

By: Senator(s) Clarke, Hopson, Wilemon,
Butler, McDaniel, Seymour

To: Appropriations

SENATE BILL NO. 2980

1 AN ACT MAKING AN APPROPRIATION OF SPECIAL FUNDS TO DEFRAY THE
2 EXPENSES OF THE MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY FOR
3 FISCAL YEAR 2019.

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

5 **SECTION 1.** The following sum, or so much thereof as may be
6 necessary, is hereby appropriated out of any money in the State
7 Treasury to the credit of the Mississippi State Board of Public
8 Accountancy, for the purpose of defraying the expenses incurred by
9 said board for the fiscal year beginning July 1, 2018, and ending
10 June 30, 2019.....\$ 596,450.00.

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

13 AUTHORIZED POSITIONS:

14	Permanent:	Full Time.....	5
15		Part Time.....	0
16	Time-Limited:	Full Time.....	0
17		Part Time.....	0



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

40 Any transfers or escalations shall be made in accordance with
41 the terms, conditions and procedures established by law or
42 allowable under the terms set forth within this act. The State



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

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

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

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

65 **SECTION 4.** It is the intention of the Legislature that this
66 agency shall have the authority to expend funds from any source
67 that may become available to the agency in accordance with the



68 rules and regulations of the Department of Finance and
69 Administration in a manner consistent with the escalation of
70 federal funds for the purpose of funding any increase in health
71 insurance costs for Fiscal Year 2019, or for the purpose of
72 funding additional fees, costs or assessments received by the
73 agency from the Department of Information Technology Services or
74 the Department of Finance and Administration for Fiscal Year 2019
75 that may be incurred by the agency as a result of legislation
76 passed during the 2018 Regular Session of the Legislature and
77 approved by the Governor. The agency is authorized to escalate
78 other special funds for the limited purposes provided in this
79 section in an amount not to exceed Twenty-four Thousand Five
80 Hundred Eight Dollars (\$24,508.00).

81 **SECTION 5.** It is the intention of the Legislature that the
82 funds herein appropriated shall be expended in compliance with
83 Section 27-104-25, Mississippi Code of 1972, that no state agency
84 shall incur obligations or indebtedness in excess of their
85 appropriation and that the responsible officers, either personally
86 or upon their official bonds, shall be held responsible for
87 actions contrary to this provision.

88 **SECTION 6.** The money herein appropriated shall be paid by
89 the State Treasurer out of any money in the State Treasury to the
90 credit of the proper fund or funds as set forth in this act, upon
91 warrants issued by the State Fiscal Officer; and the State Fiscal



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

94 **SECTION 7.** This act shall take effect and be in force from
95 and after July 1, 2018.

