

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

General fund transfers by the Department of Revenue for the 7th month of the fiscal year ending June 30, 2025 were \$558,438,056 which is an increase of \$25,435,958 or 4.77% from the same month of the prior year. General fund transfers for the fiscal year-to-date ending January 31, 2025 were \$3,982,020,480 which is a decrease of -\$91,313,481 or -2.24% from the same period of the prior year.

Transfers to all funds in the month of January for the fiscal year ending June 30, 2025 were \$829,983,441 which is an increase of \$31,600,440 or 3.96% from the same month of the prior year. Transfers to all funds for the fiscal year-to-date ending January 31, 2025 were \$6,089,820,895 which is an increase of \$76,087,753 or 1.27% from the same period of the prior year.

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

	January 2025	January 2024	7/1/24 to 1/31/25	7/1/23 to 1/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
<b>Sales Tax Transferred to:</b>						
General Fund	\$260,551,292	\$256,705,071	\$1,677,106,504	\$1,675,633,406	\$1,473,097	0.09%
Public School Building Fund	0	0	0	0	0	0.00%
Educational Facilities Revolving Loan Fund	0	1,666,666	0	11,666,662	(11,666,662)	-100.00%
Municipalities	47,327,560	46,695,755	338,651,529	336,808,260	1,843,269	0.55%
Motor Vehicle Rental Sales Tax	0	0	0	0	0	0.00%
4-Lane Construction Project	3,953,803	802,740	19,826,273	14,826,406	4,999,867	33.72%
School Ad Valorem	0	0	42,000,000	42,000,000	0	0.00%
Education Enhancement	44,600,070	41,928,108	246,153,147	231,154,103	14,999,044	6.49%
Mississippi Fair Commission	1,302	2,736	29,396	285,479	(256,084)	-89.70%
Motor Vehicle Ad Valorem Tax Reduction Fund	18,254,802	17,250,109	134,895,607	133,634,916	1,260,690	0.94%
Department of Agriculture	58,029	25,607	414,572	263,724	150,848	57.20%
Sales Tax (Telecommunications 7%)	300,596	356,062	2,112,984	2,454,122	(341,138)	-13.90%
Airport Parking	81,208	67,741	675,112	579,173	95,940	16.56%
Capitol Complex Improvement Fund	1,139,846	1,229,381	8,545,979	8,328,997	216,981	2.61%
Sales Tax Incentive Fund - Economic Redevelopment	0	209,381	1,143,107	1,374,380	(231,273)	-16.83%
Sales Tax Incentive Fund - MDA	0	0	0	0	0	0.00%
Sales Tax Incentive Fund - MMEIA	4,500,000	0	18,000,000	0	18,000,000	0.00%
Sales Tax Incentive Fund - Tourism Project	309,472	247,004	2,584,871	2,997,641	(412,770)	-13.77%
MS Development Authority Tourism Advertising Fund	1,204,705	1,135,503	8,825,066	8,581,781	243,285	2.83%
MDA Training Grant	0	0	0	0	0	0.00%
State Aid Road Fund	250,000	250,000	1,750,000	1,750,000	0	0.00%
<b>Total Sales Tax Transfers</b>	<b>\$382,532,685</b>	<b>\$368,571,866</b>	<b>\$2,502,714,144</b>	<b>\$2,472,339,050</b>	<b>\$30,375,095</b>	<b>1.23%</b>
<b>Use Tax Transferred to:</b>						
General Fund	\$46,188,606	\$43,377,654	\$257,597,524	\$239,072,746	\$18,524,779	7.75%
Motor Vehicle Ad Valorem Tag Reduction Fund	5,248,748	5,615,529	42,161,714	44,070,263	(1,908,549)	-4.33%
