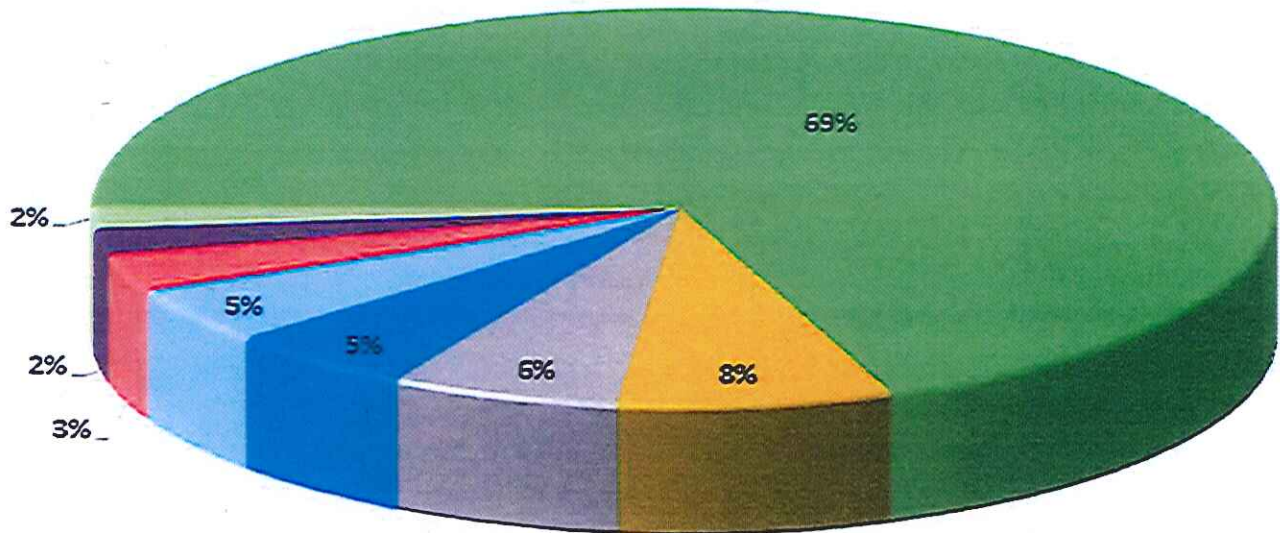


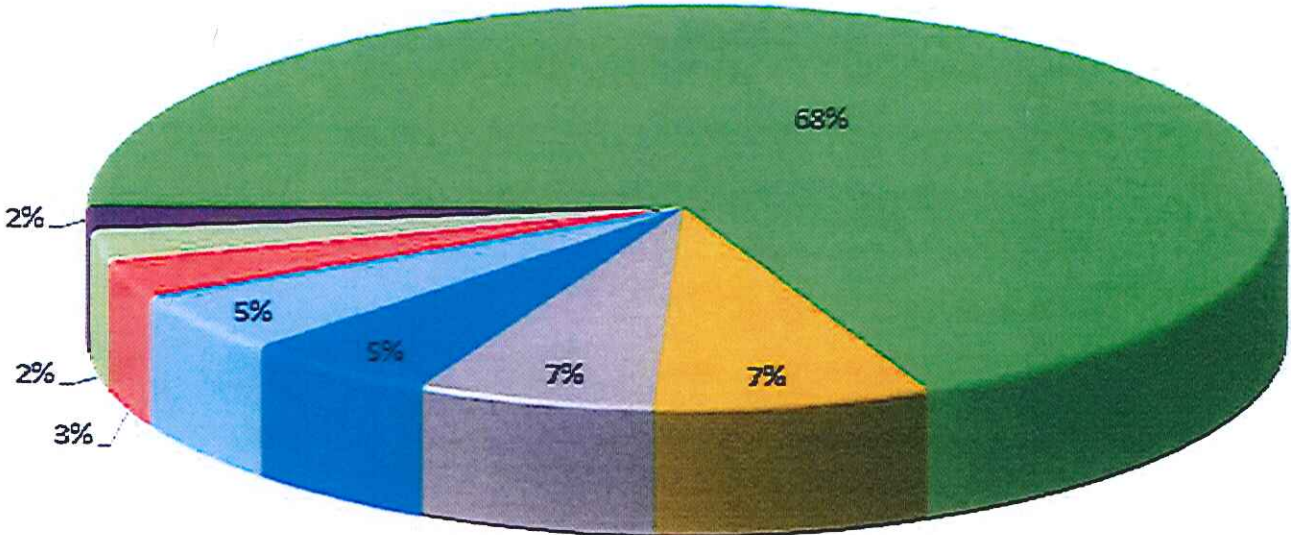
## Mississippi Department of Revenue Distributions of Collections for Fiscal Year 2021



<span style="color: green;">■</span> General Fund	\$6,556,969,247	69.19%
<span style="color: yellow;">■</span> Municipalities	\$713,839,276	7.53%
<span style="color: lightblue;">■</span> Transportation	\$598,756,783	6.32%
<span style="color: blue;">■</span> Education	\$491,799,027	5.19%
<span style="color: lightblue;">■</span> Refunds Individual and Corporate	\$440,506,411	4.65%
<span style="color: red;">■</span> Ad Valorem Reduction Fund	\$301,445,290	3.18%
<span style="color: purple;">■</span> Counties	\$204,470,919	2.16%
<span style="color: lightgreen;">■</span> Other Special Funds	<u>\$168,463,759</u>	1.78%

Total Distributions of Agency Collections for Fiscal Year 2021      \$9,476,250,712

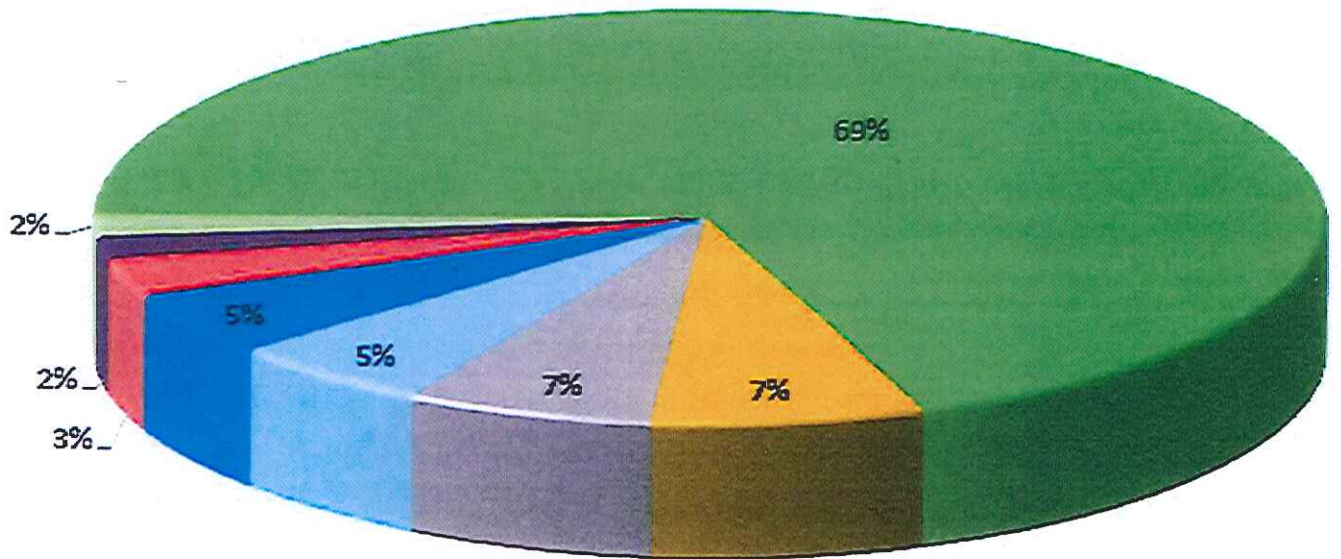
# Mississippi Department of Revenue Distributions of Collections for Fiscal Year 2020



<span style="color: green;">■</span> General Fund	\$5,604,457,913	68.29%
<span style="color: yellow;">■</span> Municipalities	\$615,025,908	7.49%
<span style="color: lightblue;">■</span> Transportation	\$535,337,164	6.52%
<span style="color: blue;">■</span> Education	\$430,686,561	5.25%
<span style="color: lightblue;">■</span> Refunds Individual and Corporate	\$408,890,009	4.98%
<span style="color: red;">■</span> Ad Valorem Reduction Fund	\$251,224,346	3.06%
<span style="color: lightgreen;">■</span> Other Special Funds	\$199,176,606	2.43%
<span style="color: purple;">■</span> Counties	<u>\$161,849,245</u>	1.97%

Total Distributions of Agency Collections for Fiscal Year 2020      \$8,206,647,752

## Mississippi Department of Revenue Distributions of Collections for Fiscal Year 2019

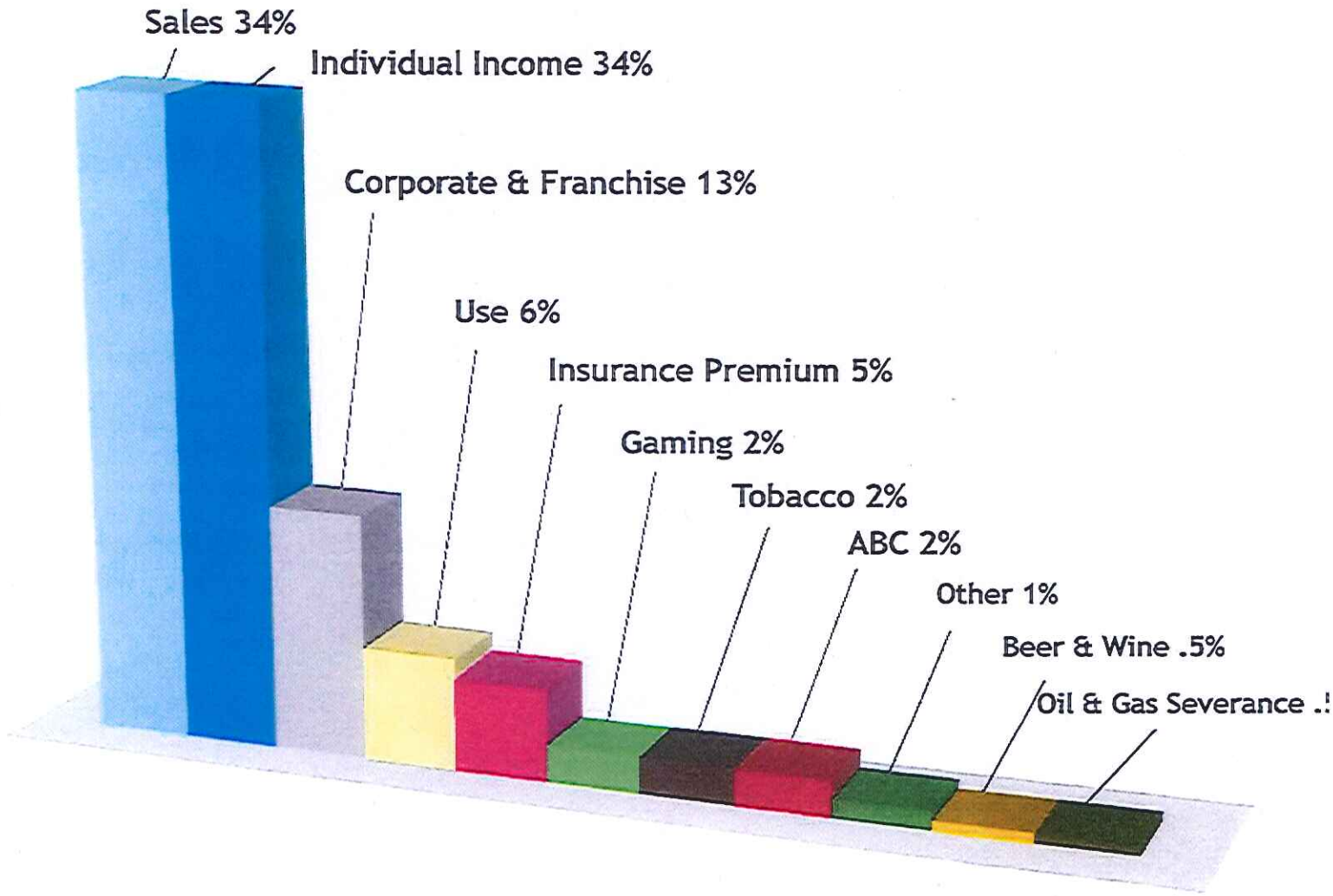


<span style="color: green;">■</span> General Fund	\$5,774,139,870	69.23%
<span style="color: yellow;">■</span> Municipalities	\$601,189,458	7.21%
<span style="color: lightblue;">■</span> Transportation	\$550,644,605	6.60%
<span style="color: lightblue;">■</span> Refunds Individual and Corporate	\$445,472,596	5.34%
<span style="color: blue;">■</span> Education	\$420,325,384	5.04%
<span style="color: red;">■</span> Ad Valorem Reduction Fund	\$250,286,027	3.00%
<span style="color: purple;">■</span> Counties	\$155,284,037	1.86%
<span style="color: lightgreen;">■</span> Other Special Funds	\$143,194,300	1.72%
	<hr/>	

Total Distributions of Agency Collections for Fiscal Year 2019      \$8,340,536,277

# General Fund Receipts

Tax Revenues collected by the DOR provide support for state operations by funding programs and services that benefit all citizens of Mississippi. DOR collected 96% of the State's General Fund for Fiscal Year 2021.



