

By: Senator(s) Gordon, Thames, Dearing,
Gollott, Little, White (5th)

To: Appropriations

SENATE BILL NO. 3130

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 2003.

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, 2002,
18 and ending June 30, 2003..... \$ 44,011,948.00.

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, 2002, and ending June 30,
25 2003..... \$ 14,806,818.00.

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..	\$	32,424,681.00
33	Travel and Subsistence.....		1,467,044.00
34	Contractual Services.....		19,928,277.00
35	Commodities.....		1,747,572.00
36	Capital Outlay:		
37	Other Than Equipment.....		2,176,008.00
38	Equipment.....		1,066,265.00
39	Subsidies, Loans and Grants.....		<u>8,919.00</u>
40	Total.....	\$	58,818,766.00
41	FUNDING:		
42	General Funds.....	\$	44,011,948.00
43	Special Funds.....		<u>14,806,818.00</u>
44	Total.....	\$	58,818,766.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	781
47		Part Time.....	8
48	Time-Limited:	Full Time.....	0
49		Part Time.....	0

50 Funds are provided herein to adjust the Variable Compensation
51 Plan to ensure that all full-time employees receive a pay increase
52 equal to fifty percent (50%) of the realignment component of the
53 Variable Compensation Plan or Six Hundred Dollars (\$600.00),
54 whichever is greater, beginning on January 1, 2003.

55 With the funds herein appropriated, it is the intention of
56 the Legislature that it shall be the agency's responsibility to
57 make certain that funds required to be appropriated for "Personal
58 Services" for Fiscal Year 2004 do not exceed Fiscal Year 2003
59 funds appropriated for that purpose, unless programs, positions or
60 pay increases are added to the agency's budget by the Mississippi
61 Legislature. Based on data provided by the Legislative Budget
62 Office, the State Personnel Board shall, on July 1, 2002, publish
63 separate annual projection reports, based on July 1, 2002 data,



64 for the period of July 1, 2002 through December 31, 2002, and
65 January 1, 2003 through June 30, 2003, that project the annual
66 cost to fully fund all appropriated positions in compliance with
67 the provisions of this act. It shall be the responsibility of the
68 agency head to ensure that no single personnel action increases
69 this projected cost and/or the Fiscal Year 2003 appropriation for
70 "Personal Services," as annualized on a semi-annual basis in
71 accordance with the provisions of this act. If, at the end of any
72 calendar month, the State Personnel Board determines that the
73 agency has taken action(s) which would cause the agency to exceed
74 this projected annual cost or the Fiscal Year 2003 "Personal
75 Services" appropriated level, when annualized in compliance with
76 the provisions of this act, then only those actions which reduce
77 the projected annual cost and/or the appropriation requirement
78 will be processed by the State Personnel Board until such time as
79 the requirements of this provision are met.

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

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

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

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



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

111 **SECTION 6.** The following sum, or so much thereof as may be
112 necessary, is hereby appropriated out of any money in the State
113 General Fund not otherwise appropriated, to the State Tax
114 Commission for the purpose of reimbursing the counties of the
115 state, the road districts and school districts therein and the
116 municipal separate school districts, for tax losses incurred by
117 reason of the exemption of homes from certain ad valorem taxes
118 under the provisions of Section 27-33-1 et seq., Mississippi Code
119 of 1972, for the fiscal year beginning July 1, 2002, and ending
120 June 30, 2003..... \$ 76,300,000.00.

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



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

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

141 **SECTION 8.** The following sum, or so much thereof as may be
142 necessary, is hereby appropriated out of any money in the State
143 General Fund not otherwise appropriated, to the License Tag
144 Commission for the purchase and delivery of motor vehicle license
145 tags for the fiscal year beginning July 1, 2002, and ending
146 June 30, 2003..... \$ 1,100,000.00.

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

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



162 MAJOR OBJECTS OF EXPENDITURE:

163 Personal Services:

164	Salaries, Wages and Fringe Benefits.. \$	0.00
165	Travel and Subsistence.....	0.00
166	Contractual Services.....	0.00
167	Commodities.....	1,100,000.00
168	Capital Outlay:	
169	Other Than Equipment.....	0.00
170	Equipment.....	0.00
171	Subsidies, Loans and Grants.....	<u>0.00</u>
172	Total..... \$	1,100,000.00

173 **SECTION 10.** The money herein appropriated shall be paid by
174 the State Treasurer out of any money in the State Treasury to the
175 credit of the proper fund or funds as set forth in this act, upon
176 warrants issued by the State Fiscal Officer; and the State Fiscal
177 Officer shall issue his warrants upon requisitions signed by the
178 proper person, officer or officers, in the manner provided by law.

179 **SECTION 11.** This act shall take effect and be in force from
180 and after July 1, 2002.

