

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.

