

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

SENATE BILL NO. 2038 (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 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..... \$ 42,469,778.00.

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..	\$	32,599,039.00
33	Travel and Subsistence.....		1,579,984.00
34	Contractual Services.....		9,885,183.00
35	Commodities.....		1,560,270.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		402,000.00
39	Subsidies, Loans and Grants.....		<u>1,137.00</u>
40	Total.....	\$	46,027,613.00
41	FUNDING:		
42	General Funds.....	\$	42,469,778.00
43	Special Funds.....		<u>3,557,835.00</u>
44	Total.....	\$	46,027,613.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	768
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 The agency shall not take any action to promote or otherwise
86 award salary increases through reallocation, reclassification,
87 realignment, education benchmark, career ladder, or any other
88 means to increase salaries of employees or positions unless
89 specifically exempted by the following conditions: the award of
90 teacher pay increases, the advancement of a trainee/cadet to the
91 next level of a bona fide career ladder, the award of an
92 educational benchmark for the attainment of Certified Public
93 Accountant License or higher level professional certification as
94 determined by the State Personnel Board, the immediate replacement
95 of a departing employee with an individual from within state
96 service or a new hire at a salary level equivalent to that of the

97 departing employee, and the emergency appointment of nurses,
98 pharmacists or other health care professionals at a salary to be
99 determined by the State Personnel Board, unless otherwise
100 authorized in this act.

101 **SECTION 4.** It shall be the duty of the Chairman of the State
102 Tax Commission, and he is hereby empowered to select in the manner
103 provided by Section 27-3-13, Mississippi Code of 1972, such
104 employees as may be necessary to the administration of all acts
105 relating to the exemption of homesteads and the reimbursement of
106 tax losses to the several taxing units of the state, and to assign
107 them to the use of the State Tax Commission.

108 **SECTION 5.** The money herein appropriated may be used for any
109 expenses which the commission may legally incur. Provided,
110 however, that no part of the money herein appropriated shall be
111 used for the payment of attorney's fees, except upon
112 recommendation of the Governor with the approval of the Attorney
113 General, nor shall any of said funds be used either directly or
114 indirectly for the purpose of paying any clerk, stenographer,
115 assistant, deputy or other employee who may be related by blood or
116 marriage within the third degree, computed by the rule of civil
117 law, to the official employing or having the right of employment
118 or selection thereof, except that when the relationship is by
119 affinity and the person is dead through whom the relationship was
120 established, this rule shall not apply. In the event of any such
121 payment, then the official or person approving and making such
122 payment shall be liable to return to the State of Mississippi and
123 to pay into the State Treasury to the credit of the General Fund
124 three (3) times any such amount so paid to be recovered at suit by
125 the Attorney General.

126 **SECTION 6.** The following sum, or so much thereof as may be
127 necessary, is hereby appropriated out of any money in the State
128 General Fund not otherwise appropriated, to the State Tax
129 Commission for the purpose of reimbursing the counties of the

130 state, the road districts and school districts therein and the
131 municipal separate school districts, for tax losses incurred by
132 reason of the exemption of homes from certain ad valorem taxes
133 under the provisions of Section 27-33-1 et seq., Mississippi Code
134 of 1972, for the fiscal year beginning July 1, 2005, and ending
135 June 30, 2006..... \$ 82,100,000.00.

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

144 The disbursements from the funds appropriated under the
145 provisions of Section 6 shall be based upon the certificates
146 required of the clerks of the county boards of supervisors and of
147 the clerks of the municipalities, which certificates shall conform
148 strictly in every respect to the requirements of the provisions of
149 Section 27-33-1 et seq., Mississippi Code of 1972.

150 All disbursements from the funds appropriated under the
151 provisions of Section 6 shall be made strictly in accordance with
152 the provisions of Section 27-33-1 et seq., Mississippi Code of
153 1972, and no disbursements other than those clearly authorized by
154 those sections shall be made, the provisions of any other law to
155 the contrary notwithstanding.

156 **SECTION 8.** 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, 2005, and ending
161 June 30, 2006..... \$ 1,086,694.00.

162 **SECTION 9.** None of the funds appropriated in Section 8 shall
 163 be expended to purchase motor vehicle license tags made or
 164 manufactured by any department, agency or instrumentality of a
 165 state other than the State of Mississippi. None of the funds
 166 appropriated in this section shall be used for the purchase of
 167 bolts, nuts or other fastening devices for attaching said motor
 168 vehicle license tags. Provided, further, that all motor vehicles
 169 belonging to any state department, agency, commission, institution
 170 or any other division of State Government shall have license tags
 171 which shall bear the words "State Property" at the bottom of such
 172 license tags.

173 **SECTION 10.** Of the funds appropriated under the provisions
 174 of Section 8, not more than the amounts set forth below shall be
 175 expended for the respective major objects or purposes of
 176 expenditure:

177 MAJOR OBJECTS OF EXPENDITURE:

178 Personal Services:

179	Salaries, Wages and Fringe Benefits.. \$	0.00
180	Travel and Subsistence.....	0.00
181	Contractual Services.....	0.00
182	Commodities.....	1,086,694.00
183	Capital Outlay:	
184	Other Than Equipment.....	0.00
185	Equipment.....	0.00
186	Subsidies, Loans and Grants.....	<u>0.00</u>
187	Total..... \$	1,086,694.00

188 **SECTION 11.** Of the funds appropriated in Section 1, One
 189 Million Five Hundred Thousand Dollars (\$1,500,000.00) shall be
 190 provided for costs associated with twenty (20) Permanent Full Time
 191 tax auditor positions.

192 **SECTION 12.** The Executive Director of the State Tax
 193 Commission may authorize increases in any major objects to any
 194 other major objects in any amounts deemed necessary for the

195 efficient management and operation of their budget, provided that
196 the total spending authority remains unchanged after such
197 transfers and the total of such transfers into any major object do
198 not exceed twenty-five percent (25%) of the original appropriated
199 amount for that major object plus any escalations of spending
200 authority that have occurred during any given fiscal year.
201 However, no transfers shall be authorized which increase the major
202 object of expenditure "Salaries, Wages and Fringe Benefits."

203 **SECTION 13.** The following sum, or so much thereof as may be
204 necessary, is hereby reappropriated out of any money in the State
205 General Fund not otherwise appropriated, to the State Tax
206 Commission for the purpose of reauthorizing the expenditure of
207 State General Funds, as authorized in Senate Bill No. 3128,
208 Regular Session of 2004, for the fiscal year beginning July 1,
209 2005, and ending June 30, 2006.....\$ 100,000.00.

210 Notwithstanding the amount reappropriated under the
211 provisions of this section, in no event shall the amount expended
212 exceed the unexpended balance as of June 30, 2005.

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

219 **SECTION 15.** This act shall take effect and be in force from
220 and after July 1, 2005.