

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

SENATE BILL NO. 2964  
(As Sent to Governor)

1 AN ACT MAKING AN APPROPRIATION TO DEFRAY THE EXPENSES OF THE  
2 BOARD OF TAX APPEALS FOR THE FISCAL YEAR 2019.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

4 **SECTION 1.** The following sum, or so much thereof as may be  
5 necessary, is hereby appropriated out of any money in the State  
6 General Fund not otherwise appropriated, for the purpose of  
7 defraying the expenses of the Board of Tax Appeals for the fiscal  
8 year beginning July 1, 2018, and ending June 30, 2019.....  
9 .....\$ 489,401.00.

10 **SECTION 2.** Of the funds appropriated under the provisions of  
11 this act, the following positions are authorized:

12 AUTHORIZED POSITIONS:

13	Permanent:	Full Time.....	6
14		Part Time.....	0
15	Time-Limited:	Full Time.....	0
16		Part Time.....	0

17 With the funds herein appropriated, it shall be the agency's  
18 responsibility to make certain that funds required to be



19 appropriated for "Personal Services" for Fiscal Year 2020 do not  
20 exceed Fiscal Year 2019 funds appropriated for that purpose,  
21 unless programs or positions are added to the agency's Fiscal Year  
22 2019 budget by the Mississippi Legislature. Based on data  
23 provided by the Legislative Budget Office, the State Personnel  
24 Board shall determine and publish the projected annual cost to  
25 fully fund all appropriated positions in compliance with the  
26 provisions of this act. It shall be the responsibility of the  
27 agency head to ensure that no single personnel action increases  
28 this projected annual cost and/or the Fiscal Year 2019  
29 appropriations for "Personal Services" when annualized, with the  
30 exception of escalated funds and the award of benchmarks. If, at  
31 the time the agency takes any action to change "Personal  
32 Services," the State Personnel Board determines that the agency  
33 has taken an action which would cause the agency to exceed this  
34 projected annual cost or the Fiscal Year 2019 "Personal Services"  
35 appropriated level, when annualized, then only those actions which  
36 reduce the projected annual cost and/or the appropriation  
37 requirement will be processed by the State Personnel Board until  
38 such time as the requirements of this provision are met.

39 Any transfers or escalations shall be made in accordance with  
40 the terms, conditions and procedures established by law or  
41 allowable under the terms set forth within this act. The State  
42 Personnel Board shall not escalate positions without written  
43 approval from the Department of Finance and Administration. The



44 Department of Finance and Administration shall not provide written  
45 approval to escalate any funds for salaries and/or positions  
46 without proof of availability of new or additional funds above the  
47 appropriated level.

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

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

56 **SECTION 3.** It is the intention of the Legislature that  
57 whenever two (2) or more bids are received by this agency for the  
58 purchase of commodities or equipment, and whenever all things  
59 stated in such received bids are equal with respect to price,  
60 quality and service, the Mississippi Industries for the Blind  
61 shall be given preference. A similar preference shall be given to  
62 the Mississippi Industries for the Blind whenever purchases are  
63 made without competitive bids.

64 **SECTION 4.** It is the intention of the Legislature that the  
65 funds herein appropriated shall be expended in compliance with  
66 Section 27-104-25, Mississippi Code of 1972, that no state agency  
67 shall incur obligations or indebtedness in excess of their  
68 appropriation and that the responsible officers, either personally



69 or upon their official bonds, shall be held responsible for  
70 actions contrary to this provision.

71       **SECTION 5.** The money herein appropriated shall be paid by  
72 the State Treasurer out of any money in the State Treasury to the  
73 credit of the proper fund or funds as set forth in this act, upon  
74 warrants issued by the State Fiscal Officer; and the State Fiscal  
75 Officer shall issue his warrants upon requisitions signed by the  
76 proper person, officer or officers, in the manner provided by law.

77       **SECTION 6.** This act shall take effect and be in force from  
78 and after July 1, 2018.

