

**Agency Revenue Source Report - FY15 Data**

As Required by HB 831, 2015 Legislative Session

Agency Name Mississippi Department of Revenue

Budget Year 2015

State Support Sources Amount Received  
 General Funds 46,228,961

State Support Special Funds Amount Received

Education Enhancement Funds	-
Health Care Expendable Funds	-
Tobacco Control Funds	-
Capital Expense Funds	1,000,000
Budget Contingency Funds	-
Working Cash Stabilization Reserve Funds	-

Special Funds Amount Received

3180 Special License Tag Fees	112,712
3181 Sales Tax Fees	16,611,346
3804 Info Tech Upgrades - ITS	-
3852 Info Tech System Modernization	-
3860 Info Tech Upgrades Ser 11A	-

List all Federal Funds as its most specific level, such as an office or division, not the federal department.

<u>Federal Funds</u>	Amount Received	Action or results promised in order to receive funds
Sample Federal Fund #1	-	
Sample Federal Fund #2	-	

*Add Rows for Additional Special Funds*

Revenue from Tax, Fine or Fee Assessed

Rail Car in Lieu collection fee	Amount Assessed	-
<i>Fund 3181</i>	Amount Collected	179,254
	Authority to Collect	27-35-515 (d)
	Method of Determining Assessment	3% of Rail Car in Lieu Collections
	Method of Collection	Transfer of collections from Treasury Fund

Amt. & Purpose for which Expended Amount	179,254	Purpose
		Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund	
Authority for Transfer to General Fund	
Amount Transferred to Another Entity	
Authority for Transfer to Other Entity	
Name of Other Entity	
Fiscal Year-Ending Balance	

Compressed Gas collection fee  
Fund 3181

Amount Assessed  
Amount Collected  
Authority to Collect  
Method of Determining Assessment  
Method of Collection  
Amt. & Purpose for which Expended  
Amount

4,517

-
4,517
75-57-119 (3) (b)
3 1/2 % of Compressed Gas Tax
Transfer of collections from Treasury Fund

Purpose
Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
Authority for Transfer to General Fund  
Amount Transferred to Another Entity  
Authority for Transfer to Other Entity  
Name of Other Entity  
Fiscal Year-Ending Balance


Mailing Fees for license tags  
Fund 3181

Amount Assessed  
Amount Collected  
Authority to Collect  
Method of Determining Assessment  
Method of Collection  
Amt. & Purpose for which Expended  
Amount

435,170

-
435,170
27-19-32
Actual cost of mailing license plates and/or decals
Transfer of collections from Treasury Fund

Purpose
Reimbursement of cost to mail plates and/or decals

Amount Transferred to General Fund  
Authority for Transfer to General Fund  
Amount Transferred to Another Entity  
Authority for Transfer to Other Entity  
Name of Other Entity  
Fiscal Year-Ending Balance


Occupancy Tax collection fee  
Fund 3181

Amount Assessed  
Amount Collected  
Authority to Collect  
Method of Determining Assessment  
Method of Collection

-
21,174
Local and Private Legislation
3% of collections
Transfer of collections from Treasury Fund

Amt. & Purpose for which Expended Amount

21,174

Purpose

Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


City Utility collection fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended Amount

29,392

-
29,392
21-33-205
5% of collections
Transfer of collections from Treasury Fund

Purpose

Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Special City/County Levy collection fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended Amount

2,336,309

-
2,336,309
Various Local and Private Legislation
3% of collections
Transfer of collections from Treasury Fund

Purpose

Defray the cost of carrying out the duties of the department





Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Employment Security intercept fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	264,875
71-5-389 (d)	
\$17.00 per intercept	
Transfer of collections from Treasury Fund	

	264,875

Purpose
Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


DHS intercept fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	5,311
27-7-509 (5)	
\$17.00 per intercept	
Transfer of collections from Treasury Fund	

	5,311

Purpose
Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund


Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Student Loan intercept fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	35,763
	27-7-707 (2)
	15% of intercept amount
	Transfer of collections from Treasury Fund

	35,763

Purpose

Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Accelerated payment collection fee  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	100,000
	27-7-309 (b)
	Amount is set in statute
	Transfer of collections from Treasury Fund

	100,000

Purpose

Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


MMEIA Rebate collection fee  
Fund 3181

Amount Assessed  
Amount Collected  
Authority to Collect  
Method of Determining Assessment  
Method of Collection  
Amt. & Purpose for which Expended  
Amount

483,692

-
483,692
57-62-11 (2)
3% of rebate amount
Transfer of collections from Treasury Fund

Purpose

Defray the cost of carrying out the duties of the department

Amount Transferred to General Fund  
Authority for Transfer to General Fund  
Amount Transferred to Another Entity  
Authority for Transfer to Other Entity  
Name of Other Entity  
Fiscal Year-Ending Balance


Mailing Fees - Tobacco  
Fund 3181

Amount Assessed  
Amount Collected  
Authority to Collect  
Method of Determining Assessment  
Method of Collection  
Amt. & Purpose for which Expended  
Amount

353

-
353
27-69-73
Actual cost to mail tobacco stamps
Transfer of collections from Treasury Fund

Purpose

Defray cost of mailing tobacco stamps (The practice of having this reimbursed has been discontinued. The collections here represent an old liability that was collected in 2015.)

Amount Transferred to General Fund  
Authority for Transfer to General Fund  
Amount Transferred to Another Entity  
Authority for Transfer to Other Entity  
Name of Other Entity  
Fiscal Year-Ending Balance


Sales and Service Outside Agency  
Fund 3181

Amount Assessed  
Amount Collected  
  
Authority to Collect  
Method of Determining Assessment

-
455,516
35.VII.01.01 Mississippi Administrative Code Part VII, Subpart 1, Chapter 1
Cost to provide data

Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

455,516

Transfer of collections from Treasury Fund
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Purpose
Offset cost of providing vehicle data

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Warrant Fees  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

2,258,140

-
2,258,140
27-65-63, 27-65-59
Lien and garnishment fees collected
Transfer of collections from Treasury Fund

Purpose
Reimbursement of costs associated with filing liens and issuing garnishments. (Lien fees are no longer charged, but previous fees are still collected on outstanding liabilities.)

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


Title Fees  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

1,765,861

-
9,613,642
63-21-65
Title Fees collected
Transfer of collections from Treasury Fund

Purpose
Defray the cost of carrying out the duties of the department





Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


NABCA grant award  
 Fund 3181

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	16,901
	Award from NABCA
	Payment from NABCA

	16,901

	Purpose
	Educational materials and various other expenses related to the fight against underage drinking by MS Alcohol Beverage Control Enforcement officers.

Amount Transferred to General Fund  
 Authority for Transfer to General Fund  
 Amount Transferred to Another Entity  
 Authority for Transfer to Other Entity  
 Name of Other Entity  
 Fiscal Year-Ending Balance


**Fund 3181 Balance**

	<b>7,847,781</b>
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Special Tag Fee  
 Fund 3180

Amount Assessed  
 Amount Collected  
 Authority to Collect  
 Method of Determining Assessment  
 Method of Collection  
 Amt. & Purpose for which Expended  
 Amount

	-
	112,712
	27-19-44.1
	1.00 per tag as allowed by statute
	Transfer of collections from Treasury Fund


	Purpose
	Defray the cost of administering special license plates

Amount Transferred to General Fund

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Authority for Transfer to General Fund  
Amount Transferred to Another Entity  
Authority for Transfer to Other Entity  
Name of Other Entity  
Fiscal Year-Ending Balance


**Fund 3180 Balance**

<b>603,676</b>
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