

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

General fund transfers by the Department of Revenue for the 5th month of the fiscal year ending June 30, 2026 were \$517,199,245 which is an increase of \$13,415,059 or 2.66% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending November 30, 2025 were \$2,966,306,109 which is an increase of \$78,931,121 or 2.73% from the same period of the prior year.

Transfers to all funds in the month of November for the fiscal year ending June 30, 2026 were \$814,195,499 which is an increase of \$33,615,662 or 4.31% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending November 30, 2025 were \$4,535,546,923 which is an increase of \$116,997,727 or 2.65% from the same period of the prior year.

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

	November 2025	November 2024	7/01/25 to 11/30/25	7/1/24 to 11/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$236,163,661	\$240,153,841	\$1,206,699,445	\$1,185,029,236	\$21,670,210	1.83%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	0	0	0	0	0.00%
Municipalities	47,769,937	46,431,168	243,552,040	243,079,647	472,393	0.19%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	3,479,410	2,035,871	14,573,142	13,224,824	1,348,318	10.20%
School Ad Valorem	8,170,002	7,929,141	40,961,883	38,889,759	2,072,124	5.33%
Education Enhancement	34,381,544	33,415,197	172,838,573	164,450,958	8,387,615	5.10%
Mississippi Fair Commission	290	721	25,927	28,094	(2,167)	-7.71%
Motor Vehicle Ad Valorem Tax Reduction Fund	19,357,708	17,462,624	102,783,909	97,583,521	5,200,388	5.33%
Department of Agriculture	0	53,556	0	298,506	(298,506)	-100.00%
Sales Tax (Telecommunications 7%)	276,079	298,620	1,366,366	1,506,286	(139,920)	-9.29%
Airport Parking	92,443	90,063	478,248	478,836	(588)	-0.12%
Capitol Complex Improvement Fund	1,187,023	1,223,370	6,109,162	6,154,302	(45,141)	-0.73%
Sales Tax Incentive Fund - Economic Redevelopment	55,186	242,846	283,560	1,090,086	(806,526)	-73.99%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	5,318,182	4,500,000	21,272,727	9,000,000	12,272,727	136.36%
Sales Tax Incentive Fund - Tourism Project	390,135	338,288	1,945,448	1,961,601	(16,154)	-0.82%
MS Development Authority Tourism Advertising Fund	1,284,422	1,189,358	6,694,795	6,334,371	360,424	5.69%
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	\$358,176,022	\$355,614,665	\$1,820,835,225	\$1,770,360,027	\$50,475,199	2.85%
Use Tax Transferred to:						
General Fund	\$40,059,487	\$37,877,892	\$190,755,741	\$173,838,994	\$16,916,747	9.73%
Motor Vehicle Ad Valorem Tag Reduction Fund	7,054,280	5,562,593	35,716,266	30,959,615	4,756,651	15.36%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	9,487,416	8,917,631	41,875,576	37,508,178	4,367,398	11.64%
Local Bridge Replacement & Rehabilitation Fund	2,046,474	1,888,886	10,684,034	9,356,120	1,327,914	14.19%
State Aid Bridge Fund	2,046,474	1,888,886	10,684,034	9,356,120	1,327,914	14.19%
Modernization Use Tax County Fund	12,290,971	11,333,318	64,131,868	56,136,720	7,995,148	14.24%
Modernization Use Tax City Fund	12,290,971	11,333,318	64,131,868	56,136,720	7,995,148	14.24%
Total Use Tax Transfers	\$85,276,073	\$78,802,524	\$421,979,387	\$377,292,466	\$44,686,921	11.84%
Individual Income Tax Transferred to:						
General Fund	\$206,623,055	\$187,223,864	\$1,021,705,356	\$976,066,293	\$45,639,063	4.68%
Income Tax-Withheld-Job Incentive/Advantage	1,842,290	6,192,089	4,502,193	11,289,297	(6,787,105)	-60.12%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	3,221,223	0	19,277,395	2,852,438	16,424,957	575.82%
MMEIA Rebate Fund	0	2,608,328	3,108,371	6,003,099	(2,894,728)	-48.22%
Income Tax-SMART Business Incentive	597,000	0	941,636	75,000	866,636	1155.51%
Withheld Tax Collection Fee - incentive rebate fee	56,978	191,820	106,133	349,466	(243,333)	-69.63%
Refund Account	21,229,585	15,897,111	130,663,383	113,893,907	16,769,476	14.72%
Total Individual Income Tax Transfers	\$233,570,131	\$212,113,212	\$1,180,304,468	\$1,110,529,500	\$69,774,967	6.28%
Corporate Tax Transferred to:						
General Fund	\$0	\$0	\$176,017,661	\$176,821,599	(\$803,938)	-0.45%
Economic Redevelopment Incentive Corporate Fund	0	5,136	111,144	39,874	71,270	178.74%
Refund Account	12,699,704	14,672,063	66,759,849	135,713,698	(68,953,850)	-50.81%
Total Corporate Tax Transfers	\$12,699,704	\$14,677,199	\$242,888,654	\$312,575,172	(\$69,686,518)	-22.29%
Insurance Premium Tax Transferred to:						
General Fund	\$635,125	\$239,738	\$167,669,009	\$165,866,293	\$1,802,716	1.09%
Municipalities	787,547	509,272	1,690,916	898,551	792,365	88.18%
County Fire Protection	787,547	509,272	1,690,916	898,551	792,365	88.18%
City of Jackson	66,988	41,774	145,012	72,886	72,127	98.96%
Total Ins. Premium Tax Transfers	\$2,277,207	\$1,300,056	\$171,195,854	\$167,736,281	\$3,459,574	2.06%
Gaming Fees & Taxes Transferred to:						
General Fund	\$9,369,049	\$10,077,192	\$62,712,534	\$62,539,758	\$172,775	0.28%
Gaming License & Taxes (Counties & Cities)	8,997,965	8,276,447	40,626,489	40,008,792	617,697	1.54%
Gaming Bond Sinking Fund	3,000,000	3,000,000	15,000,000	15,000,000	0	0.00%
Gaming State Highway Fund	500,487	354,772	2,025,953	1,663,835	362,117	21.76%
Total Gaming Fees & Tax Transfers	\$21,867,501	\$21,708,411	\$120,364,975	\$119,212,385	\$1,152,589	0.97%

