

**Mississippi Department of Revenue
Summary of Transfers
September 2025**

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2026 were \$709,360,433 which is an increase of \$18,863,487 or 2.73% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2025 were \$1,782,974,580 which is an increase of \$20,274,971 or 1.15% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2026 were \$1,019,154,165 which is an increase of \$24,239,724 or 2.44% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2025 were \$2,722,338,291 which is an increase of \$47,331,083 or 1.77% from the same period of the prior year.

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

	September 2025	September 2024	7/01/25 to 9/30/25	7/1/24 to 9/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$241,109,159	\$236,150,744	\$728,325,182	\$714,982,625	\$13,342,557	1.87%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	0	0	0	0	0.00%
Municipalities	46,672,738	48,307,722	145,752,527	147,953,268	(2,200,741)	-1.49%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,945,629	3,045,205	8,202,649	7,861,813	340,836	4.34%
School Ad Valorem	8,159,554	7,845,706	24,286,336	23,338,427	947,910	4.06%
Education Enhancement	34,339,037	33,081,118	102,729,976	98,849,566	3,880,411	3.93%
Mississippi Fair Commission	0	287	22,796	24,064	(1,268)	-5.27%
Motor Vehicle Ad Valorem Tax Reduction Fund	21,631,467	19,593,513	62,335,938	59,262,821	3,073,117	5.19%
Department of Agriculture	0	51,369	0	187,593	(187,593)	-100.00%
Sales Tax (Telecommunications 7%)	271,357	297,130	811,059	900,649	(89,590)	-9.95%
Airport Parking	94,446	100,451	292,801	283,907	8,894	3.13%
Capitol Complex Improvement Fund	1,138,709	1,221,375	3,665,373	3,694,758	(29,385)	-0.80%
Sales Tax Incentive Fund - Economic Redevelopment	54,312	197,012	170,269	616,914	(446,645)	-72.40%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	5,318,182	0	10,636,364	0	10,636,364	0.00%
Sales Tax Incentive Fund - Tourism Project	346,875	325,211	1,229,526	1,273,229	(43,703)	-3.43%
MS Development Authority Tourism Advertising Fund	1,325,770	1,250,180	4,083,009	3,889,371	193,638	4.98%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	750,000	750,000	0	0.00%
Total Sales Tax Transfers	\$363,657,235	\$351,717,022	\$1,093,293,806	\$1,063,869,004	\$29,424,802	2.77%
Use Tax Transferred to:						
General Fund	\$36,189,741	\$32,936,882	\$113,917,421	\$101,003,868	\$12,913,553	12.79%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,489,992	6,327,658	21,351,323	18,930,001	2,421,322	12.79%
School Ad Valorem	273,651	745,827	4,000,000	4,000,000	0	0.00%
Education Enhancement	8,511,210	7,246,234	23,477,755	20,291,727	3,186,028	15.70%
Local Bridge Replacement & Rehabilitation Fund	2,228,056	1,968,386	6,663,459	5,614,568	1,048,891	18.68%
State Aid Bridge Fund	2,228,056	1,968,386	6,663,459	5,614,568	1,048,891	18.68%
Modernization Use Tax County Fund	13,372,321	11,810,314	39,984,741	33,687,409	6,297,332	18.69%
Modernization Use Tax City Fund	13,372,321	11,810,314	39,984,741	33,687,409	6,297,332	18.69%
Total Use Tax Transfers	\$83,665,346	\$74,814,000	\$256,042,900	\$222,829,551	\$33,213,349	14.91%
Individual Income Tax Transferred to:						
General Fund	\$225,894,294	\$236,771,959	\$587,662,588	\$583,781,603	\$3,880,985	0.66%
Income Tax-Withheld-Job Incentive/Advantage	0	0	2,659,903	5,097,208	(2,437,305)	-47.82%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	9,151,973	0	14,543,706	2,852,438	11,691,268	409.87%
MMEIA Rebate Fund	0	0	3,108,371	3,394,771	(286,400)	-8.44%
Income Tax-SMART Business Incentive	195,000	0	195,000	75,000	120,000	160.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	49,155	157,646	(108,491)	-68.82%
Refund Account	22,700,718	17,500,420	74,258,503	68,231,594	6,026,910	8.83%
Total Individual Income Tax Transfers	\$257,941,985	\$254,272,379	\$682,477,226	\$663,590,261	\$18,886,966	2.85%
Corporate Tax Transferred to:						
General Fund	\$163,097,736	\$141,357,276	\$176,017,661	\$176,821,599	(\$803,938)	-0.45%
Economic Redevelopment Incentive Corporate Fund	0	6,013	111,144	34,738	76,406	219.95%
Refund Account	10,302,016	42,213,680	23,340,020	59,580,026	(36,240,007)	-60.83%
Total Corporate Tax Transfers	\$173,399,752	\$183,576,969	\$199,468,825	\$236,436,364	(\$36,967,539)	-15.64%
Insurance Premium Tax Transferred to:						
General Fund	\$673,498	\$961,228	\$48,192,910	\$53,587,586	(\$5,394,676)	-10.07%
Municipalities	0	10,755	903,369	389,279	514,090	132.06%
County Fire Protection	0	10,755	903,369	389,279	514,090	132.06%
City of Jackson	0	0	78,025	31,112	46,913	150.79%
Total Ins. Premium Tax Transfers	\$673,498	\$982,739	\$50,077,672	\$54,397,255	(\$4,319,583)	-7.94%
Gaming Fees & Taxes Transferred to:						
General Fund	\$13,219,844	\$12,830,051	\$39,817,819	\$40,449,409	(\$631,590)	-1.56%
Gaming License & Taxes (Counties & Cities)	7,699,392	8,084,561	24,020,168	24,378,680	(358,512)	-1.47%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	582,568	498,990	945,238	932,129	13,109	1.41%
Total Gaming Fees & Tax Transfers	\$24,501,804	\$24,413,601	\$73,783,225	\$74,760,218	(\$976,993)	-1.31%

