

	FY 2021 Actual	FY 2022 Estimated	FY 2023 Requested	FY 2023 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	39,128,316	40,843,000	44,015,435	41,442,091
Travel	683,600	1,220,000	1,220,000	1,220,000
Contractual Services	17,807,136	18,652,032	19,219,738	18,327,032
Commodities	1,554,816	1,250,000	1,382,600	1,250,000
Capital Outlay - Other Than Equipment	0	500,000	410,000	0
Capital Outlay - Equipment	258,139	2,095,000	1,830,775	780,000
Vehicles	151,030	150,000	150,000	150,000
Subsidies, Loans & Grants	257,521	228,461	240,808	228,461
<b>Totals</b>	<b>59,840,558</b>	<b>64,938,493</b>	<b>68,469,356</b>	<b>63,397,584</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	5,585,365	6,159,826	3,956,977	3,956,977
State Appropriations	38,585,054	42,095,644	45,268,079	42,694,735
State Support Special Funds	0	2,140,000	2,240,775	0
Sales Tax Fees	20,329,965	18,500,000	18,500,000	20,702,849
CARES Act Expense Allocation Fund	1,500,000	0	0	0
Less: Est Cash Available	-6,159,826	-3,956,977	-1,496,475	-3,956,977
<b>Totals</b>	<b>59,840,558</b>	<b>64,938,493</b>	<b>68,469,356</b>	<b>63,397,584</b>
<b><u>Summary Of Positions</u></b>				
Permanent Full-Time	810	820	820	660
Part-Time	0	0	0	0
Time-Limited Full-Time	0	0	0	0
Part-Time	0	0	0	0
<b>Totals</b>	<b>810</b>	<b>820</b>	<b>820</b>	<b>660</b>
<b><u>Summary Of Funding</u></b>				
General Funds	38,585,054	42,095,644	45,268,079	42,694,735
State Support Funds	0	2,140,000	2,240,775	0
Special Funds	21,255,504	20,702,849	20,960,502	20,702,849
<b>Totals</b>	<b>59,840,558</b>	<b>64,938,493</b>	<b>68,469,356</b>	<b>63,397,584</b>

### **Agency Description and Programs**

The Department of Revenue (DOR), initially known as the Mississippi State Tax Commission, was reorganized under Section 27-3-1, Mississippi Code of 1972, as 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. 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.

2. Audit

This program ensures that taxpayers accurately report and pay their taxes, provides discovery of under-reporting and non-reporting taxpayers, and increases voluntary compliance with all Mississippi tax laws, rules, and regulations.

3. 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.

4. General Administration

This program provides executive and administrative support and facilities to all areas of DOR to manage the collection of state and local government revenue and safeguard state assets, including cash receipts, through compliance with laws and regulations.

5. Property and Motor Vehicle Services

This program ensures equalization of property values through the state and provides accurate motor vehicle registration and title information.

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 2021 Actual	FY 2022 Estimated	FY 2023 Requested	FY 2023 Recommended
<b><u>Summary By Program</u></b>				
1. Tax Administration				
Total Funds	7,171,115	7,322,600	7,793,177	7,425,292
2. Audit				
Total Funds	7,498,540	8,867,350	9,801,534	8,987,438
3. Tax Enforcement				
Total Funds	6,542,870	6,876,500	7,142,517	6,960,592
4. General Administration				
Total Funds	24,475,665	26,907,398	27,613,732	25,903,665
5. Property & Motor Vehicle Services				
Total Funds	4,510,455	4,576,000	4,733,995	4,623,730
6. Alcohol Beverage Control				
Total Funds	9,641,913	10,388,645	11,384,401	9,496,867