

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 2924**

**BY: Committee**

**Amend by striking all after the enacting clause and inserting  
in lieu thereof the following:**

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, 2021, and ending June 30, 2022.....  
9 ..... \$           497,493.00.

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 2023 do not  
20 exceed Fiscal Year 2022 funds appropriated for that purpose unless  
21 programs or positions are added to the agency's Fiscal Year 2022  
22 budget by the Mississippi Legislature. Based on data provided by  
23 the Legislative Budget Office, the State Personnel Board shall  
24 determine and publish the projected annual cost to fully fund all  
25 appropriated positions in compliance with the provisions of this  
26 act. Absent a special situation or circumstance approved by the  
27 State Personnel Board, or unless otherwise authorized by this act,  
28 no state agency shall take any action to promote or otherwise  
29 award salary increases through reallocation or realignment. If  
30 the State Personnel Board determines a special situation or  
31 circumstance exists and approves an action, then the agency and  
32 the State Personnel Board shall provide a monthly report of each  
33 action approved by the State Personnel Board to the chairmen of  
34 the Accountability, Efficiency and Transparency Committees of the  
35 Senate and House of Representatives and the chairmen of the  
36 Appropriations Committees of the Senate and House of  
37 Representatives. It shall be the responsibility of the agency  
38 head to ensure that no single personnel action increases this



39 projected annual cost and/or the Fiscal Year 2022 appropriations  
40 for "Personal Services" when annualized, with the exception of  
41 escalated funds and the award of benchmarks. If, at the time the  
42 agency takes any action to change "Personal Services," the State  
43 Personnel Board determines that the agency has taken an action  
44 which would cause the agency to exceed this projected annual cost  
45 or the Fiscal Year 2022 "Personal Services" appropriated level,  
46 when annualized, then only those actions which reduce the  
47 projected annual cost and/or the appropriation requirement will be  
48 processed by the State Personnel Board until such time as the  
49 requirements of this provision are met.

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

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



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

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

75 **SECTION 4.** It is the intention of the Legislature that the  
76 funds herein appropriated shall be expended in compliance with  
77 Section 27-104-25, Mississippi Code of 1972, that no state agency  
78 shall incur obligations or indebtedness in excess of their  
79 appropriation and that the responsible officers, either personally  
80 or upon their official bonds, shall be held responsible for  
81 actions contrary to this provision.

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



88           **SECTION 6.** This act shall take effect and be in force from  
89 and after July 1, 2021, and shall stand repealed from and after  
90 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 TO DEFRAID THE EXPENSES OF THE  
2 BOARD OF TAX APPEALS FOR THE FISCAL YEAR 2022.