School Ad Valorem	0	0	4,000,000	4,000,000	0	0.00%
Education Enhancement	10,643,106	9,929,587	56,975,352	53,182,061	3,793,292	7.13%
Local Bridge Replacement & Rehabilitation Fund	2,014,340	1,992,023	13,406,085	14,384,804	(978,719)	-6.80%
State Aid Bridge Fund	2,014,340	1,992,023	13,406,085	11,067,995	2,338,090	21.12%
Modernization Use Tax County Fund	12,086,038	11,952,137	80,436,510	74,854,106	5,582,403	7.46%
Modernization Use Tax City Fund	12,086,038	11,952,137	80,436,510	75,871,582	4,564,927	6.02%
<b>Total Use Tax Transfers</b>	<b>\$90,281,217</b>	<b>\$86,811,091</b>	<b>\$548,419,780</b>	<b>\$516,503,558</b>	<b>\$31,916,223</b>	<b>6.18%</b>
<b>Individual Income Tax Transferred to:</b>						
General Fund	\$146,339,783	\$167,396,534	\$1,320,518,509	\$1,304,174,638	\$16,343,871	1.25%
Income Tax-Withheld-Job Incentive/Advantage	0	0	11,289,297	9,686,754	1,602,544	16.54%
Income Tax - Existing Industry Withholding Rebate	0	0	0	0	0	0.00%
Income Tax - Production Company Rebate	0	3,950,253	2,852,438	9,264,935	(6,412,497)	-69.21%
MMEIA Rebate Fund	0	0	6,003,099	5,990,309	12,790	0.21%
Income Tax-SMART Business Incentive	200,000	(150,000)	275,000	949,559	(674,559)	-71.04%
Withheld Tax Collection Fee - incentive rebate fee	0	0	349,466	299,590	49,875	16.65%
Refund Account	26,098,810	26,677,973	161,429,789	119,684,540	41,745,249	34.88%
<b>Total Individual Income Tax Transfers</b>	<b>\$172,638,594</b>	<b>\$197,874,760</b>	<b>\$1,502,717,598</b>	<b>\$1,450,050,325</b>	<b>\$52,667,273</b>	<b>3.63%</b>
<b>Corporate Tax Transferred to:</b>						
General Fund	\$61,466,512	\$22,890,000	\$267,166,915	\$419,962,624	(\$152,795,710)	-36.38%
Economic Redevelopment Incentive Corporate Fund	25	10,856	39,899	388,616	(348,717)	-89.73%
Refund Account	6,197,910	1,947,607	154,030,953	52,615,406	101,415,547	192.75%
<b>Total Corporate Tax Transfers</b>	<b>\$67,664,447</b>	<b>\$24,848,464</b>	<b>\$421,237,767</b>	<b>\$472,966,646</b>	<b>(\$51,728,879)</b>	<b>-10.94%</b>
<b>Insurance Premium Tax Transferred to:</b>						
General Fund	\$399,377	\$132,273	\$167,169,962	\$142,916,654	\$24,253,309	16.97%
Municipalities	0	0	898,551	7,016	891,535	12707.77%
County Fire Protection	0	0	898,551	7,016	891,535	12707.77%
City of Jackson	0	0	72,886	2,250	70,636	3139.84%
<b>Total Ins. Premium Tax Transfers</b>	<b>\$399,377</b>	<b>\$132,273</b>	<b>\$169,039,950</b>	<b>\$142,932,935</b>	<b>\$26,107,015</b>	<b>18.27%</b>
<b>Gaming Fees &amp; Taxes Transferred to:</b>						
General Fund	\$13,705,936	\$14,032,410	\$90,289,492	\$89,167,235	\$1,122,257	1.26%
Gaming License & Taxes (Counties & Cities)	7,937,187	7,819,083	55,010,532	56,676,048	(1,665,516)	-2.94%
Gaming Bond Sinking Fund	3,000,000	3,000,000	21,000,000	21,000,000	0	0.00%
Gaming State Highway Fund	290,904	523,609	2,338,366	2,752,342	(413,975)	-15.04%
<b>Total Gaming Fees &amp; Tax Transfers</b>	<b>\$24,934,026</b>	<b>\$25,375,102</b>	<b>\$168,638,391</b>	<b>\$169,595,625</b>	<b>(\$957,234)</b>	<b>-0.56%</b>

