

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

General fund transfers by the Department of Revenue for the 6th month of the fiscal year ending June 30, 2023 were \$651,358,760 which is an increase of \$52,014,316 or 8.68% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending December 31, 2022 were \$3,610,162,290 which is an increase of \$322,846,575 or 9.82% from the same period of the prior year.

Transfers to all funds in the month of December for the fiscal year ending June 30, 2023 were \$915,059,214 which is an increase of \$74,663,116 or 8.88% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending December 31, 2022 were \$5,193,643,957 which is an increase of \$409,993,711 or 8.57% from the same period of the prior year.

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

	December 2022	December 2021	7/1/22 to 12/31/22	7/1/21 to 12/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$220,893,727	\$216,047,639	\$1,361,310,361	\$1,235,772,041	\$125,538,321	10.16%
Public School Building Fund	0	1,666,666	0	9,999,996	(9,999,996)	-100.00%
Educational Facilities Revolving Loan Fund	1,666,666	0	9,999,996	0	9,999,996	0.00%
Municipalities	46,234,184	45,022,652	280,201,138	266,870,307	13,330,831	5.00%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	1,384,009	2,709,185	10,010,663	9,325,158	685,505	7.35%
School Ad Valorem	4,887,596	6,958,611	42,000,000	40,826,468	1,173,532	2.87%
Education Enhancement	31,120,693	27,862,568	180,035,893	163,722,974	16,312,919	9.96%
Mississippi Fair Commission	4,750	496	23,846	68,882	(45,036)	-65.38%
Motor Vehicle Ad Valorem Tax Reduction Fund	17,785,833	18,001,977	110,173,721	111,767,662	(1,593,941)	-1.43%
Department of Agriculture	19,114	18,875	126,837	148,076	(21,239)	-14.34%
Sales Tax (Telecommunications 7%)	402,774	423,200	2,432,235	2,620,553	(188,318)	-7.19%
Airport Parking	81,439	66,068	443,044	341,782	101,262	29.63%
Capitol Complex Improvement Fund	873,741	821,795	5,024,609	4,895,210	129,399	2.64%
Sales Tax Incentive Fund - Economic Redevelopment	78,470	94,852	333,218	654,729	(321,511)	-49.11%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	595,928	677,504	3,994,673	5,541,471	(1,546,798)	-27.91%
MS Development Authority Tourism Advertising Fund	1,190,159	1,126,774	7,132,894	6,411,757	721,137	11.25%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	1,500,000	1,500,000	0	0.00%
Total Sales Tax Transfers	\$327,469,085	\$321,748,861	\$2,014,743,128	\$1,860,467,066	\$154,276,062	8.29%
Use Tax Transferred to:						
General Fund	\$36,197,330	\$38,703,856	\$191,037,810	\$219,376,824	(\$28,339,014)	-12.92%
Motor Vehicle Ad Valorem Tag Reduction Fund	6,117,939	6,121,045	37,403,090	38,535,135	(1,132,045)	-2.94%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	8,533,738	7,883,564	42,158,123	41,502,700	655,423	1.58%
Local Bridge Replacement & Rehabilitation Fund	3,626,881	3,447,565	20,701,816	20,407,313	294,504	1.44%
Modernization Use Tax County Fund	10,880,644	7,342,694	59,105,449	43,221,937	15,883,512	36.75%
Modernization Use Tax City Fund	10,880,644	7,342,694	59,105,449	43,221,937	15,883,512	36.75%
Total Use Tax Transfers	\$76,237,177	\$70,841,417	\$413,511,738	\$410,265,846	\$3,245,892	0.79%
Individual Income Tax Transferred to:						
General Fund	\$166,980,982	\$173,765,360	\$1,240,344,905	\$1,139,720,465	\$100,624,440	8.83%
Income Tax-Withheld-Job Incentive/Advantage	0	0	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	0	0	7,236,346	5,055,554	2,180,792	43.14%
MMEIA Rebate Fund	0	0	8,758,677	2,173,384	6,585,293	303.00%
Income Tax-SMART Business Incentive	0	0	224,998	224,998	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	288,342	206,132	82,211	39.88%
Refund Account	7,057,097	2,679,887	85,371,499	69,185,710	16,185,789	23.39%
Total Individual Income Tax Transfers	\$174,038,079	\$176,445,247	\$1,351,547,838	\$1,223,006,167	\$128,541,670	10.51%
Corporate Tax Transferred to:						
General Fund	\$187,268,051	\$129,669,162	\$426,179,750	\$309,861,739	\$116,318,011	37.54%
Economic Redevelopment Incentive Corporate Fund	50	93,092	64,097	93,216	(29,119)	-31.24%
Refund Account	8,244,475	4,148,610	23,363,604	36,554,560	(13,190,956)	-36.09%
Total Corporate Tax Transfers	\$195,512,576	\$133,910,864	\$449,607,451	\$346,509,515	\$103,097,937	29.75%
Insurance Premium Tax Transferred to:						
General Fund	\$21,340	\$77,786	\$128,729,838	\$126,083,078	\$2,646,761	2.10%
Municipalities	348	1,422	1,430,609	1,408,897	21,712	1.54%
County Fire Protection	348	1,422	1,430,609	1,408,897	21,712	1.54%
City of Jackson	29	81	117,766	115,763	2,003	1.73%
Total Ins. Premium Tax Transfers	\$22,064	\$80,711	\$131,708,822	\$129,016,636	\$2,692,187	2.09%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,604,637	\$14,034,204	\$78,456,884	\$83,137,551	(\$4,680,667)	-5.63%
Gaming License & Taxes (Counties & Cities)	8,020,314	7,856,703	49,733,385	52,650,633	(2,917,247)	-5.54%
Gaming Bond Sinking Fund	3,000,000	3,000,000	18,000,000	18,000,000	0	0.00%
Gaming State Highway Fund	548,330	502,515	2,844,560	2,990,087	(145,527)	-4.87%
Total Gaming Fees & Tax Transfers	\$24,173,282	\$25,393,422	\$149,034,829	\$156,778,270	(\$7,743,441)	-4.94%

