

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<b><u>Expenditure By Object</u></b>				
Salaries & Fringe Benefits	40,834,725	44,922,832	46,695,405	44,713,952
Travel	1,235,037	1,120,000	1,285,000	1,120,000
Contractual Services	30,634,385	31,881,318	33,337,536	31,881,318
Commodities	1,081,547	930,000	935,740	930,000
Capital Outlay - Equipment	484,652	4,842,635	696,500	2,863,000
Vehicles	235,821	240,000	306,000	240,000
Wireless Communication Devices	5,331	0	0	0
Subsidies, Loans & Grants	70,397	100,000	100,000	100,000
<b>Totals</b>	<b>74,581,895</b>	<b>84,036,785</b>	<b>83,356,181</b>	<b>81,848,270</b>
<b><u>To Be Funded As Follows:</u></b>				
Cash Balance - Unencumbered	19,584,887	24,769,995	20,698,743	20,698,743
State Appropriations	57,136,029	56,985,898	58,280,405	56,806,396
State Support Special Funds	1,208,796	1,979,635	420,000	0
Sales Tax Fees	21,422,178	21,000,000	21,000,000	21,000,000
Less: Est Cash Available	-24,769,995	-20,698,743	-17,042,967	-16,656,869
<b>Totals</b>	<b>74,581,895</b>	<b>84,036,785</b>	<b>83,356,181</b>	<b>81,848,270</b>
State Support Fund Lapse	700	0	0	0
<b><u>Summary Of Headcounts</u></b>				
Permanent	668	612	612	604
Time-Limited	0	0	0	0
<b>Totals</b>	<b>668</b>	<b>612</b>	<b>612</b>	<b>604</b>
<b><u>Summary Of Funding</u></b>				
General Funds	57,136,029	56,985,898	58,280,405	56,806,396
State Support Funds	1,208,796	1,979,635	420,000	0
Special Funds	16,237,070	25,071,252	24,655,776	25,041,874
<b>Totals</b>	<b>74,581,895</b>	<b>84,036,785</b>	<b>83,356,181</b>	<b>81,848,270</b>

### **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 2025 Actual	FY 2026 Estimated	FY 2027 Requested	FY 2027 Recommended
<b>Summary By Program</b>				
1. Tax Administration				
Total Funds	8,095,854	9,243,368	9,373,718	9,207,681
2. Audit				
Total Funds	8,836,215	9,628,499	10,395,360	9,592,661
3. Tax Enforcement				
Total Funds	6,911,182	7,401,935	7,730,440	7,376,455
4. General Administration				
Total Funds	28,778,068	32,259,734	32,392,687	30,820,706
5. Property & Motor Vehicle Services				
Total Funds	5,424,152	5,175,550	5,281,500	5,161,610
6. ABC Liquor Distribution Center				
Total Funds	12,510,735	16,143,182	13,676,296	15,518,264
7. Enforcement				
Total Funds	4,025,689	4,184,517	4,506,180	4,170,892