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

	January 2025	January 2024	7/1/24 to 1/31/25	7/1/23 to 1/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
<b>Cannabis Excise Tax &amp; Fees transferred to:</b>						
General Fund- Excise Tax	\$135,208	\$116,497	\$1,063,118	\$736,334	\$326,784	44.38%
General Fund- Permit Fees	455,000	585,000	4,450,000	5,161,000	(711,000)	-13.78%
Total Cannabis Excise Tax & Fees Transfers	\$590,208	\$701,497	\$5,513,118	\$5,897,334	(\$384,216)	-6.52%
<b>Tobacco Tax transferred to:</b>						
General Fund	\$9,629,162	\$9,997,591	\$68,827,928	\$71,950,899	(\$3,122,971)	-4.34%
Total Tobacco Tax Transfers	\$9,629,162	\$9,997,591	\$68,827,928	\$71,950,899	(\$3,122,971)	-4.34%
<b>Beer and Wine Tax transferred to:</b>						
General Fund	\$2,037,682	\$1,842,514	\$15,729,883	\$15,852,916	(\$123,033)	-0.78%
Total Beer and Wine Tax Transfers	\$2,037,682	\$1,842,514	\$15,729,883	\$15,852,916	(\$123,033)	-0.78%
<b>ABC Collections transferred to:</b>						
General Fund	\$10,573,185	\$9,781,053	\$65,197,863	\$66,223,278	(\$1,025,415)	-1.55%
Counties	28,730	33,370	200,350	192,280	8,070	4.20%
Municipalities	268,286	258,568	2,080,527	2,048,452	32,075	1.57%
Department of Mental Health	1,110,789	1,027,562	6,291,497	6,563,108	(271,611)	-4.14%
ABC Warehouse Bond Sinking Fund	509,091	316,449	2,818,306	2,071,897	746,409	36.03%
ABC Warehouse Improvements Fund	88,507	86,600	542,450	562,426	(19,976)	-3.55%
ABC Sales & Service Outside State Agencies	1,142	690	7,745	3,728	4,017	107.77%
Total ABC Transfers	\$12,579,730	\$11,504,292	\$77,138,738	\$77,665,168	(\$526,430)	-0.68%
<b>Oil Severance Tax Transferred to:</b>						
General Fund	\$1,961,466	\$2,579,935	\$16,145,250	\$17,810,352	(\$1,665,103)	-9.35%
Counties	775,877	1,026,071	6,231,473	6,501,905	(270,432)	-4.16%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Oil Severance Tax Transfers	\$2,737,343	\$3,606,007	\$22,376,723	\$24,312,257	(\$1,935,534)	-7.96%
<b>Gas Severance Tax Transferred to:</b>						
General Fund	\$138,220	\$178,136	\$1,087,849	\$1,160,004	(\$72,155)	-6.22%
Counties	79,210	101,845	550,564	774,151	(223,586)	-28.88%
Education Trust Fund (State Owned Lands)	0	0	0	0	0	0.00%
Total Gas Severance Tax Transfers	\$217,430	\$279,981	\$1,638,413	\$1,934,154	(\$295,741)	-15.29%
<b>Installment Loan Tax transferred to:</b>						
General Fund	\$3,622,584	\$3,170,758	\$11,115,660	\$10,591,416	\$524,244	4.95%
Total Installment Loan Tax Transfers	\$3,622,584	\$3,170,758	\$11,115,660	\$10,591,416	\$524,244	4.95%
<b>Privilege Tax Transferred to:</b>						
General Fund	\$752,907	\$4,952	\$4,140,972	\$955,588	\$3,185,385	333.34%
Highway Department	3,851,052	4,510,116	40,592,843	41,223,836	(630,993)	-1.53%
4-Lane Highway Project	1,388,270	1,454,249	11,686,974	11,629,105	57,869	0.50%
Highway Department Hybrid/Electric	238,174	170,358	1,808,282	1,309,113	499,169	38.13%
State Aid Roads Hybrid/Electric	43,006	30,843	326,645	237,012	89,633	37.82%
Counties	2,292,559	2,721,568	28,363,513	28,630,365	(266,852)	-0.93%
Road Protection - Coast Counties	0	0	29,040	21,216	7,823	36.87%
Trauma Care Fund	834,036	876,672	7,119,023	7,106,219	12,803	0.18%
Mississippi Burn Care Fund	92,308	95,978	769,312	765,075	4,237	0.55%
New Capitol R & R	51,976	56,555	447,032	459,798	(12,765)	-2.78%
DOR Special Tag Fees	23,830	23,074	196,854	176,588	20,266	11.48%
Mailing Fees	129,216	119,518	1,061,031	955,252	105,779	11.07%
Apportioned Tags	0	0	0	404,650	(404,650)	-100.00%
Distinctive License Tag Fees	1,376,452	955,312	11,044,350	7,379,190	3,665,160	49.67%
License Tag Acquisition Fund	256,502	613,243	3,322,638	9,163,841	(5,841,203)	-63.74%
Total Privilege Tax Transfers	\$11,330,288	\$11,632,438	\$110,908,509	\$110,416,847	\$491,662	0.45%
<b>Nuclear In Lieu transferred to:</b>						
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