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

	November 2025	November 2024	7/01/25 to 11/30/25	7/1/24 to 11/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Cannabis Excise Tax & Fees transferred to:						
General Fund- Excise Tax	\$213,424	\$204,366	\$1,053,868	\$783,029	\$270,839	34.59%
General Fund- Permit Fees	330,000	240,000	3,301,500	3,570,000	(268,500)	-7.52%
Total Cannabis Excise Tax & Fees Transfers	\$543,424	\$444,366	\$4,355,368	\$4,353,029	\$2,339	0.05%
Tobacco Tax transferred to:						
General Fund	\$9,066,402	\$9,061,975	\$48,575,333	\$48,709,612	(\$134,279)	-0.28%
Total Tobacco Tax Transfers	\$9,066,402	\$9,061,975	\$48,575,333	\$48,709,612	(\$134,279)	-0.28%
Beer and Wine Tax transferred to:						
General Fund	\$2,224,436	\$2,209,716	\$11,498,425	\$11,503,990	(\$5,565)	-0.05%
Total Beer and Wine Tax Transfers	\$2,224,436	\$2,209,716	\$11,498,425	\$11,503,990	(\$5,565)	-0.05%
ABC Collections transferred to:						
General Fund	\$9,464,985	\$10,221,490	\$47,350,768	\$46,471,886	\$878,883	1.89%
Counties	28,050	30,486	140,978	141,895	(917)	-0.65%
Municipalities	328,926	320,458	1,568,621	1,544,836	23,786	1.54%
Department of Mental Health	976,612	1,064,354	4,209,747	4,330,116	(120,369)	-2.78%
ABC Warehouse Bond Sinking Fund	484,266	493,895	2,662,232	1,924,867	737,365	38.31%
ABC Warehouse Improvements Fund	68,871	68,118	367,184	363,535	3,649	1.00%
ABC Sales & Service Outside State Agencies	295	665	3,587	6,233	(2,646)	-42.46%
Total ABC Transfers	\$11,352,004	\$12,199,467	\$56,303,117	\$54,783,367	\$1,519,750	2.77%
Oil Severance Tax Transferred to:						
General Fund	\$1,515,012	\$2,111,342	\$8,438,269	\$12,054,961	(\$3,616,692)	-30.00%
Counties	689,635	775,258	3,298,577	4,689,005	(1,390,428)	-29.65%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,204,647	\$2,886,600	\$11,736,846	\$16,743,966	(\$5,007,120)	-29.90%
Gas Severance Tax Transferred to:						
General Fund	\$173,469	\$165,274	\$1,055,864	\$797,347	\$258,517	32.42%
Counties	113,820	81,411	565,173	398,946	166,227	41.67%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Gas Severance Tax Transfers	\$287,288	\$246,685	\$1,621,038	\$1,196,293	\$424,745	35.51%
Installment Loan Tax transferred to:						
General Fund	\$2,728	\$149,533	\$6,794,573	\$7,231,585	(\$437,012)	-6.04%
Total Installment Loan Tax Transfers	\$2,728	\$149,533	\$6,794,573	\$7,231,585	(\$437,012)	-6.04%
Privilege Tax Transferred to:						
General Fund	\$974,700	\$753,130	\$2,924,889	\$3,053,426	(\$128,537)	-4.21%
Highway Department	5,878,604	5,802,046	27,387,347	28,347,604	(960,257)	-3.39%
4-Lane Highway Project	1,616,438	1,589,074	8,577,800	8,696,429	(118,629)	-1.36%
Highway Department Hybrid/Electric	360,002	245,380	1,768,688	1,311,534	457,154	34.86%
State Aid Roads Hybrid/Electric	64,344	44,308	316,840	236,949	79,892	33.72%
Counties	3,455,163	3,254,734	20,949,196	21,314,904	(365,708)	-1.72%
Road Protection - Coast Counties	0	0	40,103	29,040	11,064	38.10%
Trauma Care Fund	974,080	948,102	5,231,787	5,298,203	(66,416)	-1.25%
Mississippi Burn Care Fund	105,156	101,850	569,287	570,421	(1,135)	-0.20%
New Capitol R & R	58,829	58,402	324,868	333,663	(8,796)	-2.64%
DOR Special Tag Fees	28,226	26,404	151,940	145,378	6,562	4.51%