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

	December 2022	December 2021	7/1/22 to 12/31/22	7/1/21 to 12/31/21	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	80,000	0	6,590,000	0	6,590,000	0.00%
Total Cannabis Excise Tax & Fees Transfers	\$80,000	\$0	\$6,590,000	\$0	\$6,590,000	0.00%
Tobacco Tax transferred to:						
General Fund	\$10,957,602	\$10,811,469	\$66,898,381	\$70,520,519	(\$3,622,138)	-5.14%
Total Tobacco Tax Transfers	\$10,957,602	\$10,811,469	\$66,898,381	\$70,520,519	(\$3,622,138)	-5.14%
Beer and Wine Tax transferred to:						
General Fund	\$2,341,155	\$2,219,909	\$14,285,944	\$14,450,446	(\$164,502)	-1.14%
Total Beer and Wine Tax Transfers	\$2,341,155	\$2,219,909	\$14,285,944	\$14,450,446	(\$164,502)	-1.14%
ABC Collections transferred to:						
General Fund	\$9,563,173	\$9,369,323	\$52,114,441	\$52,580,943	(\$466,502)	-0.89%
Counties	25,329	24,085	154,211	145,942	8,269	5.67%
Municipalities	279,817	248,365	1,738,062	1,628,933	109,130	6.70%
Department of Mental Health	999,781	968,576	5,399,898	5,377,288	22,610	0.42%
ABC Warehouse Bond Sinking Fund	310,004	0	1,416,811	0	1,416,811	0.00%
ABC Warehouse Improvements Fund	82,210	0	427,486	0	427,486	0.00%
ABC Sales & Service Outside State Agencies	184	5,823	4,227	58,678	(54,451)	-92.80%
Total ABC Transfers	\$11,260,498	\$10,616,173	\$61,255,137	\$59,791,784	\$1,463,353	2.45%
Oil Severance Tax Transferred to:						
General Fund	\$2,555,079	\$2,593,474	\$18,106,752	\$13,448,070	\$4,658,682	34.64%
Counties	804,938	865,441	6,729,540	4,832,694	1,896,846	39.25%
Total Oil Severance Tax Transfers	\$3,360,016	\$3,458,915	\$24,836,292	\$18,280,764	\$6,555,528	35.86%
Gas Severance Tax Transferred to:						
General Fund	\$363,345	\$353,217	\$3,140,523	\$1,541,740	\$1,598,783	103.70%
Counties	269,376	162,814	1,558,990	698,361	860,629	123.24%
Total Gas Severance Tax Transfers	\$632,721	\$516,030	\$4,699,513	\$2,240,101	\$2,459,412	109.79%
Installment Loan Tax transferred to:						
General Fund	\$24,942	\$31,463	\$8,119,981	\$7,464,472	\$655,508	8.78%
Total Installment Loan Tax Transfers	\$24,942	\$31,463	\$8,119,981	\$7,464,472	\$655,508	8.78%
Privilege Tax Transferred to:						
General Fund	\$782,409	\$837,312	\$4,748,943	\$4,478,024	\$270,919	6.05%
Highway Department	7,938,415	6,668,239	36,675,167	33,191,053	3,484,115	10.50%
4-Lane Highway Project	1,599,870	1,443,738	9,927,291	9,624,161	303,129	3.15%
Highway Department Hybrid/Electric	135,905	93,772	809,433	641,415	168,018	26.19%
State Aid Roads Hybrid/Electric	24,605	17,195	146,912	118,163	28,749	24.33%
Counties	4,503,477	3,755,721	25,599,131	21,219,438	4,379,693	20.64%
Road Protection - Coast Counties	0	0	13,928	19,752	(5,824)	-29.49%
Trauma Care Fund	990,420	937,202	6,268,471	6,220,535	47,936	0.77%
Mississippi Burn Care Fund	99,782	84,104	599,738	549,744	49,994	9.09%
New Capitol R & R	62,879	53,089	381,576	361,384	20,192	5.59%
DOR Special Tag Fees	20,494	12,389	105,913	78,721	27,192	34.54%
Mailing Fees	140,715	98,831	697,719	563,706	134,013	23.77%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	878,916	567,984	4,737,350	3,699,751	1,037,599	28.05%
License Tag Acquisition Fund	275,953	145,505	1,798,182	2,037,005	(238,823)	-11.72%
Total Privilege Tax Transfers	\$17,453,841	\$14,715,080	\$92,509,754	\$82,802,853	\$9,706,901	11.72%
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

