

By: Senator(s) Hopson, Polk, Turner-Ford,
Chism, DeLano, Norwood

To: Appropriations

SENATE BILL NO. 3039

1 AN ACT MAKING AN APPROPRIATION OF SPECIAL FUNDS TO DEFRAY THE
2 EXPENSES OF THE MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY FOR
3 FISCAL YEAR 2024.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 **SECTION 1.** The following sum, or so much thereof as may be
6 necessary, is hereby appropriated out of any money in the State
7 Treasury to the credit of the Mississippi State Board of Public
8 Accountancy, for the purpose of defraying the expenses incurred by
9 said board for the fiscal year beginning July 1, 2023, and ending
10 June 30, 2024.....\$ 713,511.00.

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

13 AUTHORIZED HEADCOUNT:

14 Permanent: 5

15 Time-Limited: 0

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



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

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

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



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

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

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

55 **SECTION 3.** Of the funds appropriated in Section 1, Forty-two
56 Thousand Dollars (\$42,000.00) shall only be expended for
57 investigation, testimony, and administrative hearings related to
58 matters under the jurisdiction of the board.

59 **SECTION 4.** It is the intention of the Legislature that
60 whenever two (2) or more bids are received by this agency for the
61 purchase of commodities or equipment, and whenever all things
62 stated in such received bids are equal with respect to price,
63 quality and service, the Mississippi Industries for the Blind
64 shall be given preference. A similar preference shall be given to
65 the Mississippi Industries for the Blind whenever purchases are
66 made without competitive bids.



67 **SECTION 5.** It is the intention of the Legislature that the
68 funds herein appropriated shall be expended in compliance with
69 Section 27-104-25, Mississippi Code of 1972, that no state agency
70 shall incur obligations or indebtedness in excess of their
71 appropriation and that the responsible officers, either personally
72 or upon their official bonds, shall be held responsible for
73 actions contrary to this provision.

74 **SECTION 6.** The money herein appropriated shall be paid by
75 the State Treasurer out of any money in the State Treasury to the
76 credit of the proper fund or funds as set forth in this act, upon
77 warrants issued by the State Fiscal Officer; and the State Fiscal
78 Officer shall issue his warrants upon requisitions signed by the
79 proper person, officer or officers, in the manner provided by law.

80 **SECTION 7.** This act shall take effect and be in force from
81 and after July 1, 2023, and shall stand repealed from and after
82 June 30, 2023.

