

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

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2022 were \$599,344,444 which is an increase of \$111,642,391 or 22.89% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2021 were \$3,287,315,715 which is an increase of \$322,904,972 or 10.89% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2022 were \$840,396,098 which is an increase of \$123,639,282 or 17.25% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2021 were \$4,783,650,246 which is an increase of \$455,566,080 or 10.53% from the same period of the prior year.

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

	December 2021	December 2020	7/1/21 to 12/31/21	7/1/20 to 12/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$216,047,639	\$190,780,313	\$1,235,772,041	\$1,015,491,640	\$220,280,401	21.69%
Public School Building Fund	1,666,666	1,666,666	9,999,996	9,999,996	0	0.00%
Municipalities	45,022,652	40,017,431	266,870,307	243,995,497	22,874,810	9.38%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,709,185	1,453,694	9,325,158	11,684,433	(2,359,275)	-20.19%
School Ad Valorem	6,958,611	6,246,749	40,826,468	37,400,707	3,425,762	9.16%
Education Enhancement	27,862,568	25,012,301	163,722,974	149,968,884	13,754,090	9.17%
Mississippi Fair Commission	496	1,151	68,882	19,848	49,034	247.04%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,001,977	17,412,160	111,767,662	107,634,361	4,133,301	3.84%
Department of Agriculture	18,875	19,792	148,076	242,015	(93,939)	-38.82%
Sales Tax (Telecommunications 7%)	423,200	465,224	2,620,553	2,822,005	(201,453)	-7.14%
Airport Parking	66,068	34,424	341,782	163,161	178,621	109.48%
Capitol Complex Improvement Fund	821,795	765,356	4,895,210	4,263,606	631,603	14.81%
Sales Tax Incentive Fund - Economic Redevelopment	94,852	99,063	654,729	493,723	161,006	32.61%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	677,504	558,611	5,541,471	3,513,688	2,027,783	57.71%
MS Development Authority Tourism Advertising Fund	1,126,774	667,632	6,411,757	3,424,676	2,987,080	87.22%
MDA Training Grant	0	150,000	0	900,000	(900,000)	-100.00%
State Aid Road Fund	250,000	250,000	1,500,000	1,500,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$321,748,861</b>	<b>\$285,600,567</b>	<b>\$1,860,467,066</b>	<b>\$1,593,518,241</b>	<b>\$266,948,825</b>	<b>16.75%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$38,703,856	\$35,458,479	\$219,376,824	\$204,500,057	\$14,876,767	7.27%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,121,045	5,215,463	38,535,135	33,194,599	5,340,536	16.09%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	7,883,564	6,251,848	41,502,700	33,614,818	7,887,883	23.47%
Local Bridge Replacement & Rehabilitation Fund	3,447,565	2,380,657	20,407,313	12,624,317	7,782,995	61.65%
Modernization Use Tax County Fund	7,342,694	4,141,972	43,221,937	22,559,583	20,662,354	91.59%
Modernization Use Tax City Fund	7,342,694	4,141,972	43,221,937	22,559,583	20,662,354	91.59%
<b>Total Use Tax Transfers</b>	<b>\$70,841,417</b>	<b>\$57,590,392</b>	<b>\$410,265,846</b>	<b>\$333,052,956</b>	<b>\$77,212,890</b>	<b>23.18%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$173,765,360	\$178,038,426	\$1,139,720,465	\$1,132,967,900	\$6,752,565	0.60%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	0	213,376	5,055,554	774,414	4,281,140	552.82%
MMEIA Rebate Fund	0	0	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	0	0	206,132	151,949	54,183	35.66%
Refund Account	2,679,887	4,768,001	69,185,710	92,831,242	(23,645,531)	-25.47%
<b>Total Individual Income Tax Transfers</b>	<b>\$176,445,247</b>	<b>\$183,019,803</b>	<b>\$1,223,006,167</b>	<b>\$1,234,676,922</b>	<b>(\$11,670,755)</b>	<b>-0.95%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$129,669,162	\$45,944,640	\$309,861,739	\$245,914,281	\$63,947,458	26.00%
Economic Redevelopment Incentive Corporate Fund	93,092	0	93,216	121,985	(28,769)	-23.58%
Refund Account	4,148,610	13,671,962	36,554,560	39,664,551	(3,109,991)	-7.84%
<b>Total Corporate Tax Transfers</b>	<b>\$133,910,864</b>	<b>\$59,616,602</b>	<b>\$346,509,515</b>	<b>\$285,700,816</b>	<b>\$60,808,698</b>	<b>21.28%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$77,786	\$33,010	\$126,083,078	\$127,018,114	(\$935,037)	-0.74%
Municipalities	1,422	402	1,408,897	1,378,017	30,880	2.24%
County Fire Protection	1,422	402	1,408,897	1,378,017	30,880	2.24%
City of Jackson	81	29	115,763	113,171	2,592	2.29%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$80,711</b>	<b>\$33,843</b>	<b>\$129,016,636</b>	<b>\$129,887,320</b>	<b>(\$870,684)</b>	<b>-0.67%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$14,034,204	\$11,161,103	\$83,137,551	\$65,242,575	\$17,894,976	27.43%
Gaming License & Taxes (Counties & Cities)	7,856,703	5,809,404	52,650,633	42,155,528	10,495,104	24.90%
Gaming Bond Sinking Fund	3,000,000	3,000,000	18,000,000	18,000,000	0	0.00%
Gaming State Highway Fund	502,515	846,888	2,990,087	2,658,678	331,408	12.47%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$25,393,422</b>	<b>\$20,817,396</b>	<b>\$156,778,270</b>	<b>\$128,056,782</b>	<b>\$28,721,488</b>	<b>22.43%</b>