	December 2022	December 2021	7/1/22 to 12/31/22	7/1/21 to 12/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$66	\$59	\$1,245	\$1,133	\$112	9.88%
General Fund: Compressed Gas	30,673	23,966	131,055	113,520	17,535	15.45%
General Fund: Natural Gas	102,782	89,500	625,035	471,270	153,765	32.63%
Highway Department	27,236,415	26,506,403	164,265,346	164,694,230	(428,884)	-0.26%
State Aid Road Fund	4,836,212	4,717,234	29,681,314	29,718,240	(36,925)	-0.12%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	912,289	873,124	46,153,896	44,973,126	1,180,770	2.63%
Road Protection - Coast Counties	307,373	503,451	1,889,697	2,062,293	(172,597)	-8.37%
Seawall - Coast Counties	546,539	895,023	3,359,713	3,666,495	(306,781)	-8.37%
Miss. Groundwater Protection Trust Fd.	899,157	911,419	5,222,275	2,808,888	2,413,386	85.92%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	2,644,232	(2,644,232)	-100.00%
Dept of Ins Propane Education Fund	11,840	9,251	50,587	43,819	6,768	15.45%
Municipal Aid	0	0	713,750	702,043	11,707	1.67%
Aeronautics Commission	90,877	116,852	708,654	691,134	17,519	2.53%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	429	335	1,834	1,589	245	15.45%
Railroad Revitalization Fund	11,831	13,841	79,731	86,126	(6,395)	-7.43%
IFTA Tax	0	132,172	4,631,862	5,344,283	(712,421)	-13.33%
Total Petroleum Tax Transfers	\$34,986,484	\$34,792,630	\$266,315,993	\$266,822,421	(\$506,428)	-0.19%
TVA In Lieu transferred to:						
General Fund	\$229,785	\$176,390	\$1,211,529	\$1,055,295	\$156,234	14.80%
TVA in Lieu Tax (Counties)	9,793,260	9,159,865	9,793,260	9,159,865	633,395	6.91%
TVA in Lieu Tax (Municipalities)	4,345,062	4,172,717	4,345,062	4,172,717	172,345	4.13%
TVA in Lieu Tax (Schools)	4,739,700	4,471,121	4,739,700	4,471,121	268,579	6.01%
Total TVA In Lieu Transfers	\$19,107,807	\$17,980,093	\$20,089,552	\$18,858,998	\$1,230,554	6.53%
Statewide Privilege Fees transferred to:						
General Fund	\$356,676	\$539,196	\$541,814	\$539,196	\$2,618	0.49%
Total Statewide Privilege Fees	\$356,676	\$539,196	\$541,814	\$539,196	\$2,618	0.49%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$4,084	\$2,022	\$2,062	101.98%
Timber Severance - Counties	79,650	77,537	446,965	396,743	50,222	12.66%
Timber Severance - Forest Resources	317,344	311,465	1,781,048	1,580,264	200,784	12.71%
Total Timber Severance Tax Transfers	\$396,994	\$389,002	\$2,232,097	\$1,979,029	\$253,068	12.79%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$150	(\$150)	-100.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$0	\$0	\$7,486,122	\$6,578,228	\$907,894	13.80%
Total Regulatory Fees	\$0	\$0	\$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	\$1,161	\$0	\$8,178	(\$8,178)	-100.00%
Gross Railroad Regulation	0	0	0	201,000	(201,000)	-100.00%
Total Railroad Regulatory	\$0	\$1,161	\$0	\$209,178	(\$209,178)	-100.00%
Fantasy Sports Tax transferred to:						
General Fund	\$5,006	\$0	\$71,471	\$85,811	(\$14,340)	-16.71%
Total Fantasy Sports Tax Transfers	\$5,006	\$0	\$71,471	\$85,811	(\$14,340)	-16.71%

