

**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:**

12           **SECTION 1.** The following sum, or so much thereof as may be  
13 necessary, is hereby appropriated out of any money in the State  
14 General Fund not otherwise appropriated, for the purpose of  
15 defraying the expenses of the Mississippi Department of Revenue,  
16 including the Homestead Exemption Division, the Motor Vehicle  
17 Comptroller functions, the Alcoholic Beverage Control Division  
18 Liquor Distribution Center, and the Enforcement Division, for the  
19 fiscal year beginning July 1, 2022, and ending June 30, 2023.....  
20 .....\$           42,759,427.00.



21           **SECTION 2.** The following sum, or so much thereof as may be  
22 necessary, is hereby appropriated out of any money in the special  
23 fund in the State Treasury to the credit of the Mississippi  
24 Department of Revenue which are collected by or otherwise become  
25 available for the purpose of defraying the expenses of the  
26 department for the fiscal year beginning July 1, 2022, and ending  
27 June 30, 2023.....\$       20,702,849.00.

28           **SECTION 3.** Of the funds appropriated under the provisions of  
29 this act, the following positions are authorized:

30       AUTHORIZED POSITIONS:

31	Permanent:	Full Time.....	660
32		Part Time.....	0
33	Time-Limited:	Full Time.....	0
34		Part Time.....	0

35       With the funds herein appropriated, it shall be the agency's  
36 responsibility to make certain that funds required for Personal  
37 Services for Fiscal Year 2024 do not exceed Fiscal Year 2023 funds  
38 appropriated for that purpose unless programs or positions are  
39 added to the agency's Fiscal Year 2023 budget by the Mississippi  
40 Legislature. The Legislature shall determine the agency's  
41 personal services appropriation, which shall be published by the  
42 State Personnel Board. Additionally, the State Personnel Board  
43 shall determine and publish the projected annualized payroll costs  
44 based on current employees. It shall be the responsibility of the  
45 agency head to ensure that actual personnel expenditures for



46 Fiscal Year 2023 do not exceed the data provided by the  
47 Legislative Budget Office. If the agency's Fiscal Year 2023  
48 projected cost exceeds the annualized costs, no salary actions  
49 shall be processed by the State Personnel Board with the exception  
50 of new hires that are determined to be essential for the agency.

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

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

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

68 Funds have been appropriated herein for the purpose of  
69 funding Project SEC2 minimum salaries for all employees covered  
70 under the Colonel Guy Groff/Neville Kenning Variable Compensation



71 Plan. It shall be the agency's responsibility to ensure that the  
72 funds are used to increase all employees' salaries up to the  
73 minimum level as determined by the State Personnel Board.

74 **SECTION 4.** It shall be the duty of the Chairman of the  
75 Mississippi Department of Revenue, and he is hereby empowered to  
76 select in the manner provided by Section 27-3-13, Mississippi Code  
77 of 1972, such employees as may be necessary to the administration  
78 of all acts relating to the exemption of homesteads and the  
79 reimbursement of tax losses to the several taxing units of the  
80 state, and to assign them to the use of the Mississippi Department  
81 of Revenue.

82 **SECTION 5.** The money herein appropriated may be used for any  
83 expenses which the commission may legally incur. Provided,  
84 however, that no part of the money herein appropriated shall be  
85 used for the payment of attorney's fees, except upon  
86 recommendation of the Governor with the approval of the Attorney  
87 General, nor shall any of said funds be used either directly or  
88 indirectly for the purpose of paying any clerk, stenographer,  
89 assistant, deputy or other employee who may be related by blood or  
90 marriage within the third degree, computed by the rule of civil  
91 law, to the official employing or having the right of employment  
92 or selection thereof, except that when the relationship is by  
93 affinity and the person is dead through whom the relationship was  
94 established, this rule shall not apply. In the event of any such  
95 payment, then the official or person approving and making such



96 payment shall be liable to return to the State of Mississippi and  
97 to pay into the State Treasury to the credit of the General Fund  
98 three (3) times any such amount so paid to be recovered at suit by  
99 the Attorney General.