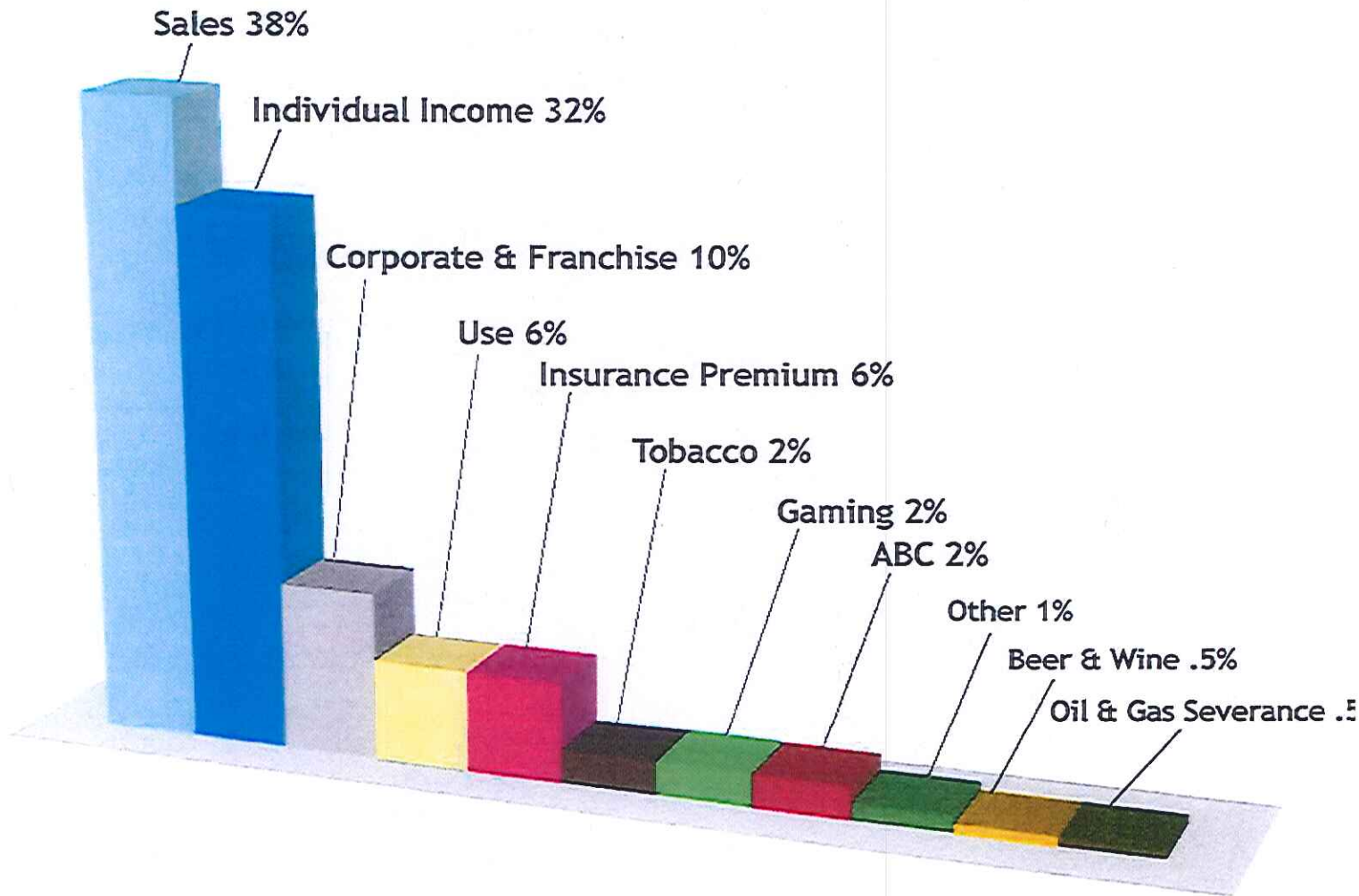
■ Sales Tax	\$2,244,361,161	34.23%
■ Individual Income Tax	\$2,226,159,994	33.95%
■ Corporate & Franchise Tax	\$845,133,396	12.89%
■ Use Tax	\$408,776,281	6.23%
■ Insurance Premium Tax	\$339,282,412	5.17%
■ Gaming Fees & Taxes	\$153,724,705	2.34%
■ Tobacco	\$145,655,089	2.22%
■ ABC	\$108,642,038	1.66%
■ Miscellaneous & Other Taxes	\$37,680,479	0.57%
■ Beer & Wine Tax	\$29,370,688	0.45%
■ Oil & Gas Severance Tax	\$18,183,004	0.28%

**Total General Fund Receipts Fiscal Year 2021 \$6,556,969,247**

"All funds collected by the Commissioner of Revenue and by the Department of Revenue under the provisions of any law are designated as public funds of the State of Mississippi. All such funds shall be deposited in the State Treasury on the same day in which the funds are collected..." MCA § 27-3-57

# General Fund Receipts

Tax Revenues collected by the DOR provide support for state operations by funding programs and services that benefit all citizens of Mississippi. DOR collected 96% of the State's General Fund for Fiscal Year 2020.



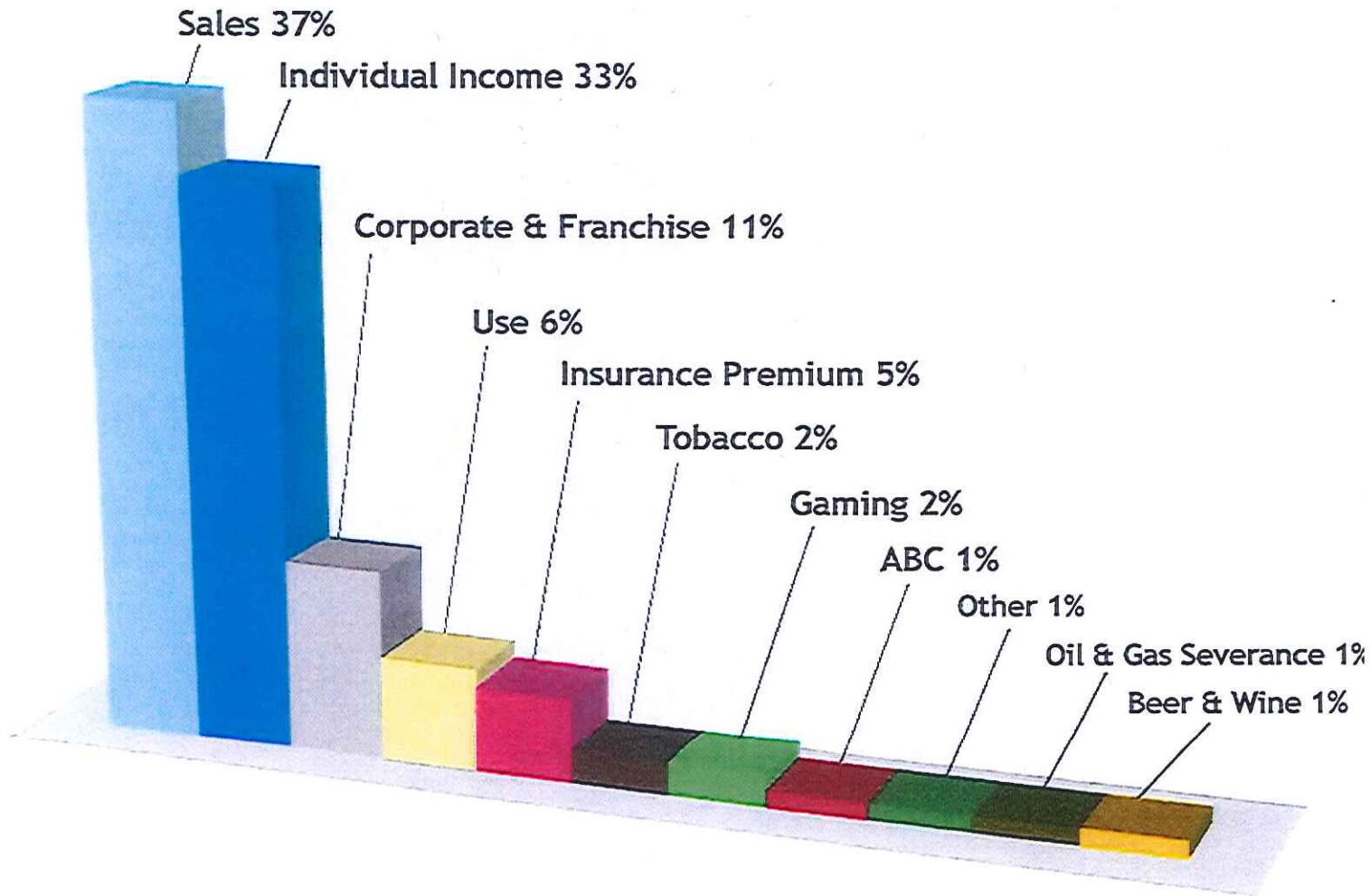
■ Sales Tax	\$2,156,122,116	38.47%
■ Individual Income Tax	\$1,819,610,333	32.47%
■ Corporate & Franchise Tax	\$548,728,829	9.79%
■ Use Tax	\$339,863,553	6.06%
■ Insurance Premium Tax	\$312,762,228	5.58%
■ Tobacco Tax	\$139,206,037	2.48%
■ Gaming Fees & Taxes	\$110,694,305	1.98%
■ ABC	\$88,622,555	1.58%
■ Miscellaneous & Other Taxes	\$38,131,469	0.68%
■ Beer & Wine Tax	\$27,727,976	0.49%
■ Oil & Gas Severance Tax	\$22,988,510	0.41%

**Total General Fund Receipts Fiscal Year 2020 \$5,604,457,913**

"All funds collected by the Commissioner of Revenue and by the Department of Revenue under the provisions of any law are designated as public funds of the State of Mississippi. All such funds shall be deposited in the State Treasury on the same day in which the funds are collected..." MCA § 27-3-57

# General Fund Receipts

Tax Revenues collected by the DOR provide support for state operations by funding programs and services that benefit all citizens of Mississippi. DOR collected 97% of the State's General Fund for Fiscal Year 2019.



