

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	38,554,594	45,563,197	48,225,492	43,302,049
Travel	890,481	1,245,000	1,220,000	1,220,000
Contractual Services	21,416,424	23,659,411	21,041,880	20,910,628
Commodities	1,558,993	2,782,100	1,908,444	1,509,254
Capital Outlay - Other Than Equipment	0	410,000	0	0
Capital Outlay - Equipment	1,654,478	2,441,375	2,378,165	1,200,000
Vehicles	169,355	696,695	250,000	250,000
Wireless Communication Devices	5,389	0	0	0
Subsidies, Loans & Grants	597,439	240,808	182,000	182,000
Totals	64,847,153	77,038,586	75,205,981	68,573,931
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	6,159,826	7,358,015	5,250,113	5,250,113
State Appropriations	42,095,644	47,316,431	49,445,492	46,255,283
State Support Special Funds	2,827,944	7,394,699	2,323,165	0
Sales Tax Fees	21,076,541	20,219,554	19,500,000	19,500,000
Hazard Duty Pay	45,213	0	0	0
Less: Est Cash Available	-7,358,015	-5,250,113	-1,312,789	-2,431,465
Totals	64,847,153	77,038,586	75,205,981	68,573,931
<u>Summary Of Headcounts</u>				
Permanent Full-Time	820	714	714	668
Part-Time	0			
Time-Limited Full-Time	0	0	0	0
Part-Time	0			
Totals	820	714	714	668
<u>Summary Of Funding</u>				
General Funds	42,095,644	47,316,431	49,445,492	46,255,283
State Support Funds	2,827,944	7,394,699	2,323,165	0
Special Funds	19,923,565	22,327,456	23,437,324	22,318,648
Totals	64,847,153	77,038,586	75,205,981	68,573,931

Agency Description and Programs

The Department of Revenue (DOR), 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 agency include titling and registering motor vehicles, monitoring ad valorem assessments throughout the state to ensure consistent appraisal and valuation of properties, enforcing Mississippi's Prohibition and Local Option Law, and operating as the wholesale distributor of alcoholic beverages.

Senate Bill 2095 of the 2022 Regular Legislative Session created the Mississippi Medical Cannabis Act. Senate Bill 2966 of the 2022 Regular Legislative Session appropriated the operational expenses for Medical Cannabis.

Senate Bill 2844 of the 2022 Regular Legislative Session provides that the DOR shall contract with an outside party to operate the ABC Liquor Distribution Center.

1. Tax Administration

This program administers the revenue laws fairly and equitably related to income 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 tax returns, 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. ABC Liquor Distribution Center

This program serves to administer the Local Option Alcoholic Beverage Laws providing the state with an effective regulatory system for alcohol. DOR does not have an accurate estimate of the cost for an outside party to operate the Distribution Center.

7. Enforcement

This program maintains fair and equitable enforcement of the Local Option Alcoholic Beverage Laws, prohibition laws, and state beer laws. Since the passage of the Mississippi Medical Cannabis Act, Enforcement will also oversee the issuance of Medical Cannabis Dispensary licenses, enforcement of all applicable state laws, administrative codes, and regulation of Medical Cannabis Dispensaries in Mississippi.

	FY 2022 Actual	FY 2023 Estimated	FY 2024 Requested	FY 2024 Recommended
Summary By Program				
1. Tax Administration				
Total Funds	7,106,874	7,099,150	7,401,171	6,763,877
2. Audit				
Total Funds	7,103,183	8,820,737	10,253,574	8,413,975
3. Tax Enforcement				
Total Funds	6,410,726	7,390,735	7,720,515	7,080,678
4. General Administration				
Total Funds	27,380,472	29,130,566	30,794,926	28,555,110
5. Property & Motor Vehicle Services				
Total Funds	4,427,863	4,947,177	5,026,129	4,764,371
6. ABC Liquor Distribution Center				
Total Funds	12,418,035	13,489,499	10,108,697	9,650,587
7. Enforcement				
Total Funds	0	6,160,722	3,900,969	3,345,333