

Mississippi Department of Revenue
Summary of Transfers
March 2020

General fund transfers by the Department of Revenue for the 9th month of the fiscal year ending June 30, 2020 were \$419,561,015 which is an increase of \$23,916,019 or 6.04% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending March 31, 2020 were \$3,845,730,565 which is an increase of \$160,862,329 or 4.37% from the same period of the prior year.

Transfers to all funds in the month of March for the fiscal year ending June 30, 2020 were \$666,983,544 which is an increase of \$26,177,816 or 4.09% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending March 31, 2020 were \$5,881,438,740 which is an increase of \$273,580,501 or 4.88% from the same period of the prior year.

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

	March 2020	March 2019	7/1/19 to 3/31/20	7/1/18 to 3/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Sales Tax Transferred to:						
General Fund	\$159,402,459	\$160,384,242	\$1,496,462,187	\$1,460,903,104	\$35,559,084	2.43%
Public School Building Fund	1,666,666	1,666,666	14,999,994	14,999,994	0	0.00%
Municipalities	33,709,626	33,123,453	340,507,691	335,980,291	4,527,399	1.35%
Motor Vehicle Rental Sales Tax	0	0	8,302,294	7,703,343	598,951	7.78%
4-Lane Construction Project	564,202	853,979	12,645,195	14,398,289	(1,753,094)	-12.18%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	26,454,062	26,371,156	222,875,896	216,633,984	6,241,912	2.88%
Mississippi Fair Commission	2,561	1,161	544,245	8,880	535,366	6029.23%
Motor Vehicle Ad Valorem Tax Reduction Fund	14,926,744	14,494,691	147,677,235	142,863,993	4,813,242	3.37%
Department of Agriculture	23,520	34,158	199,043	540,294	(341,252)	-63.16%
Sales Tax (Telecommunications 7%)	483,855	522,014	4,943,030	4,902,269	40,761	0.83%
Airport Parking	66,636	67,002	743,057	656,905	86,152	13.11%
Capitol Complex Improvement Fund	439,724	210,783	4,177,217	2,015,725	2,161,491	107.23%
Sales Tax Incentive Fund - Economic Redevelopment	83,428	62,250	848,528	456,158	392,371	86.02%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - Tourism Project	422,060	437,578	6,377,898	6,572,429	(194,532)	-2.96%
MS Development Authority Tourism Advertising Fund	294,322	0	2,458,618	0	2,458,618	0.00%
MDA Training Grant	150,000	150,000	1,350,000	1,350,000	0	0.00%
State Aid Road Fund	250,000	250,000	2,250,000	2,250,000	0	0.00%
Total Sales Tax Transfers	\$238,939,866	\$238,629,132	\$2,309,362,128	\$2,254,235,658	\$55,126,470	2.45%
Use Tax Transferred to:						
General Fund	\$26,507,274	\$24,771,044	\$234,834,193	\$230,074,412	\$4,759,781	2.07%
