

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

To: Appropriations

SENATE BILL NO. 3136
(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 2008.

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, 2007,
18 and ending June 30, 2008..... \$ 47,322,029.00.

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, 2007, and ending June 30,
25 2008..... \$ 6,474,079.00.

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..	\$	37,839,633.00
33	Travel and Subsistence.....		1,579,984.00
34	Contractual Services.....		12,413,621.00
35	Commodities.....		1,560,270.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		362,000.00
39	Vehicles.....		40,000.00
40	Wireless Communication Devices.....		0.00
41	Subsidies, Loans and Grants.....		<u>600.00</u>
42	Total.....	\$	53,796,108.00
43	FUNDING:		
44	General Funds.....	\$	47,322,029.00
45	Special Funds.....		<u>6,474,079.00</u>
46	Total.....	\$	53,796,108.00

47 AUTHORIZED POSITIONS:

48	Permanent:	Full Time.....	770
49		Part Time.....	6
50	Time-Limited:	Full Time.....	0
51		Part Time.....	0

52 Funds are provided herein to adjust the Variable Compensation
53 Plan to ensure that all full-time employees receive a pay increase
54 equal to the realignment component of the Variable Compensation
55 Plan or One Thousand Five Hundred Dollars (\$1,500.00), whichever
56 is greater, to be awarded on July 1, 2007.

57 With the funds herein appropriated, it is the intention of
58 the Legislature that it shall be the agency's responsibility to
59 make certain that funds required to be appropriated for "Personal
60 Services" for Fiscal Year 2009 do not exceed Fiscal Year 2008
61 funds appropriated for that purpose, unless programs or positions
62 are added to the agency's Fiscal Year 2008 budget by the
63 Mississippi Legislature. Based on data provided by the

64 Legislative Budget Office, the State Personnel Board shall
65 determine and publish the projected annual cost to fully fund all
66 appropriated positions in compliance with the provisions of this
67 act. It shall be the responsibility of the agency head to insure
68 that no single personnel action increases this projected annual
69 cost and/or the Fiscal Year 2008 appropriations for "Personal
70 Services" when annualized, with the exception of escalated funds
71 and educational benchmarks. If, at the time the agency takes any
72 action to change "Personal Services," the State Personnel Board
73 determines that the agency has taken an action which would cause
74 the agency to exceed this projected annual cost or the Fiscal Year
75 2008 "Personal Services" appropriated level, when annualized, then
76 only those actions which reduce the projected annual cost and/or
77 the appropriation requirement will be processed by the State
78 Personnel Board until such time as the requirements of this
79 provision are met. On January 1, 2008, the State Personnel Board
80 will make adjustments to the structure side of the compliance
81 report based on data provided by the Legislative Budget Office in
82 order for agencies to award educational benchmarks.

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

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

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

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

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

129 of 1972, for the fiscal year beginning July 1, 2007, and ending
130 June 30, 2008..... \$ 84,000,000.00.

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

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

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

151 **SECTION 8.** The following sum, or so much thereof as may be
152 necessary, is hereby appropriated out of any money in the State
153 General Fund not otherwise appropriated, to the License Tag
154 Commission for the purchase and delivery of motor vehicle license
155 tags for the fiscal year beginning July 1, 2007, and ending
156 June 30, 2008..... \$ 1,860,000.00.

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

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

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

172 MAJOR OBJECTS OF EXPENDITURE:

173 Personal Services:

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

185 **SECTION 11.** The Executive Director of the State Tax
 186 Commission may authorize increases in any major objects to any
 187 other major objects in any amounts deemed necessary for the
 188 efficient management and operation of their budget, provided that
 189 the total spending authority remains unchanged after such
 190 transfers and the total of such transfers into any major object do
 191 not exceed twenty-five percent (25%) of the original appropriated
 192 amount for that major object plus any escalations of spending
 193 authority that have occurred during any given fiscal year.

194 However, no transfers shall be authorized which increase the major
195 object of expenditure "Salaries, Wages and Fringe Benefits."

196 **SECTION 12.** It is the intention of the Legislature that
197 whenever two (2) or more bids are received by this agency for the
198 purchase of commodities or equipment, and whenever all things
199 stated in such received bids are equal with respect to price,
200 quality and service, the Mississippi Industries for the Blind
201 shall be given preference. A similar preference shall be given to
202 the Mississippi Industries for the Blind whenever purchases are
203 made without competitive bids.

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

210 **SECTION 14.** This act shall take effect and be in force from
211 and after July 1, 2007.