	January 2025	January 2024	7/1/24 to 1/31/25	7/1/23 to 1/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
<b>Petroleum Tax Transferred to:</b>						
General Fund: Penalty-Dyed Diesel Fuel	\$0	\$0	\$0	\$0	\$0	0.00%
General Fund: Compressed Gas	23,296	35,365	109,253	157,619	(48,365)	-30.68%
General Fund: Natural Gas	85,304	88,992	695,193	710,864	(15,670)	-2.20%
Highway Department	23,476,632	25,798,833	183,927,070	186,679,117	(2,752,047)	-1.47%
State Aid Road Fund	4,129,273	4,566,162	33,027,829	33,597,782	(569,952)	-1.70%
Dept of Marine Resources	0	0	3,050,000	3,050,000	0	0.00%
Counties	177,863	186,360	45,524,317	45,829,446	(305,129)	-0.67%
Road Protection - Coast Counties	287,259	289,712	2,174,785	2,245,980	(71,195)	-3.17%
Seawall - Coast Counties	510,874	515,192	3,866,804	3,907,851	(41,047)	-1.05%
Miss. Groundwater Protection Trust Fd.	815,154	815,027	6,136,880	6,207,574	(70,694)	-1.14%
MDOT Miss. Groundwater Protection Trust Fd.	0	0	0	0	0	0.00%
Dept of Ins Propane Education Fund	8,992	13,651	42,172	60,841	(18,669)	-30.69%
Municipal Aid	919,371	919,371	1,633,122	1,633,122	0	0.00%
Aeronautics Commission	118,405	105,288	901,354	1,218,996	(317,642)	-26.06%
Department of Wildlife Conservation	0	0	5,750,000	5,750,000	0	0.00%
DOR Collection Fees	326	495	1,529	2,206	(677)	-30.69%
Railroad Revitalization Fund	9,936	12,706	73,817	78,296	(4,479)	-5.72%
IFTA Tax	286,712	702,282	6,526,181	5,966,327	559,854	9.38%
Total Petroleum Tax Transfers	\$30,849,397	\$34,049,435	\$293,440,308	\$297,096,021	(\$3,655,713)	-1.23%
<b>TVA In Lieu transferred to:</b>						
General Fund	\$230,637	\$0	\$3,433,652	\$1,937,666	\$1,495,987	77.21%
TVA in Lieu Tax (Counties)	0	0	12,773,174	13,291,144	(517,969)	-3.90%
TVA in Lieu Tax (Municipalities)	0	0	5,652,807	5,911,500	(258,693)	-4.38%
TVA in Lieu Tax (Schools)	0	0	6,168,921	6,427,808	(258,887)	-4.03%
Total TVA In Lieu Transfers	\$230,637	\$0	\$28,028,555	\$27,568,118	\$460,437	1.67%
<b>Statewide Privilege Fees transferred to:</b>						
General Fund	\$62,249	\$12,840	\$621,688	\$634,824	(\$13,135)	-2.07%
Total Statewide Privilege Fees	\$62,249	\$12,840	\$621,688	\$634,824	(\$13,135)	-2.07%
<b>Timber Severance Tax transferred to:</b>						
General Fund	\$0	\$0	\$3,804	\$8,160	(\$4,357)	-53.39%
Timber Severance - Counties	63,308	65,254	511,617	513,477	(1,861)	-0.36%
Timber Severance - Forest Resources	252,015	260,241	2,028,318	2,032,478	(4,160)	-0.20%
Total Timber Severance Tax Transfers	\$315,323	\$325,495	\$2,543,738	\$2,554,116	(\$10,378)	-0.41%
<b>Interest On Investments (STC) &amp; Misc. transferred to:</b>						
General Fund	\$20	\$0	\$20	\$0	\$20	0.00%
Total Int. On Investments (STC) Transfers	\$20	\$0	\$20	\$0	\$20	0.00%
<b>Public Utility Regulatory Fees transferred to:</b>						
General Fund	\$165	\$33	\$8,120,237	\$8,153,498	(\$33,261)	-0.41%
Total Regulatory Fees	\$165	\$33	\$8,120,237	\$8,153,498	(\$33,261)	-0.41%
<b>Municipal Gas Utility Regulation transferred to:</b>						
General Fund	\$1	\$0	\$25,381	\$25,608	(\$227)	-0.89%
Total Municipal Gas Utility Regulation	\$1	\$0	\$25,381	\$25,608	(\$227)	-0.89%
<b>Railroad Regulatory transferred to:</b>						
General Fund	\$0	\$16,970	\$6,978	\$224,242	(\$217,264)	-96.89%
Gross Railroad Regulation	0	0	196,056	201,000	(4,944)	-2.46%
Total Railroad Regulatory	\$0	\$16,970	\$203,035	\$425,242	(\$222,207)	-52.25%
<b>Fantasy Sports Tax transferred to:</b>						
General Fund	\$79,464	\$57,521	\$1,396,843	\$112,390	\$1,284,453	1142.85%
Total Fantasy Sports Tax Transfers	\$79,464	\$57,521	\$1,396,843	\$112,390	\$1,284,453	1142.85%

