

**Mississippi Department of Revenue
Summary of Transfers
September 2026**

General fund transfers by the Department of Revenue for the 3rd month of the fiscal year ending June 30, 2027 were \$727,234,833 which is an increase of \$17,874,400 or 2.52% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending September 30, 2026 were \$1,850,734,211 which is an increase of \$67,759,631 or 3.8% from the same period of the prior year.

Transfers to all funds in the month of September for the fiscal year ending June 30, 2027 were \$1,070,938,876 which is an increase of \$51,784,711 or 5.08% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending September 30, 2026 were \$2,873,273,478 which is an increase of \$150,935,187 or 5.54% from the same period of the prior year.

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

	September 2026	September 2025	7/01/26 to 9/30/26	7/1/25 to 9/30/25	FY27 to FY26 Incr. / (Decr.) Amount	FY27 to FY26 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$253,090,457	\$241,109,159	\$755,623,287	\$728,325,182	\$27,298,105	3.75%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	0	0	0	0	0.00%
Municipalities	50,703,229	46,672,738	151,929,512	145,752,527	6,176,985	4.24%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	2,640,711	2,945,629	9,670,294	8,202,649	1,467,645	17.89%
School Ad Valorem	8,631,316	8,159,554	26,091,572	24,286,336	1,805,236	7.43%
Education Enhancement	36,228,985	34,339,037	109,887,597	102,729,976	7,157,620	6.97%
Mississippi Fair Commission	1,586	0	9,540	22,796	(13,256)	-58.15%
Motor Vehicle Ad Valorem Tax Reduction Fund	22,849,731	21,631,467	65,873,201	62,335,938	3,537,263	5.67%
Department of Agriculture	0	0	0	0	0	0.00%
Sales Tax (Telecommunications 7%)	267,222	271,357	770,969	811,059	(40,090)	-4.94%
Airport Parking	105,534	94,446	318,849	292,801	26,047	8.90%
Capitol Complex Improvement Fund	1,251,871	1,138,709	3,793,011	3,665,373	127,639	3.48%
Sales Tax Incentive Fund - Economic Redevelopment	48,376	54,312	151,960	170,269	(18,309)	-10.75%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	7,916,667	5,318,182	23,750,000	10,636,364	13,113,636	123.29%
Sales Tax Incentive Fund - Tourism Project	424,512	346,875	1,284,943	1,229,526	55,417	4.51%
MS Development Authority Tourism Advertising Fund	1,432,673	1,325,770	4,266,726	4,083,009	183,717	4.50%
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	\$385,842,869	\$363,657,235	\$1,154,171,461	\$1,093,293,806	\$60,877,656	5.57%
Use Tax Transferred to:						
General Fund	\$42,503,471	\$36,189,741	\$128,786,234	\$113,917,421	\$14,868,813	13.05%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,982,078	7,489,992	22,506,224	21,351,323	1,154,901	5.41%
