

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 3128**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

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, 2004,  
18 and ending June 30, 2005..... \$     40,457,472.00.

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, 2004, and ending June 30,  
25 2005..... \$     3,655,051.00.

26           **SECTION 3.** Of the funds appropriated under the provisions of  
27 Sections 1 and 2, the following positions are authorized:

28           AUTHORIZED POSITIONS:

29           Permanent:           Full Time.....           746

30	Part Time.....	7
31	Time-Limited: Full Time.....	0
32	Part Time.....	0

33 With the funds herein appropriated, it is the intention of  
34 the Legislature that it shall be the agency's responsibility to  
35 make certain that funds required to be appropriated for "Personal  
36 Services" for Fiscal Year 2006 do not exceed Fiscal Year 2005  
37 funds appropriated for that purpose, unless programs or positions  
38 are added to the agency's Fiscal Year 2006 budget by the  
39 Mississippi Legislature. Based on data provided by the  
40 Legislative Budget Office, the State Personnel Board shall  
41 determine and publish the projected annual cost to fully fund all  
42 appropriated positions in compliance with the provisions of this  
43 act. It shall be the responsibility of the agency head to insure  
44 that no single personnel action increases this projected annual  
45 cost and/or the Fiscal Year 2005 appropriation for "Personal  
46 Services" when annualized, with the exception of escalated funds.  
47 If, at the time the agency takes any action to change "Personal  
48 Services," the State Personnel Board determines that the agency  
49 has taken an action which would cause the agency to exceed this  
50 projected annual cost or the Fiscal Year 2005 "Personal Services"  
51 appropriated level, when annualized, then only those actions which  
52 reduce the projected annual cost and/or the appropriation  
53 requirement will be processed by the State Personnel Board until  
54 such time as the requirements of this provision are met.

55 Any transfers or escalations shall be made in accordance with  
56 the terms, conditions and procedures established by law or  
57 allowable under the terms set forth within this act. The State  
58 Personnel Board shall not escalate positions without written  
59 approval from the Department of Finance and Administration. The  
60 Department of Finance and Administration shall not provide written  
61 approval to escalate any funds for salaries and/or positions

62 without proof of availability of new or additional funds above the  
63 appropriated level.

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

68 **SECTION 4.** The funds authorized herein shall be used to fund  
69 all operations of the agency with the following prohibitions:

70 (1) The agency shall not fill any current or future vacant  
71 positions;

72 (2) The agency shall not take any action to promote or  
73 otherwise award salary increases through reallocation,  
74 reclassification, realignment, education benchmark, career ladder,  
75 or any other means to increase salaries of employees or positions  
76 except as allowed under the provisions set forth in House Bill No.  
77 1279, 2004 Regular Session;

78 (3) The agency shall not expend funds for out-of-state  
79 travel except as allowed under the provisions set forth in House  
80 Bill No. 1279, 2004 Regular Session;

81 (4) The agency shall not expend funds for the purchase of or  
82 contract for cellular phones, two-way radios or pagers, except for  
83 support of employees in the Department of Public Safety and the  
84 Bureau of Narcotics as recommended by Information Technology  
85 Services or as allowed under the provisions set forth in House  
86 Bill No. 1279, 2004 Regular Session;

87 (5) The agency shall not expend funds to publish or  
88 distribute any annual reports or other publications;

89 (6) The agency shall not expend funds for public relation  
90 activities regarding the functions, programs or services of the  
91 agency except as allowed under the provisions set forth in House  
92 Bill No. 1279, 2004 Regular Session;

93           (7) The agency shall not advertise the functions, programs  
94 or services of the agency except that the Mississippi Development  
95 Authority is authorized to expend funds for advertising to carry  
96 out the purposes of key programs administered by the authority;

97           (8) The agency shall not expend funds for staff development  
98 or training services;

99           (9) The agency shall not expend funds for the purchase of  
100 new or replacement equipment or furniture, excluding lease  
101 purchase payments on agreements in effect upon passage of this  
102 appropriation bill, except as allowed under the provisions set  
103 forth in House Bill No. 1279, 2004 Regular Session.

104           **SECTION 5.** It is the intention of the Legislature that none  
105 of the funds appropriated above shall be expended unless members  
106 of the Mississippi House of Representatives and Mississippi Senate  
107 are notified at least five (5) days prior to a public ceremony  
108 announcing the award of any grant in their district or any public  
109 announcement or ceremony regarding the groundbreaking or opening  
110 of a facility, roadway or bridge for which the Legislature has  
111 made funds available. Any signage regarding any public event or  
112 any new facility, roadway or bridge shall include the following  
113 language: "Funds were made available for this project by the  
114 Mississippi State Legislature."

115           **SECTION 6.** It is the intention of the Legislature that the  
116 State Tax Commission shall maintain complete accounting and  
117 personnel records related to the expenditure of all funds  
118 appropriated under this act and that such records shall be in the  
119 same format and level of detail as maintained for Fiscal Year  
120 2004. It is further the intention of the Legislature that the  
121 agency's budget request for Fiscal Year 2006 shall be submitted to  
122 the Joint Legislative Budget Committee in a format and level of  
123 detail comparable to the format and level of detail provided  
124 during the Fiscal Year 2005 budget request process.

