

By: Senator(s) Hopson, Polk, Michel,
Hickman, McCaughn, Wiggins

To: Appropriations

SENATE BILL NO. 3025

1 AN ACT MAKING AN APPROPRIATION TO DEFRAY THE EXPENSES OF THE
2 BOARD OF TAX APPEALS FOR THE FISCAL YEAR 2023.

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, 2022, and ending June 30, 2023.....
9\$ 521,698.00.

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 for "Personal



19 Services" for Fiscal Year 2024 do not exceed Fiscal Year 2023
20 funds appropriated for that purpose unless programs or positions
21 are added to the agency's Fiscal Year 2023 budget by the
22 Mississippi Legislature. The Legislature shall determine the
23 agency's personal services appropriation, which shall be published
24 by the State Personnel Board. Additionally, the State Personnel
25 Board shall determine and publish the projected annualized payroll
26 costs based on current employees. It shall be the responsibility
27 of the agency head to ensure that actual personnel expenditures
28 for Fiscal Year 2023 do not exceed the data provided by the
29 Legislative Budget Office. If the agency's Fiscal Year 2023
30 projected cost exceeds the annualized costs, no salary actions
31 shall be processed by the State Personnel Board with the exception
32 of new hires that are determined to be essential for the agency.

33 Any transfers or escalations shall be made in accordance with
34 the terms, conditions and procedures established by law or
35 allowable under the terms set forth within this act. The State
36 Personnel Board shall not escalate positions without written
37 approval from the Department of Finance and Administration. The
38 Department of Finance and Administration shall not provide written
39 approval to escalate any funds for salaries and/or positions
40 without proof of availability of new or additional funds above the
41 appropriated level.

42 No general funds authorized to be expended herein shall be
43 used to replace federal funds and/or other special funds which are



44 being used for salaries authorized under the provisions of this
45 act and which are withdrawn and no longer available.

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

50 Funds have been appropriated herein for the purpose of
51 funding Project SEC2 minimum salaries for all employees covered
52 under the Colonel Guy Groff/Neville Kenning Variable Compensation
53 Plan. It shall be the agency's responsibility to ensure that the
54 funds are used to increase all employees' salaries up to the
55 minimum level as determined by the State Personnel Board.

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

64 **SECTION 4.** It is the intention of the Legislature that the
65 funds herein appropriated shall be expended in compliance with
66 Section 27-104-25, Mississippi Code of 1972, that no state agency
67 shall incur obligations or indebtedness in excess of their
68 appropriation and that the responsible officers, either personally



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

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

77 **SECTION 6.** This act shall take effect and be in force from
78 and after July 1, 2022, and shall stand repealed from and after
79 June 30, 2022.