100       **SECTION 6.** In compliance with the "Mississippi Performance  
101 Budget and Strategic Planning Act of 1994," it is the intent of  
102 the Legislature that the funds provided herein shall be utilized  
103 in the most efficient and effective manner possible to achieve the  
104 intended mission of this agency. Based on the funding authorized,  
105 this agency shall make every effort to attain the targeted  
106 performance measures provided below:

	FY2023
<u>Performance Measures</u>	<u>Target</u>
Tax Administration	
Cost per Unit of Work (Item/Case/Call)	14.06
Cost per Call Center Call Answered	3.53
Audit	
Cost per Audit	721.01
Tax Production per Audit (\$)	8,173.08
Tax Enforcement	
Cost per Dollar Collected in Recovery	
Actions	0.06
General Administration	
Average Cost per Return Processed	4.18
ROI - Revenue Collected per Dollar of	



121	Expense	127.88
122	Property & Motor Vehicle Services	
123	Cost per Homestead Exemption Application	3.31
124	Cost per Title Issued	2.62
125	ABC Liquor Distribution Center	
126	Cost per Case Shipped	2.18
127	ROI - GF Dollars Returned per Dollar of Cost	14.05
128	Enforcement	
129	Number of Violations-Medical Cannabis	20
130	Number of Permits-Medical Cannabis	200
131	Number of Permits-Alcohol	2,400
132	Enforcement and Permitting Cost Per	
133	Permit-Medical Cannabis	4,761.00
134	Enforcement and Permitting Cost Per	
135	Permit-Alcohol	1,039.58
136	Average Number of Days to Issue	
137	Permit-Medical Cannabis	30
138	Average Number of Days to Issue	
139	Permit-Alcohol	23
140	Percent of Medical Cannabis Permits	
141	Receiving Administrative Actions	10.00
142	Percent of Medical Cannabis Permits	
143	Receiving Criminal Actions	10.00
144	Percent of Medical Cannabis Permits	
145	Inspected	100.00



146 Percent of Permit Applications  
147 Approved-Medical Cannabis 75.00

148 A reporting of the degree to which the performance targets  
149 set above have been or are being achieved shall be provided in the  
150 agency's budget request submitted to the Joint Legislative Budget  
151 Committee for Fiscal Year 2024.

152 **SECTION 7.** In addition to all other sums herein  
153 appropriated, the following sum, or so much thereof as may be  
154 necessary, is hereby appropriated out of any money in the State  
155 General Fund not otherwise appropriated, to the Mississippi  
156 Department of Revenue for the purpose of reimbursing the counties  
157 of the state, the road districts and school districts therein and  
158 the municipal separate school districts, for tax losses incurred  
159 by reason of the exemption of homes from certain ad valorem taxes  
160 under the provisions of Section 27-33-1 et seq., Mississippi Code  
161 of 1972, for the fiscal year beginning July 1, 2022, and ending  
162 June 30, 2023.....\$ 90,600,000.00.

163 **SECTION 8.** Each county, road district, school district and  
164 municipal separate school district which has incurred a tax loss  
165 that is reimbursable under Section 7 of this act shall be  
166 reimbursed a sum which is equivalent to the amount of tax loss  
167 produced by the application of tax rates annually fixed for  
168 maintenance and current expenses to the assessed value of homes,  
169 or so much thereof as has been lawfully authorized under the  
170 provisions of Section 27-33-1 et seq., Mississippi Code of 1972.



171 The disbursements from the funds appropriated under the  
172 provisions of Section 7 shall be based upon the certificates  
173 required of the clerks of the county boards of supervisors and of  
174 the clerks of the municipalities, which certificates shall conform  
175 strictly in every respect to the requirements of the provisions of  
176 Section 27-33-1 et seq., Mississippi Code of 1972.

177 All disbursements from the funds appropriated under the  
178 provisions of Section 7 of this act shall be made strictly in  
179 accordance with the provisions of Section 27-33-1 et seq.,  
180 Mississippi Code of 1972, and no disbursements other than those  
181 clearly authorized by those sections shall be made, the provisions  
182 of any other law to the contrary notwithstanding.

183 **SECTION 9.** None of the funds appropriated under the  
184 provisions of Section 7 of this act may be distributed to any  
185 county, municipality, school district or other taxing district in  
186 which the assessed valuation of the taxing district has increased  
187 as a result of reappraisal of the property of the taxing district  
188 unless the governing board of the taxing district has published a  
189 notice in a newspaper having a general circulation in the taxing  
190 district, stating the lower millage rate that would produce the  
191 same amount of revenue from ad valorem taxation on property of the  
192 taxing district that was produced in the fiscal year before the  
193 property of the taxing district was reappraised.

