

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 3024

BY: Committee

**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, 2019, and ending June 30, 2020.....\$ 40,648,823.00.

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, 2019, and ending
 25 June 30, 2020.....\$ 17,602,154.00.

26 **SECTION 3.** Of the funds appropriated under the provisions of
 27 Sections 1 and 2, not more than the following amounts set forth
 28 below shall be expended:

29 **GENERAL ADMINISTRATION**

30 FUNDING:

31	General Funds.....\$	10,899,820.00
32	Special Funds.....	<u>12,982,664.00</u>
33	Total.....\$	23,882,484.00

34 With the funds appropriated for this budget, it is the
 35 intention of the Legislature that it shall be the agency's
 36 responsibility to make certain that funds required to be
 37 appropriated for "Personal Services" do not exceed the following
 38 amount:.....\$ 10,329,970.00

39 AUTHORIZED POSITIONS:

40	Permanent:	Full Time.....	170
41		Part Time.....	0
42	Time-Limited:	Full Time.....	0
43		Part Time.....	0

44 **TAX ADMINISTRATION**

45 FUNDING:



46	General Funds.....	\$	5,445,199.00
47	Special Funds.....		<u>1,182,649.00</u>
48	Total.....	\$	6,627,848.00

49 With the funds appropriated for this budget, it is the
50 intention of the Legislature that it shall be the agency's
51 responsibility to make certain that funds required to be
52 appropriated for "Personal Services" do not exceed the following
53 amount:.....\$ 6,426,288.00

54 AUTHORIZED POSITIONS:

55	Permanent:	Full Time.....	134
56		Part Time.....	0
57	Time-Limited:	Full Time.....	0
58		Part Time.....	0

59 **AUDIT**

60 FUNDING:

61	General Funds.....	\$	7,965,032.00
62	Special Funds.....		<u>1,154,915.00</u>
63	Total.....	\$	9,119,947.00

64 With the funds appropriated for this budget, it is the
65 intention of the Legislature that it shall be the agency's
66 responsibility to make certain that funds required to be
67 appropriated for "Personal Services" do not exceed the following
68 amount:.....\$ 7,732,662.00

69 AUTHORIZED POSITIONS:

70	Permanent:	Full Time.....	158
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71 Part Time..... 0
 72 Time-Limited: Full Time..... 0
 73 Part Time..... 0

74 **TAX ENFORCEMENT**

75 FUNDING:

76 General Funds.....\$ 6,170,864.00
 77 Special Funds..... 851,718.00
 78 Total.....\$ 7,022,582.00

79 With the funds appropriated for this budget, it is the
 80 intention of the Legislature that it shall be the agency's
 81 responsibility to make certain that funds required to be
 82 appropriated for "Personal Services" do not exceed the following
 83 amount:.....\$ 5,979,833.00

84 AUTHORIZED POSITIONS:

85 Permanent: Full Time..... 126
 86 Part Time..... 0
 87 Time-Limited: Full Time..... 0
 88 Part Time..... 0

89 **PROPERTY & MOTOR VEHICLE SERVICES**

90 FUNDING:

91 General Funds.....\$ 3,366,684.00
 92 Special Funds..... 967,725.00
 93 Total.....\$ 4,334,409.00

94 With the funds appropriated for this budget, it is the
 95 intention of the Legislature that it shall be the agency's



96 responsibility to make certain that funds required to be
97 appropriated for "Personal Services" do not exceed the following
98 amount:.....\$ 3,289,112.00

99 AUTHORIZED POSITIONS:

100	Permanent:	Full Time.....	86
101		Part Time.....	0
102	Time-Limited:	Full Time.....	0
103		Part Time.....	0

104 **ALCOHOL BEVERAGE CONTROL**

105 FUNDING:

106	General Funds.....	\$ 6,801,224.00
107	Special Funds.....	<u>462,483.00</u>
108	Total.....	\$ 7,263,707.00

109 With the funds appropriated for this budget, it is the
110 intention of the Legislature that it shall be the agency's
111 responsibility to make certain that funds required to be
112 appropriated for "Personal Services" do not exceed the following
113 amount:.....\$ 6,595,669.00