Motor Vehicle Ad Valorem Tag Reduction Fund	4,764,497	4,397,707	39,511,522	35,716,322	3,795,200	10.63%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	4,141,842	3,432,501	34,675,837	28,936,810	5,739,027	19.83%
Local Bridge Replacement & Rehabilitation Fund	497,799	0	3,997,956	0	3,997,956	0.00%
Modernization Use Tax County Fund	1,493,396	0	11,993,869	0	11,993,869	0.00%
Modernization Use Tax City Fund Cash	1,493,396	0	11,993,869	0	11,993,869	0.00%
Total Use Tax Transfers	\$38,898,203	\$32,601,252	\$341,007,248	\$298,727,544	\$42,279,704	14.15%
Individual Income Tax Transferred to:						
General Fund	\$72,253,554	\$86,489,714	\$1,249,467,169	\$1,178,288,647	\$71,178,522	6.04%
Income Tax-Withheld-Job Incentive/Advantage	0	0	36,925,399	3,212,961	33,712,438	1049.26%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	386,972	645,200	2,150,084	(1,504,884)	-69.99%
MMEIA Rebate Fund	0	0	4,633,721	3,197,728	1,435,993	44.91%
Income Tax-SMART Business Incentive	0	0	0	0	0	0.00%
Withheld Tax Collection Fee - incentive rebate fee	0	0	1,142,023	100,825	1,041,198	1032.68%
Refund Account	69,259,594	70,411,598	264,601,770	254,219,476	10,382,294	4.08%
Total Individual Income Tax Transfers	\$141,513,149	\$157,288,284	\$1,557,415,282	\$1,441,169,720	\$116,245,561	8.07%
Corporate Tax Transferred to:						
General Fund	\$101,580,061	\$65,456,963	\$358,804,474	\$310,272,751	\$48,531,723	15.64%
Economic Redevelopment Incentive Corporate Fund	30,959	0	30,959	0	30,959	0.00%
Refund Account	1,876,027	5,367,112	44,472,520	64,011,214	(19,538,694)	-30.52%
Total Corporate Tax Transfers	\$103,487,047	\$70,824,075	\$403,307,953	\$374,283,965	\$29,023,988	7.75%
Insurance Premium Tax Transferred to:						
General Fund	\$23,465,479	\$23,749,788	\$165,275,428	\$165,143,978	\$131,449	0.08%
Municipalities	5,648,535	5,629,878	6,936,026	6,857,881	78,146	1.14%
County Fire Protection	5,648,535	5,629,878	6,936,026	6,857,881	78,146	1.14%
City of Jackson	113,481	113,740	221,876	215,585	6,291	2.92%
Total Ins. Premium Tax Transfers	\$34,876,029	\$35,123,285	\$179,369,357	\$179,075,325	\$294,032	0.16%
Gaming Fees & Taxes Transferred to:						
General Fund	\$11,994,157	\$12,580,821	\$100,843,964	\$100,776,082	\$67,882	0.07%
Gaming License & Taxes (Counties & Cities)	6,321,510	6,467,352	65,287,392	63,744,387	1,543,005	2.42%
Gaming Bond Sinking Fund	3,000,000	3,000,000	27,000,000	27,000,000	0	0.00%
Gaming State Highway Fund	107,916	301,694	3,019,801	1,806,546	1,213,255	67.16%
Gulf Coast Aquarium Fund	0	0	0	0	0	0.00%
Total Gaming Fees & Tax Transfers	\$21,423,584	\$22,349,867	\$196,151,157	\$193,327,015	\$2,824,142	1.46%