194 **SECTION 10.** In addition to all other sums herein  
195 appropriated, the following sum, or so much thereof as may be





196 necessary, is hereby appropriated out of any money in the State  
197 Treasury to the credit of the Mississippi Department of Revenue -  
198 License Tag Commission from any other special source funds made  
199 available to the License Tag Commission, for the fiscal year  
200 beginning July 1, 2022, and ending June 30, 2023.....  
201 .....\$ 4,200,000.00.

202 **SECTION 11.** None of the funds appropriated in Section 10 of  
203 this act shall be expended to purchase motor vehicle license tags  
204 made or manufactured by any department, agency or instrumentality  
205 of a state other than the State of Mississippi. None of the funds  
206 appropriated in this section shall be used for the purchase of  
207 bolts, nuts or other fastening devices for attaching said motor  
208 vehicle license tags. Provided further, that all motor vehicles  
209 belonging to any state department, agency, commission, institution  
210 or any other division of state government shall have license tags  
211 which shall bear the words "Government" at the bottom of such  
212 license tags.

213 **SECTION 12.** It is the intention of the Legislature that  
214 whenever two (2) or more bids are received by this agency for the  
215 purchase of commodities or equipment, and whenever all things  
216 stated in such received bids are equal with respect to price,  
217 quality and service, the Mississippi Industries for the Blind  
218 shall be given preference. A similar preference shall be given to  
219 the Mississippi Industries for the Blind whenever purchases are  
220 made without competitive bids.



221           **SECTION 13.** None of the funds appropriated under the  
222 provisions of Sections 1 and 2 of this act shall be expended  
223 unless an advisory committee continues to coordinate, in an  
224 advisory capacity only, with the Department of Revenue in the  
225 determination of the collection of statistical data and  
226 information related to economic and tax policy. This advisory  
227 committee shall consist of the following members or their  
228 designees: the Director of the Legislative Budget Office, the  
229 Director of the Joint Legislative PEER Committee, the State  
230 Economist, the President of the Mississippi Economic Council and  
231 the Director of the Mississippi Economic Policy Center.

232           **SECTION 14.** It is the intention of the Legislature that the  
233 Mississippi Department of Revenue shall maintain complete  
234 accounting and personnel records related to the expenditure of all  
235 funds appropriated under this act and that such records shall be  
236 in the same format and level of detail as maintained for Fiscal  
237 Year 2022. It is further the intention of the Legislature that  
238 the agency's budget request for Fiscal Year 2024 shall be  
239 submitted to the Joint Legislative Budget Committee in a format  
240 and level of detail comparable to the format and level of detail  
241 provided during the Fiscal Year 2023 budget request process.

242           **SECTION 15.** Of the funds appropriated in this act, it is the  
243 intention of the Legislature that up to Eight Hundred Eleven  
244 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be  
245 allocated as follows: to the Municipal Court Collections Program



246 Four Hundred Five Thousand Eight Hundred Seventy Dollars  
247 (\$405,870.00) and to the Justice Court Collections Program Four  
248 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)  
249 to be supported from General Fund court assessments.

250 **SECTION 16.** Of the funds appropriated by this act, it is the  
251 intention of the Legislature that the department make certain that  
252 funds required to be appropriated to defray rent expenses for the  
253 department's headquarters located in Clinton, Mississippi, do not  
254 exceed Two Million Five Hundred Ninety Thousand Dollars  
255 (\$2,590,000.00).

256 **SECTION 17.** It is the intention of the Legislature that the  
257 funds herein appropriated shall be expended in compliance with  
258 Section 27-104-25, Mississippi Code of 1972, that no state agency  
259 shall incur obligations or indebtedness in excess of their  
260 appropriation and that the responsible officers, either personally  
261 or upon their official bonds, shall be held responsible for  
262 actions contrary to this provision.

263 **SECTION 18.** The following sum, or so much thereof as may be  
264 necessary, is reappropriated out of any money in the Capital  
265 Expense Fund not otherwise appropriated, for the Mississippi  
266 Department of Revenue for the purpose of reauthorizing the  
267 expenditure of Capital Expense Funds for the purpose of defraying  
268 the expenses for facility repairs, as authorized in Senate Bill  
269 No. 2923, 2021 Regular Session, for the fiscal year beginning July  
270 1, 2022, and ending June 30, 2023.....\$ 900,000.00



271 Notwithstanding the amount reappropriated under the  
272 provisions of this section, in no event shall the amount expended  
273 exceed the unexpended balance as of June 30, 2022.

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

280 **SECTION 20.** This act shall take effect and be in force from  
281 and after July 1, 2022, and shall stand repealed from and after  
282 June 29, 2022.

