

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

To: Appropriations

SENATE BILL NO. 3028

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 2007.

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, 2006,  
18 and ending June 30, 2007..... \$ 45,788,577.00.

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, 2006, and ending June 30,  
25 2007..... \$ 5,576,114.00.

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..	\$	35,818,375.00
33	Travel and Subsistence.....		1,579,984.00
34	Contractual Services.....		12,003,462.00
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>600.00</u>
40	Total.....	\$	51,364,691.00
41	FUNDING:		
42	General Funds.....	\$	45,788,577.00
43	Special Funds.....		<u>5,576,114.00</u>
44	Total.....	\$	51,364,691.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	768
47		Part Time.....	6
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 the realignment component of the Variable Compensation  
53 Plan or Twelve Hundred Dollars (\$1,200.00), whichever is greater,  
54 beginning on July 1, 2006.

55 Pursuant to policies established by the State Personnel  
56 Board, agency heads may, on a case by case basis and within funds  
57 available, recommend equity salary adjustments to Fiscal Year 2006  
58 agency appropriation acts where application of limitations result  
59 in awarding one employee a salary increase greater than another  
60 employee within the same agency, with the same job classification  
61 series and greater longevity.

62 With the funds herein appropriated, it is the intention of  
63 the Legislature that it shall be the agency's responsibility to

64 make certain that funds required to be appropriated for "Personal  
65 Services" for Fiscal Year 2008 do not exceed Fiscal Year 2007  
66 funds appropriated for that purpose, unless programs or positions  
67 are added to the agency's Fiscal Year 2008 budget by the  
68 Mississippi Legislature. Based on data provided by the  
69 Legislative Budget Office, the State Personnel Board shall  
70 determine and publish the projected annual cost to fully fund all  
71 appropriated positions in compliance with the provisions of this  
72 act. It shall be the responsibility of the agency head to insure  
73 that no single personnel action increases this projected annual  
74 cost and/or the Fiscal Year 2007 appropriation for "Personal  
75 Services" when annualized, with the exception of escalated funds.  
76 If, at the time the agency takes any action to change "Personal  
77 Services," the State Personnel Board determines that the agency  
78 has taken an action which would cause the agency to exceed this  
79 projected annual cost or the Fiscal Year 2007 "Personal Services"  
80 appropriated level, when annualized, then only those actions which  
81 reduce the projected annual cost and/or the appropriation  
82 requirement will be processed by the State Personnel Board until  
83 such time as the requirements of this provision are met.

84 Any transfers or escalations shall be made in accordance with  
85 the terms, conditions and procedures established by law or  
86 allowable under the terms set forth within this act. The State  
87 Personnel Board shall not escalate positions without written  
88 approval from the Department of Finance and Administration. The  
89 Department of Finance and Administration shall not provide written  
90 approval to escalate any funds for salaries and/or positions  
91 without proof of availability of new or additional funds above the  
92 appropriated level.

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

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

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

122           **SECTION 6.** The following sum, or so much thereof as may be  
123 necessary, is hereby appropriated out of any money in the State  
124 General Fund not otherwise appropriated, to the State Tax  
125 Commission for the purpose of reimbursing the counties of the  
126 state, the road districts and school districts therein and the  
127 municipal separate school districts, for tax losses incurred by  
128 reason of the exemption of homes from certain ad valorem taxes  
129 under the provisions of Section 27-33-1 et seq., Mississippi Code

130 of 1972, for the fiscal year beginning July 1, 2006, and ending  
131 June 30, 2007..... \$ 83,300,000.00.

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

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

146 All disbursements from the funds appropriated under the  
147 provisions of Section 6 shall be made strictly in accordance with  
148 the provisions of Section 27-33-1 et seq., Mississippi Code of  
149 1972, and no disbursements other than those clearly authorized by  
150 those sections shall be made, the provisions of any other law to  
151 the contrary notwithstanding.

152 **SECTION 8.** The following sum, or so much thereof as may be  
153 necessary, is hereby appropriated out of any money in the State  
154 General Fund not otherwise appropriated, to the License Tag  
155 Commission for the purchase and delivery of motor vehicle license  
156 tags for the fiscal year beginning July 1, 2006, and ending  
157 June 30, 2007..... \$ 1,860,000.00.

158 **SECTION 9.** None of the funds appropriated in Section 8 shall  
159 be expended to purchase motor vehicle license tags made or  
160 manufactured by any department, agency or instrumentality of a  
161 state other than the State of Mississippi. None of the funds  
162 appropriated in this section shall be used for the purchase of

163 bolts, nuts or other fastening devices for attaching said motor  
 164 vehicle license tags. Provided, further, that all motor vehicles  
 165 belonging to any state department, agency, commission, institution  
 166 or any other division of State Government shall have license tags  
 167 which shall bear the words "State Property" at the bottom of such  
 168 license tags.

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

173 MAJOR OBJECTS OF EXPENDITURE:

174 Personal Services:

175	Salaries, Wages and Fringe Benefits.. \$	0.00
176	Travel and Subsistence.....	0.00
177	Contractual Services.....	200,000.00
178	Commodities.....	1,660,000.00
179	Capital Outlay:	
180	Other Than Equipment.....	0.00
181	Equipment.....	0.00
182	Subsidies, Loans and Grants.....	<u>0.00</u>
183	Total..... \$	1,860,000.00

184 **SECTION 11.** The Executive Director of the State Tax  
 185 Commission may authorize increases in any major objects to any  
 186 other major objects in any amounts deemed necessary for the  
 187 efficient management and operation of their budget, provided that  
 188 the total spending authority remains unchanged after such  
 189 transfers and the total of such transfers into any major object do  
 190 not exceed twenty-five percent (25%) of the original appropriated  
 191 amount for that major object plus any escalations of spending  
 192 authority that have occurred during any given fiscal year.  
 193 However, no transfers shall be authorized which increase the major  
 194 object of expenditure "Salaries, Wages and Fringe Benefits."

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

201           **SECTION 13.** This act shall take effect and be in force from  
202 and after July 1, 2006.