

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

To: Appropriations

SENATE BILL NO. 3028
(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 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..... \$ 45,204,002.00.

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...	\$	35,233,800.00
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.....	\$	50,780,116.00
41	FUNDING:		
42	General Funds.....	\$	45,204,002.00
43	Special Funds.....		<u>5,576,114.00</u>
44	Total.....	\$	50,780,116.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	770
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 Fifteen Hundred Dollars (\$1,500.00), whichever is greater,
54 with not more than one-half (1/2) to be awarded on July 1, 2006,
55 with the remainder to be awarded on January 1, 2007.

56 With the funds herein appropriated, it is the intention of
57 the Legislature that it shall be the agency's responsibility to
58 make certain that funds required to be appropriated for "Personal
59 Services" for Fiscal Year 2008 do not exceed Fiscal Year 2007
60 funds appropriated for that purpose, unless programs or positions
61 are added to the agency's Fiscal Year 2008 budget by the
62 Mississippi Legislature. Based on data provided by the
63 Legislative Budget Office, the State Personnel Board shall

64 determine and publish the projected annual cost to fully fund all
65 appropriated positions in compliance with the provisions of this
66 act. It shall be the responsibility of the agency head to insure
67 that no single personnel action increases this projected annual
68 cost and/or the Fiscal Year 2007 appropriation for "Personal
69 Services" when annualized, with the exception of escalated funds.
70 If, at the time the agency takes any action to change "Personal
71 Services," the State Personnel Board determines that the agency
72 has taken an action which would cause the agency to exceed this
73 projected annual cost or the Fiscal Year 2007 "Personal Services"
74 appropriated level, when annualized, then only those actions which
75 reduce the projected annual cost and/or the appropriation
76 requirement will be processed by the State Personnel Board until
77 such time as the requirements of this provision are met.

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

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

91 **SECTION 4.** It shall be the duty of the Chairman of the State
92 Tax Commission, and he is hereby empowered to select in the manner
93 provided by Section 27-3-13, Mississippi Code of 1972, such
94 employees as may be necessary to the administration of all acts
95 relating to the exemption of homesteads and the reimbursement of

96 tax losses to the several taxing units of the state, and to assign
97 them to the use of the State Tax Commission.

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

116 **SECTION 6.** The following sum, or so much thereof as may be
117 necessary, is hereby appropriated out of any money in the State
118 General Fund not otherwise appropriated, to the State Tax
119 Commission for the purpose of reimbursing the counties of the
120 state, the road districts and school districts therein and the
121 municipal separate school districts, for tax losses incurred by
122 reason of the exemption of homes from certain ad valorem taxes
123 under the provisions of Section 27-33-1 et seq., Mississippi Code
124 of 1972, for the fiscal year beginning July 1, 2006, and ending
125 June 30, 2007..... \$ 83,300,000.00.

126 **SECTION 7.** Each county, road district, school district and
127 municipal separate school district which has incurred a tax loss
128 that is reimbursable under Section 6 shall be reimbursed a sum

129 which is equivalent to the amount of tax loss produced by the
130 application of tax rates annually fixed for maintenance and
131 current expenses to the assessed value of homes, or so much
132 thereof as has been lawfully authorized under the provisions of
133 Section 27-33-1 et seq., Mississippi Code of 1972.

134 The disbursements from the funds appropriated under the
135 provisions of Section 6 shall be based upon the certificates
136 required of the clerks of the county boards of supervisors and of
137 the clerks of the municipalities, which certificates shall conform
138 strictly in every respect to the requirements of the provisions of
139 Section 27-33-1 et seq., Mississippi Code of 1972.

140 All disbursements from the funds appropriated under the
141 provisions of Section 6 shall be made strictly in accordance with
142 the provisions of Section 27-33-1 et seq., Mississippi Code of
143 1972, and no disbursements other than those clearly authorized by
144 those sections shall be made, the provisions of any other law to
145 the contrary notwithstanding.

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

152 **SECTION 9.** None of the funds appropriated in Section 8 shall
153 be expended to purchase motor vehicle license tags made or
154 manufactured by any department, agency or instrumentality of a
155 state other than the State of Mississippi. None of the funds
156 appropriated in this section shall be used for the purchase of
157 bolts, nuts or other fastening devices for attaching said motor
158 vehicle license tags. Provided, further, that all motor vehicles
159 belonging to any state department, agency, commission, institution
160 or any other division of State Government shall have license tags

161 which shall bear the words "State Property" at the bottom of such
162 license tags.

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

167 MAJOR OBJECTS OF EXPENDITURE:

168 Personal Services:

169	Salaries, Wages and Fringe Benefits.. \$	0.00
170	Travel and Subsistence.....	0.00
171	Contractual Services.....	200,000.00
172	Commodities.....	1,660,000.00
173	Capital Outlay:	
174	Other Than Equipment.....	0.00
175	Equipment.....	0.00
176	Subsidies, Loans and Grants.....	<u>0.00</u>
177	Total.....	1,860,000.00

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

189 **SECTION 12.** It is the intention of the Legislature that
190 whenever two (2) or more bids are received by this agency for the
191 purchase of commodities or equipment, and whenever all things
192 stated in such received bids are equal with respect to price,
193 quality and service, the Mississippi Industries for the Blind

194 shall be given preference. A similar preference shall be given to
195 the Mississippi Industries for the Blind whenever purchases are
196 made without competitive bids.

197 **SECTION 13.** The money herein appropriated shall be paid by
198 the State Treasurer out of any money in the State Treasury to the
199 credit of the proper fund or funds as set forth in this act, upon
200 warrants issued by the State Fiscal Officer; and the State Fiscal
201 Officer shall issue his warrants upon requisitions signed by the
202 proper person, officer or officers, in the manner provided by law.

203 **SECTION 14.** This act shall take effect and be in force from
204 and after July 1, 2006.