

Comparison of Mississippi Petroleum Tax Collections and Disbursements 2013 and 2014				Governing Regulation
	2013	2014	Change 2013 to 2014	
Total Petroleum Tax Collections State of Mississippi	\$407,334,627	\$402,645,915	(\$4,688,712)	
<i>Collections and Disbursements*</i>				
Department of Transportation	\$282,300,378	\$285,247,108	\$2,946,730	
State Aid Road Fund	\$52,194,660	\$52,623,704	\$429,044	
Allocated to Counties	\$41,594,851	\$41,037,651	(\$557,200)	County Distribution 5/14ths Motor Fuel Tax
Department of Environmental Quality	\$9,550,835	\$1,656,365	(\$7,894,470)	See Note § 49-17-407 (2)
Department of Wildlife, Fisheries, and Parks	\$5,750,000	\$5,750,000	\$0	Appropriated by Legislature
Department of Marine Resources	\$3,050,000	\$3,050,000	\$0	Appropriated by Legislature
Seawall Tax - Coast Counties	\$5,314,057	\$5,697,689	\$383,632	§ 65-33-47 imposes 3 cents per gallon on gasoline only in Harrison, Hancock, and Jackson Counties
Road Protection - Coast Counties	\$2,811,431	\$3,008,387	\$196,956	
Municipal Aid	\$1,581,287	\$1,581,287	\$0	MDOT Contribution + County Contribution
Aeronautics Commission	\$1,717,327	\$1,646,869	(\$70,458)	§ 27-5-101 (d)
Fire Marshall's Office	\$300,828	\$319,124	\$18,296	§ 27-59-49
Dept of Insurance Propane Education Fund	\$110,340	\$123,182	\$12,842	§ 75-57-110
Railroad Revitalization Fund	\$168,574	\$191,781	\$23,207	§ 27-5-307 & 321
Penalty Dyed-Diesel Fuel	\$8,350	\$12,280	\$3,930	
General Fund (Natural Gas)	\$877,705	\$696,020	(\$181,685)	
Collection Fees Compressed Gas	\$4,002	\$4,468	\$466	

Source: Mississippi Department of Revenue

IFTA Revenues and Disbursements are not included. IFTA is a compact of the 48 contiguous States, the IRS, the 10 Canadian provinces, and the federal government of Canada. A motor carrier licensed under IFTA reports to its home state all miles traveled in all jurisdictions, total fuel consumed, and the total fuel purchased. IFTA apportions tax collections among the states based on miles traveled and the fuel used by carriers within each state according to each state's tax rates. THE DOR collects the taxes from Mississippi based licensees on behalf of all member jurisdictions and makes a payment to IFTA for taxes collected for those jurisdictions. Likewise, the DOR receives payments from other states who collect Mississippi taxes from their licensees. Mississippi is a payout state. That means carriers purchase more fuel in the State than they consume and why the amount "collected" is a negative. In 2014, the payout associated with IFTA was \$5,814,272 as compared to \$5,598,786.

Note: Reason for reduction in payment to MDEQ for Environmental Protection Fee:

Section 49-17-4407 (2a) & (2b) imposes an additional fee of 4/10ths of 1 cent on gasoline and special fuel for the support of the Groundwater Trust Fund. The law provides that when the balance in the Trust Fund exceeds \$10 million, then the imposition of the fee is suspended until the balance falls below \$6 million. Because the balance of the Trust Fund exceeded \$10 million, collection of the fee was suspended July 1, 2013. The fee was not reinstated until August 1, 2014. Therefore, the only collections made in FY 2014 for the fund were the June 2013 transactions which were reported to the DOR in July 2013, the first month of Fiscal Year 2014.

Major Sources of Petroleum Tax Revenue in Mississippi FY 2014	
Automotive Gasoline	\$285,691,218
Special Fuel Contractors Direct Pay Permits	\$275,694
Aviation Gasoline	\$94,129
Environmental Protection Fee	\$824,721
Compressed Gas	\$588,531
Compressed Gas Decal Fees	\$45,913
Natural Gas, Compressed Gas, and Locomotive Fu	\$888,145
Crankcase Lubricating Oil (Motor Oil)	\$897,249
Seawall Tax Collections	
Harrison County	\$3,077,249
Jackson County	\$1,890,984
Hancock County	\$738,674

Source: Mississippi Department of Revenue

Automotive Gasoline Tax Collections @ 18 cents									
	Gross Gallons	Exempt Sales (Gallons)	2% Allowance	Net Taxable Gallons	Tax	Penalties	Government Exemption	Credits	Total Collections
FY 2013	4,305,287,589	2,670,169,758	32,702,344	1,602,276,573	\$288,409,784	\$232,886	\$1,916,573	\$4,820,136	\$281,905,961
FY 2014	4,246,513,869	2,589,351,277	33,143,231	1,629,377,156	\$292,323,485	\$28,274	\$1,840,112	\$4,820,429	\$285,691,218
Change 2013 to 2014	-58,773,720	-80,818,481	440,887	27,100,583	\$3,913,701	-\$204,612	-\$76,461	\$293	\$3,785,257

Source: Mississippi Department of Revenue Annual Reports 2013 and 2014, Fiscal Year s Ending June 30, 2013

Note: Reduction in gross gallons of 58.8 million was offset by the reduction in the number of exempt gallons; as a result the number of **taxable** gallons increased yielding a net increase in total revenue collections from FY 2013 to FY 2014 despite the actual decline in gross gallons.

