

**House Amendments to Senate Bill No. 2973**

**TO THE SECRETARY OF THE SENATE:**

**THIS IS TO INFORM YOU THAT THE HOUSE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:**

**AMENDMENT NO. 1**

**Amend by striking all after the enacting clause and inserting in lieu thereof the following:**

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, not more than the following amount shall be expended for  
28 Salaries, Wages and Fringe Benefits.....\$   40,662,166.00.

29           The following positions are authorized:

30       AUTHORIZED POSITIONS:

31	Permanent:	Full Time.....	793
32		Part Time.....	1
33	Time-Limited:	Full Time.....	0
34		Part Time.....	0

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

52 projected annual cost or the Fiscal Year 2018 "Personal Services"  
53 appropriated level, when annualized, then only those actions which  
54 reduce the projected annual cost and/or the appropriation  
55 requirement will be processed by the State Personnel Board until  
56 such time as the requirements of this provision are met.

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

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

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

74 **SECTION 4.** It shall be the duty of the Chairman of the  
75 Mississippi Department of Revenue, and he is hereby empowered to  
76 select in the manner provided by Section 27-3-13, Mississippi Code  
77 of 1972, such employees as may be necessary to the administration

78 of all acts relating to the exemption of homesteads and the  
79 reimbursement of tax losses to the several taxing units of the  
80 state, and to assign them to the use of the Mississippi Department  
81 of Revenue.

82         **SECTION 5.** The money herein appropriated may be used for any  
83 expenses which the commission may legally incur. Provided,  
84 however, that no part of the money herein appropriated shall be  
85 used for the payment of attorney's fees, except upon  
86 recommendation of the Governor with the approval of the Attorney  
87 General, nor shall any of said funds be used either directly or  
88 indirectly for the purpose of paying any clerk, stenographer,  
89 assistant, deputy or other employee who may be related by blood or  
90 marriage within the third degree, computed by the rule of civil  
91 law, to the official employing or having the right of employment  
92 or selection thereof, except that when the relationship is by  
93 affinity and the person is dead through whom the relationship was  
94 established, this rule shall not apply. In the event of any such  
95 payment, then the official or person approving and making such  
96 payment shall be liable to return to the State of Mississippi and  
97 to pay into the State Treasury to the credit of the General Fund  
98 three (3) times any such amount so paid to be recovered at suit by  
99 the Attorney General.

100         **SECTION 6.** The following sum, or so much thereof as may be  
101 necessary, is hereby appropriated out of any money in the State  
102 General Fund not otherwise appropriated, to the Mississippi  
103 Department of Revenue for the purpose of reimbursing the counties

104 of the state, the road districts and school districts therein and  
105 the municipal separate school districts, for tax losses incurred  
106 by reason of the exemption of homes from certain ad valorem taxes  
107 under the provisions of Section 27-33-1 et seq., Mississippi Code  
108 of 1972, for the fiscal year beginning July 1, 2017, and ending  
109 June 30, 2018.....\$ 82,038,206.00.

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

118 The disbursements from the funds appropriated under the  
119 provisions of Section 6 shall be based upon the certificates  
120 required of the clerks of the county boards of supervisors and of  
121 the clerks of the municipalities, which certificates shall conform  
122 strictly in every respect to the requirements of the provisions of  
123 Section 27-33-1 et seq., Mississippi Code of 1972.

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

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

141           **SECTION 9.** The following sum, or so much thereof as may be  
142 necessary, is hereby appropriated out of any money in the State  
143 General Fund not otherwise appropriated, for the purchase and  
144 delivery of motor vehicle license tags for the fiscal year  
145 beginning July 1, 2017, and ending June 30, 2018.....  
146 .....\$ 4,197,675.00.

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

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

166           **SECTION 12.** It is the intention of the Legislature that the  
167 Mississippi Department of Revenue shall maintain complete  
168 accounting and personnel records related to the expenditure of all  
169 funds appropriated under this act and that such records shall be  
170 in the same format and level of detail as maintained for Fiscal  
171 Year 2017. It is further the intention of the Legislature that  
172 the agency's budget request for Fiscal Year 2019 shall be  
173 submitted to the Joint Legislative Budget Committee in a format  
174 and level of detail comparable to the format and level of detail  
175 provided during the Fiscal Year 2018 budget request process.

176           **SECTION 13.** None of the funds appropriated in Section 9  
177 shall be expended to purchase motor vehicle license tags made or  
178 manufactured by any department, agency or instrumentality of a  
179 state other than the State of Mississippi. None of the funds  
180 appropriated in this section shall be used for the purchase of

181 bolts, nuts or other fastening devices for attaching said motor  
182 vehicle license tags. Provided further, that all motor vehicles  
183 belonging to any state department, agency, commission, institution  
184 or any other division of state government shall have license tags  
185 which shall bear the words "State Property" at the bottom of such  
186 license tags.

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

194       **SECTION 15.** Of the funds appropriated in Section 1, it is  
195 the intention of the Legislature that up to Eight Hundred Eleven  
196 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be  
197 allocated as follows: to the Municipal Court Collections Program  
198 Four Hundred Five Thousand Eight Hundred Seventy Dollars  
199 (\$405,870.00) and to the Justice Court Collections Program Four  
200 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)  
201 to be supported from General Fund court assessments.

202       **SECTION 16.** The money herein appropriated shall be paid by  
203 the State Treasurer out of any money in the State Treasury to the  
204 credit of the proper fund or funds as set forth in this act, upon  
205 warrants issued by the State Fiscal Officer; and the Fiscal



206 Officer shall issue his warrants upon requisitions signed by the  
207 proper person, officer or officers, in the manner provided by law.

208         **SECTION 17.** This act shall take effect and be in force from  
209 and after July 1, 2017, and shall stand repealed June 30, 2017.

HR13\SB2973A.J

Andrew Ketchings  
Clerk of the House of Representatives