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

	December 2021	December 2020	7/1/21 to 12/31/21	7/1/20 to 12/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Tobacco Tax transferred to:</b>						
General Fund	\$10,811,469	\$12,682,098	\$70,520,519	\$75,249,899	(\$4,729,380)	-6.28%
Total Tobacco Tax Transfers	\$10,811,469	\$12,682,098	\$70,520,519	\$75,249,899	(\$4,729,380)	-6.28%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,219,909	\$2,603,554	\$14,450,446	\$15,079,085	(\$628,639)	-4.17%
Total Beer and Wine Tax Transfers	\$2,219,909	\$2,603,554	\$14,450,446	\$15,079,085	(\$628,639)	-4.17%
<b>ABC Collections transferred to:</b>						
General Fund	\$9,369,323	\$7,769,259	\$52,580,943	\$53,090,672	(\$509,729)	-0.96%
Counties	24,085	21,975	145,942	130,180	15,763	12.11%
Municipalities	248,365	215,047	1,628,933	1,326,836	302,097	22.77%
Department of Mental Health	968,576	800,142	5,377,288	5,425,897	(48,609)	-0.90%
ABC Sales & Service Outside State Agencies	5,823	16,303	58,678	107,742	(49,064)	-45.54%
Total ABC Transfers	\$10,616,173	\$8,822,726	\$59,791,784	\$60,081,328	(\$289,544)	-0.48%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$2,593,474	\$1,277,469	\$13,448,070	\$7,483,516	\$5,964,554	79.70%
Counties	865,441	461,564	4,832,694	2,582,394	2,250,300	87.14%
Total Oil Severance Tax Transfers	\$3,458,915	\$1,739,033	\$18,280,764	\$10,065,910	\$8,214,854	81.61%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$353,217	\$191,496	\$1,541,740	\$763,445	\$778,295	101.95%
Counties	162,814	58,530	698,361	363,024	335,337	92.37%
Total Gas Severance Tax Transfers	\$516,030	\$250,026	\$2,240,101	\$1,126,469	\$1,113,631	98.86%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$31,463	\$0	\$7,464,472	\$5,976,460	\$1,488,012	24.90%
Total Installment Loan Tax Transfers	\$31,463	\$0	\$7,464,472	\$5,976,460	\$1,488,012	24.90%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$837,312	\$982,561	\$4,478,024	\$6,835,674	(\$2,357,651)	-34.49%
Highway Department	6,668,239	6,794,360	33,191,053	31,714,878	1,476,174	4.65%
4-Lane Highway Project	1,443,738	1,439,263	9,624,161	10,016,927	(392,766)	-3.92%
Highway Department Hybrid/Electric	93,772	79,925	641,415	539,467	101,948	18.90%
State Aid Roads Hybrid/Electric	17,195	14,996	118,163	101,098	17,065	16.88%
Counties	3,755,721	3,193,217	21,219,438	19,001,332	2,218,106	11.67%
Road Protection - Coast Counties	0	0	19,752	11,090	8,662	78.10%
Trauma Care Fund	937,202	942,656	6,220,535	6,550,758	(330,222)	-5.04%
Mississippi Burn Care Fund	84,104	80,087	549,744	549,838	(94)	-0.02%
New Capitol R & R	53,089	48,948	361,384	349,229	12,155	3.48%
DOR Special Tag Fees	12,389	11,437	78,721	77,958	763	0.98%
Mailing Fees	98,831	93,545	563,706	556,523	7,183	1.29%
Apportioned Tags	0	1,825	0	108,329	(108,329)	-100.00%
Distinctive License Tag Fees	567,984	494,859	3,699,751	3,585,684	114,067	3.18%
License Tag Acquisition Fund	145,505	0	2,037,005	0	2,037,005	0.00%
Total Privilege Tax Transfers	\$14,715,080	\$14,177,676	\$82,802,853	\$79,998,787	\$2,804,066	3.51%
<b>Nuclear In Lieu transferred to:</b>						
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