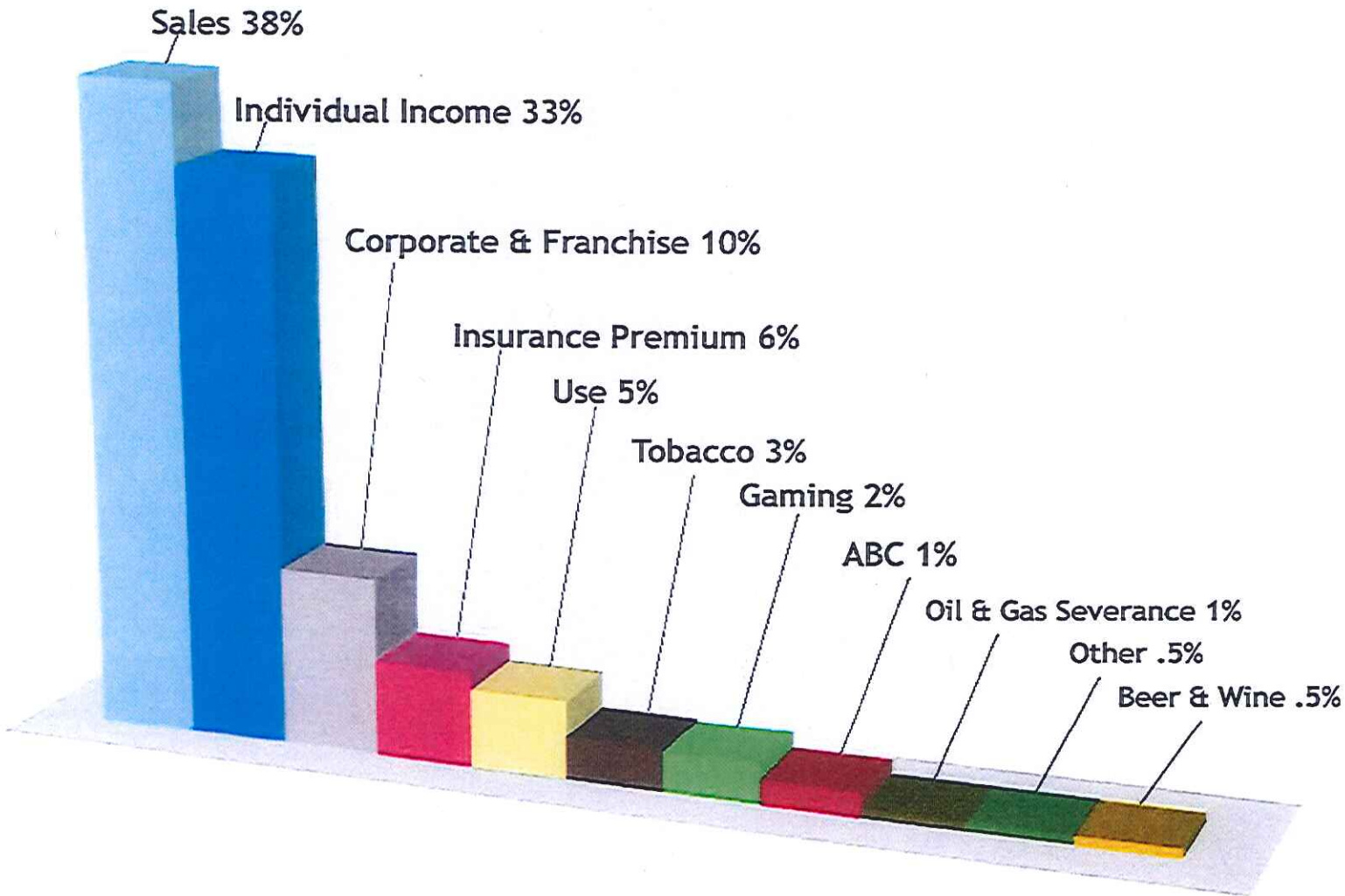
■ Sales Tax	\$2,138,037,754	37.03%
■ Individual Income Tax	\$1,898,059,305	32.87%
■ Corporate & Franchise Tax	\$643,653,771	11.15%
■ Use Tax	\$326,412,860	5.65%
■ Insurance Premium Tax	\$311,914,397	5.40%
■ Tobacco Tax	\$138,456,827	2.40%
■ Gaming Fees & Taxes	\$136,631,531	2.37%
■ ABC	\$81,306,986	1.41%
■ Miscellaneous & Other Taxes	\$36,844,245	0.64%
■ Oil & Gas Severance Tax	\$34,888,867	0.60%
■ Beer & Wine Tax	\$27,933,327	0.48%












**Total General Fund Receipts Fiscal Year 2019    \$5,774,139,870**

"All funds collected by the Commissioner of Revenue and by the Department of Revenue under the provisions of any law are designated as public funds of the State of Mississippi. All such funds shall be deposited in the State Treasury on the same day in which the funds are collected..." MCA § 27-3-57

# General Fund Receipts

Tax Revenues collected by the DOR provide support for state operations by funding programs and services that benefit all citizens of Mississippi. DOR collected 98% of the State's General Fund for Fiscal Year 2018.



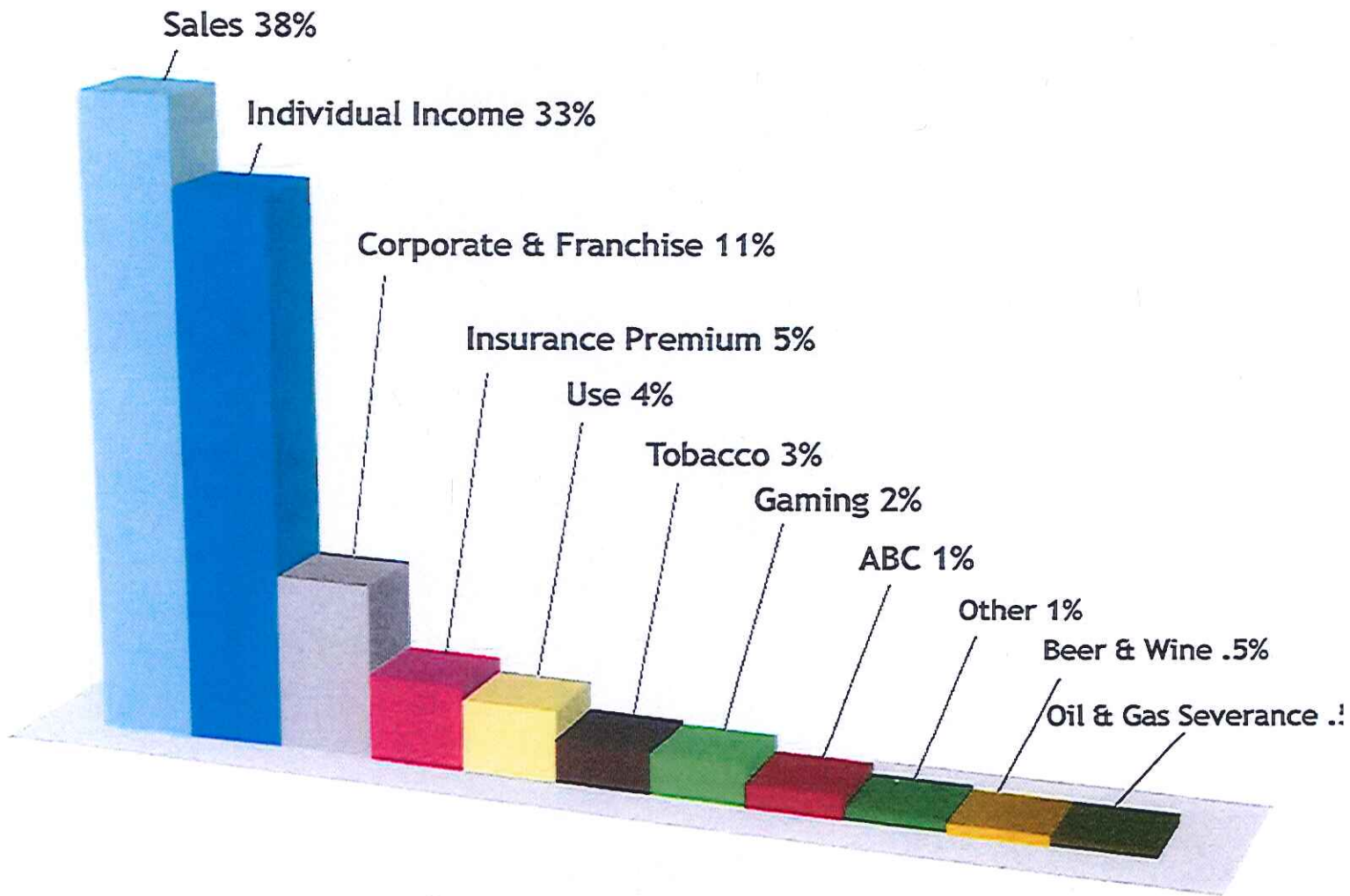
	Sales Tax	\$2,082,929,711	37.94%
	Individual Income Tax	\$1,826,570,133	33.22%
	Corporate & Franchise Tax	\$572,298,842	10.52%
	Insurance Premium Tax	\$312,887,457	5.19%
	Use Tax	\$257,512,275	4.36%
	Tobacco	\$139,835,165	2.70%
	Gaming Fees & Taxes	\$129,880,182	2.48%
	ABC	\$78,447,580	1.41%
	Oil & Gas Severance Tax	\$31,805,914	0.75%
	Miscellaneous & Other Taxes	\$30,196,902	0.54%
	Beer & Wine Tax	\$27,919,547	0.51%

**Total General Fund Receipts Fiscal Year 2018 \$5,490,283,708**

"All funds collected by the Commissioner of Revenue and by the Department of Revenue under the provisions of any law are designated as public funds of the State of Mississippi. All such funds shall be deposited in the State Treasury on the same day in which the funds are collected..." MCA § 27-3-57

# General Fund Receipts

Tax Revenues collected by the DOR provide support for state operations by funding programs and services that benefit all citizens of Mississippi. DOR collected 98% of the State's General Fund for Fiscal Year 2017.



■ Sales Tax	\$2,055,230,431	38.32%
■ Individual Income Tax	\$1,781,661,110	33.22%
■ Corporate & Franchise Tax	\$563,983,230	10.52%
■ Insurance Premium Tax	\$278,132,568	5.19%
■ Use Tax	\$234,094,326	4.36%
■ Tobacco	\$144,956,219	2.70%
■ Gaming Fees & Taxes	\$132,947,891	2.48%
■ ABC	\$75,815,913	1.41%
■ Miscellaneous & Other Taxes	\$40,064,640	0.75%
■ Beer & Wine Tax	\$29,107,076	0.54%
■ Oil & Gas Severance Tax	\$27,266,866	0.51%

**Total General Fund Receipts Fiscal Year 2017 \$5,363,260,271**

"All funds collected by the Commissioner of Revenue and by the Department of Revenue under the provisions of any law are designated as public funds of the State of Mississippi. All such funds shall be deposited in the State Treasury on the same day in which the funds are collected..." MCA § 27-3-57