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

	September 2025	September 2024	7/01/25 to 9/30/25	7/1/24 to 9/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$226,686	\$110,965	\$627,105	\$384,362	\$242,743	63.15%
General Fund- Permit Fees	180,000	400,000	2,505,000	2,680,000	(175,000)	-6.53%
Total Cannabis Excise Tax & Fees Transfers	\$406,686	\$510,965	\$3,132,105	\$3,064,362	\$67,743	2.21%
Tobacco Tax transferred to:						
General Fund	\$9,745,665	\$9,474,142	\$28,946,240	\$29,712,351	(\$766,111)	-2.58%
Total Tobacco Tax Transfers	\$9,745,665	\$9,474,142	\$28,946,240	\$29,712,351	(\$766,111)	-2.58%
Beer and Wine Tax transferred to:						
General Fund	\$2,211,826	\$2,364,523	\$7,094,677	\$7,171,513	(\$76,836)	-1.07%
Total Beer and Wine Tax Transfers	\$2,211,826	\$2,364,523	\$7,094,677	\$7,171,513	(\$76,836)	-1.07%
ABC Collections transferred to:						
General Fund	\$14,417,523	\$12,717,995	\$30,408,507	\$28,778,441	\$1,630,066	5.66%
Counties	24,295	23,385	87,378	82,710	4,668	5.64%
Municipalities	322,180	301,614	947,280	927,544	19,736	2.13%
Department of Mental Health	831,320	840,208	2,472,937	2,499,072	(26,136)	-1.05%
ABC Warehouse Bond Sinking Fund	391,656	396,675	1,185,777	1,068,843	116,935	10.94%
ABC Warehouse Improvements Fund	71,594	69,515	213,151	211,403	1,749	0.83%
ABC Sales & Service Outside State Agencies	1,054	1,390	2,484	5,138	(2,654)	-51.66%
Total ABC Transfers	\$16,059,622	\$14,350,783	\$35,317,514	\$33,573,150	\$1,744,363	5.20%
Oil Severance Tax Transferred to:						
General Fund	\$1,756,591	\$2,576,927	\$5,207,342	\$7,597,524	(\$2,390,182)	-31.46%
Counties	669,061	1,118,111	1,964,214	2,977,416	(1,013,202)	-34.03%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,425,651	\$3,695,037	\$7,171,556	\$10,574,940	(\$3,403,384)	-32.18%
Gas Severance Tax Transferred to:						
General Fund	\$250,951	\$150,104	\$672,194	\$482,665	\$189,529	39.27%
Counties	112,988	99,828	328,692	239,265	89,427	37.38%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Gas Severance Tax Transfers	\$363,939	\$249,931	\$1,000,887	\$721,931	\$278,956	38.64%
Installment Loan Tax transferred to:						
General Fund	\$0	\$0	\$3,394,212	\$3,861,842	(\$467,631)	-12.11%
Total Installment Loan Tax Transfers	\$0	\$0	\$3,394,212	\$3,861,842	(\$467,631)	-12.11%
Privilege Tax Transferred to:						
General Fund	\$4,721	\$869,800	\$1,344,289	\$1,623,299	(\$279,010)	-17.19%
Highway Department	5,376,787	7,650,025	14,197,248	14,502,328	(305,080)	-2.10%
4-Lane Highway Project	1,780,986	1,787,937	5,209,854	5,251,522	(41,668)	-0.79%
Highway Department Hybrid/Electric	373,161	274,891	1,029,770	780,037	249,733	32.02%
State Aid Roads Hybrid/Electric	66,696	49,636	184,771	140,978	43,794	31.06%
Counties	2,859,453	3,846,414	13,702,293	13,906,862	(204,569)	-1.47%
Road Protection - Coast Counties	0	0	40,103	29,040	11,064	38.10%
Trauma Care Fund	1,093,962	1,101,908	3,200,741	3,237,593	(36,852)	-1.14%
Mississippi Burn Care Fund	118,456	118,069	347,566	348,147	(581)	-0.17%
New Capitol R & R	66,060	65,738	200,001	203,490	(3,490)	-1.71%
DOR Special Tag Fees	31,114	29,878	92,817	88,054	4,763	5.41%
Mailing Fees	129,120	157,452	359,963	468,671	(108,708)	-23.19%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	1,942,668	1,675,185	5,691,719	4,890,008	801,711	16.39%
License Tag Acquisition Fund	933,569	465,092	2,929,733	1,129,377	1,800,356	159.41%
Total Privilege Tax Transfers	\$14,776,753	\$18,092,026	\$48,530,868	\$46,599,405	\$1,931,463	4.14%
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