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

	December 2022	December 2021	7/1/22 to 12/31/22	7/1/21 to 12/31/21	FY23 to FY22 Incr. / (Decr.) Amount	FY23 to FY22 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$780,714	\$831,066	\$3,852,613	\$3,952,181	(\$99,568)	-2.52%
Total Casual Auto Sales Tax Transfers	\$780,714	\$831,066	\$3,852,613	\$3,952,181	(\$99,568)	-2.52%
Title Fees Transferred to:						
DOR Title Fees	\$699,454	\$744,479	\$4,914,784	\$5,081,387	(\$166,603)	-3.28%
Total Title Fees Transfers	\$699,454	\$744,479	\$4,914,784	\$5,081,387	(\$166,603)	-3.28%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$113,050	\$105,515	\$627,272	\$633,229	(\$5,957)	-0.94%
Total ATV/ Motorcycle Fees Transfers	\$113,050	\$105,515	\$627,272	\$633,229	(\$5,957)	-0.94%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$700,276	\$694,084	\$4,278,056	\$4,309,931	(\$31,875)	-0.74%
Prepaid Wireless E911 Fee	14,291	14,165	87,312	87,962	(651)	-0.74%
Total Prepaid Wireless E911	\$714,567	\$708,249	\$4,365,368	\$4,397,893	(\$32,525)	-0.74%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$129,578	\$129,883	\$777,932	\$773,558	\$4,375	0.57%
Total E911 Telephone Minimum Standards Service Charge	\$129,578	\$129,883	\$777,932	\$773,558	\$4,375	0.57%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	229,974	233,204	232,196	259,328	(27,131)	-10.46%
Total Rail Car in Lieu	\$229,974	\$233,204	\$232,196	\$259,328	(\$27,131)	-10.46%
City Utility Tax						
Gross City Utility Tax	\$28,844	\$30,792	\$214,339	\$176,638	\$37,701	21.34%
City Utility Fee	1,518	1,621	11,280	9,297	1,983	21.33%
Total City Utility	\$30,362	\$32,412	\$225,619	\$185,935	\$39,684	21.34%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$12,389,753	\$11,863,236	\$72,702,545	\$71,018,194	\$1,684,350	2.37%
Occupancy	63,394	68,707	384,933	404,691	(19,757)	-4.88%
Mississippi Telecommunication Facility	38,549	43,588	233,856	289,454	(55,599)	-19.21%
Special Levy / Occupancy Collection Fee	357,500	340,448	2,096,701	2,039,881	56,819	2.79%
Total Special Levy	\$12,849,196	\$12,315,979	\$75,418,034	\$73,752,221	\$1,665,814	2.26%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$34,248	\$2,250	\$1,664,091	\$2,474,966	(\$810,874)	-32.76%
Environment Protection Trust Fund	34,248	2,250	1,664,091	2,474,965	(810,874)	-32.76%
Total Non-Hazardous Waste	\$68,496	\$4,500	\$3,328,182	\$4,949,931	(\$1,621,749)	-32.76%
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	\$276,311	\$3,736,623	\$1,604,878	\$2,131,745	132.83%
DOR Collection Fee	14,439	14,543	63,588	84,466	(20,877)	-24.72%
Total Waste Tire	\$14,439	\$290,853	\$3,800,212	\$1,689,344	\$2,110,868	124.95%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$642,519	\$162,824	\$7,911,691	\$9,607,615	(\$1,695,924)	-17.65%
Special Agent Fees	309,451	237,594	1,449,217	1,067,260	381,957	35.79%
Amusement Ride Fees	300	0	300	700	(400)	-57.14%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	40	40	0	0.00%
Sales and Services Outside	31,047	64,899	257,235	310,744	(53,509)	-17.22%
Cash Bond	30,063	42,998	339,104	239,781	99,322	41.42%
Total Other Miscellaneous Agency Transfers	\$1,013,381	\$508,315	\$9,957,587	\$11,226,140	(\$1,268,554)	-11.30%
Summary:						
Transfers to the General Fund	\$651,358,760	\$599,344,444	\$3,610,162,290	\$3,287,315,715	\$322,846,575	9.82%
Transfers to Other than the General Fund	\$263,700,453	\$241,051,654	\$1,583,481,667	\$1,496,334,531	\$87,147,136	5.82%
Total Transfers	\$915,059,214	\$840,396,098	\$5,193,643,957	\$4,783,650,246	\$409,993,711	8.57%

Note: Figures may not add due to computer rounding.