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	
Chata Commant Constal E	Amount Described	
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		
Tremma duan duam auton neces re rando		
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,		
Federal Funds	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	-
Fund 3181	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	Purpose
	470.054	Defray the cost of carrying out the duties of the
	179,254	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	Amount Assessed	
Fund 3181	Amount Collected	4,517
	Authority to Collect	75-57-119 (3) (b)
	Method of Determining Assessment	3 1/2 % of Compressed Gas Tax
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	<u> </u>
	Amount	Purpose
		Defray the cost of carrying out the duties of the
	4,517	department
	A T	
	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	
	risedi redi Eriding Balance	L
Mailing Fees for license tags	Amount Assessed	-
Fund 3181	Amount Collected	435,170
	Authority to Collect	27-19-32
	Method of Determining Assessment	Actual cost of mailing license plates and/or decals
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	
	Amount	Purpose
	435,170	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 Tay calls -time for	Amount AccessI	
Occupancy Tax collection fee Fund 3181	Amount Collected	- 24 474
ana 3101	Amount Collected Authority to Collect	21,174 Local and Private Legislation
	Authority to collect	Local and Filvate Legislation

Method of Determining Assessment

Method of Collection

3% of collections

Transfer of collections from Treasury Fund

Amt. & Purpose for which Expended Amount Purpose Defray the cost of carrying out the duties of the department 21,174 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 **Amount Assessed** Fund 3181 29,392 **Amount Collected** Authority to Collect 21-33-205 Method of Determining Assessment 5% of collections Method of Collection Transfer of collections from Treasury Fund Amt. & Purpose for which Expended Amount Purpose Defray the cost of carrying out the duties of the 29,392 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 **Amount Assessed** Fund 3181 **Amount Collected** 2,336,309 Authority to Collect Various Local and Private Legislation 3% of collections Method of Determining Assessment Method of Collection Transfer of collections from Treasury Fund Amt. & Purpose for which Expended Amount Purpose Defray the cost of carrying out the duties of the 2,336,309 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	
	riscal real-Ending balance	
Waste Tire collection fee	Amount Assessed	
Fund 3181	Amount Collected	128,063
	Authority to Collect	17-17-423 (2)
	Method of Determining Assessment	5% of collections
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	
	Amount	Purpose
		Defray the cost of carrying out the duties of the
	128,063	department
	120,003	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	
	_	
Prepaid Wireless E911 collection fee	Amount Assessed	-
Fund 3181	Amount Collected	117,660
	Authority to Collect	19-5-343 (3) (e)
	Method of Determining Assessment	2% of collections
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	
	Amount	Purpose
	7 tinodite	Defray the cost of carrying out the duties of the
	117.660	department
	117,660	uepai tillelit

	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	Amount Assessed	-
Fund 3181	Amount Collected	264,875
	Authority to Collect	71-5-389 (d)
	Method of Determining Assessment	\$17.00 per intercept
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	,
	Amount	Purpose
		Defray the cost of carrying out the duties of the
	264,875	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	
DUS intercent for	Amount Assessed	
DHS intercept fee Fund 3181	Amount Assessed Amount Collected	5,311
3404	Authority to Collect	27-7-509 (5)
	Method of Determining Assessment	\$17.00 per intercept
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	Transfer of concentions from freasury runu
	Amount	Purpose
	Amount	Defray the cost of carrying out the duties of the
	5,311	department
	5,511	asparentene
	 	
	<u> </u>	
	Amount Transferred to General Fund	
	Authority for Transfer to General Fund	
	Additionly for Transfer to General Fulla	

	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	35,763 27-7-707 (2) 15% of intercept 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	
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 Purpose
	100,000	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	Amount Assessed	-	
Fund 3181	Amount Collected	483,69	
	Authority to Collect	57-62-11 (2)	
	Method of Determining Assessment	3% of rebate amount	
	Method of Collection	Transfer of collections from Treasury Fund	
	Amt. & Purpose for which Expended		
	Amount	Purpose	
		Defray the cost of carrying out the duties of the	
	483,692	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	Amount Assessed	_	
Fund 3181	Amount Collected	353	
1 and 5161	Authority to Collect	27-69-73	
	Method of Determining Assessment	Actual cost to mail tobacco stamps	
	Method of Determining Assessment Method of Collection	Transfer of collections from Treasury Fund	
	Amt. & Purpose for which Expended	Transfer of conections from freasury rund	
	Amount	Purpose	
	353	Defray cost of mailing tobacco stamps	
	333	(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	Amount Assessed	-	
Fund 3181	Amount Collected	455,516	

Authority to Collect

Method of Determining Assessment

35.VII.01.01 Mississippi Administrative Code Part VII,

Subpart 1, Chapter 1

Cost to provide data

Method of Collection	Transfer of collections from Treasury Fund
Amt. & Purpose for which Expended	
Amount	Purpose
455,516	Offset cost of providing vehicle data
	-
American Transferred to Community of	
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	
Amount Assessed	-
Amount Collected	2,258,140
Authority to Collect	27-65-63, 27-65-59
Method of Determining Assessment	Lien and garnishment fees collected
Method of Collection	Transfer of collections from Treasury Fund
Amt. & Purpose for which Expended	,
Amount	Purpose
2,258,140	Reimbursement of costs associated with filing liens
2,236,140	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	
A	
Amount Assessed	-
Amount Collected	9,613,642
Authority to Collect	63-21-65
Method of Determining Assessment	Title Fees collected
Method of Collection	Transfer of collections from Treasury Fund
Amt. & Purpose for which Expended	
Amount	Purpose
	Defray the cost of carrying out the duties of the
1,765,861	department
1,/05,601	uepai tilletit

Warrant Fees Fund 3181

Title Fees Fund 3181

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	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	
Refund/Reimbursement of expense	Amount Assessed	-
Fund 3181	Amount Collected	121 000
runu 3101		121,898
	Authority to Collect	
		Actual amount of expenditure qualifying for
	Method of Determining Assessment	reimbursement/refund
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	
	Amount	Purpose
	121,898	Refund/Reimbursement of expenditures
	121,838	nerality neithbursement of experialitares
	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	
	· ·	
Municipal Court collection fee	Amount Assessed	-
Fund 3181	Amount Collected	3,716
	Authority to Collect	21-23-23 (2)
	Method of Determining Assessment	5% of payments to municipalities
	Method of Collection	Transfer of collections from Treasury Fund
	Amt. & Purpose for which Expended	
	Amount	Purpose
	3,716	Defray the cost of administering the fund
	3,/10	Derray the cost of autimistering the fund

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 **Amount Assessed** Fund 3181 16,901 **Amount Collected** Authority to Collect Method of Determining Assessment Award from NABCA Method of Collection Payment from NABCA Amt. & Purpose for which Expended Amount Purpose 16,901 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 7,847,781 Special Tag Fee **Amount Assessed** Fund 3180 **Amount Collected** 112,712 27-19-44.1 Authority to Collect Method of Determining Assessment 1.00 per tag as allowed by statute Transfer of collections from Treasury Fund Method of Collection Amt. & Purpose for which Expended Amount **Purpose** Defray the cost of administering special license plates 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 3180 Balance

603,676