# Total Transfers and Distributions of Agency Collections for Fiscal Year 2021

Tax Type	Total Transfers	Transfers to General Fund	Transfers to Special Funds	Amounts to Special Funds	
Sales Tax	\$3,438,578,755	\$2,244,361,161	\$1,194,217,594	\$19,999,992	Public School Building
				\$497,467,326	Municipalities
				\$6,945,994	Motor Vehicle Rental Sales Tax
				\$18,493,615	Four-Lane Construction
				\$42,000,000	School Ad Valorem
				\$247,945,691	Education Enhancement Fund
				\$134,767	MS Fair Commission
				\$224,548,156	MV Ad Valorem Reduction
				\$461,049	MS Dept. of Agriculture
				\$5,446,872	Telecommunications
				\$390,731	Airport Parking
				\$8,964,663	Capitol Complex Improvement Fund
				\$994,163	Incentive Fund, Economic Redevelopment
				\$8,324,837	Incentive Fund -Tourism
				\$7,299,737	MS Dev. Authority Tourism Advertising Fund
\$1,800,000	Job Training Grant, MDA				
\$3,000,000	State Aid Road				
			\$1,194,217,594	Total Special Funds	
Use Tax	\$679,477,162	\$408,776,281	\$270,700,881	\$68,255,126	MV Ad Valorem Reduction
				\$4,000,000	School Ad Valorem
				\$72,322,532	Education Enhancement
				\$27,535,709	Local Bridge Replacement & Rehabilitation Fund
				\$49,293,758	Modernization Use Tax County Fund
				\$49,293,758	Modernization Use Tax City Fund
				\$270,700,881	Total Special Funds
Individual Income	\$2,586,268,131	\$2,226,159,994	\$360,108,137	\$12,039,690	Advantage Job Incentive
				\$1,559,092	Production Company Rebate
				\$5,677,153	MMEIA Rebate Fund
				\$0	SMART Business Incentive
				\$372,362	Withheld Tax Collection Fee
				\$340,459,840	Refund Account
				\$360,108,137	Total Special Funds
Corporate & Franchise	\$945,481,844	\$845,133,396	\$100,348,448	\$301,877	Incentive Fund, Economic Redevelopment
				\$100,046,571	Refund Account
				\$100,348,448	Total Special Funds
Insurance Premium	\$358,086,206	\$339,282,412	\$18,803,794	\$9,244,767	Municipalities
				\$9,244,767	Counties
				\$314,260	City of Jackson
				\$18,803,794	Total Special Funds
Gaming Taxes	\$288,359,704	\$153,724,705	\$134,634,999	\$36,000,000	Highway Bond Sinking Fund
				\$54,743,110	Gaming Licenses and Taxes (Municipalities)
				\$38,621,248	Gaming Licenses and Taxes (Counties)
				\$5,270,641	Gaming State Highway Fund
				\$134,634,999	Total Special Funds
Tobacco Tax	\$145,655,089	\$145,655,089	\$0	\$0	
Beer & Light Wine	\$29,370,688	\$29,370,688	\$0	\$0	
Alcoholic Beverages	\$123,046,462	\$108,642,038	\$14,404,424	\$11,132,115	Department of Mental Health
				\$2,795,988	Municipalities
				\$265,845	Counties
				\$210,477	ABC Sales & Service Outside State Agencies
				\$14,404,424	Total Special Funds
Oil Severance	\$22,657,429	\$16,416,775	\$6,240,653	\$6,240,653	Counties
Gas Severance	\$2,626,006	\$1,766,228	\$859,778	\$859,778	Counties
<b>Sub Totals this page</b>	<b>\$8,619,607,476</b>	<b>\$6,519,288,768</b>	<b>\$2,100,318,708</b>		

# Total Transfers and Distributions of Agency Collections for Fiscal Year 2021

Tax Type	Total Transfers	Transfers to General Fund	Transfers to Special Funds	Amounts to Special Funds
Finance Privilege	\$12,456,568	\$12,456,568	\$0	\$0
Privilege	\$152,622,627	\$13,262,073	\$139,360,554	\$63,258,835 Dept. of Transportation \$19,425,777 Four-Lane Highway Project \$1,087,348 Highway Department Hybrid/Electric \$203,897 State Aid Roads Hybrid/Electric \$32,301,695 Counties \$11,090 Road Protection - Coast Counties \$12,647,624 Trauma Care Fund \$1,073,355 MS Burn Care Fund \$690,392 New Capitol R & R \$152,153 DOR Special Tag Fees \$1,041,207 Mailing Fees \$281,900 Apportioned Tags \$7,185,280 Distinctive License Tag Fee <hr style="width: 100%;"/> \$139,360,554 Total Special Funds
Nuclear In Lieu	\$20,000,000	\$1,200,000	\$18,800,000	\$11,268,456 Counties \$7,531,544 Municipalities <hr style="width: 100%;"/> \$18,800,000 Total Special Funds
Petroleum	\$448,299,842	\$1,161,857*	\$447,137,985	\$308,285,729 Dept. of Transportation \$56,425,618 State Aid Road Fund \$3,050,000 Dept. of Marine Resources \$42,819,584 Counties \$3,416,607 Road Protection Counties \$6,074,318 Sea Wall Coast Counties \$4,171,546 Department of Environmental Quality \$5,721,296 MDOT Miss. Groundwater Protection Trust Fd. \$127,572 Propane Education Fund \$1,598,864 Municipalities \$865,889 Aeronautics Commission \$5,750,000 Dept. of Wildlife Conservation \$4,626 DOR Collection Fee \$160,754 Railroad Revitalization Fund \$8,665,583 IFTA <hr style="width: 100%;"/> \$447,137,985 Total Special Funds
TVA In Lieu	\$23,922,954	\$2,140,688*	\$21,782,266	\$11,244,843 Counties \$5,071,527 Municipalities \$5,465,896 School Districts <hr style="width: 100%;"/> \$21,782,266 Total Special Funds
Statewide Privilege	\$646,244	\$646,244*	\$0	\$0
Timber Severance	\$4,013,762	\$3,971*	\$4,009,792	\$3,203,923 Timber Resources \$805,869 Counties <hr style="width: 100%;"/> \$4,009,792 Total Special Funds
Interest on Deposit	\$0	\$0*	\$0	\$0
Miscellaneous General Fund Fees	\$205,454	\$205,454*	\$0	\$0
Public Utility Regulatory Fund	\$6,392,616	\$6,392,616*	\$0	\$0
Municipal Gas Utility Regulation	\$25,086	\$25,086*	\$0	\$0
Railroad Regulation	\$201,657	\$657*	\$201,000	\$201,000 Railroad Regulation
Fantasy Sports	\$185,266	\$185,266*	\$0	\$0
<b>Sub Totals this page</b>	<b>\$668,972,076</b>	<b>\$37,680,479</b>	<b>\$631,291,597</b>	

# Total Transfers and Distributions of Agency Collections for Fiscal Year 2021

Tax Type	Total Transfers	Transfers to General Fund	Transfers to Special Funds	Amounts to Special Funds	
Casual Auto Sales	\$8,642,009		\$8,642,009	\$8,642,009	MV Ad Valorem Tax Reduction
Titles	\$10,932,254		\$10,932,254	\$10,932,254	DOR Collection Fee
ATV and Motorcycle Sales	\$1,729,521		\$1,729,521	\$1,729,521	Trauma Care Fund
Prepaid Wireless	\$9,087,253		\$9,087,253	\$8,905,502 \$181,751 <u>\$9,087,253</u>	CMRS Board DOR Collection Fee Total Special Funds
E911 Minimum Standards	\$1,612,182		\$1,612,182	\$1,612,182	E911 Minimum Standards Service Charge
Railcar in Lieu	\$9,773,051		\$9,773,051	\$9,479,550 \$293,501 <u>\$9,773,051</u>	Counties DOR Collection Fee Total Special Funds
City Utility Tax	\$348,430		\$348,430	\$331,009 \$17,421 <u>\$348,430</u>	Gross City Utility Tax DOR Collection Fee Total Special Funds
Special Levy	\$119,150,947		\$119,150,947	\$114,740,578 \$634,889 \$528,447 \$3,247,034 <u>\$119,150,947</u>	Cities / Counties / Local Government Project Occupancy Mississippi Telecommunication Facility DOR Collection Fee Total Special Funds
Non-Hazardous Waste Tax	\$4,261,522		\$4,261,522	\$4,261,522	Environmental Protection Trust
Hazardous Waste Tax	\$37,001		\$37,001	\$25,901 \$11,100 <u>\$37,001</u>	MS Department of Environmental Quality Counties Total Special Funds
Waste Tire	\$3,160,456		\$3,160,456	\$3,002,435 \$158,021 <u>\$3,160,456</u>	Environmental Protection Trust DOR Collection Fee Total Special Funds
Other Collections and Transfers	\$15,886,178 \$130 \$800 \$2,290,414 \$759,011		\$18,936,532	\$15,886,178 \$130 \$800 \$2,290,414 \$759,011 <u>\$18,936,532</u>	Refund of Tax Collections Collection Fees Amusement Ride Fees Warrant Fees Sales and Services, outside Total Other Transfers
<b>Sub Totals this page</b>	<b>\$187,671,160</b>	<b>\$0</b>	<b>\$187,671,160</b>		
<b>Sub Totals, page 18</b>	<b>\$8,619,607,476</b>	<b>\$6,519,288,768</b>	<b>\$2,100,318,708</b>		
<b>Sub Totals, page 19</b>	<b>\$668,972,076</b>	<b>\$37,680,479</b>	<b>\$631,291,597</b>		
<b>Total Transfers</b>	<b>\$9,476,250,712</b>	<b>\$6,556,969,247</b>	<b>\$2,919,281,465</b>		

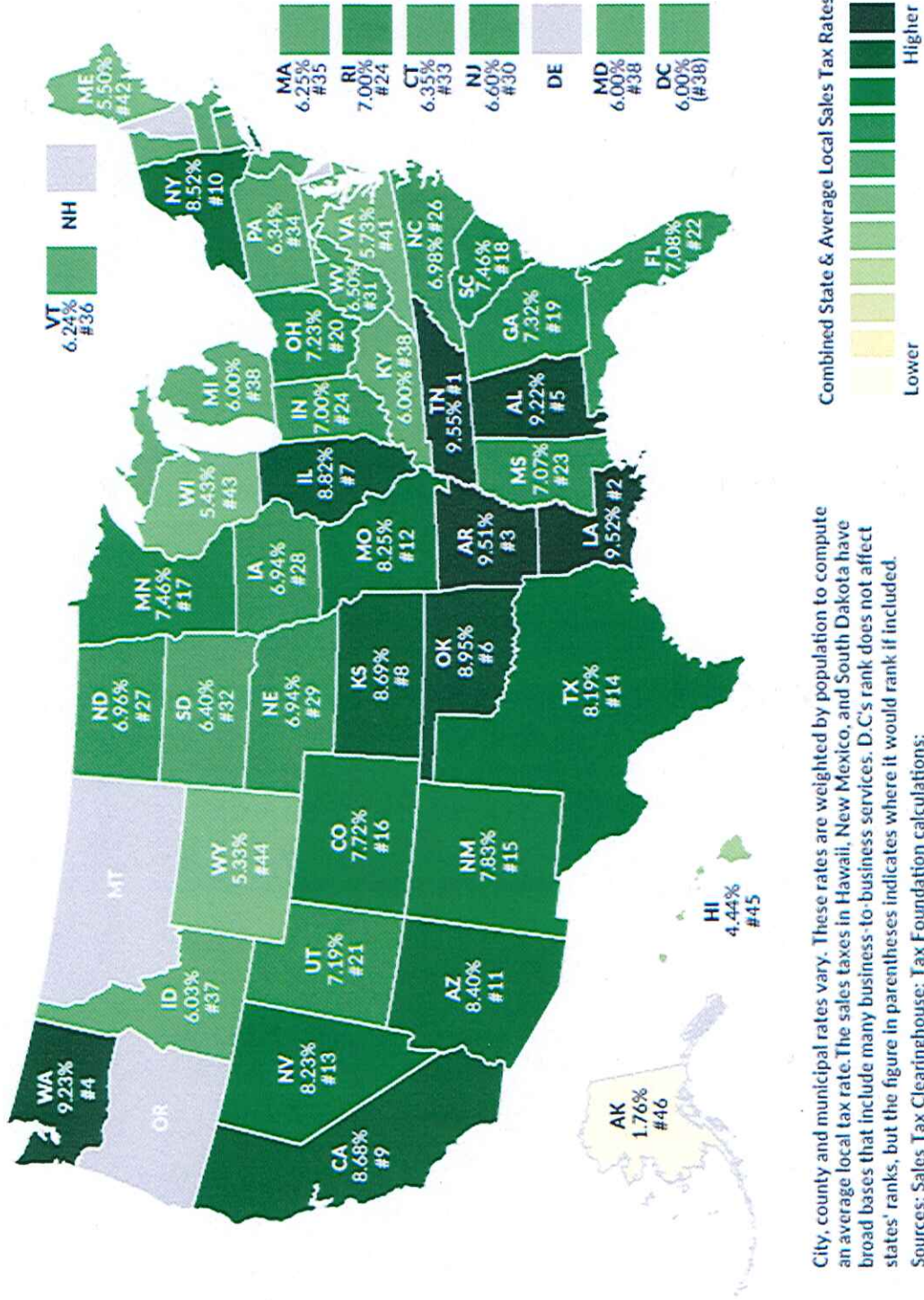
**Notes:**

1. Amounts denoted with an asterisk (\*) are included as "miscellaneous" taxes on schedules A and B (not reported in this publication).
2. Finance Privilege Tax is also known as the Installment Loan Tax.