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

	March 2020	March 2019	7/1/19 to 3/31/20	7/1/18 to 3/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Tobacco Tax transferred to:						
General Fund	\$12,509,889	\$10,347,444	\$103,290,161	\$103,111,851	\$178,310	0.17%
Total Tobacco Tax Transfers	\$12,509,889	\$10,347,444	\$103,290,161	\$103,111,851	\$178,310	0.17%
Beer and Wine Tax transferred to:						
General Fund	\$1,867,331	\$1,928,709	\$20,262,737	\$20,713,320	(\$450,583)	-2.18%
Total Beer and Wine Tax Transfers	\$1,867,331	\$1,928,709	\$20,262,737	\$20,713,320	(\$450,583)	-2.18%
ABC Collections transferred to:						
General Fund	\$6,813,371	\$6,221,719	\$64,083,624	\$59,976,903	\$4,106,721	6.85%
Counties	23,910	27,375	233,585	238,093	(4,508)	-1.89%
Municipalities	243,211	232,604	2,308,392	2,187,298	121,094	5.54%
Department of Mental Health	688,897	627,039	6,466,202	6,032,260	433,942	7.19%
ABC Sales & Service Outside State Agencies	30,616	41,242	339,025	387,127	(48,102)	-12.43%
Total ABC Transfers	\$7,800,005	\$7,149,979	\$73,430,827	\$68,821,681	\$4,609,146	6.70%
Oil Severance Tax Transferred to:						
General Fund	\$1,754,169	\$2,056,479	\$19,428,495	\$23,821,792	(\$4,393,297)	-18.44%
Counties	837,126	911,727	8,034,506	8,664,484	(629,978)	-7.27%
Total Oil Severance Tax Transfers	\$2,591,296	\$2,968,206	\$27,463,001	\$32,486,276	(\$5,023,275)	-15.46%
Gas Severance Tax Transferred to:						
General Fund	\$136,866	\$211,406	\$1,567,226	\$2,616,412	(\$1,049,186)	-40.10%
Counties	103,401	104,572	816,650	1,341,696	(525,046)	-39.13%
Total Gas Severance Tax Transfers	\$240,268	\$315,978	\$2,383,876	\$3,958,108	(\$1,574,232)	-39.77%
Installment Loan Tax transferred to:						
General Fund	\$3,491	\$3,111	\$9,352,184	\$8,971,068	\$381,116	4.25%
Total Installment Loan Tax Transfers	\$3,491	\$3,111	\$9,352,184	\$8,971,068	\$381,116	4.25%
Privilege Tax Transferred to:						
General Fund	\$964,568	\$1,133,475	\$10,518,531	\$9,046,905	\$1,471,626	16.27%
Highway Department	4,117,256	4,557,548	40,642,255	41,047,341	(405,086)	-0.99%
4-Lane Highway Project	1,348,314	1,372,242	13,239,200	13,135,476	103,725	0.79%
Highway Department Hybrid/Electric	74,469	67,740	684,962	231,258	453,704	196.19%
State Aid Roads Hybrid/Electric	13,890	12,635	126,261	43,134	83,127	192.72%
Counties	1,852,721	1,958,554	23,110,925	22,711,608	399,316	1.76%
Road Protection - Coast Counties	0	0	6,467	0	6,467	0.00%
Trauma Care Fund	897,566	916,903	8,633,065	8,573,217	59,849	0.70%
Mississippi Burn Care Fund	75,624	70,670	716,157	455,731	260,426	57.14%
New Capitol R & R	41,715	40,913	409,856	376,743	33,114	8.79%
DOR Special Tag Fees	10,509	9,721	100,224	87,799	12,424	14.15%
Mailing Fees	56,489	65,072	890,672	582,020	308,652	53.03%
Apportioned Tags	358	2,393	1,396,187	787,307	608,881	77.34%
Distinctive License Tag Fees	511,590	475,122	4,887,103	4,446,623	440,480	9.91%
Total Privilege Tax Transfers	\$9,965,068	\$10,682,990	\$105,361,865	\$101,525,161	\$3,836,705	3.78%
Nuclear In Lieu transferred to:						
General Fund	\$0	\$0	\$1,200,000	\$1,200,000	\$0	0.00%
Nuclear Plant in Lieu (Counties)	0	0	11,275,526	11,272,419	3,106	0.03%
Nuclear Plant in Lieu (Cities)	0	0	7,524,474	7,527,581	(3,106)	-0.04%
Total Nuclear In Lieu Transfers	\$0	\$0	\$20,000,000	\$20,000,000	(\$0)	0.00%

