to:						
General Fund	\$811,237	\$1,106,498	\$3,640,711	\$5,853,113	(\$2,212,402)	-37.80%
Highway Department	6,113,845	5,336,603	26,522,814	24,920,518	1,602,296	6.43%
4-Lane Highway Project	1,571,356	1,639,974	8,180,423	8,577,665	(397,241)	-4.63%
Highway Department Hybrid/Electric	110,277	90,459	547,644	459,543	88,101	19.17%
State Aid Roads Hybrid/Electric	20,221	16,973	100,969	86,101	14,867	17.27%
Counties	2,919,997	2,208,864	17,463,717	15,808,116	1,655,601	10.47%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	1,011,616	1,059,661	5,283,333	5,608,102	(324,769)	-5.79%
Mississippi Burn Care Fund	89,541	88,499	465,640	469,751	(4,111)	-0.88%
New Capitol R & R	56,161	55,519	308,295	300,281	8,014	2.67%
DOR Special Tag Fees	12,823	12,800	66,332	66,522	(190)	-0.29%
Mailing Fees	99,296	98,196	464,875	462,978	1,897	0.41%
Apportioned Tags	0	3,263	0	106,505	(106,505)	-100.00%
Distinctive License Tag Fees	610,264	559,341	3,131,767	3,090,825	40,942	1.32%
License Tag Acquisition Fund	240,175	0	1,891,500	0	1,891,500	0.00%
Total Privilege Tax Transfers	\$13,666,809	\$12,276,650	\$68,087,772	\$65,821,111	\$2,266,662	3.44%
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

	November 2021	November 2020	7/1/21 to 11/30/21	7/1/20 to 11/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$567	\$0	\$1,074	\$315	\$759	240.84%
General Fund: Compressed Gas	19,595	17,868	89,554	81,166	8,389	10.34%
General Fund: Natural Gas	76,214	69,356	381,770	331,781	49,989	15.07%
Highway Department	28,705,503	27,699,120	138,187,827	133,327,123	4,860,704	3.65%
State Aid Road Fund	5,076,129	4,918,108	25,001,006	24,275,602	725,404	2.99%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,303,168	2,374,911	44,100,002	41,388,461	2,711,542	6.55%
Road Protection - Coast Counties	334,203	292,592	1,558,842	1,478,298	80,544	5.45%
Seawall - Coast Counties	594,138	520,343	2,771,471	2,628,298	143,173	5.45%
Miss. Groundwater Protection Trust Fd.	993,016	832,669	1,897,469	4,171,546	(2,274,076)	-54.51%
MDOT Miss. Groundwater Protection Trust Fd.	0	11,479	2,644,232	11,479	2,632,753	22936.27%
Dept of Ins Propane Education Fund	7,564	6,897	34,568	31,330	3,238	10.34%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	109,101	56,982	574,283	336,777	237,505	70.52%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	274	250	1,254	1,136	117	10.33%
Railroad Revitalization Fund	12,562	13,979	72,284	65,425	6,859	10.48%
IFTA Tax	2,004,049	1,398,322	5,212,111	3,793,386	1,418,725	37.40%
Total Petroleum Tax Transfers	\$40,236,082	\$38,212,874	\$232,029,791	\$221,424,164	\$10,605,627	4.79%
TVA In Lieu transferred to:						
General Fund	\$168,312	\$158,562	\$878,905	\$1,022,624	(\$143,719)	-14.05%
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	\$878,905	\$1,022,624	(\$143,719)	-14.05%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$3,224	\$0	\$23,481	(\$23,481)	-100.00%
Total Statewide Privilege Fees	\$0	\$3,224	\$0	\$23,481	(\$23,481)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$1,035	\$0	\$2,022	\$0	\$2,022	0.00%
Timber Severance - Counties	64,194	72,199	319,207	341,641	(22,434)	-6.57%
Timber Severance - Forest Resources	251,070	287,165	1,268,799	1,364,554	(95,755)	-7.02%
Total Timber Severance Tax Transfers	\$316,299	\$359,363	\$1,590,028	\$1,706,194	(\$116,167)	-6.81%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$150	\$9,889	\$150	\$104,764	(\$104,614)	-99.86%
Total Int. On Investments (STC) Transfers	\$150	\$9,889	\$150	\$104,764	(\$104,614)	-99.86%
Public Utility Regulatory Fees transferred to:						
General Fund	\$2,801	\$2,261	\$6,578,228	\$6,360,999	\$217,230	3.42%
Total Regulatory Fees	\$2,801	\$2,261	\$6,578,228	\$6,360,999	\$217,230	3.42%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,000	\$25,061	(\$61)	-0.24%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,000	\$25,061	(\$61)	-0.24%
Railroad Regulatory transferred to:						
General Fund	\$7,015	\$31	\$7,017	\$31	\$6,987	22698.38%
Gross Railroad Regulation	59,436	2,078	201,000	201,000	0	0.00%
Total Railroad Regulatory	\$66,451	\$2,109	\$208,017	\$201,031	\$6,987	3.48%
Fantasy Sports Tax transferred to:						
General Fund	\$5,525	\$181	\$85,811	\$67,558	\$18,254	27.02%
Total Fantasy Sports Tax Transfers	\$5,525	\$181	\$85,811	\$67,558	\$18,254	27.02%

