

By: Senator(s) Clarke, Hopson, Horhn, DeBar, To: Appropriations
Dearing, Jackson (15th), Jackson (11th),
Jordan

SENATE BILL NO. 3025
(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 2020.

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, 2019, and ending June 30, 2020.....
9\$ 523,677.00.

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 2021 do not
20 exceed Fiscal Year 2020 funds appropriated for that purpose,
21 unless programs or positions are added to the agency's Fiscal Year
22 2020 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 2020
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 2020 "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 Funds are provided herein for all full-time employees to
40 receive up to a Three Percent (3%) pay increase to the realignment
41 component of the Variable Compensation Plan, excluding head of
42 agencies, board members and commission members.



43 Any transfers or escalations shall be made in accordance with
44 the terms, conditions and procedures established by law or
45 allowable under the terms set forth within this act. The State
46 Personnel Board shall not escalate positions without written
47 approval from the Department of Finance and Administration. The
48 Department of Finance and Administration shall not provide written
49 approval to escalate any funds for salaries and/or positions
50 without proof of availability of new or additional funds above the
51 appropriated level.

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55 act and which are withdrawn and no longer available.

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

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



68 **SECTION 4.** It is the intention of the Legislature that the
69 funds herein appropriated shall be expended in compliance with
70 Section 27-104-25, Mississippi Code of 1972, that no state agency
71 shall incur obligations or indebtedness in excess of their
72 appropriation and that the responsible officers, either personally
73 or upon their official bonds, shall be held responsible for
74 actions contrary to this provision.

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

81 **SECTION 6.** This act shall take effect and be in force from
82 and after July 1, 2019.