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

	March 2020	March 2019	7/1/19 to 3/31/20	7/1/18 to 3/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Petroleum Tax Transferred to:						
General Fund: Penalty-Dyed Diesel Fuel	\$2,140	\$2,175	\$12,314	\$18,722	(\$6,408)	-34.23%
General Fund: Compressed Gas	44,362	43,492	249,769	218,896	30,873	14.10%
General Fund: Natural Gas	67,038	65,778	623,225	618,410	4,815	0.78%
Highway Department	23,550,633	23,259,176	232,082,704	231,537,403	545,301	0.24%
State Aid Road Fund	4,168,192	4,119,877	41,805,342	41,687,765	117,577	0.28%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	0	0	44,209,001	41,125,016	3,083,986	7.50%
Road Protection - Coast Counties	287,424	284,008	2,783,832	2,744,974	38,859	1.42%
Seawall - Coast Counties	511,017	504,981	4,949,572	4,893,204	56,368	1.15%
Miss. Groundwater Protection Trust Fd.	801,036	787,598	7,756,791	7,701,615	55,175	0.72%
Dept of Ins Propane Education Fund	17,124	16,788	96,410	84,493	11,917	14.10%
Municipal Aid	0	0	1,598,864	1,570,311	28,553	1.82%
Aeronautics Commission	75,156	99,945	847,904	969,920	(122,016)	-12.58%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	621	609	3,496	3,064	432	14.10%
Railroad Revitalization Fund	11,555	14,300	119,897	121,364	(1,467)	-1.21%
IFTA Tax	0	63,992	6,608,461	7,306,369	(697,908)	-9.55%
Total Petroleum Tax Transfers	\$29,536,298	\$29,262,718	\$352,547,583	\$349,401,525	\$3,146,058	0.90%
TVA In Lieu transferred to:						
General Fund	\$194,637	\$188,133	\$1,817,706	\$1,710,068	\$107,638	6.29%
TVA in Lieu Tax (Counties)	0	0	10,924,427	9,732,280	1,192,147	12.25%
TVA in Lieu Tax (Municipalities)	0	0	4,853,950	4,704,565	149,385	3.18%
TVA in Lieu Tax (Schools)	0	0	5,286,565	4,839,082	447,483	9.25%
Total TVA In Lieu Transfers	\$194,637	\$188,133	\$22,882,648	\$20,985,994	\$1,896,654	9.04%
Statewide Privilege Fees transferred to:						
General Fund	\$53	\$350	\$645,217	\$592,789	\$52,427	8.84%
Total Statewide Privilege Fees	\$53	\$350	\$645,217	\$592,789	\$52,427	8.84%
Timber Severance Tax transferred to:						
General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
Timber Severance - Counties	52,275	67,994	569,552	605,589	(36,037)	-5.95%
Timber Severance - Forest Resources	212,061	268,997	2,258,617	2,414,297	(155,680)	-6.45%
Total Timber Severance Tax Transfers	\$264,336	\$336,991	\$2,828,169	\$3,019,885	(\$191,716)	-6.35%
Interest On Investments (STC) & Misc. transferred to:						
General Fund	\$0	\$134	\$2,968	\$5,509	(\$2,540)	-46.11%
Total Int. On Investments (STC) Transfers	\$0	\$134	\$2,968	\$5,509	(\$2,540)	-46.11%
Public Utility Regulatory Fees transferred to:						
General Fund	\$116	\$7,266	\$6,858,917	\$6,651,768	\$207,149	3.11%
Total Regulatory Fees	\$116	\$7,266	\$6,858,917	\$6,651,768	\$207,149	3.11%
Municipal Gas Utility Regulation transferred to:						
General Fund	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Total Municipal Gas Utility Regulation	\$0	\$0	\$25,300	\$25,086	\$214	0.85%
Railroad Regulatory transferred to:						
General Fund	\$0	\$0	\$745	\$6,033	(\$5,288)	-87.65%
Gross Railroad Regulation	0	357	201,000	201,357	(357)	-0.18%
Total Railroad Regulatory	\$0	\$357	\$201,745	\$207,390	(\$5,645)	-2.72%
Fantasy Sports Tax transferred to:						
General Fund	\$0	\$2,755	\$104,032	\$103,731	\$300	0.29%
Total Fantasy Sports Tax Transfers	\$0	\$2,755	\$104,032	\$103,731	\$300	0.29%