School Ad Valorem	0	273,651	4,000,000	4,000,000	0	0.00%
Education Enhancement	10,199,140	8,511,210	26,655,436	23,477,755	3,177,681	13.53%
Local Bridge Replacement & Rehabilitation Fund	2,364,750	2,228,056	6,773,538	6,663,459	110,079	1.65%
State Aid Bridge Fund	2,364,750	2,228,056	6,773,538	6,663,459	110,079	1.65%
Modernization Use Tax County Fund	14,208,270	13,372,321	40,706,211	39,984,741	721,470	1.80%
Modernization Use Tax City Fund	14,208,270	13,372,321	40,706,211	39,984,741	721,470	1.80%
Total Use Tax Transfers	\$93,830,728	\$83,665,346	\$276,907,392	\$256,042,900	\$20,864,492	8.15%
Individual Income Tax Transferred to:						
General Fund	\$197,093,703	\$225,894,294	\$566,105,585	\$587,662,588	(\$21,557,002)	-3.67%
Income Tax-Withheld-Job Incentive/Advantage	1,865,808	0	1,865,808	2,659,903	(794,095)	-29.85%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	9,151,973	4,040,684	14,543,706	(10,503,022)	-72.22%
MMEIA Rebate Fund	2,877,278	0	2,877,278	3,108,371	(231,093)	-7.43%
Income Tax-SMART Business Incentive	0	195,000	0	195,000	(195,000)	-100.00%
Withheld Tax Collection Fee - incentive rebate fee	57,705	0	57,705	49,155	8,550	17.39%
Refund Account	17,917,027	22,700,718	61,808,623	74,258,503	(12,449,881)	-16.77%
Total Individual Income Tax Transfers	\$219,811,521	\$257,941,985	\$636,755,684	\$682,477,226	(\$45,721,542)	-6.70%
Corporate Tax Transferred to:						
General Fund	\$195,598,248	\$163,097,736	\$221,781,638	\$176,017,661	\$45,763,977	26.00%
Economic Redevelopment Incentive Corporate Fund	0	0	0	111,144	(111,144)	-100.00%
Refund Account	29,169,089	10,302,016	39,151,089	23,340,020	15,811,069	67.74%
Total Corporate Tax Transfers	\$224,767,337	\$173,399,752	\$260,932,726	\$199,468,825	\$61,463,902	30.81%
Insurance Premium Tax Transferred to:						
General Fund	\$1,419,379	\$673,498	\$50,530,379	\$48,192,910	\$2,337,469	4.85%
Municipalities	475	0	966,581	903,369	63,212	7.00%
County Fire Protection	475	0	966,581	903,369	63,212	7.00%
City of Jackson	39	0	79,657	78,025	1,632	2.09%
Total Ins. Premium Tax Transfers	\$1,420,369	\$673,498	\$52,543,199	\$50,077,672	\$2,465,526	4.92%
Gaming Fees & Taxes Transferred to:						
General Fund	\$12,924,189	\$13,219,844	\$39,525,574	\$39,817,819	(\$292,244)	-0.73%
Gaming License & Taxes (Counties & Cities)	6,907,193	7,699,392	23,778,553	24,020,168	(241,614)	-1.01%
Gaming Bond Sinking Fund	3,000,000	3,000,000	9,000,000	9,000,000	0	0.00%
Gaming State Highway Fund	282,555	582,568	624,374	945,238	(320,864)	-33.95%
Total Gaming Fees & Tax Transfers	\$23,113,936	\$24,501,804	\$72,928,501	\$73,783,225	(\$854,723)	-1.16%

