

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	40,031,934	39,022,908	47,448,150	38,007,887
Travel	1,335,194	1,589,517	1,801,308	1,335,194
Contractual Services	17,729,084	21,476,517	20,456,219	16,539,900
Commodities	1,075,369	1,402,310	1,430,354	1,075,369
Capital Outlay - Equipment	930,529	1,004,190	589,291	549,291
Vehicles	0	180,000	736,100	0
Subsidies, Loans & Grants	191,203	215,190	233,514	213,057
<b>Totals</b>	<b>61,293,313</b>	<b>64,890,632</b>	<b>72,694,936</b>	<b>57,720,698</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	10,264,779	4,869,934	0	0
State Appropriations	38,118,874	38,322,599	55,096,837	40,122,599
State Support Special Funds	0	4,100,000	0	0
Sales Tax Fees	17,598,099	17,598,099	17,598,099	17,598,099
Special License Tag Fees	181,495	0	0	0
Less: Est Cash Available	-4,869,934	0	0	0
<b>Totals</b>	<b>61,293,313</b>	<b>64,890,632</b>	<b>72,694,936</b>	<b>57,720,698</b>
<b><u>Summary Of Positions</u></b>				
Permanent Full-Time	833	834	810	745
Part-Time	1	1	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
<b>Totals</b>	<b>834</b>	<b>835</b>	<b>810</b>	<b>745</b>
<b><u>Summary Of Funding</u></b>				
General Funds	38,118,874	38,322,599	55,096,837	40,122,599
State Support Funds	0	4,100,000	0	0
Special Funds	23,174,439	22,468,033	17,598,099	17,598,099
<b>Totals</b>	<b>61,293,313</b>	<b>64,890,632</b>	<b>72,694,936</b>	<b>57,720,698</b>

**Agency Description and Programs**

Section 27-3-1, Mississippi Code of 1972, as amended established the Mississippi State Tax Commission. Senate Bill 2712 of the 2009 Regular Legislative Session changed the name to the Mississippi Department of Revenue (DOR) effective July 1, 2010. The Department of Revenue is the primary agency for collecting tax revenues that support state and local governments in Mississippi. The responsibilities of the DOR include: titling and registration of motor vehicles, monitoring ad valorem assessments throughout the state to ensure consistent appraisal and valuation of properties, enforcement of Mississippi's Prohibition and Local Option Law, and operating as the wholesale distributor of alcoholic beverages.

**1. General Administration**

This program serves to provide executive and administrative support and facilities to all areas of DOR for managing the collection of state and local government revenue and safeguarding state assets, including cash receipts, through compliance with laws and regulations.

## 2. Tax Administration

This program serves to administer the revenue laws fairly and equitably related to income taxes and business taxes that fund state and local government operations.

## 3. Audit

This program serves to ensure that taxpayers are accurately reporting and paying their taxes, provide discovery of under-reporting and non-reporting taxpayers, and increase voluntary compliance with all Mississippi tax laws, rules, and regulations.

## 4. Tax Enforcement

This program serves to enforce the tax laws administered by the DOR relating to taxpayers filing returns and paying liabilities and identifying non-registered taxpayers.

## 5. Property and Motor Vehicle Services

This program serves to ensure equalization of property values through the state and to ensure all motor vehicle registration and title information is accurate.

## 6. Alcohol Beverage Control

This program serves to administer the Local Option Alcoholic Beverage Laws providing the state with an effective regulatory system for alcohol.

	FY 2018 Actual	FY 2019 Estimated	FY 2020 Requested	FY 2020 Recommended
<b><u>Summary By Program</u></b>				
1. General Administration				
Total Funds	26,195,956	29,769,815	29,881,937	23,920,346
2. Tax Administration				
Total Funds	6,846,133	6,717,484	7,640,967	6,209,707
3. Audit				
Total Funds	9,312,134	9,200,825	12,000,489	9,069,947
4. Tax Enforcement				
Total Funds	7,220,594	7,163,764	8,805,451	6,972,582
5. Property & Motor Vehicle Services				
Total Funds	4,458,589	4,477,364	5,667,552	4,334,409
6. Alcohol Beverage Control				
Total Funds	7,259,907	7,561,380	8,698,540	7,213,707