

By: Senator(s) Gordon, Little, Kirby,
Cuevas, Flowers, Lee (35th), Turner

To: Appropriations

SENATE BILL NO. 3068

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 2006.

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, 2005,
18 and ending June 30, 2006..... \$ 39,484,792.00.

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, 2005, and ending June 30,
25 2006..... \$ 3,557,835.00.

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..	\$	30,552,387.00
33	Travel and Subsistence.....		1,081,984.00
34	Contractual Services.....		9,546,849.00
35	Commodities.....		1,560,270.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		300,000.00
39	Subsidies, Loans and Grants.....		<u>1,137.00</u>
40	Total.....	\$	43,042,627.00
41	FUNDING:		
42	General Funds.....	\$	39,484,792.00
43	Special Funds.....		<u>3,557,835.00</u>
44	Total.....	\$	43,042,627.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	748
47		Part Time.....	6
48	Time-Limited:	Full Time.....	0
49		Part Time.....	0

50 With the funds herein appropriated, it is the intention of
51 the Legislature that it shall be the agency's responsibility to
52 make certain that funds required to be appropriated for "Personal
53 Services" for Fiscal Year 2007 do not exceed Fiscal Year 2006
54 funds appropriated for that purpose, unless programs or positions
55 are added to the agency's Fiscal Year 2007 budget by the
56 Mississippi Legislature. Based on data provided by the
57 Legislative Budget Office, the State Personnel Board shall
58 determine and publish the projected annual cost to fully fund all
59 appropriated positions in compliance with the provisions of this
60 act. It shall be the responsibility of the agency head to insure
61 that no single personnel action increases this projected annual
62 cost and/or the Fiscal Year 2006 appropriation for "Personal
63 Services" when annualized, with the exception of escalated funds.

64 If, at the time the agency takes any action to change "Personal
65 Services," the State Personnel Board determines that the agency
66 has taken an action which would cause the agency to exceed this
67 projected annual cost or the Fiscal Year 2006 "Personal Services"
68 appropriated level, when annualized, then only those actions which
69 reduce the projected annual cost and/or the appropriation
70 requirement will be processed by the State Personnel Board until
71 such time as the requirements of this provision are met.

72 Any transfers or escalations shall be made in accordance with
73 the terms, conditions and procedures established by law or
74 allowable under the terms set forth within this act. The State
75 Personnel Board shall not escalate positions without written
76 approval from the Department of Finance and Administration. The
77 Department of Finance and Administration shall not provide written
78 approval to escalate any funds for salaries and/or positions
79 without proof of availability of new or additional funds above the
80 appropriated level.

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, 2005, and ending
119 June 30, 2006..... \$ 75,377,073.00.

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, 2005, and ending
145 June 30, 2006..... \$ 1,086,694.00.

146 **SECTION 9.** None of the funds appropriated in Section 8 shall
147 be 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 10.** Of the funds appropriated under the provisions
158 of 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.....	0.00
166	Commodities.....	1,086,694.00
167	Capital Outlay:	
168	Other Than Equipment.....	0.00
169	Equipment.....	0.00
170	Subsidies, Loans and Grants.....	<u>0.00</u>
171	Total..... \$	1,086,694.00

172 **SECTION 11.** Contingent upon passage of House Bill 1579, 2005
173 Regular Session, and in addition to all other positions heretofore
174 authorized, the Mississippi State Tax Commission shall have the
175 authority to escalate Twenty (20) Permanent Full Time tax auditor
176 positions.

177 **SECTION 12.** The money herein appropriated shall be paid by
178 the State Treasurer out of any money in the State Treasury to the
179 credit of the proper fund or funds as set forth in this act, upon
180 warrants issued by the State Fiscal Officer; and the State Fiscal
181 Officer shall issue his warrants upon requisitions signed by the
182 proper person, officer or officers, in the manner provided by law.

183 **SECTION 13.** This act shall take effect and be in force from
184 and after July 1, 2005.