

	FY 2020 Actual	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	40,137,191	40,615,846	42,552,863	39,581,225
Travel	994,652	950,000	1,270,000	900,000
Contractual Services	18,554,031	17,899,590	18,240,337	15,039,400
Commodities	1,300,310	1,257,551	1,323,702	1,057,551
Capital Outlay - Other Than Equipment	0	0	535,000	0
Capital Outlay - Equipment	1,091,020	0	2,505,000	0
Vehicles	149,330	150,000	150,000	0
Subsidies, Loans & Grants	260,566	270,000	270,000	270,000
Totals	62,487,100	61,142,987	66,846,902	56,848,176
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	4,837,183	5,235,521	677,588	677,588
State Appropriations	41,602,025	38,585,054	44,629,314	37,670,588
State Support Special Funds	1,000,000	0	2,240,000	0
Sales Tax Fees	20,283,413	18,000,000	18,500,000	18,500,000
Motor Veh Ad Valorem Reduction Fd	0	0	800,000	0
Less: Est Cash Available	-5,235,521	-677,588	0	0
Totals	62,487,100	61,142,987	66,846,902	56,848,176
<u>Summary Of Positions</u>				
Permanent Full-Time	810	810	810	671
Part-Time	0	0	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
Totals	810	810	810	671
<u>Summary Of Funding</u>				
General Funds	41,602,025	38,585,054	44,629,314	37,670,588
State Support Funds	1,000,000	0	2,240,000	0
Special Funds	19,885,075	22,557,933	19,977,588	19,177,588
Totals	62,487,100	61,142,987	66,846,902	56,848,176

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 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 2020 Actual	FY 2021 Estimated	FY 2022 Requested	FY 2022 Recommended
<u>Summary By Program</u>				
1. General Administration				
Total Funds	26,604,771	25,119,349	27,907,521	22,900,217
2. Tax Administration				
Total Funds	6,968,790	7,049,435	7,429,753	6,545,537
3. Audit				
Total Funds	8,247,554	8,244,786	9,449,481	7,553,432
4. Tax Enforcement				
Total Funds	7,040,701	7,218,930	7,482,908	6,870,918
5. Property & Motor Vehicle Services				
Total Funds	4,686,302	4,739,125	4,827,717	4,408,578
6. Alcohol Beverage Control				
Total Funds	8,938,982	8,771,362	9,749,522	8,569,494