

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

To: Appropriations

SENATE BILL NO. 3039
(As Sent to Governor)

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.....\$ 730,208.00.

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 the State Personnel Board
23 shall publish. The agency's personal services appropriation may
24 consist of restricted funds for approved vacancies for Fiscal Year
25 2024 that may not be utilized for active Fiscal Year 2023
26 Headcount. It shall be the agency's responsibility to ensure that
27 the funds provided for vacancies are used to increase headcount
28 and not for promotions, title changes, in-range salary adjustments
29 or any other mechanism for increasing salaries for current
30 employees. It is the Legislature's intention that no employee
31 salary falls below the minimum salary established by the
32 Mississippi State Personnel Board.

33 Additionally, the State Personnel Board shall determine and
34 publish the projected annualized payroll costs based on current
35 employees. It shall be the responsibility of the agency head to
36 ensure that actual personnel expenditures for Fiscal Year 2024 do
37 not exceed the data provided by the Legislative Budget Office. If
38 the agency's Fiscal Year 2024 projected cost exceeds the
39 annualized costs, no salary actions shall be processed by the
40 State Personnel Board except for new hires determined to be
41 essential for the agency.

42 Any transfers or escalations shall be made in accordance with
43 the terms, conditions, and procedures established by law or



44 allowable under the terms set forth within this act. The State
45 Personnel Board shall not escalate positions without written
46 approval from the Department of Finance and Administration. The
47 Department of Finance and Administration shall not provide written
48 approval to escalate any funds for salaries and/or positions
49 without proof of availability of new or additional funds above the
50 appropriated level.

51 No general funds authorized to be expended herein shall be
52 used to replace federal funds and/or other special funds used for
53 salaries authorized under the provisions of this act and which are
54 withdrawn and no longer available.

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

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

63 **SECTION 4.** It is the intention of the Legislature that
64 whenever two (2) or more bids are received by this agency for the
65 purchase of commodities or equipment, and whenever all things
66 stated in such received bids are equal with respect to price,
67 quality and service, the Mississippi Industries for the Blind
68 shall be given preference. A similar preference shall be given to



69 the Mississippi Industries for the Blind whenever purchases are
70 made without competitive bids.

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

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

84 **SECTION 7.** This act shall take effect and be in force from
85 and after July 1, 2023.