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

	January 2025	January 2024	7/1/24 to 1/31/25	7/1/23 to 1/31/24	FY25 to FY24 Incr. / (Decr.) Amount	FY25 to FY24 Incr. / (Decr.) Percent
<b>Casual Auto Sales transferred to:</b>						
Motor Vehicle Ad Valorem Tax Reduction Fund	\$452,587	\$443,118	\$3,991,348	\$4,271,606	(\$280,258)	-6.56%
Total Casual Auto Sales Tax Transfers	\$452,587	\$443,118	\$3,991,348	\$4,271,606	(\$280,258)	-6.56%
<b>Title Fees Transferred to:</b>						
DOR Title Fees	\$763,613	\$714,748	\$5,701,276	\$5,387,468	\$313,808	5.82%
Total Title Fees Transfers	\$763,613	\$714,748	\$5,701,276	\$5,387,468	\$313,808	5.82%
<b>ATV/ Motorcycle Fees transferred to:</b>						
Trauma Care Fund	\$135,993	\$117,186	\$788,348	\$749,884	\$38,464	5.13%
Total ATV/ Motorcycle Fees Transfers	\$135,993	\$117,186	\$788,348	\$749,884	\$38,464	5.13%
<b>Prepaid Wireless E911 transferred to:</b>						
CMRS Board	\$652,682	\$667,377	\$4,813,796	\$4,731,769	\$82,026	1.73%
Prepaid Wireless E911 Fee	13,320	13,621	98,246	96,576	1,670	1.73%
Total Prepaid Wireless E911	\$666,002	\$680,998	\$4,912,042	\$4,828,345	\$83,697	1.73%
<b>E911 Telephone Minimum Standards Service Charge transferred to:</b>						
E911 Telephone Minimum Standards Service Charge	\$142,193	\$132,519	\$940,243	\$938,297	\$1,946	0.21%
Total E911 Telephone Minimum Standards Service Charge	\$142,193	\$132,519	\$940,243	\$938,297	\$1,946	0.21%
<b>Railcar In Lieu transferred to:</b>						
Rail Car in Lieu - Counties	\$0	\$0	\$0	\$0	\$0	0.00%
Rail Car in Lieu - DOR Fee	93,054	38,401	297,920	305,678	(7,758)	-2.54%
Total Rail Car in Lieu	\$93,054	\$38,401	\$297,920	\$305,678	(\$7,758)	-2.54%
<b>City Utility Tax</b>						
Gross City Utility Tax	\$17,902	\$23,291	\$136,760	\$180,944	(\$44,184)	-24.42%
City Utility Fee	942	1,226	7,197	9,523	(2,326)	-24.43%
Total City Utility	\$18,844	\$24,517	\$143,957	\$190,467	(\$46,510)	-24.42%
<b>Special Levy transferred to:</b>						
Cities / Counties / Local Government Project	\$12,259,886	\$11,860,020	\$90,929,971	\$89,061,812	\$1,868,159	2.10%
Occupancy	60,582	52,786	402,427	428,113	(25,686)	-6.00%