114 AUTHORIZED POSITIONS:

115	Permanent:	Full Time.....	136
116		Part Time.....	0
117	Time-Limited:	Full Time.....	0
118		Part Time.....	0

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



121 appropriated for "Personal Services" for Fiscal Year 2021 do not
122 exceed Fiscal Year 2020 funds appropriated for that purpose,
123 unless programs or positions are added to the agency's Fiscal Year
124 2020 budget by the Mississippi Legislature. Based on data
125 provided by the Legislative Budget Office, the State Personnel
126 Board shall determine and publish the projected annual cost to
127 fully fund all appropriated positions in compliance with the
128 provisions of this act. It shall be the responsibility of the
129 agency head to ensure that no single personnel action increases
130 this projected annual cost and/or the Fiscal Year 2020
131 appropriations for "Personal Services" when annualized, with the
132 exception of escalated funds and the award of benchmarks. If, at
133 the time the agency takes any action to change "Personal
134 Services," the State Personnel Board determines that the agency
135 has taken an action which would cause the agency to exceed this
136 projected annual cost or the Fiscal Year 2020 "Personal Services"
137 appropriated level, when annualized, then only those actions which
138 reduce the projected annual cost and/or the appropriation
139 requirement will be processed by the State Personnel Board until
140 such time as the requirements of this provision are met.

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



146 Department of Finance and Administration shall not provide written
147 approval to escalate any funds for salaries and/or positions
148 without proof of availability of new or additional funds above the
149 appropriated level.

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

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

158 **SECTION 4.** The Commissioner of the Department of Revenue
159 shall have the authority to transfer from any funds appropriated
160 herein from any program and salaries category, and if necessary
161 their associated PINS, within the Department of Revenue to any
162 other program of the Department of Revenue in an amount not to
163 exceed twenty percent (20%) of the total amount of funds
164 appropriated during Fiscal Year 2020.

165 **SECTION 5.** It shall be the duty of the Chairman of the
166 Mississippi Department of Revenue, and he is hereby empowered to
167 select in the manner provided by Section 27-3-13, Mississippi Code
168 of 1972, such employees as may be necessary to the administration
169 of all acts relating to the exemption of homesteads and the
170 reimbursement of tax losses to the several taxing units of the



171 state, and to assign them to the use of the Mississippi Department
172 of Revenue.

173 **SECTION 6.** The money herein appropriated may be used for any
174 expenses which the commission may legally incur. Provided,
175 however, that no part of the money herein appropriated shall be
176 used for the payment of attorney's fees, except upon
177 recommendation of the Governor with the approval of the Attorney
178 General, nor shall any of said funds be used either directly or
179 indirectly for the purpose of paying any clerk, stenographer,
180 assistant, deputy or other employee who may be related by blood or
181 marriage within the third degree, computed by the rule of civil
182 law, to the official employing or having the right of employment
183 or selection thereof, except that when the relationship is by
184 affinity and the person is dead through whom the relationship was
185 established, this rule shall not apply. In the event of any such
186 payment, then the official or person approving and making such
187 payment shall be liable to return to the State of Mississippi and
188 to pay into the State Treasury to the credit of the General Fund
189 three (3) times any such amount so paid to be recovered at suit by
190 the Attorney General.

191 **SECTION 7.** In compliance with the "Mississippi Performance
192 Budget and Strategic Planning Act of 1994," it is the intent of
193 the Legislature that the funds provided herein shall be utilized
194 in the most efficient and effective manner possible to achieve the
195 intended mission of this agency. Based on the funding authorized,



196 this agency shall make every effort to attain the targeted
197 performance measures provided below:

