

**Mississippi Department of Revenue
Summary of Transfers
November 2022**

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2023 were \$503,292,133 which is a decrease of -\$17,456,116 or -3.35% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2022 were \$2,958,803,529 which is an increase of \$270,832,259 or 10.08% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2023 were \$765,271,821 which is an increase of \$7,303,878 or .96% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2022 were \$4,278,584,743 which is an increase of \$335,330,595 or 8.5% from the same period of the prior year.

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

	November 2022	November 2021	7/1/22 to 11/30/22	7/1/21 to 11/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$225,400,363	\$218,115,368	\$1,140,416,634	\$1,019,724,402	\$120,692,232	11.84%
Public School Building Fund	0	1,666,666	0	8,333,330	(8,333,330)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	8,333,330	0	8,333,330	0.00%
Municipalities	46,945,812	43,755,006	233,966,955	221,847,655	12,119,299	5.46%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,571,483	512,286	8,626,653	6,615,973	2,010,680	30.39%
School Ad Valorem	7,324,062	6,485,463	37,112,404	33,867,857	3,244,546	9.58%
Education Enhancement	29,325,827	28,519,648	148,915,201	135,860,406	13,054,795	9.61%
Mississippi Fair Commission	793	36,344	19,096	68,386	(49,290)	-72.08%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,160,149	17,112,271	92,387,887	93,765,685	(1,377,798)	-1.47%
Department of Agriculture	15,474	16,280	107,723	129,201	(21,479)	-16.62%
Sales Tax (Telecommunications 7%)	426,370	414,871	2,029,460	2,197,353	(167,893)	-7.64%
Airport Parking	79,797	92,677	361,605	275,714	85,891	31.15%
Capitol Complex Improvement Fund	825,825	806,583	4,150,868	4,073,415	77,453	1.90%
Sales Tax Incentive Fund - Economic Redevelopment	59,484	134,176	254,749	559,878	(305,129)	-54.50%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	571,739	610,238	3,398,745	4,863,967	(1,465,222)	-30.12%
MS Development Authority Tourism Advertising Fund	1,156,231	1,099,301	5,942,735	5,284,982	657,752	12.45%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	1,250,000	1,250,000	0	0.00%
Total Sales Tax Transfers	\$333,780,075	\$319,627,179	\$1,687,274,044	\$1,538,718,206	\$148,555,838	9.65%
Use Tax Transferred to:						
General Fund	\$33,424,490	\$35,551,969	\$154,840,480	\$180,672,968	(\$25,832,488)	-14.30%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,992,752	5,373,706	31,285,151	32,414,090	(1,128,939)	-3.48%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,959,055	7,890,028	33,624,385	33,619,137	5,249	0.02%
Local Bridge Replacement & Rehabilitation Fund	3,348,165	3,277,163	17,074,935	16,959,748	115,187	0.68%
Modernization Use Tax County Fund	10,044,495	6,831,489	48,224,805	35,879,243	12,345,562	34.41%
Modernization Use Tax City Fund	10,044,495	6,831,489	48,224,805	35,879,243	12,345,562	34.41%
Total Use Tax Transfers	\$70,813,452	\$65,755,843	\$337,274,561	\$339,424,429	(\$2,149,868)	-0.63%
Individual Income Tax Transferred to:						
General Fund	\$189,663,463	\$202,600,713	\$1,073,363,923	\$965,955,105	\$107,408,818	11.12%
Income Tax-Withheld-Job Incentive/Advantage	4,698,060	3,650,907	9,323,070	6,664,922	2,658,147	39.88%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	3,827,932	4,001,715	7,236,346	5,055,554	2,180,792	43.14%
MMEIA Rebate Fund	6,067,054	574,345	8,758,677	2,173,384	6,585,293	303.00%
Income Tax-SMART Business Incentive	0	0	224,998	0	224,998	0.00%
Withheld Tax Collection Fee - incentive rebate fee	145,301	112,915	288,342	206,132	82,211	39.88%
Refund Account	10,503,594	8,139,565	78,314,403	66,505,823	11,808,580	17.76%
Total Individual Income Tax Transfers	\$214,905,404	\$219,080,160	\$1,177,509,759	\$1,046,560,920	\$130,948,839	12.51%
Corporate Tax Transferred to:						
General Fund	\$12,239,692	\$21,928,518	\$238,911,699	\$180,192,576	\$58,719,122	32.59%
Economic Redevelopment Incentive Corporate Fund	0	0	64,047	124	63,923	51550.81%
Refund Account	5,684,613	3,762,471	15,119,130	32,405,950	(17,286,820)	-53.34%
Total Corporate Tax Transfers	\$17,924,305	\$25,690,989	\$254,094,875	\$212,598,650	\$41,496,225	19.52%
Insurance Premium Tax Transferred to:						
General Fund	\$1,469,123	\$1,387,801	\$128,708,499	\$126,005,291	\$2,703,207	2.15%
Municipalities	646,425	626,212	1,430,261	1,407,475	22,786	1.62%
County Fire Protection	646,425	626,212	1,430,261	1,407,475	22,786	1.62%
City of Jackson	53,131	51,470	117,738	115,683	2,055	1.78%
Total Ins. Premium Tax Transfers	\$2,815,104	\$2,691,694	\$131,686,759	\$128,935,924	\$2,750,834	2.13%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,980,811	\$12,815,528	\$65,852,247	\$69,103,347	(\$3,251,101)	-4.70%
Gaming License & Taxes (Counties & Cities)	7,627,965	8,063,787	41,713,071	44,793,929	(3,080,859)	-6.88%
Gaming Bond Sinking Fund	3,000,000	3,000,000	15,000,000	15,000,000	0	0.00%
Gaming State Highway Fund	644,251	778,894	2,296,229	2,487,572	(191,342)	-7.69%
Total Gaming Fees & Tax Transfers	\$23,253,027	\$24,658,210	\$124,861,547	\$131,384,848	(\$6,523,302)	-4.97%

