

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.....	0.00
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.