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

	November 2021	November 2020	7/1/21 to 11/30/21	7/1/20 to 11/30/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$452,260	\$728,715	\$3,121,115	\$3,679,018	(\$557,903)	-15.16%
Total Casual Auto Sales Tax Transfers	\$452,260	\$728,715	\$3,121,115	\$3,679,018	(\$557,903)	-15.16%
Title Fees Transferred to:						
DOR Title Fees	\$804,855	\$861,581	\$4,336,908	\$4,564,474	(\$227,566)	-4.99%
Total Title Fees Transfers	\$804,855	\$861,581	\$4,336,908	\$4,564,474	(\$227,566)	-4.99%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$94,453	\$127,741	\$527,714	\$792,546	(\$264,832)	-33.42%
Total ATV/ Motorcycle Fees Transfers	\$94,453	\$127,741	\$527,714	\$792,546	(\$264,832)	-33.42%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$708,936	\$747,872	\$3,615,847	\$3,755,162	(\$139,315)	-3.71%
Prepaid Wireless E911 Fee	14,470	15,263	73,797	76,637	(2,840)	-3.71%
Total Prepaid Wireless E911	\$723,406	\$763,134	\$3,689,644	\$3,831,799	(\$142,155)	-3.71%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$127,970	\$125,853	\$643,675	\$624,898	\$18,777	3.00%
Total E911 Telephone Minimum Standards Service Charge	\$127,970	\$125,853	\$643,675	\$624,898	\$18,777	3.00%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	1,551	18,315	26,124	32,834	(6,710)	-20.44%
Total Rail Car in Lieu	\$1,551	\$18,315	\$26,124	\$32,834	(\$6,710)	-20.44%
City Utility Tax						
Gross City Utility Tax	\$28,348	\$28,694	\$145,847	\$138,200	\$7,646	5.53%
City Utility Fee	1,492	1,510	7,676	7,273	403	5.54%
Total City Utility	\$29,840	\$30,204	\$153,523	\$145,474	\$8,049	5.53%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$11,656,751	\$9,359,326	\$59,154,959	\$45,907,392	\$13,247,567	28.86%
Occupancy	72,627	58,846	335,984	244,490	91,494	37.42%
Mississippi Telecommunication Facility	51,366	40,271	245,867	217,396	28,470	13.10%
Special Levy / Occupancy Collection Fee	333,798	263,657	1,699,433	1,294,091	405,342	31.32%
Total Special Levy	\$12,114,542	\$9,722,100	\$61,436,242	\$47,663,368	\$13,772,873	28.90%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$1,843	\$93,466	\$2,472,716	\$1,996,956	\$475,760	23.82%
Environment Protection Trust Fund	1,843	93,466	2,472,715	1,996,956	475,760	23.82%
Total Non-Hazardous Waste	\$3,687	\$186,931	\$4,945,431	\$3,993,911	\$951,520	23.82%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$16,995	\$11,100	\$5,894	53.10%
Hazardous Waste - Perpetual Care & Maint.	0	0	19,827	12,950	6,877	53.10%
Hazardous Waste - Minimization Fund	0	0	19,827	12,950	6,877	53.10%
Total Hazardous Waste	\$0	\$0	\$56,649	\$37,001	\$19,648	53.10%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$285,512	\$267,985	\$1,328,567	\$1,332,194	(\$3,627)	-0.27%
DOR Collection Fee	15,027	14,104	69,923	70,116	(192)	-0.27%
Total Waste Tire	\$300,539	\$282,089	\$1,398,490	\$1,402,310	(\$3,819)	-0.27%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,614,586	\$416,844	\$9,444,791	\$6,577,130	\$2,867,661	43.60%
Special Agent Fees	167,758	149,202	829,666	539,862	289,804	53.68%
Amusement Ride Fees	500	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	40	50	(10)	-20.00%
Sales and Services Outside	98,028	120,252	245,845	284,751	(38,905)	-13.66%
Cash Bond	30,270	46,082	196,784	704,791	(508,007)	-72.08%
Total Other Miscellaneous Agency Transfers	\$1,911,142	\$732,378	\$10,717,826	\$8,106,583	\$2,611,242	32.21%
Summary:						
Transfers to the General Fund	\$520,748,249	\$466,057,225	\$2,687,971,271	\$2,476,708,689	\$211,262,581	8.53%
Transfers to Other than the General Fund	\$237,219,695	\$215,348,755	\$1,255,282,878	\$1,134,618,661	\$120,664,217	10.63%
Total Transfers	\$757,967,943	\$681,405,980	\$3,943,254,148	\$3,611,327,350	\$331,926,798	9.19%

Note: Figures may not add due to computer rounding.