

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 3022**

**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, 2023, and ending June 30, 2024.....  
20 .....\$           46,255,283.00.



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, 2023, and ending  
27 June 30, 2024.....\$       22,318,648.00.

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

30       AUTHORIZED HEADCOUNT:

31           Permanent:               668

32           Time-Limited:            0

33       With the funds herein appropriated, it shall be the agency's  
34 responsibility to make certain that funds required for Personal  
35 Services for Fiscal Year 2025 do not exceed Fiscal Year 2024 funds  
36 appropriated for that purpose unless programs or positions are  
37 added to the agency's Fiscal Year 2024 budget by the Mississippi  
38 Legislature. The Legislature shall determine the agency's  
39 personal services appropriation, which shall be published by the  
40 State Personnel Board. Additionally, the State Personnel Board  
41 shall determine and publish the projected annualized payroll costs  
42 based on current employees. It shall be the responsibility of the  
43 agency head to ensure that actual personnel expenditures for  
44 Fiscal Year 2024 do not exceed the data provided by the  
45 Legislative Budget Office. If the agency's Fiscal Year 2024



46 projected cost exceeds the annualized costs, no salary actions  
47 shall be processed by the State Personnel Board with the exception  
48 of new hires that are determined to be essential for the agency.

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

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61 act and which are withdrawn and no longer available.

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

66 Funds have been appropriated herein for the purpose of  
67 funding Project SEC2 minimum salaries for all employees covered  
68 under the Colonel Guy Groff/Neville Kenning Variable Compensation  
69 Plan. It shall be the agency's responsibility to ensure that the



70 funds are used to increase all employees' salaries up to the  
71 minimum level as determined by the State Personnel Board.

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

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



95 to pay into the State Treasury to the credit of the General Fund  
96 three (3) times any such amount so paid to be recovered at suit by  
97 the Attorney General.

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

	FY2024
<u>Performance Measures</u>	<u>Target</u>
Tax Administration	
Cost per Unit of Work (Item/Case/Call)	12.67
Cost per Call Center Call Answered	3.87
Audit	
Cost per Audit	932.14
Tax Production per Audit	5,909.09
Tax Enforcement	
Cost per Dollar Collected in Recovery	
Actions	0.06
General Administration	
Average Cost per Return Processed	4.95
ROI - Revenue Collected per Dollar of	
Expense	150.25



120	Property & Motor Vehicle Services	
121	Cost per Homestead Exemption Application	3.60
122	Cost per Title Issued	2.79
123	ABC Liquor Distribution Center	
124	Cost per Case Shipped	2.18
125	ROI - GF Dollars Returned per Dollar of Cost	14.05
126	Enforcement	
127	Number of Permits-Alcohol	2,400
128	Number of Permits-Medical Cannabis	130
129	Number of Violations-Medical Cannabis	20
130	Average Number of Days to Issue	
131	Permit-Alcohol	23
132	Average Number of Days to Issue	
133	Permit-Medical Cannabis	25
134	Enforcement and Permitting Cost Per	
135	Permit-Alcohol	1,387.70
136	Enforcement and Permitting Cost Per	
137	Permit-Medical Cannabis	4,388.44
138	Percent of Medical Cannabis Permits	
139	Receiving Administrative Action	5.00
140	Percent of Medical Cannabis Permits	
141	Receiving Criminal Action	10.00
142	Percent of Medical Cannabis Permits	
143	Inspected	100.00
144	Percent of Permit Applications	



145 Approved-Medical Cannabis 90.00

146 A reporting of the degree to which the performance targets  
147 set above have been or are being achieved shall be provided in the  
148 agency's budget request submitted to the Joint Legislative Budget  
149 Committee for Fiscal Year 2025.

150 **SECTION 7.** In addition to all other sums herein  
151 appropriated, the following sum, or so much thereof as may be  
152 necessary, is hereby appropriated out of any money in the State  
153 General Fund not otherwise appropriated, to the Mississippi  
154 Department of Revenue for the purpose of reimbursing the counties  
155 of the state, the road districts and school districts therein and  
156 the municipal separate school districts, for tax losses incurred  
157 by reason of the exemption of homes from certain ad valorem taxes  
158 under the provisions of Section 27-33-1 et seq., Mississippi Code  
159 of 1972, for the fiscal year beginning July 1, 2023, and ending  
160 June 30, 2024.....\$ 92,000,000.00.

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



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

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

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





193           **SECTION 10.** In addition to all other sums herein  
194 appropriated, the following sum, or so much thereof as may be  
195 necessary, is hereby appropriated out of any money in the State  
196 Treasury to the credit of the Mississippi Department of Revenue -  
197 License Tag Commission from any other special source funds made  
198 available to the License Tag Commission, for the fiscal year  
199 beginning July 1, 2023, and ending June 30, 2024.....  
200 .....\$           4,200,000.00.

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

212           **SECTION 12.** It is the intention of the Legislature that  
213 whenever two (2) or more bids are received by this agency for the  
214 purchase of commodities or equipment, and whenever all things  
215 stated in such received bids are equal with respect to price,  
216 quality and service, the Mississippi Industries for the Blind  
217 shall be given preference. A similar preference shall be given to



218 the Mississippi Industries for the Blind whenever purchases are  
219 made without competitive bids.

