

By: Senator(s) Clarke, Hopson, Horhn, DeBar, Dearing, Jackson (15th) To: Appropriations

SENATE BILL NO. 2973

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING
2 THE EXPENSES OF THE MISSISSIPPI DEPARTMENT OF REVENUE, INCLUDING
3 THE HOMESTEAD EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER
4 FUNCTIONS, THE ALCOHOLIC BEVERAGE CONTROL DIVISION, AND THE BUREAU
5 OF TELECOMMUNICATIONS, FOR THE PURPOSE OF REIMBURSING THE
6 COUNTIES, COUNTY DISTRICTS AND MUNICIPAL SEPARATE SCHOOL DISTRICTS
7 FOR TAX LOSSES INCURRED BY REASON OF THE EXEMPTION OF HOMES FROM
8 CERTAIN AD VALOREM TAXES, AND FOR THE PURPOSE OF PURCHASING MOTOR
9 VEHICLE LICENSE TAGS, FOR FISCAL YEAR 2018.

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 Mississippi Department of Revenue,
15 including the Homestead Exemption Division, the Motor Vehicle
16 Comptroller functions, the Alcoholic Beverage Control Division and
17 the Bureau of Telecommunications, for the fiscal year beginning
18 July 1, 2017, and ending June 30, 2018.....\$ 38,625,397.00.

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 Mississippi



22 Department of Revenue which are collected by or otherwise become  
23 available for the purpose of defraying the expenses of the  
24 department for the fiscal year beginning July 1, 2017, and ending  
25 June 30, 2018.....\$ 26,713,951.00.

26 **SECTION 3.** Of the funds appropriated under the provisions of  
27 this act, the following positions are authorized:

28 AUTHORIZED POSITIONS:

29	Permanent:	Full Time.....	793
30		Part Time.....	1
31	Time-Limited:	Full Time.....	0
32		Part Time.....	0

33 With the funds herein appropriated, it shall be the agency's  
34 responsibility to make certain that funds required to be  
35 appropriated for "Personal Services" for Fiscal Year 2019 do not  
36 exceed Fiscal Year 2018 funds appropriated for that purpose,  
37 unless programs or positions are added to the agency's Fiscal Year  
38 2018 budget by the Mississippi Legislature. Based on data  
39 provided by the Legislative Budget Office, the State Personnel  
40 Board shall determine and publish the projected annual cost to  
41 fully fund all appropriated positions in compliance with the  
42 provisions of this act. It shall be the responsibility of the  
43 agency head to ensure that no single personnel action increases  
44 this projected annual cost and/or the Fiscal Year 2018  
45 appropriations for "Personal Services" when annualized, with the  
46 exception of escalated funds and the award of benchmarks. If, at



47 the time the agency takes any action to change "Personal  
48 Services," the State Personnel Board determines that the agency  
49 has taken an action which would cause the agency to exceed this  
50 projected annual cost or the Fiscal Year 2018 "Personal Services"  
51 appropriated level, when annualized, then only those actions which  
52 reduce the projected annual cost and/or the appropriation  
53 requirement will be processed by the State Personnel Board until  
54 such time as the requirements of this provision are met.

55 Any transfers or escalations shall be made in accordance with  
56 the terms, conditions and procedures established by law or  
57 allowable under the terms set forth within this act. The State  
58 Personnel Board shall not escalate positions without written  
59 approval from the Department of Finance and Administration. The  
60 Department of Finance and Administration shall not provide written  
61 approval to escalate any funds for salaries and/or positions  
62 without proof of availability of new or additional funds above the  
63 appropriated level.

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

68 None of the funds herein appropriated shall be used in  
69 violation of Internal Revenue Service's Publication 15-A relating  
70 to the reporting of income paid to contract employees, as  
71 interpreted by the Office of the State Auditor.



72           **SECTION 4.** It shall be the duty of the Chairman of the  
73 Mississippi Department of Revenue, and he is hereby empowered to  
74 select in the manner provided by Section 27-3-13, Mississippi Code  
75 of 1972, such employees as may be necessary to the administration  
76 of all acts relating to the exemption of homesteads and the  
77 reimbursement of tax losses to the several taxing units of the  
78 state, and to assign them to the use of the Mississippi Department  
79 of Revenue.

80           **SECTION 5.** The money herein appropriated may be used for any  
81 expenses which the commission may legally incur. Provided,  
82 however, that no part of the money herein appropriated shall be  
83 used for the payment of attorney's fees, except upon  
84 recommendation of the Governor with the approval of the Attorney  
85 General, nor shall any of said funds be used either directly or  
86 indirectly for the purpose of paying any clerk, stenographer,  
87 assistant, deputy or other employee who may be related by blood or  
88 marriage within the third degree, computed by the rule of civil  
89 law, to the official employing or having the right of employment  
90 or selection thereof, except that when the relationship is by  
91 affinity and the person is dead through whom the relationship was  
92 established, this rule shall not apply. In the event of any such  
93 payment, then the official or person approving and making such  
94 payment shall be liable to return to the State of Mississippi and  
95 to pay into the State Treasury to the credit of the General Fund



96 three (3) times any such amount so paid to be recovered at suit by  
97 the Attorney General.

