

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Expenditure By Object</u>				
Salaries & Fringe Benefits	38,001,086	45,418,585	46,118,106	44,070,076
Travel	1,087,633	1,220,000	1,120,000	1,120,000
Contractual Services	28,144,403	30,905,920	33,266,711	30,905,920
Commodities	1,631,778	1,463,948	1,275,900	1,275,900
Capital Outlay - Other Than Equipment	0	804,059	0	0
Capital Outlay - Equipment	1,266,476	1,664,522	863,000	342,498
Vehicles	409,332	240,000	240,000	240,000
Wireless Communication Devices	1,116	0	0	0
Subsidies, Loans & Grants	881,742	100,000	100,000	100,000
Totals	71,423,566	81,817,034	82,983,717	78,054,394
<u>To Be Funded As Follows:</u>				
Cash Balance - Unencumbered	11,802,570	20,032,597	17,765,723	17,765,723
State Appropriations	55,210,731	57,136,029	57,372,106	55,781,065
State Support Special Funds	3,094,250	2,414,131	2,337,500	0
Sales Tax Fees	21,348,612	20,000,000	20,000,000	20,000,000
Less: Est Cash Available	-20,032,597	-17,765,723	-14,491,612	-15,492,394
Totals	71,423,566	81,817,034	82,983,717	78,054,394
<u>Summary Of Headcounts</u>				
Permanent	668	668	668	612
Time-Limited	0	0	0	0
Totals	668	668	668	612
<u>Summary Of Funding</u>				
General Funds	55,210,731	57,136,029	57,372,106	55,781,065
State Support Funds	3,094,250	2,414,131	2,337,500	0
Special Funds	13,118,585	22,266,874	23,274,111	22,273,329
Totals	71,423,566	81,817,034	82,983,717	78,054,394

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.

The Medical Cannabis Act created in 2022 Regular Legislative Session under Section 41-137-1, Mississippi Code of 1972 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.

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 2024 Actual	FY 2025 Estimated	FY 2026 Requested	FY 2026 Recommended
<u>Summary By Program</u>				
1. Tax Administration				
Total Funds	7,754,572	10,077,509	10,131,172	9,689,421
2. Audit				
Total Funds	7,461,101	8,577,985	8,651,291	8,279,096
3. Tax Enforcement				
Total Funds	6,564,319	7,389,813	7,491,710	7,162,292
4. General Administration				
Total Funds	28,470,933	31,820,461	34,360,257	30,570,751
5. Property & Motor Vehicle Services				
Total Funds	5,273,387	5,498,164	5,606,698	5,460,465
6. ABC Liquor Distribution Center				
Total Funds	12,128,333	14,142,186	12,531,846	12,802,480
7. Enforcement				
Total Funds	3,770,921	4,310,916	4,210,743	4,089,889