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

	September 2026	September 2025	7/01/26 to 9/30/26	7/1/25 to 9/30/25	FY27 to FY26 Incr. / (Decr.) Amount	FY27 to FY26 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$282,109	\$226,686	\$817,661	\$627,105	\$190,556	30.39%
General Fund- Permit Fees	305,000	180,000	2,431,500	2,505,000	(73,500)	-2.93%
Total Cannabis Excise Tax & Fees Transfers	\$587,109	\$406,686	\$3,249,161	\$3,132,105	\$117,056	3.74%
Tobacco Tax transferred to:						
General Fund	\$10,417,083	\$9,745,665	\$31,569,621	\$28,946,240	\$2,623,381	9.06%
Total Tobacco Tax Transfers	\$10,417,083	\$9,745,665	\$31,569,621	\$28,946,240	\$2,623,381	9.06%
Beer and Wine Tax transferred to:						
General Fund	\$2,210,474	\$2,211,826	\$6,859,692	\$7,094,677	(\$234,985)	-3.31%
Total Beer and Wine Tax Transfers	\$2,210,474	\$2,211,826	\$6,859,692	\$7,094,677	(\$234,985)	-3.31%
ABC Collections transferred to:						
General Fund	\$8,159,461	\$14,417,523	\$24,246,160	\$30,408,507	(\$6,162,347)	-20.27%
Counties	23,883	24,295	75,295	87,378	(12,083)	-13.83%
Municipalities	287,612	322,180	865,638	947,280	(81,642)	-8.62%
Department of Mental Health	736,734	831,320	2,389,181	2,472,937	(83,755)	-3.39%
ABC Warehouse Bond Sinking Fund	358,703	391,656	1,174,497	1,185,777	(11,280)	-0.95%
ABC Warehouse Improvements Fund	70,901	71,594	201,294	213,151	(11,857)	-5.56%
ABC Sales & Service Outside State Agencies	395	1,054	2,165	2,484	(319)	-12.83%
Total ABC Transfers	\$9,637,688	\$16,059,622	\$28,954,230	\$35,317,514	(\$6,363,284)	-18.02%
Oil Severance Tax Transferred to:						
General Fund	\$1,878,981	\$1,756,591	\$6,459,767	\$5,207,342	\$1,252,425	24.05%
Counties	750,854	669,061	2,667,707	1,964,214	703,492	35.82%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,629,836	\$2,425,651	\$9,127,473	\$7,171,556	\$1,955,917	27.27%
Gas Severance Tax Transferred to:						
General Fund	\$215,828	\$250,951	\$632,716	\$672,194	(\$39,479)	-5.87%
Counties	111,798	112,988	288,478	328,692	(40,214)	-12.23%
Education Trust Fund (State Owned Lands)	1,986	0	5,252	0	5,252	0.00%
Total Gas Severance Tax Transfers	\$329,612	\$363,939	\$926,446	\$1,000,887	(\$74,441)	-7.44%
Installment Loan Tax transferred to:						
General Fund	\$5,311	\$0	\$3,532,423	\$3,394,212	\$138,212	4.07%
Total Installment Loan Tax Transfers	\$5,311	\$0	\$3,532,423	\$3,394,212	\$138,212	4.07%
Privilege Tax Transferred to:						
General Fund	\$555,249	\$4,721	\$2,610,911	\$1,344,289	\$1,266,622	94.22%
Highway Department	3,028,784	5,376,787	13,688,548	14,197,248	(508,700)	-3.58%
4-Lane Highway Project	1,948,593	1,780,986	5,365,434	5,209,854	155,580	2.99%
Highway Department Hybrid/Electric	436,939	373,161	1,286,594	1,029,770	256,824	24.94%
State Aid Roads Hybrid/Electric	180,584	66,696	405,883	184,771	221,112	119.67%
Counties	3,524,531	2,859,453	13,686,107	13,702,293	(16,186)	-0.12%
Road Protection - Coast Counties	0	0	51,849	40,103	11,745	29.29%
Trauma Care Fund	1,186,639	1,093,962	3,275,549	3,200,741	74,808	2.34%
Mississippi Burn Care Fund	131,507	118,456	355,349	347,566	7,783	2.24%
New Capitol R & R	78,506	66,060	208,603	200,001	8,603	4.30%
DOR Special Tag Fees	35,718	31,114	96,999	92,817	4,182	4.51%