"...The Commissioner of Revenue shall determine amounts due all municipalities, counties and such special funds as provided by law and shall certify to the State Treasurer at the end of each month the amount due each municipality, county or special fund..." MCA § 27-3-57

# How High are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 2021



City, county and municipal rates vary. These rates are weighted by population to compute an average local tax rate. The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many business-to-business services. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.  
 Sources: Sales Tax Clearinghouse; Tax Foundation calculations; State Revenue Department websites

## Sales Tax Rates

Sales of tangible personal property and taxable services	7%
Farm tractors, farm implements and logging equipment	1.5%
Manufacturing machinery and equipment used at public port facilities	1.5%
Sales to electric power associations	1.0%
Automobiles and light trucks (10,000 lbs or less)	5%
Trucks exceeding 10,000 lbs, semi-trailers, aircraft, manufactured homes	3%
Materials to railroads for use in track and track structures	3%
Commercial Construction activities exceeding \$10,000	3.5%
Sales of component materials and construction activities on floating structures	3.5%
Commercial, non-industrial, non-agricultural electricity and fuels	7%
Sales of potable water excluding residential use	7%
Admissions charges	7%
Admissions charges to publicly owned enclosed coliseums and auditoriums	3%
Miscellaneous Specified Business/Services:	7%
HVAC	
Auto/vehicle repairing and servicing	
Billiards, pool or domino parlors	
Bowling alleys	
Burglar/fire alarm systems and services	
Car washing - automatic, self service or manual	
Computer software sales and services	
Cotton compresses and warehouses	
Creosoting; custom planing and sawing; custom meat processing	
Electricians, electrical work, wiring, repairs or installation of electrical equipment	
Elevator or escalator installation, repair or servicing	
Film developing or photo finishing	
Foundries, machine or general repair	
Furniture repair or upholstery	
Grading, excavating, ditching, dredging or landscaping	
Hotels, motels, tourist courts or camps, trailer parks	
Insulating services or repairs	
Jewelry or watch repair	
Laundering, cleaning, pressing or dyeing	
Marina services	
Mattress renovating	
Office and business machine repairing	
Parking garages and lots	
Plumbing or pipe fitting	
Public storage warehouses	
Radio or television installing ,repairing or servicing	
Refrigerating equipment repairs	
Services performed in connection with geophysical surveying, exploring, developing, drilling, producing distributing or testing of oil, gas, water and other mineral resources	
Shoe repairing	
Storage lockers	
Telephone answering or paging services	
Termite or pest control servies	
Tin and sheet metal shops	
TV cable systems, subscription TV and other similar activities	
Vulcanizing, repairing or recapping of tires or tubes	
Welding; wood working or wood turning shops	
Rental or lease of tangible personal property (same rate as the sale of like property)	

Survey for Sales Taxation of Services  
Federation of Tax Administrators

	Not Taxed	Taxed
<b>Agricultural Services</b>	Veterinary services Animal boarding and training Pet grooming	Grading, excavating, ditching, dredging and landscaping * excludes lawn mowing
<b>Transportation Services</b>	Local transit Taxi or ride sharing services Courier services	
<b>Storage and Moving</b>	Mini storage facilities Packing and crating Moving	Public storage Marina services (docking, storage, cleaning, repair)
<b>Utilities</b>	Sewer Residential utilities Industrial utilities Agricultural utilities	Intrastate telephone & telegraph Interstate telephone & telegraph Cellular telephone service Non residential, non industrial and non agricultural utilities Water (excludes residential)
<b>Industrial and Mining</b>	Mining	Oilfield services Typesetting and platemaking Geophysical services
<b>Finance, Insurance and Real Estate</b>	Banking Insurance Investment Loan brokers Realtors Real estate management Real estate title services Financial reporting	
<b>Personal Services</b>	Barber and beauty shops Carpet and upholstery cleaning Dating services Debt counseling Funeral services Fishing and hunting guide services Garminet services Gift/package wrapping services Health Clubs, gyms, tanning parlors Coin operated laundry services Massage Personal instruction (golf, dance, tennis, etc.)	Shoe repair Tuxedo and formal wear rental Laundry and dry cleaning services 900 Number services
<b>Business Services</b>	Billboards Advertising Advertising agencies Armored car services Bail bondsmen fees Check and debt collection graphic design Credit reporting Employment agencies and temporary staffing agencies Interior design and decorating services Janitorial and maintenance; cleaning services Lobbying and consulting services Marketing Private investigative services Process serving Public relations, management consulting Court reporting services Security services Telemarketing	Commercial linen supply Exterminating and pest control services Photocopying services Photo finishing Printing Sign construction and installation Telephone answering services Tire recapping and repairing

Survey for Sales Taxation of Services  
Federation of Tax Administrators

	Not Taxed	Taxed
<b>Professional Services</b>	<ul style="list-style-type: none"> <li>Accounting, book keeping and tax return preparation</li> <li>Architects</li> <li>Attorneys</li> <li>Dentists, physicians, nursing, and medical test laboratories</li> <li>Engineering and land surveying</li> </ul>	
<b>Construction, Fabrication, Installation and Repair Services</b>	<ul style="list-style-type: none"> <li>Repairs to aircraft</li> <li>Repairs to commercial fishing vessels</li> <li>Repairs to railroad rolling stock</li> <li>Taxidermy</li> </ul>	<ul style="list-style-type: none"> <li>Commercial construction contractors</li> <li>Electricians, electrical work and wiring</li> <li>Plumbing and pipe fitting</li> <li>Heating and air conditioning installation or repairs</li> <li>Water well drilling</li> <li>Custom fabrication</li> <li>General repair, materials and labor</li> <li>Installation charges by persons selling property</li> <li>Custom processing</li> <li>Custom meat processing</li> <li>Welding</li> <li>Woodworking Shops</li> <li>Insulating services or repair</li> </ul>
<b>Computer Services</b>	<ul style="list-style-type: none"> <li>Information services</li> <li>Data processing services</li> <li>Internet service providers</li> <li>Mainframe computer access and processing services</li> </ul>	<ul style="list-style-type: none"> <li>Software - modifications to canned program</li> <li>Software - custom programs materials and professional services</li> <li>Software - packaged or canned programs</li> </ul>
<b>Computer Online Services and Cloud Computer Services</b>	<ul style="list-style-type: none"> <li>Online data processing services</li> <li>Cloud storage backup</li> <li>Business data warehouses</li> <li>Ecommerce site/webserver hosting</li> <li>Provision of virtual computing capacity</li> </ul>	<ul style="list-style-type: none"> <li>Books - downloaded</li> <li>Music - downloaded</li> <li>Movies/Digital video - downloaded</li> <li>Other electronic goods - downloaded</li> <li>Streaming music/audio services</li> <li>Streaming video services</li> <li>Software - downloaded</li> <li>Software as a service</li> <li>Remoted access to hosted software</li> </ul>
<b>Automotive Services</b>	<ul style="list-style-type: none"> <li>Road side assistance and towing</li> </ul>	<ul style="list-style-type: none"> <li>Automotive washing and waxing</li> <li>Automobile services</li> <li>Parking lots and garages</li> <li>Automotive rustproofing and undercoating</li> </ul>
<b>Admissions and Amusements</b>	<ul style="list-style-type: none"> <li>Coin operated video games</li> <li>Membership fees to private clubs</li> </ul>	<ul style="list-style-type: none"> <li>Pari-mutuel racing events</li> <li>Amusement park admissions and rides</li> <li>Billard parlors</li> <li>Bowling alleys</li> <li>Cable TV services</li> <li>Direct Satellite TV</li> <li>Circuses and fairs - admissions and games</li> <li>Admissions to school and college sports events</li> <li>Admissions to professional sports events</li> <li>Rental of films and tapes by theaters</li> <li>Rental of DVD/tapes for home viewing</li> </ul>
<b>Leases or Rentals</b>	<ul style="list-style-type: none"> <li>Chartered Flights (with pilot)</li> </ul>	<ul style="list-style-type: none"> <li>Rentals of personal property</li> <li>Rentals of commercial machinery and equipment</li> <li>Rentals of hand tools to licensed contractors</li> <li>Automobile rentals</li> <li>Aircraft rentals</li> <li>Hotels, motels, lodging houses</li> <li>Trailer parks - overnight</li> </ul>

## Use Tax Modernization Fund Payments to Municipalities

	3.75%	3.75%	7.50%	7.50%
	Jan-20	Jul-20	Jan-21	Jul-21
Abbeville	\$ 11,565.41	\$ 11,660.56	\$ 7,122.67	\$ 7,194.62
Aberdeen	25,874.37	29,210.70	74,107.61	75,044.48
Ackerman	14,939.38	16,068.59	28,946.04	29,888.57
Alligator			11,982.85	12,071.81
Amory	34,234.63	39,589.79	120,026.63	129,362.94
Anguilla	11,945.44	12,315.75		
Arcola	11,035.50	10,994.70	11,040.62	11,020.75
Artesia	11,335.85	11,750.73	14,614.73	14,581.88
Ashland	12,437.47	12,958.54	18,626.34	18,677.68
Baldwyn	17,159.61	18,764.98	49,547.22	50,547.14
Bassfield	11,037.26	11,065.97	16,036.73	16,282.88
Batesville	52,414.90	63,796.82	187,456.43	202,786.84
Bay Springs	16,555.66	17,977.75	23,345.99	24,058.28
Bay St. Louis	38,422.77	45,325.89	126,045.00	133,546.92
Beaumont	12,032.68	12,314.31	11,231.62	11,208.87
Beauregard	11,082.22	11,248.02	12,946.02	13,103.70
Belmont	16,330.48	17,896.18	35,011.01	36,250.52
Belzoni	17,113.19	18,676.21	35,178.71	35,641.52
Benoit	8,685.64	8,717.83		
Bentonia			16,861.19	16,797.95
Biloxi	174,519.29	207,558.21	647,269.33	646,992.50
Blue Mountain	10,030.71	10,286.72	20,645.80	21,552.17
Blue Springs	11,019.02	11,173.56	12,700.18	13,236.47
Booneville	38,908.33	46,366.54	129,511.73	137,590.08
Boyle	13,259.34	13,830.74	21,445.14	21,592.50
Brandon	88,717.93	107,665.27	333,003.56	359,474.90
Braxton	10,906.19	11,004.71	12,139.82	12,100.66
Brookhaven	67,318.73	80,096.79	250,949.22	263,156.95
Brooksville	13,423.16	14,185.12	22,691.67	23,276.51
Bruce	11,355.61	12,204.22	37,764.19	40,120.86
Bude	13,309.79	14,007.10	10,847.56	11,259.56
Burnsville	13,242.75	13,964.45	21,963.10	22,340.10
Byhalia	17,480.60	19,973.45	44,932.55	44,691.50
Byram	55,068.59	61,598.11	166,419.85	173,980.63
Caledonia	13,545.25	14,289.22	23,040.61	23,897.67
Calhoun City	12,886.87	13,487.86	30,658.83	31,383.04
Canton	44,428.10	52,092.62	189,217.06	205,917.48
Carrollton	11,254.29	11,285.28	13,072.08	13,389.49
Carthage	30,843.24	35,977.28	95,047.02	100,694.80
Cary	11,137.55	11,270.05	12,137.05	12,072.35
Centreville	15,047.53	15,987.26	27,464.17	27,525.13