125           **SECTION 7.** It shall be the duty of the Chairman of the State  
126 Tax Commission, and he is hereby empowered to select in the manner  
127 provided by Section 27-3-13, Mississippi Code of 1972, such  
128 employees as may be necessary to the administration of all acts  
129 relating to the exemption of homesteads and the reimbursement of  
130 tax losses to the several taxing units of the state, and to assign  
131 them to the use of the State Tax Commission.

132           **SECTION 8.** The money herein appropriated may be used for any  
133 expenses which the commission may legally incur. Provided,  
134 however, that no part of the money herein appropriated shall be  
135 used for the payment of attorney's fees, except upon  
136 recommendation of the Governor with the approval of the Attorney  
137 General, nor shall any of said funds be used either directly or  
138 indirectly for the purpose of paying any clerk, stenographer,  
139 assistant, deputy or other employee who may be related by blood or  
140 marriage within the third degree, computed by the rule of civil  
141 law, to the official employing or having the right of employment  
142 or selection thereof, except that when the relationship is by  
143 affinity and the person is dead through whom the relationship was  
144 established, this rule shall not apply. In the event of any such  
145 payment, then the official or person approving and making such  
146 payment shall be liable to return to the State of Mississippi and  
147 to pay into the State Treasury to the credit of the General Fund  
148 three (3) times any such amount so paid to be recovered at suit by  
149 the Attorney General.

150           **SECTION 9.** The following sum, or so much thereof as may be  
151 necessary, is hereby appropriated out of any money in the State  
152 General Fund not otherwise appropriated, to the State Tax  
153 Commission for the purpose of reimbursing the counties of the  
154 state, the road districts and school districts therein and the  
155 municipal separate school districts, for tax losses incurred by  
156 reason of the exemption of homes from certain ad valorem taxes

157 under the provisions of Section 27-33-1 et seq., Mississippi Code  
158 of 1972, for the fiscal year beginning July 1, 2004, and ending  
159 June 30, 2005..... \$ 74,022,601.00.

160 **SECTION 10.** Each county, road district, school district and  
161 municipal separate school district which has incurred a tax loss  
162 that is reimbursable under Section 9 shall be reimbursed a sum  
163 which is equivalent to the amount of tax loss produced by the  
164 application of tax rates annually fixed for maintenance and  
165 current expenses to the assessed value of homes, or so much  
166 thereof as has been lawfully authorized under the provisions of  
167 Section 27-33-1 et seq., Mississippi Code of 1972.

168 The disbursements from the funds appropriated under the  
169 provisions of Section 9 shall be based upon the certificates  
170 required of the clerks of the county boards of supervisors and of  
171 the clerks of the municipalities, which certificates shall conform  
172 strictly in every respect to the requirements of the provisions of  
173 Section 27-33-1 et seq., Mississippi Code of 1972.

174 All disbursements from the funds appropriated under the  
175 provisions of Section 9 shall be made strictly in accordance with  
176 the provisions of Section 27-33-1 et seq., Mississippi Code of  
177 1972, and no disbursements other than those clearly authorized by  
178 those sections shall be made, the provisions of any other law to  
179 the contrary notwithstanding.

180 **SECTION 11.** The following sum, or so much thereof as may be  
181 necessary, is hereby appropriated out of any money in the State  
182 General Fund not otherwise appropriated, to the License Tag  
183 Commission for the purchase and delivery of motor vehicle license  
184 tags for the fiscal year beginning July 1, 2004, and ending  
185 June 30, 2005..... \$ 1,086,694.00.

186 **SECTION 12.** None of the funds appropriated in Section 11  
187 shall be expended to purchase motor vehicle license tags made or  
188 manufactured by any department, agency or instrumentality of a

189 state other than the State of Mississippi. None of the funds  
 190 appropriated in this section shall be used for the purchase of  
 191 bolts, nuts or other fastening devices for attaching said motor  
 192 vehicle license tags. Provided, further, that all motor vehicles  
 193 belonging to any state department, agency, commission, institution  
 194 or any other division of State Government shall have license tags  
 195 which shall bear the words "State Property" at the bottom of such  
 196 license tags.

197 **SECTION 13.** Of the funds appropriated under the provisions  
 198 of Section 11, not more than the amounts set forth below shall be  
 199 expended for the respective major objects or purposes of  
 200 expenditure:

201 MAJOR OBJECTS OF EXPENDITURE:

202 Personal Services:

203	Salaries, Wages and Fringe Benefits.. \$	0.00
204	Travel and Subsistence.....	0.00
205	Contractual Services.....	0.00
206	Commodities.....	1,086,694.00
207	Capital Outlay:	
208	Other Than Equipment.....	0.00
209	Equipment.....	0.00
210	Subsidies, Loans and Grants.....	0.00
211	Total..... \$	1,086,694.00

212 **SECTION 14.** The money herein appropriated shall be paid by  
 213 the State Treasurer out of any money in the State Treasury to the  
 214 credit of the proper fund or funds as set forth in this act, upon  
 215 warrants issued by the State Fiscal Officer; and the State Fiscal  
 216 Officer shall issue his warrants upon requisitions signed by the  
 217 proper person, officer or officers, in the manner provided by law.

218 **SECTION 15.** This act shall take effect and be in force from  
 219 and after July 1, 2004.