Mailing Fees	165,444	129,120	449,304	359,963	89,341	24.82%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	2,400,987	1,942,668	6,543,882	5,691,719	852,163	14.97%
License Tag Acquisition Fund	652,700	933,569	758,166	2,929,733	(2,171,567)	-74.12%
Total Privilege Tax Transfers	\$14,326,180	\$14,776,753	\$48,783,178	\$48,530,868	\$252,310	0.52%
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 2026	September 2025	7/01/26 to 9/30/26	7/1/25 to 9/30/25	FY27 to FY26 Incr. / (Decr.) Amount	FY27 to FY26 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$858	\$0	\$858	0.00%
General Fund: Compressed Gas	18,554	17,536	43,807	41,675	2,132	5.11%
General Fund: Natural Gas	99,996	73,480	297,762	295,313	2,449	0.83%
Highway Department	38,983,976	30,368,268	88,323,510	80,054,859	8,268,651	10.33%
State Aid Road Fund	8,610,128	12,083,869	30,044,775	21,871,327	8,173,448	37.37%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	3,917,359	4,199,985	51,612,073	38,939,047	12,673,026	32.55%
Road Protection - Coast Counties	328,067	344,632	948,123	980,489	(32,366)	-3.30%
Seawall - Coast Counties	583,230	597,606	1,685,671	1,726,000	(40,329)	-2.34%
Miss. Groundwater Protection Trust Fd.	916,635	924,199	2,639,657	2,698,598	(58,941)	-2.18%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	7,162	6,769	16,909	16,087	823	5.11%
Municipal Aid	0	0	713,750	713,750	0	0.00%
Aeronautics Commission	159,967	127,392	406,937	421,692	(14,755)	-3.50%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	260	245	613	583	30	5.11%
Railroad Revitalization Fund	7,357	15,571	21,409	36,199	(14,790)	-40.86%
Strategic Multi-Modal Investment Fund	457,163	293,062	778,136	293,062	485,073	165.52%
IFTA Tax	163,755	179,146	2,714,478	3,006,822	(292,345)	-9.72%
Total Petroleum Tax Transfers	\$54,253,609	\$49,231,761	\$189,048,469	\$159,895,504	\$29,152,964	18.23%
TVA In Lieu transferred to:						
General Fund	\$271,695	\$230,637	\$815,085	\$691,910	\$123,175	17.80%
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	\$271,695	\$230,637	\$815,085	\$691,910	\$123,175	17.80%
Statewide Privilege Fees transferred to:						
General Fund	\$135	\$0	\$908	\$0	\$908	0.00%
Total Statewide Privilege Fees	\$135	\$0	\$908	\$0	\$908	0.00%
Timber Severance Tax transferred to:						
General Fund	\$1,898	\$6	\$5,358	\$4,241	\$1,117	26.33%
Timber Severance - Counties	84,943	81,664	214,675	223,527	(8,852)	-3.96%
Timber Severance - Forest Resources	336,701	326,317	846,909	888,480	(41,571)	-4.68%
Total Timber Severance Tax Transfers	\$423,541	\$407,987	\$1,066,943	\$1,116,249	(\$49,306)	-4.42%
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	\$183,614	\$58,571	\$7,884,121	\$7,731,031	\$153,090	1.98%
Total Regulatory Fees	\$183,614	\$58,571	\$7,884,121	\$7,731,031	\$153,090	1.98%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$1,969	\$25,042	\$25,187	(\$145)	-0.58%
Total Municipal Gas Utility Regulation	\$0	\$1,969	\$25,042	\$25,187	(\$145)	-0.58%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Gross Railroad Regulation	0	6,668	180,186	186,471	(6,285)	-3.37%
Total Railroad Regulatory	\$0	\$6,668	\$180,186	\$186,471	(\$6,285)	-3.37%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$148,123	\$52,076	\$96,046	184.43%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$148,123	\$52,076	\$96,046	184.43%