Charleston	15,324.04	16,197.03		
Chunky	9,958.17	9,869.34	8,900.74	8,859.75
Clarksdale	60,517.53	73,510.85	219,564.67	229,836.64
Cleveland	57,588.65	70,716.52	177,353.61	181,880.87
Clinton	88,383.71	107,907.00	333,749.00	349,988.13
Coahoma			12,365.54	12,333.61
Coffeeville	12,400.36	12,706.77	20,728.62	20,632.82
Coldwater	10,946.07	11,491.60	29,765.09	30,672.64
Collins	24,382.43	28,187.73	69,202.15	74,071.41
Columbia	43,168.11	51,878.62	116,249.38	120,966.02
Columbus	115,634.59	138,135.10	446,274.49	466,237.23
Como	14,265.06	15,182.08	26,003.83	26,284.25
Corinth	72,210.68	86,850.84	291,604.58	308,015.91
Crawford	11,759.55	12,075.45	15,690.52	15,963.37
Crenshaw	12,512.24	13,002.03	18,765.65	19,193.58
Crosby	9,643.70	9,562.52		
Crowder	11,935.05	12,294.58	16,417.54	16,727.51
Cruger	11,204.84	11,389.47	12,728.73	12,712.15
Crystal Springs	22,540.33	25,227.58	69,805.75	72,082.27
D'Iberville	79,257.48	97,862.38	300,628.39	329,503.98
D'Lo	11,621.11	11,564.27	14,089.04	14,204.23
Decatur	14,934.03	15,947.15	17,676.81	17,921.08
Dekalb	1,667.51	1,712.08	3,205.65	3,175.75
Derma	13,042.07	13,729.68	20,957.53	20,924.85
Diamondhead	30,640.83	35,579.72	94,992.76	99,732.79
Drew	11,173.98	11,645.47	11,526.17	11,764.28
Duck Hill	9,127.94	9,177.82	14,497.72	14,465.11
Duncan	7,892.17	7,836.32	8,576.83	8,621.09
Durant	18,121.44	19,896.77	41,648.52	42,276.76
Ecru	12,946.81	13,786.60	21,372.75	21,767.78
Eden	10,653.59	10,720.69		
Edwards	12,831.55	13,415.93	19,863.26	20,046.35
Ellisville	21,377.94	24,332.50	72,036.95	77,261.69
Enterprise	10,954.70	11,034.04	14,980.80	14,964.43
Ethel	11,416.91	11,646.95	14,281.25	14,487.55
Eupora	14,613.88	15,623.30	34,075.98	35,297.21
Falkner	11,812.85	12,158.96	15,970.13	16,204.98
Farmington	9,225.67	9,720.56	14,622.09	14,751.90
Fayette	3,068.95	3,231.58	6,294.49	6,206.17
Flora	16,256.89	17,575.32	29,047.10	30,229.39
Florence	23,494.74	26,259.63	62,769.10	64,670.36
Flowood	103,486.36	124,266.87	351,215.69	357,343.73
Forest	35,623.22	42,160.38	115,584.43	119,158.61
French Camp	10,888.77	11,058.37	12,318.29	12,871.43
Friars Point	12,983.63	13,479.34	18,340.43	18,641.57

Fulton	27,657.75	32,081.60	78,080.63	81,052.84
Gattman	10,631.12	10,673.00	11,039.03	11,074.41
Gautier	59,331.02	71,570.03	209,776.32	220,715.34
Georgetown	11,252.90	11,443.24	13,595.42	13,701.50
Glendora	6,207.89	6,106.77	6,522.69	6,462.48
Gloster	11,433.56	11,879.26	22,057.20	22,991.67
Golden	11,121.75	11,233.46	11,245.31	11,083.50
Goodman	13,345.73	14,059.54	19,738.96	19,841.80
Greenville	112,231.96	133,958.48	433,303.90	459,699.38
Greenwood	68,346.48	82,759.54	250,344.98	263,374.99
Grenada	63,620.25	78,103.59	234,907.34	245,124.50
Gulfport	280,745.24	346,737.98	1,126,720.66	1,222,281.03
Gunnison	10,568.42	10,529.38	14,037.45	14,247.53
Guntown	15,657.29	16,907.96	31,725.96	32,843.98
Hatley	11,488.76	11,778.09	14,704.96	15,196.40
Hattiesburg	242,520.78	295,277.27	956,067.90	1,007,428.79
Hazlehurst	22,085.29	25,138.21	70,516.78	73,134.64
Heidelberg	9,336.72	9,450.60	14,710.93	14,523.85
Hernando	60,955.41	75,982.09	227,840.81	245,401.17
Hickory	12,042.61	12,645.12	17,544.22	18,020.72
Hickory Flat	12,028.48	12,433.23	16,880.14	17,229.32
Hollandale	16,618.13	18,136.68	31,812.98	32,321.26
Holly Springs	32,612.79	37,218.35	104,659.38	110,150.15
Horn Lake	93,562.68	117,186.07	364,570.81	390,643.99
Houston	23,945.66	27,877.71	68,154.80	71,753.97
Indianola	41,659.56	49,851.84	141,061.98	148,249.74
Inverness	8,140.38	8,336.48	17,629.88	17,784.81
Isola	11,790.63	11,880.05	16,375.03	16,496.33
Itta Bena			29,671.36	30,558.34
Iuka	21,788.22	24,631.16	57,375.80	60,774.84
Jackson	441,502.19	529,657.56	2,075,592.55	2,157,825.80
Jonestown			21,477.36	22,006.23
Jumpertown	11,482.22	11,761.60	14,650.21	15,021.25
Kilmichael	12,199.04	12,660.96	17,635.29	17,942.35
Kosciusko	35,065.45	40,563.98	125,394.28	131,390.53
Lake	12,089.48	12,504.76	17,122.40	17,448.93
Lambert	13,389.98	13,855.85	22,079.52	22,463.43
Laurel	102,824.88	126,343.00	395,124.80	408,017.39
Leakesville	12,897.96	13,618.97	21,367.62	23,154.53
Learned	10,035.62	9,870.16	11,198.23	11,121.34
Leland	22,284.37	25,006.87	46,036.26	46,795.26
Lena	10,618.98	10,453.58	11,986.63	12,059.25
Lexington	16,050.70	17,509.32	32,412.01	32,073.98
Liberty	8,533.11	8,790.60	22,138.10	22,412.49

Long Beach	47,822.64	57,635.32	166,860.02	178,390.87
Louin	11,158.61	11,397.40	6,468.47	6,418.50
Louise	10,581.20	10,408.32	7,997.49	7,886.34
Louisville	33,806.71	38,923.00	108,210.32	113,988.46
Lucedale	30,537.99	36,190.41	95,790.77	103,938.36
Lula	7,901.63	7,827.06	8,553.31	8,528.45
Lumberton	15,396.07	16,650.45	30,870.17	32,056.90
Lyon	11,241.30	11,427.50		
Maben	12,641.93	13,192.90	17,745.74	17,772.58
Macon	19,168.45	21,474.65	44,034.15	45,089.55
Madison	112,227.62	140,409.35	441,777.09	459,617.27
Magee	32,314.57	38,683.49	73,674.95	76,848.87
Magnolia	14,257.78	15,469.19	32,040.70	32,478.71
Mantachie	13,025.89	13,504.96	4,227.24	4,419.54
Mantee	11,057.07	11,201.52	12,793.04	12,995.44
Marietta	9,220.61	9,174.71	11,026.61	11,020.29
Marion	14,702.68	15,744.51	18,385.62	19,095.74
Marks	14,916.03	15,858.63	27,419.72	27,850.24
Mathiston	11,370.72	11,548.95	20,699.29	21,036.12
Mayersville	10,877.26	10,871.74	13,596.05	13,618.99
McComb	63,499.12	74,493.15	65,125.31	67,135.81
McCool	9,151.19	8,984.38	9,065.02	8,977.56
McLain	6,669.17	6,689.13		
Meadville	12,112.83	12,521.81	17,177.00	17,602.02
Mendenhall	19,195.91	21,859.25	48,172.96	51,454.25
Meridian	168,191.13	200,751.12	687,260.78	729,796.72
Merigold	11,848.34	12,080.48	16,073.19	16,584.71
Metcalfe	12,532.17	13,038.51	14,617.72	14,762.72
Mize	11,929.15	11,957.32	15,302.89	15,222.22
Monticello	16,474.81	17,955.16	35,214.42	36,301.71
Montrose	10,733.46	10,834.74	11,575.70	11,627.68
Moorhead	15,511.54	16,760.88	31,231.87	32,495.15
Morgan City	8,524.55	8,427.05		
Morton	19,846.98	21,699.07	45,972.23	47,768.16
Moss Point	48,611.13	57,652.88	2,562.26	2,585.76
Mound Bayou	13,642.10	14,430.22	23,501.08	24,445.87
Mt. Olive	12,881.84	13,493.72	20,398.05	20,752.45
Myrtle	11,677.10	11,986.87	15,398.63	15,610.78
Natchez	73,315.45	87,415.86	200,895.01	204,678.39
Nettleton	16,495.37	18,304.54	36,368.52	38,879.38
New Albany	47,159.13	56,648.82	163,693.08	173,994.21
New Augusta	8,828.98	8,956.64	17,903.67	18,130.44
New Hebron	11,828.13	12,027.84	15,881.01	16,134.46
Newton	23,022.67	26,362.12	63,122.38	65,521.06

North Carrollton	11,557.51	11,910.21	15,144.16	15,086.96
Noxapater	11,901.12	12,261.59	16,311.88	16,518.21
Oakland	11,919.66	12,265.16	16,322.82	16,428.20
Ocean Springs	76,766.39	93,081.96	288,394.64	300,094.08
Okolona	17,319.77	19,118.83	39,063.00	39,993.39
Olive Branch	141,477.41	180,408.51	574,546.79	618,805.08
Osyka	11,652.49	11,938.46	15,238.59	15,425.49
Oxford	109,054.99	130,139.25	407,734.14	417,900.33
Pace	11,000.45	11,134.75	10,298.90	10,264.07
Pachuta	11,203.49	11,417.04	13,508.75	13,684.20
Paden	10,676.35	10,741.04	11,264.69	11,293.19
Pascagoula	72,516.87	87,070.75	302,473.93	315,388.57
Pass Christian	25,806.86	29,931.12	87,859.05	92,706.18
Pearl	122,272.38	154,641.60	492,708.52	525,182.22
Pelahatchie	15,349.26	16,456.41	29,557.91	31,617.08
Petal	47,092.69	57,072.32	16,467.63	174,492.94
Philadelphia	46,304.04	54,721.15	142,472.35	146,381.14
Picayune	61,299.15	74,441.79	222,775.10	237,116.93
Pickens	13,145.80	13,673.92	20,994.00	21,979.10
Pittsboro	9,987.61	9,874.01	7,611.34	7,528.14
Plantersville	13,154.08	13,840.14	21,546.40	21,729.83
Polkville	12,129.41	12,543.11	16,775.86	17,103.23
Pontotoc	32,830.08	38,585.38	123,028.88	143,750.15
Pope	10,843.06	10,767.25	13,494.37	13,784.57
Poplarville	21,319.61	24,223.79	56,024.27	59,429.40
Port Gibson	15,383.63	16,217.47	31,468.60	31,371.13
Potts Camp	11,959.45	12,304.48	16,453.55	16,440.23
Prentiss	13,266.30	13,898.92	26,134.80	27,623.19
Puckett	11,699.58	12,067.79	15,670.39	15,886.48
Purvis	19,658.18	22,760.64	51,173.82	56,049.10
Quitman	18,422.17	20,568.20	43,885.58	45,214.71
Raleigh	14,509.92	15,564.06	22,335.17	22,827.31
Raymond	14,887.91	15,732.19	28,327.61	28,772.22
Renova	12,018.99	12,462.16	15,924.65	16,208.38
Richland	61,778.42	77,314.30	232,386.25	237,640.82
Richton	14,449.52	15,132.29	26,216.65	26,847.86
Ridgeland	141,755.84	172,900.39	549,751.64	579,963.33
Rienzi	10,574.87	10,497.86	10,777.49	10,752.64
Ripley	29,878.69	34,645.68	90,616.64	96,360.87
Rolling Fork	16,781.75	17,905.84	35,769.33	37,194.40
Rosedale	14,689.75	15,701.41	24,105.70	24,289.56
Roxie	11,637.35	11,913.07	15,153.30	15,388.69
Ruleville	15,305.71	16,505.90	38,316.34	39,885.30
Sallis	10,808.31	10,823.52	11,538.49	11,607.70