98       **SECTION 6.** The following sum, or so much thereof as may be  
99 necessary, is hereby appropriated out of any money in the State  
100 General Fund not otherwise appropriated, to the Mississippi  
101 Department of Revenue for the purpose of reimbursing the counties  
102 of the state, the road districts and school districts therein and  
103 the municipal separate school districts, for tax losses incurred  
104 by reason of the exemption of homes from certain ad valorem taxes  
105 under the provisions of Section 27-33-1 et seq., Mississippi Code  
106 of 1972, for the fiscal year beginning July 1, 2017, and ending  
107 June 30, 2018.....\$       82,038,206.00.

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

116       The disbursements from the funds appropriated under the  
117 provisions of Section 6 shall be based upon the certificates  
118 required of the clerks of the county boards of supervisors and of  
119 the clerks of the municipalities, which certificates shall conform



120 strictly in every respect to the requirements of the provisions of  
121 Section 27-33-1 et seq., Mississippi Code of 1972.

122 All disbursements from the funds appropriated under the  
123 provisions of Section 6 shall be made strictly in accordance with  
124 the provisions of Section 27-33-1 et seq., Mississippi Code of  
125 1972, and no disbursements other than those clearly authorized by  
126 those sections shall be made, the provisions of any other law to  
127 the contrary notwithstanding.

128 **SECTION 8.** None of the funds appropriated under the  
129 provisions of Section 6 of this act may be distributed to any  
130 county, municipality, school district or other taxing district in  
131 which the assessed valuation of the taxing district has increased  
132 as a result of reappraisal of the property of the taxing district  
133 unless the governing board of the taxing district has published a  
134 notice in a newspaper having a general circulation in the taxing  
135 district, stating the lower millage rate that would produce the  
136 same amount of revenue from ad valorem taxation on property of the  
137 taxing district that was produced in the fiscal year before the  
138 property of the taxing district was reappraised.

139 **SECTION 9.** The following sum, or so much thereof as may be  
140 necessary, is hereby appropriated out of any money in the State  
141 General Fund not otherwise appropriated, for the purchase and  
142 delivery of motor vehicle license tags for the fiscal year  
143 beginning July 1, 2017, and ending June 30, 2018.....  
144 .....\$ 4,197,675.00.



145           **SECTION 10.** It is the intention of the Legislature that  
146 whenever two (2) or more bids are received by this agency for the  
147 purchase of commodities or equipment, and whenever all things  
148 stated in such received bids are equal with respect to price,  
149 quality and service, the Mississippi Industries for the Blind  
150 shall be given preference. A similar preference shall be given to  
151 the Mississippi Industries for the Blind whenever purchases are  
152 made without competitive bids.

153           **SECTION 11.** None of the funds appropriated under the  
154 provisions of Sections 1 and 2 of this act shall be expended  
155 unless an advisory committee continues to coordinate, in an  
156 advisory capacity only, with the Department of Revenue in the  
157 determination of the collection of statistical data and  
158 information related to economic and tax policy. This advisory  
159 committee shall consist of the following members or their  
160 designees: the Director of the Legislative Budget Office, the  
161 Director of the Joint Legislative PEER Committee, the State  
162 Economist, the President of the Mississippi Economic Council and  
163 the Director of the Mississippi Economic Policy Center.

164           **SECTION 12.** It is the intention of the Legislature that the  
165 Mississippi Department of Revenue shall maintain complete  
166 accounting and personnel records related to the expenditure of all  
167 funds appropriated under this act and that such records shall be  
168 in the same format and level of detail as maintained for Fiscal  
169 Year 2017. It is further the intention of the Legislature that



170 the agency's budget request for Fiscal Year 2019 shall be  
171 submitted to the Joint Legislative Budget Committee in a format  
172 and level of detail comparable to the format and level of detail  
173 provided during the Fiscal Year 2018 budget request process.

174       **SECTION 13.** None of the funds appropriated in Section 9  
175 shall be expended to purchase motor vehicle license tags made or  
176 manufactured by any department, agency or instrumentality of a  
177 state other than the State of Mississippi. None of the funds  
178 appropriated in this section shall be used for the purchase of  
179 bolts, nuts or other fastening devices for attaching said motor  
180 vehicle license tags. Provided further, that all motor vehicles  
181 belonging to any state department, agency, commission, institution  
182 or any other division of state government shall have license tags  
183 which shall bear the words "State Property" at the bottom of such  
184 license tags.

185       **SECTION 14.** It is the intention of the Legislature that the  
186 funds herein appropriated shall be expended in compliance with  
187 Section 27-104-25, Mississippi Code of 1972, that no state agency  
188 shall incur obligations or indebtedness in excess of their  
189 appropriation and that the responsible officers, either personally  
190 or upon their official bonds, shall be held responsible for  
191 actions contrary to this provision.

192       **SECTION 15.** The money herein appropriated shall be paid by  
193 the State Treasurer out of any money in the State Treasury to the  
194 credit of the proper fund or funds as set forth in this act, upon





195 warrants issued by the State Fiscal Officer; and the Fiscal  
196 Officer shall issue his warrants upon requisitions signed by the  
197 proper person, officer or officers, in the manner provided by law.

198           **SECTION 16.** This act shall take effect and be in force from  
199 and after July 1, 2017.