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

	March 2020	March 2019	7/1/19 to 3/31/20	7/1/18 to 3/31/19	FY20 to FY19 Incr. / (Decr.) Amount	FY20 to FY19 Incr. / (Decr.) Percent
Casual Auto Sales transferred to:						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$565,340	\$556,234	\$4,985,337	\$5,100,724	(\$115,387)	-2.26%
Total Casual Auto Sales Tax Transfers	\$565,340	\$556,234	\$4,985,337	\$5,100,724	(\$115,387)	-2.26%
Title Fees Transferred to:						
DOR Title Fees	\$806,363	\$844,735	\$7,449,136	\$7,596,561	(\$147,425)	-1.94%
Total Title Fees Transfers	\$806,363	\$844,735	\$7,449,136	\$7,596,561	(\$147,425)	-1.94%
ATV/ Motorcycle Fees transferred to:						
Trauma Care Fund	\$63,394	\$58,215	\$1,004,130	\$989,764	\$14,366	1.45%
Total ATV/ Motorcycle Fees Transfers	\$63,394	\$58,215	\$1,004,130	\$989,764	\$14,366	1.45%
Prepaid Wireless E911 transferred to:						
CMRS Board	\$708,056	\$660,193	\$6,333,617	\$6,093,438	\$240,179	3.94%
Prepaid Wireless E911 Fee	14,451	13,474	129,260	124,357	4,903	3.94%
Total Prepaid Wireless E911	\$722,506	\$673,667	\$6,462,877	\$6,217,796	\$245,082	3.94%
E911 Telephone Minimum Standards Service Charge transferred to:						
E911 Telephone Minimum Standards Service Charge	\$123,136	\$117,757	\$1,185,244	\$1,066,088	\$119,157	11.18%
Total E911 Telephone Minimum Standards Service Charge	\$123,136	\$117,757	\$1,185,244	\$1,066,088	\$119,157	11.18%
Railcar In Lieu transferred to:						
Rail Car in Lieu - Counties	\$8,870,332	\$8,833,823	\$8,870,332	\$8,833,823	\$36,508	0.41%
Rail Car in Lieu - DOR Fee	291	2,732	272,601	252,611	19,990	7.91%
Total Rail Car in Lieu	\$8,870,623	\$8,836,556	\$9,142,933	\$9,086,435	\$56,498	0.62%
City Utility Tax						
Gross City Utility Tax	\$31,365	\$34,669	\$297,055	\$332,374	(\$35,319)	-10.63%
City Utility Fee	1,651	1,825	15,633	17,493	(1,859)	-10.63%
Total City Utility	\$33,015	\$36,494	\$312,688	\$349,867	(\$37,178)	-10.63%
Special Levy transferred to:						
Cities / Counties / Local Government Project	\$8,865,544	\$7,882,751	\$85,448,699	\$76,858,119	\$8,590,580	11.18%
Occupancy	48,643	43,348	547,130	489,594	57,537	11.75%
Mississippi Telecommunication Facility	39,484	46,112	407,390	412,839	(5,449)	-1.32%
Special Levy / Occupancy Collection Fee	250,830	224,335	2,423,360	2,184,650	238,711	10.93%
Total Special Levy	\$9,204,500	\$8,196,546	\$88,826,580	\$79,945,202	\$8,881,378	11.11%
Non-Hazardous Waste transferred to:						
Environment Protection Trust Fund - Facility Corrective Act	\$12,255	\$3,218	\$2,200,994	\$1,870,167	\$330,827	17.69%
Environment Protection Trust Fund	12,255	3,218	2,200,994	1,870,167	330,827	17.69%
Total Non-Hazardous Waste	\$24,510	\$6,436	\$4,401,988	\$3,740,333	\$661,654	17.69%
Hazardous Waste transferred to:						
Hazardous Waste Tax (Counties)	\$0	\$0	\$15,550	\$16,105	(\$555)	-3.45%
Hazardous Waste - Perpetual Care & Maint.	0	0	18,141	18,789	(648)	-3.45%
Hazardous Waste - Minimization Fund	0	0	18,141	18,789	(648)	-3.45%
Total Hazardous Waste	\$0	\$0	\$51,832	\$53,683	(\$1,851)	-3.45%
Waste Tire transferred to:						
Environment Protection Trust Fund-Waste Tire	\$194,346	\$212,192	\$2,073,394	\$2,152,563	(\$79,169)	-3.68%
DOR Collection Fee	10,229	11,168	109,125	113,293	(4,168)	-3.68%
Total Waste Tire	\$204,575	\$223,360	\$2,182,519	\$2,265,856	(\$83,337)	-3.68%
Other Miscellaneous Agency Transfers non GF						
Special Refund Account	\$2,067,904	\$977,822	\$18,504,421	\$8,460,830	\$10,043,591	118.71%
Special Agent Fees	171,693	135,614	1,696,566	1,098,059	598,506	54.51%
Seized and Forfeited Property	0	0	0	0	0	0.00%
Collection Fees	0	150	25	450	(425)	-94.44%
Sales and Services Outside	15,321	102,629	637,263	330,703	306,560	92.70%
Cash Bond	0	28,500	340,847	155,521	185,327	119.17%
Total Other Miscellaneous Agency Transfers	\$2,254,918	\$1,244,715	\$21,179,122	\$10,045,563	\$11,133,559	110.83%
Summary:						
Transfers to the General Fund	\$419,561,015	\$395,644,996	\$3,845,730,565	\$3,684,868,236	\$160,862,329	4.37%
Transfers to Other than the General Fund	\$247,422,529	\$245,160,732	\$2,035,708,175	\$1,922,990,003	\$112,718,172	5.86%
Total Transfers	\$666,983,544	\$640,805,727	\$5,881,438,740	\$5,607,858,239	\$273,580,501	4.88%

Note: Figures may not add due to computer rounding.