

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

To: Appropriations

SENATE BILL NO. 3130
(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 YEARS 2002 AND 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..... \$ 43,491,628.00.

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..... \$ 15,327,137.00.

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..	\$	32,424,680.00
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.....	\$	58,818,765.00

41 FUNDING:

42	General Funds.....	\$	43,491,628.00
43	Special Funds.....		<u>15,327,137.00</u>
44	Total.....	\$	58,818,765.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	796
47		Part Time.....	21
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.** Of the funds appropriated under the provisions of
87 Section 2, Five Hundred Twenty Thousand Three Hundred Twenty
88 Dollars (\$520,320.00) shall be derived from the Budget Contingency
89 Fund created in Section 27-103-301, Mississippi Code of 1972.

90 **SECTION 5.** It shall be the duty of the Chairman of the State
91 Tax Commission, and he is hereby empowered to select in the manner
92 provided by Section 27-3-13, Mississippi Code of 1972, such
93 employees as may be necessary to the administration of all acts
94 relating to the exemption of homesteads and the reimbursement of
95 tax losses to the several taxing units of the state, and to assign
96 them to the use of the State Tax Commission.



97 **SECTION 6.** The money herein appropriated may be used for any
98 expenses which the commission may legally incur. Provided,
99 however, that no part of the money herein appropriated shall be
100 used for the payment of attorney's fees, except upon
101 recommendation of the Governor with the approval of the Attorney
102 General, nor shall any of said funds be used either directly or
103 indirectly for the purpose of paying any clerk, stenographer,
104 assistant, deputy or other employee who may be related by blood or
105 marriage within the third degree, computed by the rule of civil
106 law, to the official employing or having the right of employment
107 or selection thereof, except that when the relationship is by
108 affinity and the person is dead through whom the relationship was
109 established, this rule shall not apply. In the event of any such
110 payment, then the official or person approving and making such
111 payment shall be liable to return to the State of Mississippi and
112 to pay into the State Treasury to the credit of the General Fund
113 three (3) times any such amount so paid to be recovered at suit by
114 the Attorney General.

115 **SECTION 7.** The following sum, or so much thereof as may be
116 necessary, is hereby appropriated out of any money in the State
117 General Fund not otherwise appropriated, to the State Tax
118 Commission for the purpose of reimbursing the counties of the
119 state, the road districts and school districts therein and the
120 municipal separate school districts, for tax losses incurred by
121 reason of the exemption of homes from certain ad valorem taxes
122 under the provisions of Section 27-33-1 et seq., Mississippi Code
123 of 1972, for the fiscal year beginning July 1, 2002, and ending
124 June 30, 2003..... \$ 75,377,073.00.

125 **SECTION 8.** The following sum, or so much thereof as may be
126 necessary, is hereby appropriated out of any money in the Budget
127 Contingency Fund, created in Section 27-103-301, Mississippi Code
128 of 1972, to the State Tax Commission for the purpose of
129 reimbursing the counties of the state, the road districts and



130 school districts therein and the municipal separate school
131 districts, for tax losses incurred by reason of the exemption of
132 homes and certain ad valorem taxes under the provisions of Section
133 27-33-1 et seq., Mississippi Code of 1972, for the fiscal year
134 beginning July 1, 2002, and ending June 30, 2003.. \$ 922,927.00.

135 **SECTION 9.** Each county, road district, school district and
136 municipal separate school district which has incurred a tax loss
137 that is reimbursable under Sections 7 and 8 shall be reimbursed a
138 sum which is equivalent to the amount of tax loss produced by the
139 application of tax rates annually fixed for maintenance and
140 current expenses to the assessed value of homes, or so much
141 thereof as has been lawfully authorized under the provisions of
142 Section 27-33-1 et seq., Mississippi Code of 1972.

143 The disbursements from the funds appropriated under the
144 provisions of Sections 7 and 8 shall be based upon the
145 certificates required of the clerks of the county boards of
146 supervisors and of the clerks of the municipalities, which
147 certificates shall conform strictly in every respect to the
148 requirements of the provisions of Section 27-33-1 et seq.,
149 Mississippi Code of 1972.

150 All disbursements from the funds appropriated under the
151 provisions of Sections 7 and 8 shall be made strictly in
152 accordance with the provisions of Section 27-33-1 et seq.,
153 Mississippi Code of 1972, and no disbursements other than those
154 clearly authorized by those sections shall be made, the provisions
155 of any other law to the contrary notwithstanding.

156 **SECTION 10.** The following sum, or so much thereof as may be
157 necessary, is hereby appropriated out of any money in the State
158 General Fund not otherwise appropriated, to the License Tag
159 Commission for the purchase and delivery of motor vehicle license
160 tags for the fiscal year beginning July 1, 2002, and ending
161 June 30, 2003..... \$ 1,086,694.00.



162 **SECTION 11.** The following sum, or so much thereof as may be
 163 necessary, is hereby appropriated out of any money in the Budget
 164 Contingency Fund, created in Section 27-103-301, Mississippi Code
 165 of 1972, to the State Tax Commission for the purchase and delivery
 166 of motor vehicle license tags for the fiscal year beginning
 167 July 1, 2002 and ending June 30, 2003..... \$ 1,763,306.00.

168 **SECTION 12.** None of the funds appropriated in Sections 10
 169 and 11 shall be expended to purchase motor vehicle license tags
 170 made or manufactured by any department, agency or instrumentality
 171 of a state other than the State of Mississippi. None of the funds
 172 appropriated in this section shall be used for the purchase of
 173 bolts, nuts or other fastening devices for attaching said motor
 174 vehicle license tags. Provided, further, that all motor vehicles
 175 belonging to any state department, agency, commission, institution
 176 or any other division of State Government shall have license tags
 177 which shall bear the words "State Property" at the bottom of such
 178 license tags.

179 **SECTION 13.** Of the funds appropriated under the provisions
 180 of Sections 10 and 11, not more than the amounts set forth below
 181 shall be expended for the respective major objects or purposes of
 182 expenditure:

183 MAJOR OBJECTS OF EXPENDITURE:

184 Personal Services:

185 Salaries, Wages and Fringe Benefits..	\$	0.00
186 Travel and Subsistence.....		0.00
187 Contractual Services.....		0.00
188 Commodities.....		2,850,000.00
189 Capital Outlay:		
190 Other Than Equipment.....		0.00
191 Equipment.....		0.00
192 Subsidies, Loans and Grants.....		0.00
193 Total.....	\$	2,850,000.00



194 **SECTION 14.** In addition to all other sums heretofore
195 appropriated, the following sum, or so much thereof as may be
196 necessary, is hereby appropriated out of any money in the Budget
197 Contingency Fund, created in Section 27-103-301, Mississippi Code
198 of 1972, for the purpose of defraying the expenses of the State
199 Tax Commission for the fiscal year ending June 30, 2002.....
200 \$ 250,000.00.

201 This additional appropriation is made for the purpose of
202 providing the funds necessary for the State Tax Commission to hire
203 temporary workers needed to process tax returns.

204 **SECTION 15.** The money herein appropriated shall be paid by
205 the State Treasurer out of any money in the State Treasury to the
206 credit of the proper fund or funds as set forth in this act, upon
207 warrants issued by the State Fiscal Officer; and the State Fiscal
208 Officer shall issue his warrants upon requisitions signed by the
209 proper person, officer or officers, in the manner provided by law.

210 **SECTION 16.** This act shall take effect and be in force from
211 and after July 1, 2002, except for Section 14, which shall take
212 effect and be in force from and after its passage.

