

	FY 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	38,335,544	41,602,025	42,942,826	40,615,846
Travel	1,198,287	1,301,447	1,301,447	1,301,447
Contractual Services	19,673,607	17,446,715	18,146,715	16,296,715
Commodities	1,043,330	1,061,320	1,061,320	1,061,320
Capital Outlay - Other Than Equipment	0	3,500,000	0	0
Capital Outlay - Equipment	359,643	951,094	943,808	601,094
Vehicles	30,018	150,000	150,000	150,000
Subsidies, Loans & Grants	183,705	193,303	200,589	193,303
Totals	60,824,134	66,205,904	64,746,705	60,219,725
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	5,057,927	5,004,133	2,380,939	2,380,939
State Appropriations	38,322,599	41,602,025	45,142,826	40,615,846
State Support Special Funds	4,100,000	1,000,000	0	0
Sales Tax Fees	18,347,741	18,980,685	18,980,685	18,980,685
Motor Veh Ad Valorem Reduction Fd	0	2,000,000	0	0
Less: Est Cash Available	-5,004,133	-2,380,939	-1,757,745	-1,757,745
Totals	60,824,134	66,205,904	64,746,705	60,219,725
<u>Summary Of Positions</u>				
Permanent Full-Time	834	810	810	722
Part-Time	1	0	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
Totals	835	810	810	722
<u>Summary Of Funding</u>				
General Funds	38,322,599	41,602,025	45,142,826	40,615,846
State Support Funds	4,100,000	1,000,000	0	0
Special Funds	18,401,535	23,603,879	19,603,879	19,603,879
Totals	60,824,134	66,205,904	64,746,705	60,219,725

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 2019 Actual	FY 2020 Estimated	FY 2021 Requested	FY 2021 Recommended
<u>Summary By Program</u>				
1. General Administration				
Total Funds	26,846,144	25,781,609	26,729,992	24,235,717
2. Tax Administration				
Total Funds	6,535,395	6,960,686	7,026,049	6,798,186
3. Audit				
Total Funds	8,483,944	9,241,849	9,618,353	9,033,320
4. Tax Enforcement				
Total Funds	7,012,676	7,337,032	7,714,068	7,143,880
5. Property & Motor Vehicle Services				
Total Funds	4,532,988	4,686,184	4,931,937	4,531,871
6. Alcohol Beverage Control				
Total Funds	7,412,987	12,198,544	8,726,306	8,476,751