	September 2025	September 2024	7/01/25 to 9/30/25	7/1/24 to 9/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund: Compressed Gas	17,536	4,314	41,675	20,229	21,446	106.01%
General Fund: Natural Gas	73,480	141,045	295,313	297,049	(1,736)	-0.58%
Highway Department	30,368,268	26,467,505	80,054,859	80,057,034	(2,175)	0.00%
State Aid Road Fund	12,083,869	4,709,533	21,871,327	14,712,437	7,158,890	48.66%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	4,199,985	3,871,237	38,939,047	38,850,720	88,327	0.23%
Road Protection - Coast Counties	344,632	321,662	980,489	960,761	19,728	2.05%
Seawall - Coast Counties	597,606	571,882	1,726,000	1,708,082	17,918	1.05%
Miss. Groundwater Protection Trust Fd.	924,199	881,830	2,698,598	2,666,948	31,650	1.19%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	6,769	1,665	16,087	7,809	8,278	106.01%
Municipal Aid	0	0	713,750	713,750	0	0.00%
Aeronautics Commission	127,392	137,855	421,692	429,477	(7,786)	-1.81%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	245	60	583	283	300	106.04%
Railroad Revitalization Fund	15,571	11,076	36,199	32,051	4,149	12.94%
Strategic Multi-Modal Investment Fund	293,062	0	293,062	0	293,062	0.00%
IFTA Tax	179,146	95,577	3,006,822	3,205,377	(198,555)	-6.19%
Total Petroleum Tax Transfers	\$49,231,761	\$37,215,242	\$159,895,504	\$152,462,010	\$7,433,495	4.88%
TVA In Lieu transferred to:						
General Fund	\$230,637	\$0	\$691,910	\$0	\$691,910	0.00%
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	\$230,637	\$0	\$691,910	\$0	\$691,910	0.00%
Statewide Privilege Fees transferred to:						
General Fund	\$0	\$0	\$0	\$31,037	(\$31,037)	-100.00%
Total Statewide Privilege Fees	\$0	\$0	\$0	\$31,037	(\$31,037)	-100.00%
Timber Severance Tax transferred to:						
General Fund	\$6	\$619	\$4,241	\$3,804	\$438	11.51%
Timber Severance - Counties	81,664	67,919	223,527	213,738	9,790	4.58%
Timber Severance - Forest Resources	326,317	269,440	888,480	843,868	44,613	5.29%
Total Timber Severance Tax Transfers	\$407,987	\$337,978	\$1,116,249	\$1,061,409	\$54,840	5.17%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Total Int. On Investments (STC) Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
Public Utility Regulatory Fees transferred to:						
General Fund	\$58,571	\$30,644	\$7,731,031	\$8,119,110	(\$388,079)	-4.78%
Total Regulatory Fees	\$58,571	\$30,644	\$7,731,031	\$8,119,110	(\$388,079)	-4.78%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$1,969	\$2,782	\$25,187	\$25,322	(\$134)	-0.53%
Total Municipal Gas Utility Regulation	\$1,969	\$2,782	\$25,187	\$25,322	(\$134)	-0.53%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$6,978	(\$6,978)	-100.00%
Gross Railroad Regulation	6,668	1,334	186,471	180,148	6,323	3.51%
Total Railroad Regulatory	\$6,668	\$1,334	\$186,471	\$187,126	(\$655)	-0.35%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$644,948	\$52,076	\$1,277,393	(\$1,225,316)	-95.92%
Total Fantasy Sports Tax Transfers	\$0	\$644,948	\$52,076	\$1,277,393	(\$1,225,316)	-95.92%