Mailing Fees	135,026	138,909	638,107	772,211	(134,104)	-17.37%
Apportioned Tags	0	0	0	0	0	0.00%
Distinctive License Tag Fees	1,778,200	1,485,675	9,411,433	8,124,827	1,286,605	15.84%
License Tag Acquisition Fund	34,780	404,038	3,002,117	2,196,898	805,219	36.65%
Total Privilege Tax Transfers	\$15,463,548	\$14,852,052	\$81,294,401	\$80,431,486	\$862,915	1.07%
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 2025	November 2024	7/01/25 to 11/30/25	7/1/24 to 11/30/24	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	17,441	24,195	75,705	62,914	12,792	20.33%
General Fund: Natural Gas	92,368	105,962	469,961	509,741	(39,780)	-7.80%
Highway Department	24,653,408	24,209,738	132,300,998	132,582,737	(281,739)	-0.21%
State Aid Road Fund	10,214,671	4,255,849	43,460,976	23,971,757	19,489,219	81.30%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	2,477,369	2,062,259	45,109,114	44,256,565	852,549	1.93%
Road Protection - Coast Counties	287,404	290,472	1,588,484	1,569,924	18,560	1.18%
Seawall - Coast Counties	527,981	516,395	2,823,966	2,791,304	32,662	1.17%
Miss. Groundwater Protection Trust Fd.	862,614	809,536	4,471,193	4,399,294	71,898	1.63%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	6,732	9,339	29,222	24,285	4,937	20.33%
Municipal Aid	0	0	713,750	713,750	0	0.00%
Aeronautics Commission	77,648	105,421	629,151	658,928	(29,777)	-4.52%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	244	339	1,060	881	179	20.33%
Railroad Revitalization Fund	10,787	10,536	57,268	53,395	3,872	7.25%
Strategic Multi-Modal Investment Fund	152,067	0	614,313	0	614,313	0.00%
IFTA Tax	0	2,055,118	3,536,565	6,097,710	(2,561,144)	-42.00%
Total Petroleum Tax Transfers	\$39,380,734	\$34,455,159	\$244,681,725	\$226,493,184	\$18,188,542	8.03%
TVA In Lieu transferred to:						
General Fund	\$271,695	\$2,964,301	\$1,288,988	\$2,964,301	(\$1,675,313)	-56.52%
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	\$2,964,301	\$1,288,988	\$2,964,301	(\$1,675,313)	-56.52%
Statewide Privilege Fees transferred to:						
General Fund	\$1,905	\$374	\$1,905	\$31,411	(\$29,506)	-93.94%
Total Statewide Privilege Fees	\$1,905	\$374	\$1,905	\$31,411	(\$29,506)	-93.94%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$5,770	\$3,804	\$1,966	51.70%
Timber Severance - Counties	77,355	69,703	376,950	360,788	16,162	4.48%
Timber Severance - Forest Resources	308,305	276,655	1,498,939	1,426,823	72,116	5.05%
Total Timber Severance Tax Transfers	\$385,660	\$346,357	\$1,881,659	\$1,791,415	\$90,244	5.04%
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	\$303	\$0	\$7,735,573	\$8,120,072	(\$384,499)	-4.74%
Total Regulatory Fees	\$303	\$0	\$7,735,573	\$8,120,072	(\$384,499)	-4.74%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,187	\$25,380	(\$193)	-0.76%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,187	\$25,380	(\$193)	-0.76%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$2,301	\$6,978	(\$4,677)	-67.02%
Gross Railroad Regulation	0	13,426	201,000	195,916	5,084	2.59%
Total Railroad Regulatory	\$0	\$13,426	\$203,301	\$202,895	\$407	0.20%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$0	\$147,483	\$1,312,379	(\$1,164,896)	-88.76%
Total Fantasy Sports Tax Transfers	\$0	\$0	\$147,483	\$1,312,379	(\$1,164,896)	-88.76%