Saltillo	23,602.85	26,896.29	72,465.09	75,522.50
Sandersville	13,158.60	12,962.36	20,619.21	18,928.65
Sardis	15,641.80	16,884.06	31,652.80	33,016.75
Satartia	10,572.07	10,589.59		
Scooba	7,850.49	7,942.48	17,799.21	18,081.09
Sebastopol	12,168.64	12,653.37	10,994.45	11,306.55
Seminary	10,994.28	11,150.53	17,118.88	17,556.39
Senatobia	38,126.16	44,383.01	134,413.63	142,084.56
Shannon	14,578.30	15,557.38	27,243.20	28,081.97
Shaw	13,407.13	13,896.59	26,880.47	28,273.15
Shelby	11,833.38	12,436.89	26,542.64	26,989.93
Sherman	14,664.51	15,702.26	28,608.14	29,809.51
Shubuta	9,665.53	9,699.23	14,927.81	15,027.44
Shuqualak	11,526.59	11,841.31	14,914.71	15,290.64
Sidon	6,566.57	6,543.79		
Silver City	10,874.02	10,971.40	12,028.69	12,124.16
Silver Creek	11,257.47	11,426.82	13,540.01	13,663.55
Slate Springs	10,378.22	10,194.69	10,536.49	10,433.94
Sledge	11,584.02	11,850.67	14,945.10	15,193.74
Smithville	12,641.92	13,061.85	17,651.15	17,798.38
Snow Lake Shores	11,062.56	11,211.64	12,825.26	12,962.37
Southaven	198,446.77	241,848.97	778,467.83	828,431.00
Starkville	101,923.65	123,967.75	387,143.33	403,527.17
State Line	12,920.60	13,535.53	17,440.17	17,664.77
Stonewall			20,218.59	20,332.99
Sturgis	10,843.49	10,715.93	9,438.92	9,298.43
Summit	16,262.17	18,338.88	36,487.38	37,049.39
Sumner	11,284.57	11,449.89	13,616.53	13,776.14
Sumrall	15,199.39	16,382.36	37,183.14	42,668.77
Sunflower	12,823.94	13,414.13	20,130.62	21,000.84
Taylor	11,234.17	11,398.85	13,447.31	13,606.77
Taylorville	14,752.94	15,699.55	24,171.10	24,456.64
Tchula	14,849.94	15,871.02	23,717.07	24,258.83
Terry	11,723.94	11,919.54	24,991.85	24,907.82
Tishomingo	12,107.95	12,612.17	17,479.10	18,191.88
Tremont	9,987.45	9,993.78	13,187.44	13,209.69
Tunica	15,009.88	15,440.40	26,866.39	28,731.65
Tupelo	180,365.96	216,388.11	836,108.66	885,559.52
Tutwiler	17,470.05	19,266.91	39,540.94	41,164.32
Tylertown	17,347.63	19,047.49	26,168.10	26,592.68
Union	15,876.50	17,345.02	33,179.95	34,242.30
Utica	12,550.81	13,002.87	15,503.78	15,271.29
Vaiden	12,597.53	12,964.52	18,643.49	18,375.90
Vardaman	13,753.76	14,393.24	23,990.37	24,856.98

<b>Verona</b>	17,606.52	19,486.96	40,281.19	41,195.48
<b>Vicksburg</b>	95,340.43	113,256.34	392,622.25	404,857.98
<b>Walls</b>	13,233.71	14,038.84	22,206.61	23,075.25
<b>Walnut</b>	13,412.36	14,154.66	22,597.94	23,784.63
<b>Walnut Grove</b>	12,893.99	13,427.66	26,527.55	27,406.55
<b>Walthall</b>	10,969.51	11,074.51	9,923.83	9,844.62
<b>Water Valley</b>	17,079.66	18,573.21	34,884.41	35,764.95
<b>Waveland</b>	38,896.68	46,541.37	130,130.79	140,920.13
<b>Waynesboro</b>	33,592.32	39,085.98	105,378.26	108,078.43
<b>Webb</b>	12,010.15	12,403.22	16,780.99	16,983.71
<b>Weir</b>	11,562.46	11,844.46	14,925.89	14,841.76
<b>Wesson</b>	15,065.20	16,232.57	29,484.14	30,577.15
<b>West</b>	8,176.54	8,035.33	9,085.50	8,981.90
<b>West Point</b>	45,456.69	54,786.56	158,058.94	166,477.06
<b>Wiggins</b>	30,876.27	36,591.38	66,976.10	71,532.17
<b>Winona</b>	24,204.24	26,923.83	71,570.82	75,803.36
<b>Winstonville</b>	10,835.94	10,691.29	10,203.24	10,169.74
<b>Woodland</b>	10,028.98	9,982.35	13,251.31	14,899.82
<b>Woodville</b>	14,589.49	15,504.48	23,738.95	23,552.72
<b>Yazoo City</b>	43,747.62	51,176.82	152,746.68	162,264.42
	8,154,119.74	9,425,475.93	24,866,190.74	26,219,012.16

Use Tax Modernization Fund Payments to Counties

	3.75%		3.75%		7.50%		7.50%	
	Jan-20		Jul-20		Jan-21		Jul-21	
Adams	\$	86,216.83	\$95,372.63	\$	251,574.03	\$	269,969.40	
Alcon		108,381.44	119,890.50		316,248.64		339,372.61	
Amite		99,272.01	109,813.74		289,668.03		310,848.45	
Attala		105,489.20	116,691.14		307,809.31		330,316.21	
Benton		72,546.07	80,249.75		211,683.78		227,162.02	
Bolivar		112,996.03	124,995.11		329,713.63		353,822.18	
Calhoun		83,095.70	91,919.65		242,466.79		260,195.87	
Carroll		89,191.88	98,663.19		260,254.98		279,284.73	
Chickasaw		84,709.24	93,704.55		247,175.01		265,248.36	
Choctaw		78,661.58	87,014.68		229,528.39		246,311.42	
Claiborne		69,380.82	76,748.39		202,447.83		217,250.74	
Clarke		96,846.95	107,131.16		282,591.88		303,254.89	
Clay		76,480.31	84,601.77		223,163.59		239,481.23	
Coahoma		78,091.23	86,383.76		227,864.14		244,525.49	
Copiah		115,945.46	128,257.74		338,319.83		363,057.66	
Covington		103,039.20	113,980.96		300,660.39		322,644.57	
Desoto		138,719.81	153,450.51		404,773.64		434,370.54	
Forrest		113,397.00	125,438.66		330,883.65		355,077.74	
Franklin		78,418.72	86,746.02		228,819.73		245,550.93	
George		105,673.49	116,894.98		308,347.02		330,893.23	
Greene		92,128.37	101,911.52		268,823.45		288,479.72	
Grenada		73,158.27	80,926.96		213,470.13		229,078.99	
Hancock		103,739.55	114,755.69		302,703.96		324,837.57	
Harrison		164,401.35	181,859.17		479,710.34		514,786.58	
Hinds		149,399.73	165,264.54		435,936.81		467,812.35	
Holmes		98,096.07	108,512.93		286,236.73		307,166.25	
Humphreys		73,533.77	81,342.34		214,565.83		230,254.80	
Issaquena		47,125.25	52,129.50		137,507.84		147,562.35	
Itawamba		112,539.09	124,489.64		328,380.31		352,391.35	
Jackson		138,728.38	153,460.00		404,798.64		434,397.36	
Jasper		100,535.98	111,211.93		293,356.19		314,806.28	
Jefferson		69,697.47	77,098.66		203,371.80		218,242.27	
Jefferson Davis		93,429.40	103,350.69		272,619.73		292,553.59	
Jones		186,593.59	206,408.04		544,465.57		584,276.62	
Kemper		90,151.71	99,724.94		263,055.68		282,290.22	
Lafayette		124,456.59	137,672.67		363,154.67		389,708.41	
Lamar		154,021.72	170,377.34		449,423.42		482,285.09	
Lauderdale		151,994.91	168,135.30		443,509.35		475,938.59	
Lawrence		85,243.60	94,295.64		248,734.21		266,921.56	
Leake		107,616.01	119,043.78		314,015.16		336,975.83	
Lee		144,079.43	159,379.27		420,412.56		451,152.97	
Leflore		97,946.24	108,347.18		285,799.53		306,697.09	
Lincoln		136,466.67	150,958.11		398,199.16		427,315.33	

Lowndes	134,480.69	148,761.23	392,404.20	421,096.66
Madison	142,239.97	157,344.47	415,045.17	445,393.12
Marion	114,878.82	127,077.83	335,207.46	359,717.71
Marshall	133,196.23	147,340.38	388,656.25	417,074.66
Monroe	126,160.90	139,557.96	368,127.69	395,045.05
Montgomery	67,538.25	74,710.15	172,070.65	192,904.69
Neshoba	113,836.68	125,925.04	332,166.61	356,454.51
Newton	102,344.37	113,212.35	298,632.93	320,468.87
Noxubee	79,148.97	87,553.82	230,950.53	216,318.00
Oktibbeha	104,591.33	115,697.93	305,189.40	327,504.73
Panola	130,641.57	144,514.44	381,201.97	409,075.32
Pearl River	163,336.97	180,681.77	476,604.58	511,453.72
Perry	85,765.23	94,872.66	250,256.28	268,554.93
Pike	122,860.64	135,907.25	358,497.78	384,711.01
Pontotoc	113,907.76	126,003.66	332,374.00	356,677.07
Prentiss	96,323.83	106,552.49	281,065.48	301,616.87
Quitman	70,068.83	77,509.46	204,455.40	219,405.10
Rankin	241,618.36	267,275.90	705,023.50	756,574.56
Scott	109,093.95	120,678.68	318,327.68	341,603.68
Sharkey	56,920.17	62,964.53	166,088.63	178,232.97
Simpson	119,302.38	131,971.13	348,115.06	373,569.10
Smith	97,324.02	107,658.88	283,983.92	304,748.73
stone	87,463.97	96,751.79	255,213.07	273,874.16
Sunflower	101,141.90	111,882.19	295,124.21	316,703.59
Tallahatchie	88,451.31	97,843.74	258,093.43	276,965.13
Tate	103,394.20	114,373.67	301,696.26	323,756.19
Tippah	99,018.63	109,533.45	288,928.66	310,055.02
Tishominto	96,716.08	106,986.39	282,210.02	302,845.12
Tunica	76,645.14	84,784.11	223,644.57	239,997.38
Union	103,610.80	114,613.27	302,328.27	324,434.40
Walthall	102,140.73	112,987.09	298,038.72	319,831.20
Warren	109,069.77	120,651.92	318,257.11	341,527.95
Washington	98,473.05	108,929.92	287,336.70	308,346.65
Wayne	110,338.90	122,055.82	321,960.33	67,316.00
Webster	75,788.68	83,836.71	221,145.49	237,315.56
Wilkinson	72,752.31	80,477.89	147,760.88	227,807.83
Winston	97,767.11	108,149.02	285,277.14	306,136.15
Yalobusha	79,377.69	87,806.83	231,617.94	117,252.90
Yazoo	115,701.76	127,988.17	337,608.74	362,294.57
	\$ 8,635,068.07	\$ 9,552,028.72	\$ 25,106,932.07	\$ 26,579,230.30



## Individual Income Tax

The first \$4,000 of taxable income is exempt

The next \$1,000 of taxable income is taxed at 3%

The next \$5,000 of taxable income is taxed at 4%

The remainder of taxable income is taxed at 5%

*These income tax rates were effective January 1, 1983*

Exemptions and Deductions	Filing Status	Standard	Dependency
	Exemptions	Deductions	Exemption
Single	6,000	2,300	1,500
Married Filing Jointly	12,000	4,600	1,500
Married Filing Separately	6,000	2,300	1,500
Head of Household	8,000	3,400	1,500

*Standard deductions amount was set in 1980*

*Filing Status exemptions amount was set in 1981*

*The Married Filing Jointly exemption and deductions were increased in 1997 to eliminate the marriage penalty.*

Taxpayers get the higher of the Standard Deduction or Itemized Deductions.