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

	November 2022	November 2021	7/1/22 to 11/30/22	7/1/21 to 11/30/21	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	1,510,000	0	6,510,000	0	6,510,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$1,510,000	\$0	\$6,510,000	\$0	\$6,510,000	0.00%
Tobacco Tax transferred to:						
General Fund	\$11,546,055	\$11,979,961	\$55,940,780	\$59,709,050	(\$3,768,271)	-6.31%
Total Tobacco Tax Transfers	\$11,546,055	\$11,979,961	\$55,940,780	\$59,709,050	(\$3,768,271)	-6.31%
Beer and Wine Tax transferred to:						
General Fund	\$2,285,124	\$2,411,070	\$11,944,789	\$12,230,537	(\$285,749)	-2.34%
Total Beer and Wine Tax Transfers	\$2,285,124	\$2,411,070	\$11,944,789	\$12,230,537	(\$285,749)	-2.34%
ABC Collections transferred to:						
General Fund	\$8,742,656	\$9,755,698	\$42,551,268	\$43,211,619	(\$660,351)	-1.53%
Counties	28,497	24,700	128,882	121,857	7,025	5.76%
Municipalities	261,582	269,243	1,458,245	1,380,568	77,677	5.63%
Department of Mental Health	902,591	1,007,030	4,400,117	4,408,711	(8,594)	-0.19%
ABC Warehouse Bond Sinking Fund	302,081	0	1,106,807	0	1,106,807	0.00%
ABC Warehouse Improvements Fund	80,425	0	345,276	0	345,276	0.00%
ABC Sales & Service Outside State Agencies	230	7,260	4,042	52,855	(48,812)	-92.35%
Total ABC Transfers	\$10,318,062	\$11,063,931	\$49,994,638	\$49,175,611	\$819,027	1.67%
Oil Severance Tax Transferred to:						
General Fund	\$2,942,406	\$2,343,851	\$15,551,674	\$10,854,596	\$4,697,078	43.27%
Counties	985,461	748,712	5,924,602	3,967,253	1,957,349	49.34%
Total Oil Severance Tax Transfers	\$3,927,867	\$3,092,563	\$21,476,275	\$14,821,849	\$6,654,426	44.90%
Gas Severance Tax Transferred to:						
General Fund	\$538,668	\$309,614	\$2,777,177	\$1,188,523	\$1,588,654	133.67%
Counties	319,807	124,350	1,289,614	535,547	754,067	140.80%
Total Gas Severance Tax Transfers	\$858,475	\$433,964	\$4,066,792	\$1,724,070	\$2,342,722	135.88%
Installment Loan Tax transferred to:						
General Fund	\$449,739	\$455,705	\$8,095,039	\$7,433,010	\$662,029	8.91%
Total Installment Loan Tax Transfers	\$449,739	\$455,705	\$8,095,039	\$7,433,010	\$662,029	8.91%
Privilege Tax Transferred to:						
General Fund	\$550,454	\$811,237	\$3,966,533	\$3,640,711	\$325,822	8.95%
Highway Department	5,498,720	6,113,845	28,736,752	26,522,814	2,213,939	8.35%
4-Lane Highway Project	1,484,347	1,571,356	8,327,421	8,180,423	146,998	1.80%
Highway Department Hybrid/Electric	125,349	110,277	673,528	547,644	125,884	22.99%
State Aid Roads Hybrid/Electric	22,694	20,221	122,307	100,969	21,338	21.13%
Counties	3,115,673	2,919,997	21,095,655	17,463,717	3,631,938	20.80%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	922,844	1,011,616	5,278,051	5,283,333	(5,282)	-0.10%
Mississippi Burn Care Fund	91,404	89,541	499,956	465,640	34,316	7.37%
New Capitol R & R	56,386	56,161	318,697	308,295	10,402	3.37%
DOR Special Tag Fees	18,091	12,823	85,419	66,332	19,087	28.78%
Mailing Fees	122,642	99,296	557,004	464,875	92,129	19.82%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	779,987	610,264	3,858,435	3,131,767	726,667	23.20%