198		FY2020
199	<u>Performance Measures</u>	<u>Target</u>
200	General Administration	
201	Average Cost per Return Processed (\$)	5.09
202	ROI - Revenue Collected per Dollar of	
203	Expense	108.75
204	Tax Administration	
205	Cost per Unit of Work (Item/Case/Call) (\$)	13.21
206	Cost per Call Center Call Answered (\$)	3.02
207	Audit	
208	Cost per Audit (\$)	1,142.25
209	Production per audit	3,892.06
210	Tax Enforcement	
211	Cost per Dollar Collected in Recovery	
212	Actions (\$)	0.07
213	Property & Motor Vehicle Services	
214	Cost per Homestead Exemption Application (\$)	3.95
215	Cost per Title Issued (\$)	3.17
216	Alcohol Beverage Control	
217	Cost per Case Shipped (\$)	1.71
218	ROI - GF Dollars Returned per Dollar of Cost	15.00
219	A reporting of the degree to which the performance targets	
220	set above have been or are being achieved shall be provided in the	



221 agency's budget request submitted to the Joint Legislative Budget
222 Committee for Fiscal Year 2021.

223 **SECTION 8.** The following sum, or so much thereof as may be
224 necessary, is hereby appropriated out of any money in the State
225 General Fund not otherwise appropriated, to the Mississippi
226 Department of Revenue for the purpose of reimbursing the counties
227 of the state, the road districts and school districts therein and
228 the municipal separate school districts, for tax losses incurred
229 by reason of the exemption of homes from certain ad valorem taxes
230 under the provisions of Section 27-33-1 et seq., Mississippi Code
231 of 1972, for the fiscal year beginning July 1, 2019, and ending
232 June 30, 2020.....\$ 80,625,992.00.

233 **SECTION 9.** Each county, road district, school district and
234 municipal separate school district which has incurred a tax loss
235 that is reimbursable under Section 8 of this act shall be
236 reimbursed a sum which is equivalent to the amount of tax loss
237 produced by the application of tax rates annually fixed for
238 maintenance and current expenses to the assessed value of homes,
239 or so much thereof as has been lawfully authorized under the
240 provisions of Section 27-33-1 et seq., Mississippi Code of 1972.

241 The disbursements from the funds appropriated under the
242 provisions of Section 8 shall be based upon the certificates
243 required of the clerks of the county boards of supervisors and of
244 the clerks of the municipalities, which certificates shall conform



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

247 All disbursements from the funds appropriated under the
248 provisions of Section 8 of this act shall be made strictly in
249 accordance with the provisions of Section 27-33-1 et seq.,
250 Mississippi Code of 1972, and no disbursements other than those
251 clearly authorized by those sections shall be made, the provisions
252 of any other law to the contrary notwithstanding.

253 **SECTION 10.** None of the funds appropriated under the
254 provisions of Section 8 of this act may be distributed to any
255 county, municipality, school district or other taxing district in
256 which the assessed valuation of the taxing district has increased
257 as a result of reappraisal of the property of the taxing district
258 unless the governing board of the taxing district has published a
259 notice in a newspaper having a general circulation in the taxing
260 district, stating the lower millage rate that would produce the
261 same amount of revenue from ad valorem taxation on property of the
262 taxing district that was produced in the fiscal year before the
263 property of the taxing district was reappraised.

264 **SECTION 11.** The following sum, or so much thereof as may be
265 necessary, is hereby appropriated out of any money in the State
266 General Fund not otherwise appropriated, for the purchase and
267 delivery of motor vehicle license tags for the fiscal year
268 beginning July 1, 2019, and ending June 30, 2020.....
269\$ 3,247,190.00.



270 **SECTION 12.** It is the intention of the Legislature that
271 whenever two (2) or more bids are received by this agency for the
272 purchase of commodities or equipment, and whenever all things
273 stated in such received bids are equal with respect to price,
274 quality and service, the Mississippi Industries for the Blind
275 shall be given preference. A similar preference shall be given to
276 the Mississippi Industries for the Blind whenever purchases are
277 made without competitive bids.

278 **SECTION 13.** None of the funds appropriated under the
279 provisions of Sections 1 and 2 of this act shall be expended
280 unless an advisory committee continues to coordinate, in an
281 advisory capacity only, with the Department of Revenue in the
282 determination of the collection of statistical data and
283 information related to economic and tax policy. This advisory
284 committee shall consist of the following members or their
285 designees: the Director of the Legislative Budget Office, the
286 Director of the Joint Legislative PEER Committee, the State
287 Economist, the President of the Mississippi Economic Council and
288 the Director of the Mississippi Economic Policy Center.

