

**Adopted
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 2923

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, 2021, and ending June 30, 2022..... \$ 37,670,588.00.

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, 2021, and ending
 25 June 30, 2022 \$ 19,177,588.00.

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 unless funds are transferred in accordance
 29 with Section 4 of this act:

30 **GENERAL ADMINISTRATION**

31 FUNDING:

32	General Funds	\$	8,791,267.00
33	Special Funds		<u>13,603,859.00</u>
34	Total\$	22,395,126.00

35 With the funds appropriated for this budget, it is the
 36 intention of the Legislature that it shall be the agency's
 37 responsibility to make certain that funds required to be
 38 appropriated for "Personal Services" do not exceed the following
 39 amount:.....\$ 9,237,156.00

40 AUTHORIZED POSITIONS:

41	Permanent:	Full Time	130
42		Part Time	0
43	Time-Limited:	Full Time	0
44		Part Time	0

45 **TAX ADMINISTRATION**



46 FUNDING:

47	General Funds	\$	6,518,945.00
48	Special Funds		<u>547,858.00</u>
49	Total\$	7,066,803.00

50 With the funds appropriated for this budget, it is the
51 intention of the Legislature that it shall be the agency's
52 responsibility to make certain that funds required to be
53 appropriated for "Personal Services" do not exceed the following
54 amount:.....\$ 6,849,583.00

55 AUTHORIZED POSITIONS:

56	Permanent:	Full Time	125
57		Part Time	0
58	Time-Limited:	Full Time	0
59		Part Time	0

60 **AUDIT**

61 FUNDING:

62	General Funds	\$	7,129,615.00
63	Special Funds		<u>903,418.00</u>
64	Total\$	8,033,033.00

65 With the funds appropriated for this budget, it is the
66 intention of the Legislature that it shall be the agency's
67 responsibility to make certain that funds required to be
68 appropriated for "Personal Services" do not exceed the following
69 amount:.....\$ 7,491,226.00

70 AUTHORIZED POSITIONS:



71	Permanent:	Full Time	106
72		Part Time	0
73	Time-Limited:	Full Time	0
74		Part Time	0

TAX ENFORCEMENT

FUNDING:

77	General Funds	\$ 5,383,125.00
78	Special Funds	<u>1,308,606.00</u>
79	Total\$ 6,691,731.00

80 With the funds appropriated for this budget, it is the
81 intention of the Legislature that it shall be the agency's
82 responsibility to make certain that funds required to be
83 appropriated for "Personal Services" do not exceed the following
84 amount:.....\$ 5,656,156.00

AUTHORIZED POSITIONS:

86	Permanent:	Full Time	94
87		Part Time	0
88	Time-Limited:	Full Time	0
89		Part Time	0

PROPERTY & MOTOR VEHICLE SERVICES

FUNDING:

92	General Funds	\$ 3,080,913.00
93	Special Funds	<u>1,290,810.00</u>
94	Total\$ 4,371,723.00



95 With the funds appropriated for this budget, it is the
 96 intention of the Legislature that it shall be the agency's
 97 responsibility to make certain that funds required to be
 98 appropriated for "Personal Services" do not exceed the following
 99 amount:.....\$ 3,237,176.00

100 AUTHORIZED POSITIONS:

101	Permanent:	Full Time	69
102		Part Time	0
103	Time-Limited:	Full Time	0
104		Part Time	0

105 **ALCOHOL BEVERAGE CONTROL**

106 FUNDING:

107	General Funds	\$ 6,766,723.00
108	Special Funds	<u>1,523,037.00</u>
109	Total\$ 8,289,760.00

110 With the funds appropriated for this budget, it is the
 111 intention of the Legislature that it shall be the agency's
 112 responsibility to make certain that funds required to be
 113 appropriated for "Personal Services" do not exceed the following
 114 amount:.....\$ 7,109,928.00

