

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

To: Appropriations

SENATE BILL NO. 3023

1 AN ACT MAKING AN APPROPRIATION TO DEFRAY THE EXPENSES OF THE  
2 BOARD OF TAX APPEALS FOR THE FISCAL YEAR 2024.

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, 2023, and ending June 30, 2024.....  
9 .....\$ 635,097.00.

10 **SECTION 2.** Of the funds appropriated under the provisions of  
11 this act, the following positions are authorized:

12 AUTHORIZED HEADCOUNT:

13 Permanent: 6  
14 Time-Limited: 0

15 With the funds herein appropriated, it shall be the agency's  
16 responsibility to make certain that funds required for Personal  
17 Services for Fiscal Year 2025 do not exceed Fiscal Year 2024 funds  
18 appropriated for that purpose unless programs or positions are



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

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

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43 act and which are withdrawn and no longer available.



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

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

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

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



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

75           **SECTION 6.** This act shall take effect and be in force from  
76 and after July 1, 2023, and shall stand repealed from and after  
77 June 30, 2023.