Mississippi Telecommunication Facility	35,905	38,894	258,322	258,871	(549)	-0.21%
Special Levy / Occupancy Collection Fee	355,910	339,539	2,635,049	2,561,837	73,212	2.86%
Total Special Levy	\$12,712,283	\$12,291,238	\$94,225,769	\$92,310,632	\$1,915,137	2.07%
<b>Non-Hazardous Waste transferred to:</b>						
Environment Protection Trust Fund - Facility Corrective Act Trust Fund	\$0	\$1,750	\$2,602,966	\$2,029,739	\$573,226	28.24%
Environment Protection Trust Fund	0	1,750	2,602,965	2,029,739	573,226	28.24%
Total Non-Hazardous Waste	\$0	\$3,500	\$5,205,931	\$4,059,479	\$1,146,452	28.24%
<b>Hazardous Waste transferred to:</b>						
Hazardous Waste Tax (Counties)	\$0	\$664	\$111	\$10,370	(\$10,259)	-98.93%
Hazardous Waste - Perpetual Care & Maint.	0	774	130	12,099	(11,969)	-98.93%
Hazardous Waste - Minimization Fund	0	774	130	12,099	(11,969)	-98.93%
Total Hazardous Waste	\$0	\$2,212	\$371	\$34,567	(\$34,197)	-98.93%
<b>Waste Tire transferred to:</b>						
Environment Protection Trust Fund-Waste Tire	\$278,519	\$262,489	\$2,076,306	\$1,661,999	\$414,308	24.93%
DOR Collection Fee	14,658	13,815	109,277	133,567	(24,289)	-18.18%
Total Waste Tire	\$293,176	\$276,304	\$2,185,584	\$1,795,565	\$390,019	21.72%
<b>Other Miscellaneous Agency Transfers non GF</b>						
Special Refund Account	\$1,783,369	\$2,473,848	\$9,386,817	\$17,395,296	(\$8,008,479)	-46.04%
Special Agent Fees	169,177	294,211	1,300,837	1,593,905	(293,068)	-18.39%
Amusement Ride Fees	0	0	0	1,000	(1,000)	-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	21,122	79,275	217,023	292,005	(74,982)	-25.68%
Cash Bond	0	0	127,020	0	127,020	0.00%
Total Other Miscellaneous Agency Transfers	\$1,973,667	\$2,847,334	\$11,031,698	\$19,282,206	(\$8,250,508)	-42.79%
<b>Summary:</b>						
Transfers to the General Fund	\$558,438,056	\$533,002,098	\$3,982,020,480	\$4,073,333,960	(\$91,313,481)	-2.24%
Transfers to Other than the General Fund	\$271,545,385	\$265,380,903	\$2,107,800,415	\$1,940,399,182	\$167,401,234	8.63%
Total Transfers	\$829,983,441	\$798,383,001	\$6,089,820,895	\$6,013,733,142	\$76,087,753	1.27%

Note: Figures may not add due to computer rounding.