115 AUTHORIZED POSITIONS:

116	Permanent:	Full Time	147
117		Part Time	0
118	Time-Limited:	Full Time	0
119		Part Time	0



120 With the funds herein appropriated, it shall be the agency's
121 responsibility to make certain that funds required to be
122 appropriated for "Personal Services" for Fiscal Year 2023 do not
123 exceed Fiscal Year 2022 funds appropriated for that purpose unless
124 programs or positions are added to the agency's Fiscal Year 2022
125 budget by the Mississippi Legislature. Based on data provided by
126 the Legislative Budget Office, the State Personnel Board shall
127 determine and publish the projected annual cost to fully fund all
128 appropriated positions in compliance with the provisions of this
129 act. Absent a special situation or circumstance approved by the
130 State Personnel Board, or unless otherwise authorized by this act,
131 no state agency shall take any action to promote or otherwise
132 award salary increases through reallocation or realignment. If
133 the State Personnel Board determines a special situation or
134 circumstance exists and approves an action, then the agency and
135 the State Personnel Board shall provide a monthly report of each
136 action approved by the State Personnel Board to the chairmen of
137 the Accountability, Efficiency and Transparency Committees of the
138 Senate and House of Representatives and the chairmen of the
139 Appropriations Committees of the Senate and House of
140 Representatives. It shall be the responsibility of the agency
141 head to ensure that no single personnel action increases this
142 projected annual cost and/or the Fiscal Year 2022 appropriations
143 for "Personal Services" when annualized, with the exception of
144 escalated funds and the award of benchmarks. If, at the time the



145 agency takes any action to change "Personal Services," the State
146 Personnel Board determines that the agency has taken an action
147 which would cause the agency to exceed this projected annual cost
148 or the Fiscal Year 2022 "Personal Services" appropriated level,
149 when annualized, then only those actions which reduce the
150 projected annual cost and/or the appropriation requirement will be
151 processed by the State Personnel Board until such time as the
152 requirements of this provision are met.

153 Any transfers or escalations shall be made in accordance with
154 the terms, conditions and procedures established by law or
155 allowable under the terms set forth within this act. The State
156 Personnel Board shall not escalate positions without written
157 approval from the Department of Finance and Administration. The
158 Department of Finance and Administration shall not provide written
159 approval to escalate any funds for salaries and/or positions
160 without proof of availability of new or additional funds above the
161 appropriated level.

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

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



170 **SECTION 4.** The Commissioner of the Department of Revenue
171 shall have the authority to transfer from any funds appropriated
172 herein from any program and salaries category, and if necessary
173 their associated PINS, within the Department of Revenue to any
174 other program of the Department of Revenue in an amount not to
175 exceed twenty-five percent (25%) of the total amount of funds
176 appropriated during Fiscal Year 2022.

177 **SECTION 5.** It shall be the duty of the Chairman of the
178 Mississippi Department of Revenue, and he is hereby empowered to
179 select in the manner provided by Section 27-3-13, Mississippi Code
180 of 1972, such employees as may be necessary to the administration
181 of all acts relating to the exemption of homesteads and the
182 reimbursement of tax losses to the several taxing units of the
183 state, and to assign them to the use of the Mississippi Department
184 of Revenue.

185 **SECTION 6.** The money herein appropriated may be used for any
186 expenses which the commission may legally incur. Provided,
187 however, that no part of the money herein appropriated shall be
188 used for the payment of attorney's fees, except upon
189 recommendation of the Governor with the approval of the Attorney
190 General, nor shall any of said funds be used either directly or
191 indirectly for the purpose of paying any clerk, stenographer,
192 assistant, deputy or other employee who may be related by blood or
193 marriage within the third degree, computed by the rule of civil
194 law, to the official employing or having the right of employment



195 or selection thereof, except that when the relationship is by
196 affinity and the person is dead through whom the relationship was
197 established, this rule shall not apply. In the event of any such
198 payment, then the official or person approving and making such
199 payment shall be liable to return to the State of Mississippi and
200 to pay into the State Treasury to the credit of the General Fund
201 three (3) times any such amount so paid to be recovered at suit by
202 the Attorney General.