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

	November 2025	November 2024	7/01/25 to 11/30/25	7/1/24 to 11/30/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$742,633	\$495,331	\$3,430,528	\$3,062,390	\$368,138	12.02%
Total Casual Auto Sales Tax Transfers	\$742,633	\$495,331	\$3,430,528	\$3,062,390	\$368,138	12.02%
Title Fees Transferred to:						
DOR Title Fees	\$729,516	\$733,078	\$4,197,449	\$4,129,758	\$67,691	1.64%
Total Title Fees Transfers	\$729,516	\$733,078	\$4,197,449	\$4,129,758	\$67,691	1.64%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$112,724	\$112,782	\$551,545	\$548,678	\$2,867	0.52%
Total ATV/ Motorcycle Fees Transfers	\$112,724	\$112,782	\$551,545	\$548,678	\$2,867	0.52%
ENDS & Cigarette Fees transferred to:						
Directories Fees Fund	\$41,500	\$0	\$462,000	\$0	\$462,000	0.00%
Total ENDS & Cigarette Fees Transfers	\$41,500	\$0	\$462,000	\$0	\$462,000	0.00%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$655,432	\$695,390	\$3,200,826	\$3,504,658	(\$303,833)	-8.67%
Prepaid Wireless E911 Fee	13,395	14,194	65,345	71,529	(6,184)	-8.65%
Total Prepaid Wireless E911	\$668,828	\$709,584	\$3,266,170	\$3,576,187	(\$310,017)	-8.67%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$133,281	\$133,230	\$646,436	\$671,653	(\$25,217)	-3.75%
Total E911 Telephone Minimum Standards Service Charge	\$133,281	\$133,230	\$646,436	\$671,653	(\$25,217)	-3.75%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	46,410	69	49,457	5,961	43,496	729.71%
Total Rail Car in Lieu	\$46,410	\$69	\$49,457	\$5,961	\$43,496	729.71%
City Utility Tax						
Gross City Utility Tax	\$15,704	\$18,681	\$79,180	\$98,233	(\$19,053)	-19.40%
City Utility Fee	826	983	4,167	5,170	(1,003)	-19.40%
Total City Utility	\$16,530	\$19,664	\$83,347	\$103,403	(\$20,056)	-19.40%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$13,039,103	\$12,423,506	\$68,261,103	\$65,427,201	\$2,833,902	5.35%
Occupancy	62,956	53,621	298,344	283,185	15,159	19.84%
Mississippi Telecommunication Facility	39,019	33,871	213,773	178,384	35,390	4.99%
Special Levy / Occupancy Collection Fee	378,157	359,391	1,989,999	1,895,444	94,555	4.99%
Total Special Levy	\$13,519,235	\$12,870,389	\$70,763,220	\$67,784,213	\$2,979,007	4.39%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$1,813	\$40,865	\$1,969,690	\$2,602,966	(\$633,275)	-24.33%
Environment Protection Trust Fund	1,813	40,865	1,969,690	2,602,965	(633,275)	-24.33%
Total Non-Hazardous Waste	\$3,625	\$81,730	\$3,939,380	\$5,205,931	(\$1,266,550)	-24.33%
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	\$85,567	\$292,826	\$851,469	\$1,497,641	(\$646,172)	-43.15%
DOR Collection Fee	13,814	15,412	44,811	78,822	(34,011)	-43.15%
Total Waste Tire	\$99,380	\$308,238	\$896,281	\$1,576,464	(\$680,183)	-43.15%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,783,861	\$786,282	\$10,364,635	\$7,137,358	\$3,227,277	45.22%
Special Agent Fees	195,019	244,622	714,408	847,772	(133,364)	-15.73%
Amusement Ride Fees	600	0	(5,886)	0	(5,886)	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	50,944	10,011	331,673	173,892	157,781	90.74%
Cash Bond	0	28,750	113,443	124,970	(11,528)	-9.22%
Total Other Miscellaneous Agency Transfers	\$3,030,423	\$1,069,664	\$11,518,273	\$8,283,993	\$3,234,281	39.04%
Summary:						
Transfers to the General Fund	\$517,199,245	\$503,784,187	\$2,966,306,109	\$2,887,374,988	\$78,931,121	2.73%
Transfers to Other than the General Fund	\$296,996,253	\$276,795,650	\$1,569,240,814	\$1,531,174,208	\$38,066,606	2.49%
Total Transfers	\$814,195,499	\$780,579,837	\$4,535,546,923	\$4,418,549,196	\$116,997,727	2.65%

Note: Figures may not add due to computer rounding.