

By: Senator(s) Hall, Burton, Blackmon,
Hamilton, Minor, Scoper, Thames, Turner,
White (5th)

To: Appropriations

SENATE BILL NO. 3127
(As Sent to Governor)

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING
2 THE EXPENSES OF THE STATE TAX COMMISSION, INCLUDING THE HOMESTEAD
3 EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER FUNCTIONS, THE
4 ALCOHOLIC BEVERAGE CONTROL DIVISION, AND THE BUREAU OF
5 TELECOMMUNICATIONS; FOR THE PURPOSE OF REIMBURSING THE COUNTIES,
6 COUNTY DISTRICTS AND MUNICIPAL SEPARATE SCHOOL DISTRICTS FOR TAX
7 LOSSES INCURRED BY REASON OF THE EXEMPTION OF HOMES FROM CERTAIN
8 AD VALOREM TAXES; AND FOR THE PURPOSE OF PURCHASING MOTOR VEHICLE
9 LICENSE TAGS, FOR FISCAL YEAR 2000.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 SECTION 1. The following sum, or so much thereof as may be
12 necessary, is hereby appropriated out of any money in the State
13 General Fund not otherwise appropriated, for the purpose of
14 defraying the expenses of the State Tax Commission, including the
15 Homestead Exemption Division, the Motor Vehicle Comptroller
16 functions, the Alcoholic Beverage Control Division and the Bureau
17 of Telecommunications for the fiscal year beginning July 1, 1999,
18 and ending June 30, 2000..... \$ 48,270,044.00.

19 SECTION 2. The following sum, or so much thereof as may be
20 necessary, is hereby appropriated out of any money in the special
21 fund in the State Treasury to the credit of the State Tax
22 Commission which are collected by or otherwise become available
23 for the purpose of defraying the expenses of the commission for
24 the fiscal year beginning July 1, 1999, and ending June 30,
25 2000..... \$ 4,598,192.00.

26 SECTION 3. Of the funds appropriated under the provisions of
27 Sections 1 and 2, not more than the amounts set forth below shall
28 be expended for the respective major objects or purposes of
29 expenditure:

30 MAJOR OBJECTS OF EXPENDITURE:

31 Personal Services:

32	Salaries, Wages and Fringe Benefits..	\$	30,608,232.00
33	Travel and Subsistence.....		2,011,990.00
34	Contractual Services.....		16,145,125.00
35	Commodities.....		1,904,670.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		2,197,540.00
39	Subsidies, Loans and Grants.....		<u>679.00</u>
40	Total.....	\$	52,868,236.00

41 FUNDING:

42	General Funds.....	\$	48,270,044.00
43	Special Funds.....		<u>4,598,192.00</u>
44	Total.....	\$	52,868,236.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.	796
47		Part Time.	23
48	Time-Limited:	Full Time.	0
49		Part Time.	0

50 From the funds provided in the budget category "Personal
51 Services: Salaries, Wages and Fringe Benefits," funds may be
52 expended for the following purposes, in compliance with the
53 policies established by the State Personnel Board and any
54 conditions placed on such expenditures:

55 (a) The components of the Variable Compensation Plan
56 shall be maintained within the constraints of the funds
57 appropriated herein.

58 (b) Funds are provided to adjust the Variable
59 Compensation Plan, including realignment, to ensure that all
60 full-time employees with at least six (6) months of continuous
61 current service, as of June 30, 1999, receive an increase of One
62 Thousand Five Hundred Dollars (\$1,500.00). Funds are provided to

63 adjust critical job classes up to an additional One Thousand
64 Dollars (\$1,000.00).

65 (c) If an employee is currently at or above the end
66 salary for his or her job classification, then the increase shall
67 be built into the employee's base salary. To be eligible for any
68 increase authorized in this section, employees may not have a
69 current performance rating below "meets expectations" as of the
70 effective date of the increase. Employees who subsequently
71 receive a performance rating of "meets expectations" or above
72 during Fiscal Year 2000 shall receive the salary increase
73 effective the date of the rating.

74 It is the agency's responsibility to make certain that funds
75 required to be appropriated for "Personal Services" for Fiscal
76 Year 2001 do not exceed Fiscal Year 2000 funds appropriated for
77 that purpose unless programs or positions are added to the
78 agency's budget by the Mississippi Legislature.

79 Any transfers or escalations shall be made in accordance with
80 the terms, conditions and procedures established by law.

81 No general funds authorized to be expended herein shall be
82 used to replace federal funds and/or other special funds which are
83 being used for salaries authorized under the provisions of this
84 act and which are withdrawn and no longer available.

85 SECTION 4. It shall be the duty of the Chairman of the State
86 Tax Commission, and he is hereby empowered to select in the manner
87 provided by Section 27-3-13, Mississippi Code of 1972, such
88 employees as may be necessary to the administration of all acts
89 relating to the exemption of homesteads and the reimbursement of
90 tax losses to the several taxing units of the state, and to assign
91 them to the use of the State Tax Commission.

92 SECTION 5. The money herein appropriated may be used for any
93 expenses which the commission may legally incur. Provided,
94 however, that no part of the money herein appropriated shall be
95 used for the payment of attorney's fees, except upon

96 recommendation of the Governor with the approval of the Attorney
97 General, nor shall any of said funds be used either directly or
98 indirectly for the purpose of paying any clerk, stenographer,
99 assistant, deputy or other employee who may be related by blood or
100 marriage within the third degree, computed by the rule of civil
101 law, to the official employing or having the right of employment
102 or selection thereof, except that when the relationship is by
103 affinity and the person is dead through whom the relationship was
104 established, this rule shall not apply. In the event of any such
105 payment, then the official or person approving and making such
106 payment shall be liable to return to the State of Mississippi and
107 to pay into the State Treasury to the credit of the General Fund
108 three (3) times any such amount so paid to be recovered at suit by
109 the Attorney General.