License Tag Acquisition Fund	388,402	240,175	1,522,229	1,891,500	(369,271)	-19.52%
Total Privilege Tax Transfers	\$13,176,994	\$13,666,809	\$75,055,913	\$68,087,772	\$6,968,141	10.23%
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 2022	November 2021	7/1/22 to 11/30/22	7/1/21 to 11/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$567	\$1,179	\$1,074	\$105	9.80%
General Fund: Compressed Gas	27,919	19,595	100,382	89,554	10,827	12.09%
General Fund: Natural Gas	108,051	76,214	522,253	381,770	140,482	36.80%
Highway Department	29,594,439	28,705,503	137,028,931	138,187,827	(1,158,896)	-0.84%
State Aid Road Fund	5,281,639	5,076,129	24,845,102	25,001,006	(155,903)	-0.62%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,406,353	2,303,168	45,241,607	44,100,002	1,141,605	2.59%
Road Protection - Coast Counties	308,944	334,203	1,582,324	1,558,842	23,481	1.51%
Seawall - Coast Counties	549,263	594,138	2,813,174	2,771,471	41,703	1.50%
Miss. Groundwater Protection Trust Fd.	864,759	993,016	4,323,118	1,897,469	2,425,648	127.84%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	10,777	7,564	38,747	34,568	4,179	12.09%
Municipal Aid	0	0	713,750	702,043	11,707	1.67%
Aeronautics Commission	116,482	109,101	617,777	574,283	43,494	7.57%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	391	274	1,405	1,254	152	12.09%
Railroad Revitalization Fund	13,177	12,562	67,899	72,284	(4,385)	-6.07%
IFTA Tax	1,316,662	2,004,049	4,631,862	5,212,111	(580,249)	-11.13%
Total Petroleum Tax Transfers	\$40,598,855	\$40,236,082	\$231,329,509	\$232,029,791	(\$700,282)	-0.30%
TVA In Lieu transferred to:						
General Fund	\$229,785	\$168,312	\$981,745	\$878,905	\$102,840	11.70%
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	\$229,785	\$168,312	\$981,745	\$878,905	\$102,840	11.70%
Statewide Privilege Fees transferred to:						
General Fund	\$183,230	\$0	\$185,137	\$0	\$185,137	0.00%
Total Statewide Privilege Fees	\$183,230	\$0	\$185,137	\$0	\$185,137	0.00%
Timber Severance Tax transferred to:						
General Fund	\$0	\$1,035	\$4,084	\$2,022	\$2,062	101.98%
Timber Severance - Counties	83,410	64,194	367,315	319,207	48,109	15.07%
Timber Severance - Forest Resources	333,435	251,070	1,463,704	1,268,799	194,905	15.36%
Total Timber Severance Tax Transfers	\$416,844	\$316,299	\$1,835,104	\$1,590,028	\$245,076	15.41%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$150	\$0	\$150	(\$150)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$150	\$0	\$150	(\$150)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$105	\$2,801	\$7,486,122	\$6,578,228	\$907,894	13.80%
Total Regulatory Fees	\$105	\$2,801	\$7,486,122	\$6,578,228	\$907,894	13.80%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,421	\$25,000	\$421	1.68%
Railroad Regulatory transferred to:						
General Fund	\$0	\$7,015	\$0	\$7,017	(\$7,017)	-100.00%
Gross Railroad Regulation	0	59,436	0	201,000	(201,000)	-100.00%
Total Railroad Regulatory	\$0	\$66,451	\$0	\$208,017	(\$208,017)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$5,525	\$66,465	\$85,811	(\$19,346)	-22.55%
Total Fantasy Sports Tax Transfers	\$0	\$5,525	\$66,465	\$85,811	(\$19,346)	-22.55%