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

	September 2026	September 2025	7/01/26 to 9/30/26	7/1/25 to 9/30/25	FY27 to FY26 Incr. / (Decr.) Amount	FY27 to FY26 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$509,968	\$708,228	\$1,766,300	\$2,155,922	(\$389,622)	-18.07%
Total Casual Auto Sales Tax Transfers	\$509,968	\$708,228	\$1,766,300	\$2,155,922	(\$389,622)	-18.07%
Title Fees Transferred to:						
DOR Title Fees	\$894,511	\$879,356	\$2,750,742	\$2,630,019	\$120,723	4.59%
Total Title Fees Transfers	\$894,511	\$879,356	\$2,750,742	\$2,630,019	\$120,723	4.59%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$108,640	\$103,759	\$333,680	\$323,483	\$10,198	3.15%
Total ATV/ Motorcycle Fees Transfers	\$108,640	\$103,759	\$333,680	\$323,483	\$10,198	3.15%
ENDS & Cigarette Fees transferred to:						
Directories Fees Fund	\$126,000	\$143,000	\$367,500	\$143,000	\$224,500	156.99%
Total ENDS & Cigarette Fees Transfers	\$126,000	\$143,000	\$367,500	\$143,000	\$224,500	156.99%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$0	\$652,067	\$0	\$1,887,405	(\$1,887,405)	-100.00%
Prepaid Wireless E911 Fee	6,732	13,308	18,539	38,521	(19,982)	-51.87%
Total Prepaid Wireless E911	\$6,732	\$665,375	\$18,539	\$1,925,926	(\$1,907,387)	-99.04%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$0	\$132,250	\$0	\$388,810	(\$388,810)	-100.00%
Total E911 Telephone Minimum Standards Service Charge	\$0	\$132,250	\$0	\$388,810	(\$388,810)	-100.00%
Next Generation 911 transferred to:						
State Fund	487,427	0	1,475,825	0	1,475,825	0.00%
Emergency Communication Districts	6,355,916	0	19,381,872	0	19,381,872	0.00%
Next Generation Fee	28,099	0	85,251	0	85,251	0.00%
Total Next Generation 911	6,871,442	0	20,942,948	0	20,942,948	0.00%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	0	22	1,614	156	1,458	934.44%
Total Rail Car in Lieu	\$0	\$22	\$1,614	\$156	\$1,458	934.44%
City Utility Tax						
Gross City Utility Tax	\$15,015	\$16,333	\$43,304	\$47,723	(\$4,419)	-9.26%
City Utility Fee	790	859	2,279	2,511	(232)	-9.25%
Total City Utility	\$15,805	\$17,192	\$45,583	\$50,234	(\$4,651)	-9.26%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$14,847,266	\$13,317,358	\$44,318,080	\$41,694,567	\$2,623,513	6.29%
Occupancy	66,541	60,597	202,007	178,230	23,777	13.34%
Mississippi Telecommunication Facility	43,917	41,990	133,069	132,587	482	0.36%
Special Levy / Occupancy Collection Fee	434,414	389,076	1,297,773	1,217,727	80,046	6.57%
Total Special Levy	\$15,392,137	\$13,809,021	\$45,950,929	\$43,223,111	\$2,727,818	6.31%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$0	\$7,424	\$2,114,519	\$1,967,098	\$147,421	7.49%
Environment Protection Trust Fund	0	7,424	2,114,519	1,967,098	147,421	7.49%
Total Non-Hazardous Waste	\$0	\$14,848	\$4,229,038	\$3,934,196	\$294,842	7.49%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$140	\$8,806	(\$8,666)	-98.41%
Hazardous Waste - Perpetual Care & Maint.	0	0	163	10,273	(10,110)	-98.41%
Hazardous Waste - Minimization Fund	0	0	163	10,273	(10,110)	-98.41%
Total Hazardous Waste	\$0	\$0	\$467	\$29,353	(\$28,886)	-98.41%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$584,492	\$269,892	\$821,185	\$765,903	\$55,282	7.22%
DOR Collection Fee	34,183	14,204	43,219	40,309	2,910	7.22%
Total Waste Tire	\$618,675	\$284,096	\$864,404	\$806,212	\$58,193	7.22%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,121,893	\$2,371,503	\$8,958,881	\$6,704,358	\$2,254,523	33.63%
Special Agent Fees	113,160	118,018	349,532	342,612	6,920	2.02%
Amusement Ride Fees	0	0	0	(6,486)	6,486	-100.00%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	0	0	0	0	0.00%
Sales and Services Outside	47,327	95,842	152,667	167,703	(15,036)	-8.97%
Cash Bond	49,940	44,300	130,590	89,543	41,047	45.84%
Total Other Miscellaneous Agency Transfers	\$2,332,319	\$2,629,662	\$9,591,669	\$7,297,730	\$2,293,939	31.43%
Summary:						
Transfers to the General Fund	\$727,234,833	\$709,360,433	\$1,850,734,211	\$1,782,974,580	\$67,759,631	3.80%
Transfers to Other than the General Fund	\$343,704,042	\$309,793,732	\$1,022,539,267	\$939,363,711	\$83,175,556	8.85%
Total Transfers	\$1,070,938,876	\$1,019,154,165	\$2,873,273,478	\$2,722,338,291	\$150,935,187	5.54%

Note: Figures may not add due to computer rounding.