	December 2021	December 2020	7/1/21 to 12/31/21	7/1/20 to 12/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$59	\$0	\$1,133	\$315	\$818	259.71%
General Fund: Compressed Gas	23,966	22,459	113,520	103,625	9,895	9.55%
General Fund: Natural Gas	89,500	68,081	471,270	399,863	71,407	17.86%
Highway Department	26,506,403	25,429,537	164,694,230	158,756,660	5,937,571	3.74%
State Aid Road Fund	4,717,234	4,494,206	29,718,240	28,769,808	948,432	3.30%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	873,124	1,039,838	44,973,126	42,428,298	2,544,828	6.00%
Road Protection - Coast Counties	503,451	305,112	2,062,293	1,783,410	278,883	15.64%
Seawall - Coast Counties	895,023	542,421	3,666,495	3,170,719	495,776	15.64%
Miss. Groundwater Protection Trust Fd.	911,419	0	2,808,888	4,171,546	(1,362,657)	-32.67%
MDOT Miss. Groundwater Protection Trust Fd.	0	884,412	2,644,232	895,891	1,748,341	195.15%
Dept of Ins Propane Education Fund	9,251	8,669	43,819	39,999	3,820	9.55%
Municipal Aid	0	0	702,043	702,043	0	0.00%
Aeronautics Commission	116,852	79,184	691,134	415,962	275,173	66.15%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	335	314	1,589	1,450	139	9.55%
Railroad Revitalization Fund	13,841	14,011	86,126	79,436	6,690	8.42%
IFTA Tax	132,172	85,459	5,344,283	3,878,845	1,465,438	37.78%
<b>Total Petroleum Tax Transfers</b>	<b>\$34,792,630</b>	<b>\$32,973,705</b>	<b>\$266,822,421</b>	<b>\$254,397,869</b>	<b>\$12,424,552</b>	<b>4.88%</b>
<b>TVA In Lieu transferred to:</b>						
General Fund	\$176,390	\$166,694	\$1,055,295	\$1,189,318	(\$134,023)	-11.27%
TVA in Lieu Tax (Counties)	9,159,865	11,244,843	9,159,865	11,244,843	(2,084,979)	-18.54%
TVA in Lieu Tax (Municipalities)	4,172,717	5,071,527	4,172,717	5,071,527	(898,810)	-17.72%
TVA in Lieu Tax (Schools)	4,471,121	5,465,896	4,471,121	5,465,896	(994,775)	-18.20%
<b>Total TVA In Lieu Transfers</b>	<b>\$17,980,093</b>	<b>\$21,948,960</b>	<b>\$18,858,998</b>	<b>\$22,971,584</b>	<b>(\$4,112,586)</b>	<b>-17.90%</b>
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$539,196	\$517,236	\$539,196	\$540,717	(\$1,521)	-0.28%
<b>Total Statewide Privilege Fees</b>	<b>\$539,196</b>	<b>\$517,236</b>	<b>\$539,196</b>	<b>\$540,717</b>	<b>(\$1,521)</b>	<b>-0.28%</b>
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$51	\$2,022	\$51	\$1,971	3861.18%
Timber Severance - Counties	77,537	73,202	396,743	414,843	(18,100)	-4.36%
Timber Severance - Forest Resources	311,465	290,974	1,580,264	1,655,528	(75,264)	-4.55%
<b>Total Timber Severance Tax Transfers</b>	<b>\$389,002</b>	<b>\$364,227</b>	<b>\$1,979,029</b>	<b>\$2,070,422</b>	<b>(\$91,393)</b>	<b>-4.41%</b>
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$0	\$0	\$150	\$104,764	(\$104,614)	-99.86%
<b>Total Int. On Investments (STC) Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$104,764</b>	<b>(\$104,614)</b>	<b>-99.86%</b>
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$0	\$4,472	\$6,578,228	\$6,365,471	\$212,758	3.34%
<b>Total Regulatory Fees</b>	<b>\$0</b>	<b>\$4,472</b>	<b>\$6,578,228</b>	<b>\$6,365,471</b>	<b>\$212,758</b>	<b>3.34%</b>
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$0	\$25	\$25,000	\$25,086	(\$86)	-0.34%
<b>Total Municipal Gas Utility Regulation</b>	<b>\$0</b>	<b>\$25</b>	<b>\$25,000</b>	<b>\$25,086</b>	<b>(\$86)</b>	<b>-0.34%</b>
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$1,161	\$626	\$8,178	\$657	\$7,521	1144.43%
Gross Railroad Regulation	0	0	201,000	201,000	0	0.00%
<b>Total Railroad Regulatory</b>	<b>\$1,161</b>	<b>\$626</b>	<b>\$209,178</b>	<b>\$201,657</b>	<b>\$7,521</b>	<b>3.73%</b>
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$0	\$0	\$85,811	\$67,558	\$18,254	27.02%
<b>Total Fantasy Sports Tax Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,811</b>	<b>\$67,558</b>	<b>\$18,254</b>	<b>27.02%</b>