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

	November 2022	November 2021	7/1/22 to 11/30/22	7/1/21 to 11/30/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$521,552	\$452,260	\$3,071,899	\$3,121,115	(\$49,216)	-1.58%
Total Casual Auto Sales Tax Transfers	\$521,552	\$452,260	\$3,071,899	\$3,121,115	(\$49,216)	-1.58%
Title Fees Transferred to:						
DOR Title Fees	\$780,028	\$804,855	\$4,215,330	\$4,336,908	(\$121,578)	-2.80%
Total Title Fees Transfers	\$780,028	\$804,855	\$4,215,330	\$4,336,908	(\$121,578)	-2.80%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$102,062	\$94,453	\$514,222	\$527,714	(\$13,492)	-2.56%
Total ATV/ Motorcycle Fees Transfers	\$102,062	\$94,453	\$514,222	\$527,714	(\$13,492)	-2.56%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$713,420	\$708,936	\$3,577,780	\$3,615,847	(\$38,067)	-1.05%
Prepaid Wireless E911 Fee	14,560	14,470	73,021	73,797	(776)	-1.05%
Total Prepaid Wireless E911	\$727,980	\$723,406	\$3,650,801	\$3,689,644	(\$38,843)	-1.05%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$129,472	\$127,970	\$648,354	\$643,675	\$4,679	0.73%
Total E911 Telephone Minimum Standards Service Charge	\$129,472	\$127,970	\$648,354	\$643,675	\$4,679	0.73%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	1,964	1,551	2,222	26,124	(23,901)	-91.49%
Total Rail Car in Lieu	\$1,964	\$1,551	\$2,222	\$26,124	(\$23,901)	-91.49%
City Utility Tax						
Gross City Utility Tax	\$27,065	\$28,348	\$185,495	\$145,847	\$39,649	27.19%
City Utility Fee	1,424	1,492	9,762	7,676	2,086	27.17%
Total City Utility	\$28,489	\$29,840	\$195,257	\$153,523	\$41,735	27.18%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$11,927,176	\$11,656,751	\$60,312,792	\$59,154,959	\$1,157,833	1.96%
Occupancy	60,389	72,627	321,539	335,984	(14,444)	-4.30%
Mississippi Telecommunication Facility	32,797	51,366	195,306	245,867	(50,560)	-20.56%
Special Levy / Occupancy Collection Fee	342,624	333,798	1,739,201	1,699,433	39,768	2.34%
Total Special Levy	\$12,362,986	\$12,114,542	\$62,568,838	\$61,436,242	\$1,132,597	1.84%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$3,207	\$1,843	\$1,629,843	\$2,472,716	(\$842,872)	-34.09%
Environment Protection Trust Fund	3,207	1,843	1,629,843	2,472,715	(842,872)	-34.09%
Total Non-Hazardous Waste	\$6,413	\$3,687	\$3,259,686	\$4,945,431	(\$1,685,745)	-34.09%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$9,864	\$16,995	(\$7,131)	-41.96%
Hazardous Waste - Perpetual Care & Maint.	0	0	11,508	19,827	(8,319)	-41.96%
Hazardous Waste - Minimization Fund	0	0	11,508	19,827	(8,319)	-41.96%
Total Hazardous Waste	\$0	\$0	\$32,880	\$56,649	(\$23,770)	-41.96%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$0	\$285,512	\$3,736,623	\$1,328,567	\$2,408,056	181.25%
DOR Collection Fee	20,437	15,027	49,150	69,923	(20,774)	-29.71%
Total Waste Tire	\$20,437	\$300,539	\$3,785,773	\$1,398,490	\$2,387,282	170.70%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$1,284,018	\$1,614,586	\$7,269,172	\$9,444,791	(\$2,175,619)	-23.04%
Special Agent Fees	227,002	167,758	1,139,766	829,666	310,100	37.38%
Amusement Ride Fees	0	500	0	700	(700)	-100.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	20	0	40	40	0	0.00%
Sales and Services Outside	65,567	98,028	226,188	245,845	(19,658)	-8.00%
Cash Bond	21,328	30,270	309,041	196,784	112,257	57.05%
Total Other Miscellaneous Agency Transfers	\$1,597,935	\$1,911,142	\$8,944,206	\$10,717,826	(\$1,773,620)	-16.55%
Summary:						
Transfers to the General Fund	\$503,292,133	\$520,748,249	\$2,958,803,529	\$2,687,971,271	\$270,832,259	10.08%
Transfers to Other than the General Fund	\$261,979,689	\$237,219,695	\$1,319,781,214	\$1,255,282,878	\$64,498,336	5.14%
Total Transfers	\$765,271,821	\$757,967,943	\$4,278,584,743	\$3,943,254,148	\$335,330,595	8.50%

Note: Figures may not add due to computer rounding.