203 **SECTION 7.** In compliance with the "Mississippi Performance
204 Budget and Strategic Planning Act of 1994," it is the intent of
205 the Legislature that the funds provided herein shall be utilized
206 in the most efficient and effective manner possible to achieve the
207 intended mission of this agency. Based on the funding authorized,
208 this agency shall make every effort to attain the targeted
209 performance measures provided below:

	FY2022
<u>Performance Measures</u>	<u>Target</u>
212 General Administration	
213 Average Cost per Return Processed (\$)	4.32
214 ROI - Revenue Collected per Dollar of	
215 Expense	127.16
216 Tax Administration	
217 Cost per Unit of Work (Item/Case/Call) (\$)	13.70
218 Cost per Call Center Call Answered (\$)	3.30
219 Audit	



220	Cost per Audit (\$)	729.69
221	Production per audit	5,661.00
222	Tax Enforcement	
223	Cost per Dollar Collected in Recovery	
224	Actions (\$)	0.06
225	Property & Motor Vehicle Services	
226	Cost per Homestead Exemption Application (\$)	3.50
227	Cost per Title Issued (\$)	2.79
228	Alcohol Beverage Control	
229	Cost per Case Shipped (\$)	1.65
230	ROI - GF Dollars Returned per Dollar of Cost	15.00

231 A reporting of the degree to which the performance targets
232 set above have been or are being achieved shall be provided in the
233 agency's budget request submitted to the Joint Legislative Budget
234 Committee for Fiscal Year 2023.

235 **SECTION 8.** In addition to all other sums herein
236 appropriated, the following sum, or so much thereof as may be
237 necessary, is hereby appropriated out of any money in the State
238 General Fund not otherwise appropriated, to the Mississippi
239 Department of Revenue for the purpose of reimbursing the counties
240 of the state, the road districts and school districts therein and
241 the municipal separate school districts, for tax losses incurred
242 by reason of the exemption of homes from certain ad valorem taxes
243 under the provisions of Section 27-33-1 et seq., Mississippi Code



244 of 1972, for the fiscal year beginning July 1, 2021, and ending
245 June 30, 2022 \$ 77,038,135.00.

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

254 The disbursements from the funds appropriated under the
255 provisions of Section 8 shall be based upon the certificates
256 required of the clerks of the county boards of supervisors and of
257 the clerks of the municipalities, which certificates shall conform
258 strictly in every respect to the requirements of the provisions of
259 Section 27-33-1 et seq., Mississippi Code of 1972.

260 All disbursements from the funds appropriated under the
261 provisions of Section 8 of this act shall be made strictly in
262 accordance with the provisions of Section 27-33-1 et seq.,
263 Mississippi Code of 1972, and no disbursements other than those
264 clearly authorized by those sections shall be made, the provisions
265 of any other law to the contrary notwithstanding.

266 **SECTION 10.** None of the funds appropriated under the
267 provisions of Section 8 of this act may be distributed to any
268 county, municipality, school district or other taxing district in



269 which the assessed valuation of the taxing district has increased
270 as a result of reappraisal of the property of the taxing district
271 unless the governing board of the taxing district has published a
272 notice in a newspaper having a general circulation in the taxing
273 district, stating the lower millage rate that would produce the
274 same amount of revenue from ad valorem taxation on property of the
275 taxing district that was produced in the fiscal year before the
276 property of the taxing district was reappraised.

277 **SECTION 11.** In addition to all other sums herein
278 appropriated, the following sum, or so much thereof as may be
279 necessary, is hereby appropriated out of any money in the State
280 General Fund not otherwise appropriated, for the purchase and
281 delivery of motor vehicle license tags for the fiscal year
282 beginning July 1, 2021, and ending June 30, 2022.....
283\$ 2,989,091.00.

284 **SECTION 12.** It is the intention of the Legislature that
285 whenever two (2) or more bids are received by this agency for the
286 purchase of commodities or equipment, and whenever all things
287 stated in such received bids are equal with respect to price,
288 quality and service, the Mississippi Industries for the Blind
289 shall be given preference. A similar preference shall be given to
290 the Mississippi Industries for the Blind whenever purchases are
291 made without competitive bids.