110 SECTION 6. The following sum, or so much thereof as may be
111 necessary, is hereby appropriated out of any money in the State
112 General Fund not otherwise appropriated, to the State Tax
113 Commission for the purpose of reimbursing the counties of the
114 state, the road districts and school districts therein and the
115 municipal separate school districts, for tax losses incurred by
116 reason of the exemption of homes from certain ad valorem taxes
117 under the provisions of Section 27-33-1 et seq., Mississippi Code
118 of 1972, for the fiscal year beginning July 1, 1999, and ending
119 June 30, 2000..... \$ 78,312,029.00.

120 SECTION 7. Each county, road district, school district and
121 municipal separate school district which has incurred a tax loss
122 that is reimbursable under Section 6 shall be reimbursed a sum
123 which is equivalent to the amount of tax loss produced by the
124 application of tax rates annually fixed for maintenance and
125 current expenses to the assessed value of homes, or so much
126 thereof as has been lawfully authorized under the provisions of
127 Section 27-33-1 et seq., Mississippi Code of 1972.

128 The disbursements from the funds appropriated under the

129 provisions of Section 6 shall be based upon the certificates
130 required of the clerks of the county boards of supervisors and of
131 the clerks of the municipalities, which certificates shall conform
132 strictly in every respect to the requirements of the provisions of
133 Section 27-33-1 et seq., Mississippi Code of 1972.

134 All disbursements from the funds appropriated under the
135 provisions of Section 6 shall be made strictly in accordance with
136 the provisions of Section 27-33-1 et seq., Mississippi Code of
137 1972, and no disbursements other than those clearly authorized by
138 those sections shall be made, the provisions of any other law to
139 the contrary notwithstanding.

140 SECTION 8. The following sum, or so much thereof as may be
141 necessary, is hereby appropriated out of any money in the State
142 General Fund not otherwise appropriated, to the License Tag
143 Commission for the purchase and delivery of motor vehicle license
144 tags for the fiscal year beginning July 1, 1999, and ending
145 June 30, 2000..... \$ 1,510,000.00.

146 None of the funds appropriated in this section shall be
147 expended to purchase motor vehicle license tags made or
148 manufactured by any department, agency or instrumentality of a
149 state other than the State of Mississippi. None of the funds
150 appropriated in this Section shall be used for the purchase of
151 bolts, nuts or other fastening devices for attaching said motor
152 vehicle license tags. Provided, further, that all motor vehicles
153 belonging to any state department, agency, commission, institution
154 or any other division of State Government shall have license tags
155 which shall bear the words "State Property" at the bottom of such
156 license tags.

157 SECTION 9. Of the funds appropriated under the provisions of
158 Section 8, not more than the amounts set forth below shall be
159 expended for the respective major objects or purposes of
160 expenditure:

161 MAJOR OBJECTS OF EXPENDITURE:

162	Personal Services:		
163	Salaries, Wages and Fringe Benefits..	\$	0.00
164	Travel and Subsistence.....		0.00
165	Contractual Services.....		10,000.00
166	Commodities.....		1,500,000.00
167	Capital Outlay:		
168	Other Than Equipment.....		0.00
169	Equipment.....		0.00
170	Subsidies, Loans and Grants.....		<u>0.00</u>
171	Total.....	\$	1,510,000.00

172 SECTION 10. Funds are provided in this act for the
173 reallocation of the following positions not to exceed Twenty-six
174 Thousand Four Hundred Seventy-six Dollars (\$26,476.00):

- 175 6 TC-Tax Processor III to TC-Tax Revenue Analyst
- 176 1 Clerk, Senior to TC-Tax Processor
- 177 1 TC-Branch Director I to TC-Branch Director II
- 178 2 Warehouse Manager II to Warehouse Manager III
- 179 1 Business Systems Analyst to Senior Business system
180 Analyst

181 SECTION 11. Of the funds appropriated in Section 1, the
182 following sum shall be transferred to the State Tax Commission -
183 STARS Acquisition Fund, a special fund in the State Treasury,
184 during Fiscal Year 2000..... \$ 4,548,587.00.

185 The State Tax Commission may spend up to One Million Dollars
186 (\$1,000,000.00) of the funds authorized in this section for the
187 purpose of contracting for computer services to assure their
188 computer system will be Y2K compliant during Fiscal Year 2000. In
189 the event that funds are expended from the STARS Acquisition Fund
190 to assure the State Tax Commission's computer system is Y2K
191 compliant, it is the intention of the Legislature to reimburse
192 said fund for an amount equal to the expenditure, during the 2000
193 Legislative Session.

194 SECTION 12. The money herein appropriated shall be paid by

195 the State Treasurer out of any money in the State Treasury to the
196 credit of the proper fund or funds as set forth in this act, upon
197 warrants issued by the State Fiscal Officer; and the State Fiscal
198 Officer shall issue his warrants upon requisitions signed by the
199 proper person, officer or officers, in the manner provided by law.

200 SECTION 13. This act shall take effect and be in force from
201 and after July 1, 1999.