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

	December 2021	December 2020	7/1/21 to 12/31/21	7/1/20 to 12/31/20	FY22 to FY21 Incr. / (Decr.) Amount	FY22 to FY21 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$831,066	\$575,637	\$3,952,181	\$4,254,655	(\$302,474)	-7.11%
Total Casual Auto Sales Tax Transfers	\$831,066	\$575,637	\$3,952,181	\$4,254,655	(\$302,474)	-7.11%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$744,479	\$746,148	\$5,081,387	\$5,310,623	(\$229,235)	-4.32%
Total Title Fees Transfers	\$744,479	\$746,148	\$5,081,387	\$5,310,623	(\$229,235)	-4.32%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$105,515	\$132,089	\$633,229	\$924,635	(\$291,406)	-31.52%
Total ATV/ Motorcycle Fees Transfers	\$105,515	\$132,089	\$633,229	\$924,635	(\$291,406)	-31.52%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$694,084	\$744,605	\$4,309,931	\$4,499,766	(\$189,836)	-4.22%
Prepaid Wireless E911 Fee	14,165	15,196	87,962	91,834	(3,871)	-4.22%
Total Prepaid Wireless E911	\$708,249	\$759,801	\$4,397,893	\$4,591,600	(\$193,707)	-4.22%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$129,883	\$127,545	\$773,558	\$752,442	\$21,116	2.81%
Total E911 Telephone Minimum Standards Service Charge	\$129,883	\$127,545	\$773,558	\$752,442	\$21,116	2.81%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	233,204	161,115	259,328	193,949	65,379	33.71%
Total Rail Car in Lieu	\$233,204	\$161,115	\$259,328	\$193,949	\$65,379	33.71%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$30,792	\$27,716	\$176,638	\$165,916	\$10,722	6.46%
City Utility Fee	1,621	1,459	9,297	8,732	565	6.47%
Total City Utility	\$32,412	\$29,175	\$185,935	\$174,648	\$11,286	6.46%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$11,863,236	\$10,179,555	\$71,018,194	\$56,086,947	\$14,931,248	26.62%
Occupancy	68,707	60,557	404,691	305,046	99,644	32.67%
Mississippi Telecommunication Facility	43,588	53,073	289,454	270,469	18,985	7.02%
Special Levy / Occupancy Collection Fee	340,448	289,881	2,039,881	1,583,972	455,909	28.78%
Total Special Levy	\$12,315,979	\$10,583,066	\$73,752,221	\$58,246,434	\$15,505,787	26.62%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act	\$2,250	\$1,827	\$2,474,966	\$1,998,783	\$476,182	23.82%
Environment Protection Trust Fund	2,250	1,827	2,474,965	1,998,783	476,182	23.82%
Total Non-Hazardous Waste	\$4,500	\$3,655	\$4,949,931	\$3,997,566	\$952,365	23.82%
<b>Hazardous Waste transferred to:</b>						
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%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$276,311	\$242,586	\$1,604,878	\$1,574,780	\$30,098	1.91%
DOR Collection Fee	14,543	12,767	84,466	82,883	1,583	1.91%
Total Waste Tire	\$290,853	\$255,353	\$1,689,344	\$1,657,663	\$31,681	1.91%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$162,824	\$437,448	\$9,607,615	\$7,014,578	\$2,593,037	36.97%
Special Agent Fees	237,594	139,525	1,067,260	679,387	387,873	57.09%
Amusement Ride Fees	0	0	700	0	700	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	20	40	70	(30)	-42.86%
Sales and Services Outside	64,899	15,420	310,744	300,170	10,574	3.52%
Cash Bond	42,998	27,850	239,781	732,641	(492,859)	-67.27%
Total Other Miscellaneous Agency Transfers	\$508,315	\$620,263	\$11,226,140	\$8,726,846	\$2,499,294	28.64%
<b>Summary:</b>						
Transfers to the General Fund	\$599,344,444	\$487,702,054	\$3,287,315,715	\$2,964,410,743	\$322,904,972	10.89%
Transfers to Other than the General Fund	\$241,051,654	\$229,054,762	\$1,496,334,531	\$1,363,673,423	\$132,661,108	9.73%
Total Transfers	\$840,396,098	\$716,756,816	\$4,783,650,246	\$4,328,084,166	\$455,566,080	10.53%

Note: Figures may not add due to computer rounding.