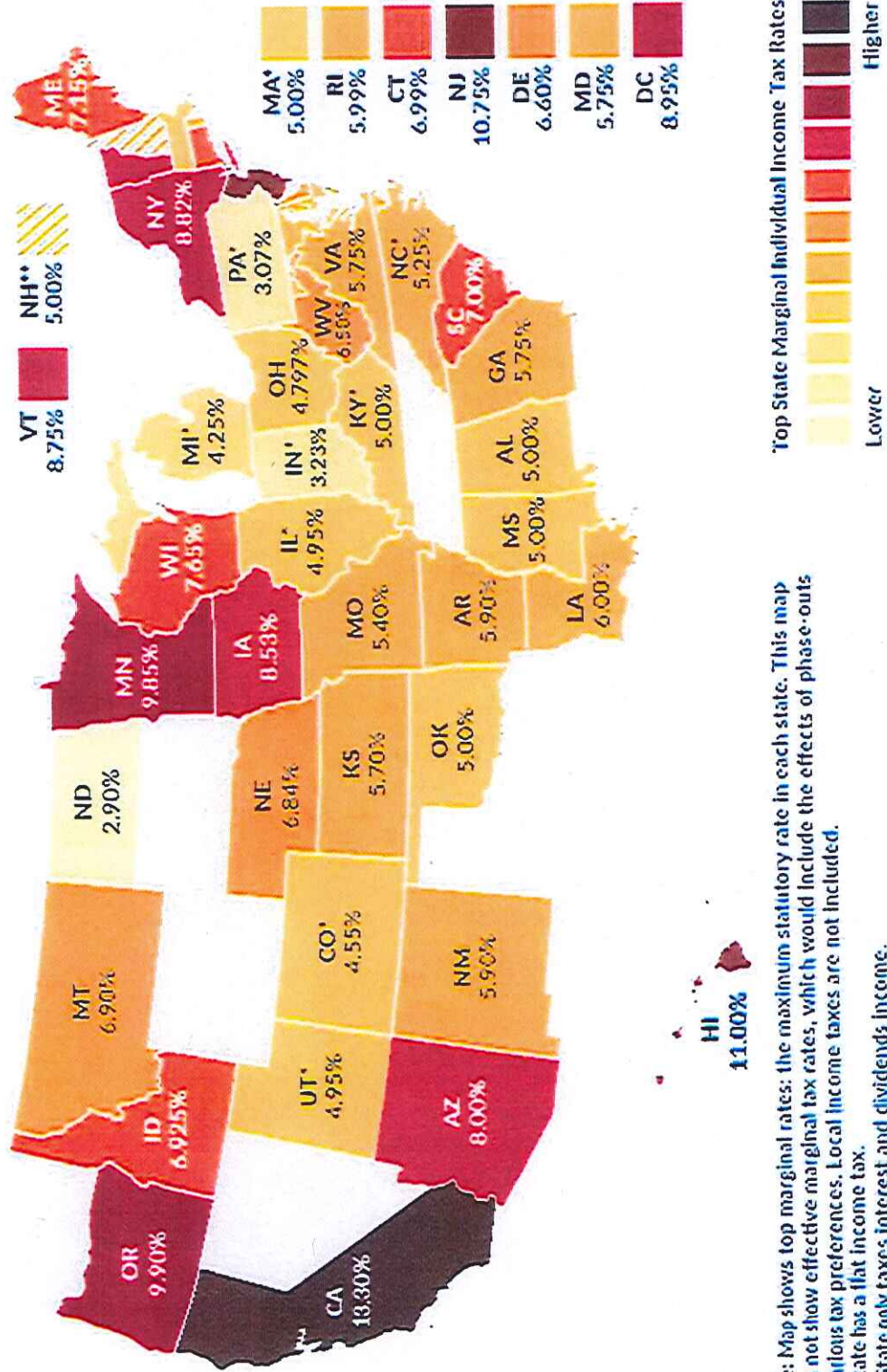
### 2021 Tax Year

A Married Filing Jointly couple that each work and make the average annual wage of \$41,600 will pay a total of \$2,640 in income taxes.

	Primary	Secondary
Average Annual Wage (Per MDES published information)	\$41,600	\$41,600
Exemption	6,000	6,000
Standard Deduction	2,300	2,300
Additional Exemption for 2 Children	1,500	1,500
Taxable Income	31,800	31,800
Tax Due	\$1,320	\$1,320
<b>Combined Tax Due</b>		<b>\$2,640</b>
Tax Calculation		
The first \$4,000 of taxable income is exempt	-	
\$1,000 is taxed at 3%		30
the next \$5,000 of taxable income is taxed at 4%		200
Remainder is at 5%		1,090
		<u>1,320</u>

# How High Are Individual Income Tax Rates in Your State?

Top State Marginal Individual Income Tax Rates, 2021

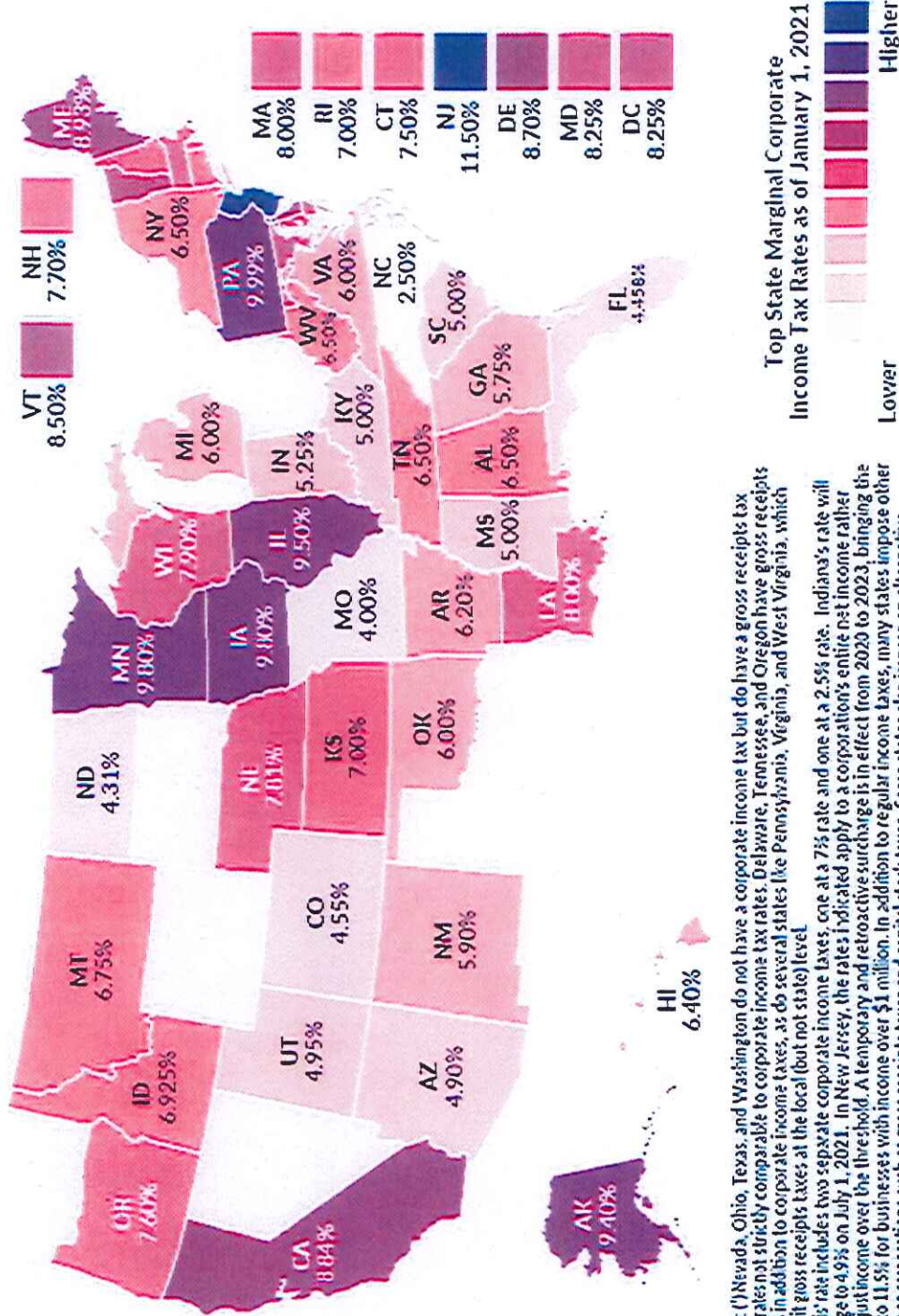


Note: Map shows top marginal rates: the maximum statutory rate in each state. This map does not show effective marginal tax rates, which would include the effects of phase-outs of various tax preferences. Local income taxes are not included.  
(\*) State has a flat income tax.  
(\*\*) State only taxes interest and dividends income.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg BNA

# How High are Corporate Income Tax Rates in Your State?

Top Marginal Corporate Income Tax Rates as of January 1, 2021



Note: (1) Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. Delaware, Tennessee, and Oregon have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.

(2) Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate. Indiana's rate will change to 4.9% on July 1, 2021. In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary and retroactive surcharge is in effect from 2020 to 2023, bringing the rate to 11.5% for businesses with income over \$1 million. In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and capital stock taxes. Some states also impose an alternative minimum tax and special rates on financial institutions.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

**Credits and Incentives**

There are 34 credits that may be applied to income taxes.

Insurance Premium Retaliatory	Airport Cargo Charges
Finance Company Privilege Tax	Manufacturing Investment Tax
Jobs Tax Credit	Alternative Energy Jobs
National or Regional Headquarters	Child Adoption
Research and Development Skills	Historic Structure Rehabilitation
Employer Child / Dependent Care	Long Term Care
Reforestation	New Markets
Gambling License Fee	Biomass Energy Investment
Financial Institution Jobs	Wildlife Land Use
Mississippi Revenue Bond Service	Prekindergarten Credit
Ad Valorem Inventory	Headquarters Relocation Credit
Export Port Charges	Charitable Contribution
Insurance Guaranty	Foster Care Charitable Credit
Import Credit	Business Contributions to Eligible Charitable Org
Land Donation	Endowment Fund Charitable Credit
Broadband Technology	Inland Water Transportation
Brownfield	Bank Share

There are 3 rebates available from income tax collections:

	<b>FY 2020</b>
	<b><u>4 year average</u></b>
<b>Advantage Jobs Incentive</b> Based on the number of new direct jobs with salaries that exceed the average annual wage of the state or county	19,775,000
<b>Mississippi Major Economic Impact Act</b> Available for projects as defined under MMEIA with specific number of jobs	4,625,000
<b>Motion Picture Production Incentive</b> Created to incentivize a motion picture industry to locate here in Mississippi. Has a minimum requirement for amounts spent	5,348,250
<b>Smart Business Rebate</b> Created to encourage investment in qualified research by a college or research corporation	0