289 **SECTION 14.** It is the intention of the Legislature that the
290 Mississippi Department of Revenue shall maintain complete
291 accounting and personnel records related to the expenditure of all
292 funds appropriated under this act and that such records shall be
293 in the same format and level of detail as maintained for Fiscal
294 Year 2019. It is further the intention of the Legislature that



295 the agency's budget request for Fiscal Year 2021 shall be
296 submitted to the Joint Legislative Budget Committee in a format
297 and level of detail comparable to the format and level of detail
298 provided during the Fiscal Year 2020 budget request process.

299 **SECTION 15.** None of the funds appropriated in Section 11 of
300 this act shall be expended to purchase motor vehicle license tags
301 made or manufactured by any department, agency or instrumentality
302 of a state other than the State of Mississippi. None of the funds
303 appropriated in this section shall be used for the purchase of
304 bolts, nuts or other fastening devices for attaching said motor
305 vehicle license tags. Provided further, that all motor vehicles
306 belonging to any state department, agency, commission, institution
307 or any other division of state government shall have license tags
308 which shall bear the words "State Property" at the bottom of such
309 license tags.

310 **SECTION 16.** Of the funds appropriated in Section 2, the
311 following sum, or so much thereof as may be necessary, is
312 appropriated out of any money in the special fund in the State
313 Treasury to the credit of the Mississippi Department of Revenue
314 which is collected by or otherwise becomes available for the
315 purpose of defraying the expenses of the department's contingent
316 fee contracts, for the fiscal year beginning July 1, 2019, and
317 ending June 30, 2020.....\$ 1,000,000.00.

318 **SECTION 17.** The funds appropriated in Section 16 of this act
319 shall be derived from contracts entered into by the Department of



320 Revenue that will be paid on a contingent fee basis, for services
321 rendered to the Department of Revenue where the contracts are for
322 the analysis of taxes, interest, or penalty or the reduction of
323 refunds claimed, under which contracts the contingent fee shall be
324 based on the actual amount of taxes, interest and/or penalties
325 collected and/or the amount by which the claimed refund is
326 reduced. In order to receive the funds appropriated in Section 16
327 of this act, the Department of Revenue shall do the following:

328 (a) On or before July 15, 2019, and each succeeding
329 month thereafter through July 15, 2020, deposit in the special
330 fund in the State Treasury to the credit of the Mississippi
331 Department of Revenue ten percent (10%) of any funds derived from
332 work under a such contingent fee contract that would otherwise be
333 paid into the General Fund, in an amount not to exceed One Million
334 Dollars (\$1,000,000.00); and

335 (b) Publish an annual report setting forth the number
336 of contracts entered into under this section, the total amount
337 collected using the contingent fee contract, and the percentage of
338 the contingency fee arrangement of each contract.

339 **SECTION 18.** Of the funds appropriated in Section 1 of this
340 act, it is the intention of the Legislature that up to Eight
341 Hundred Eleven Thousand Seven Hundred Forty Dollars (\$811,740.00)
342 shall be allocated as follows: to the Municipal Court Collections
343 Program Four Hundred Five Thousand Eight Hundred Seventy Dollars
344 (\$405,870.00) and to the Justice Court Collections Program Four



345 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)
346 to be supported from General Fund court assessments.

347 **SECTION 19.** It is the intention of the Legislature that the
348 funds herein appropriated shall be expended in compliance with
349 Section 27-104-25, Mississippi Code of 1972, that no state agency
350 shall incur obligations or indebtedness in excess of their
351 appropriation and that the responsible officers, either personally
352 or upon their official bonds, shall be held responsible for
353 actions contrary to this provision.

354 **SECTION 20.** The money herein appropriated shall be paid by
355 the State Treasurer out of any money in the State Treasury to the
356 credit of the proper fund or funds as set forth in this act, upon
357 warrants issued by the State Fiscal Officer; and the Fiscal
358 Officer shall issue his warrants upon requisitions signed by the
359 proper person, officer or officers, in the manner provided by law.

360 **SECTION 21.** This act shall take effect and be in force from
361 and after July 1, 2019, and shall stand repealed on June 30, 2019.