292 **SECTION 13.** None of the funds appropriated under the
293 provisions of Sections 1 and 2 of this act shall be expended



294 unless an advisory committee continues to coordinate, in an
295 advisory capacity only, with the Department of Revenue in the
296 determination of the collection of statistical data and
297 information related to economic and tax policy. This advisory
298 committee shall consist of the following members or their
299 designees: the Director of the Legislative Budget Office, the
300 Director of the Joint Legislative PEER Committee, the State
301 Economist, the President of the Mississippi Economic Council and
302 the Director of the Mississippi Economic Policy Center.

303 **SECTION 14.** It is the intention of the Legislature that the
304 Mississippi Department of Revenue shall maintain complete
305 accounting and personnel records related to the expenditure of all
306 funds appropriated under this act and that such records shall be
307 in the same format and level of detail as maintained for Fiscal
308 Year 2021. It is further the intention of the Legislature that
309 the agency's budget request for Fiscal Year 2023 shall be
310 submitted to the Joint Legislative Budget Committee in a format
311 and level of detail comparable to the format and level of detail
312 provided during the Fiscal Year 2022 budget request process.

313 **SECTION 15.** None of the funds appropriated in Section 11 of
314 this act shall be expended to purchase motor vehicle license tags
315 made or manufactured by any department, agency or instrumentality
316 of a state other than the State of Mississippi. None of the funds
317 appropriated in this section shall be used for the purchase of
318 bolts, nuts or other fastening devices for attaching said motor



319 vehicle license tags. Provided further, that all motor vehicles
320 belonging to any state department, agency, commission, institution
321 or any other division of state government shall have license tags
322 which shall bear the words "Government" at the bottom of such
323 license tags.

324 **SECTION 16.** Of the funds appropriated in this act, it is the
325 intention of the Legislature that up to Eight Hundred Eleven
326 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be
327 allocated as follows: to the Municipal Court Collections Program
328 Four Hundred Five Thousand Eight Hundred Seventy Dollars
329 (\$405,870.00) and to the Justice Court Collections Program Four
330 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)
331 to be supported from General Fund court assessments.

332 **SECTION 17.** Of the funds appropriated by this act, it is the
333 intention of the Legislature that the department make certain that
334 funds required to be appropriated to defray rent expenses for the
335 department's headquarters located in Clinton, Mississippi, do not
336 exceed Two Million Five Hundred Ninety Thousand Dollars
337 (\$2,590,000.00).

338 **SECTION 18.** It is the intention of the Legislature that the
339 funds herein appropriated shall be expended in compliance with
340 Section 27-104-25, Mississippi Code of 1972, that no state agency
341 shall incur obligations or indebtedness in excess of their
342 appropriation and that the responsible officers, either personally



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

345 **SECTION 19.** The money herein appropriated shall be paid by
346 the State Treasurer out of any money in the State Treasury to the
347 credit of the proper fund or funds as set forth in this act, upon
348 warrants issued by the State Fiscal Officer; and the Fiscal
349 Officer shall issue his warrants upon requisitions signed by the
350 proper person, officer or officers, in the manner provided by law.

351 **SECTION 20.** This act shall take effect and be in force from
352 and after July 1, 2021, and shall stand repealed from and after
353 June 29, 2021.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING
2 THE EXPENSES OF THE MISSISSIPPI DEPARTMENT OF REVENUE, INCLUDING
3 THE HOMESTEAD EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER
4 FUNCTIONS, THE ALCOHOLIC BEVERAGE CONTROL DIVISION, AND THE BUREAU
5 OF TELECOMMUNICATIONS, FOR THE PURPOSE OF REIMBURSING THE
6 COUNTIES, COUNTY DISTRICTS AND MUNICIPAL SEPARATE SCHOOL DISTRICTS
7 FOR TAX LOSSES INCURRED BY REASON OF THE EXEMPTION OF HOMES FROM
8 CERTAIN AD VALOREM TAXES, AND FOR THE PURPOSE OF PURCHASING MOTOR
9 VEHICLE LICENSE TAGS FOR FISCAL YEAR 2022.