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

	September 2025	September 2024	7/01/25 to 9/30/25	7/1/24 to 9/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$708,228	\$529,086	\$2,155,922	\$2,009,076	\$146,846	7.31%
Total Casual Auto Sales Tax Transfers	\$708,228	\$529,086	\$2,155,922	\$2,009,076	\$146,846	7.31%
Title Fees Transferred to:						
DOR Title Fees	\$879,356	\$856,840	\$2,630,019	\$2,590,346	\$39,672	1.53%
Total Title Fees Transfers	\$879,356	\$856,840	\$2,630,019	\$2,590,346	\$39,672	1.53%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$103,759	\$100,366	\$323,483	\$330,764	(\$7,281)	-2.20%
Total ATV/ Motorcycle Fees Transfers	\$103,759	\$100,366	\$323,483	\$330,764	(\$7,281)	-2.20%
ENDS & Cigarette Fees transferred to:						
Directories Fees Fund	\$143,000	\$0	\$143,000	\$0	\$143,000	0.00%
Total ENDS & Cigarette Fees Transfers	\$143,000	\$0	\$143,000	\$0	\$143,000	0.00%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$652,067	\$690,468	\$1,887,405	\$2,105,104	(\$217,699)	-10.34%
Prepaid Wireless E911 Fee	13,308	14,092	38,521	42,962	(4,442)	-10.34%
Total Prepaid Wireless E911	\$665,375	\$704,559	\$1,925,926	\$2,148,066	(\$222,140)	-10.34%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$132,250	\$133,663	\$388,810	\$403,317	(\$14,508)	-3.60%
Total E911 Telephone Minimum Standards Service Charge	\$132,250	\$133,663	\$388,810	\$403,317	(\$14,508)	-3.60%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	22	2,729	156	3,154	(2,998)	-95.05%
Total Rail Car in Lieu	\$22	\$2,729	\$156	\$3,154	(\$2,998)	-95.05%
City Utility Tax						
Gross City Utility Tax	\$16,333	\$19,559	\$47,723	\$60,145	(\$12,423)	-20.65%
City Utility Fee	859	1,029	2,511	3,165	(654)	-20.66%
Total City Utility	\$17,192	\$20,588	\$50,234	\$63,311	(\$13,077)	-20.66%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$13,317,358	\$12,970,212	\$41,694,567	\$40,079,832	\$1,614,735	4.03%
Occupancy	60,597	55,716	178,230	175,023	3,206	1.83%
Mississippi Telecommunication Facility	41,990	37,024	132,587	108,476	24,112	22.23%
Special Levy / Occupancy Collection Fee	389,076	375,282	1,217,727	1,162,050	55,677	4.79%
Total Special Levy	\$13,809,021	\$13,438,234	\$43,223,111	\$41,525,381	\$1,697,730	4.09%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$7,424	\$344,409	\$1,967,098	\$2,552,144	(\$585,046)	-22.92%
Environment Protection Trust Fund	7,424	344,409	1,967,098	2,552,144	(585,046)	-22.92%
Total Non-Hazardous Waste	\$14,848	\$688,817	\$3,934,196	\$5,104,287	(\$1,170,091)	-22.92%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$8,806	\$111	\$8,695	7820.28%
Hazardous Waste - Perpetual Care & Maint.	0	0	10,273	130	10,144	7820.28%
Hazardous Waste - Minimization Fund	0	0	10,273	130	10,144	7820.28%
Total Hazardous Waste	\$0	\$0	\$29,353	\$371	\$28,982	7820.28%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$269,892	\$290,117	\$765,903	\$885,422	(\$119,519)	-13.50%
DOR Collection Fee	14,204	15,269	40,309	46,601	(6,292)	-13.50%
Total Waste Tire	\$284,096	\$305,387	\$806,212	\$932,022	(\$125,811)	-13.50%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,371,503	\$1,185,390	\$6,704,358	\$4,967,936	\$1,736,422	34.95%
Special Agent Fees	118,018	145,446	342,612	427,775	(85,163)	-19.91%
Amusement Ride Fees	0	0	(6,486)	0	(6,486)	0.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	95,842	12,472	167,703	132,029	35,674	27.02%
Cash Bond	44,300	43,819	89,543	43,819	45,723	104.34%
Total Other Miscellaneous Agency Transfers	\$2,629,662	\$1,387,127	\$7,297,730	\$5,571,559	\$1,726,171	30.98%
Summary:						
Transfers to the General Fund	\$709,360,433	\$690,496,947	\$1,782,974,580	\$1,762,699,609	\$20,274,971	1.15%
Transfers to Other than the General Fund	\$309,793,732	\$304,417,495	\$939,363,711	\$912,307,599	\$27,056,112	2.97%
Total Transfers	\$1,019,154,165	\$994,914,441	\$2,722,338,291	\$2,675,007,208	\$47,331,083	1.77%

Note: Figures may not add due to computer rounding.