220         **SECTION 13.** It is the intention of the Legislature that the  
221 Mississippi Department of Revenue shall maintain complete  
222 accounting and personnel records related to the expenditure of all  
223 funds appropriated under this act and that such records shall be  
224 in the same format and level of detail as maintained for Fiscal  
225 Year 2023. It is further the intention of the Legislature that  
226 the agency's budget request for Fiscal Year 2025 shall be  
227 submitted to the Joint Legislative Budget Committee in a format  
228 and level of detail comparable to the format and level of detail  
229 provided during the Fiscal Year 2024 budget request process.

230         **SECTION 14.** Of the funds appropriated in this act, it is the  
231 intention of the Legislature that up to Eight Hundred Eleven  
232 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be  
233 allocated as follows: to the Municipal Court Collections Program  
234 Four Hundred Five Thousand Eight Hundred Seventy Dollars  
235 (\$405,870.00) and to the Justice Court Collections Program Four  
236 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)  
237 to be supported from General Fund court assessments.

238         **SECTION 15.** It is the intention of the Legislature that the  
239 funds herein appropriated shall be expended in compliance with  
240 Section 27-104-25, Mississippi Code of 1972, that no state agency  
241 shall incur obligations or indebtedness in excess of their  
242 appropriation and that the responsible officers, either personally



243 or upon their official bonds, shall be held responsible for  
244 actions contrary to this provision.

245         **SECTION 16.** With the funds appropriated herein, the  
246 Department of Revenue is authorized to make payment for expenses  
247 incurred during Fiscal Years 2021 to Hilton Garden Inn Clinton,  
248 MS, for the following amount.....\$                   2,848.00.

249         **SECTION 17.** The following sum, or so much thereof as may be  
250 necessary, is reappropriated out of any money in the Capital  
251 Expense Fund not otherwise appropriated for the Department of  
252 Revenue for the purpose of reauthorizing the expenditure of  
253 Capital Expense Funds, as authorized in SB 3024, 2022 Regular  
254 Session to provide for the funding of IT infrastructure, facility  
255 repairs, and equipment upgrades for the fiscal year beginning July  
256 1, 2023, and ending June 30, 2024.....\$           1,300,000.00.

257         Notwithstanding the amount reappropriated under this section,  
258 the amount that may be expended under the authority of this  
259 section, shall not exceed the unexpended balance of the funds  
260 remaining as of June 30, 2023, from the amount authorized for the  
261 previous fiscal year. In addition, this reappropriation shall not  
262 change the purpose for which the funds were originally authorized.

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 Department of  
266 Revenue for the purpose of reauthorizing the expenditure of  
267 Capital Expense Funds, as authorized in SB 3024, 2022 Regular



268 Session to provide to defray operational expenses relate to the  
269 Mississippi Medical Cannabis Act for the fiscal year beginning  
270 July 1, 2023, and ending June 30, 2024.....\$ 1,800,000.00.

271 Notwithstanding the amount reappropriated under this section,  
272 the amount that may be expended under the authority of this  
273 section, shall not exceed the unexpended balance of the funds  
274 remaining as of June 30, 2023, from the amount authorized for the  
275 previous fiscal year. In addition, this reappropriation shall not  
276 change the purpose for which the funds were originally authorized.

277 **SECTION 19.** The following sum, or so much thereof as may be  
278 necessary, is reappropriated out of any money in the Capital  
279 Expense Fund not otherwise appropriated for the Department of  
280 Revenue for the purpose of reauthorizing the expenditure of  
281 Capital Expense Funds, as authorized in SB 3024, 2022 Regular  
282 Session to comply with the provisions of SB 2844, 2022 Regular  
283 Session related to contracting with a third party entity to  
284 operate the Alcohol Beverage Control Liquor Distribution Center  
285 for the fiscal year beginning July 1, 2023, and ending June 30,  
286 2024.....\$ 1,920,000.00.

287 Notwithstanding the amount reappropriated under this section,  
288 the amount that may be expended under the authority of this  
289 section, shall not exceed the unexpended balance of the funds  
290 remaining as of June 30, 2023, from the amount authorized for the  
291 previous fiscal year. In addition, this reappropriation shall not  
292 change the purpose for which the funds were originally authorized.



293           **SECTION 20.** The money herein appropriated shall be paid by  
294 the State Treasurer out of any money in the State Treasury to the  
295 credit of the proper fund or funds as set forth in this act, upon  
296 warrants issued by the State Fiscal Officer; and the Fiscal  
297 Officer shall issue his warrants upon requisitions signed by the  
298 proper person, officer or officers, in the manner provided by law.

299           **SECTION 21.** This act shall take effect and be in force from  
300 and after July 1, 2023, and shall stand repealed from and after  
301 June 29, 2023.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

1           AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING  
2 THE EXPENSES OF THE MISSISSIPPI DEPARTMENT OF REVENUE, INCLUDING  
3 THE HOMESTEAD EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER  
4 FUNCTIONS, THE ALCOHOLIC BEVERAGE CONTROL DIVISION LIQUOR  
5 DISTRIBUTION CENTER, THE ENFORCEMENT DIVISION, AND FOR THE PURPOSE  
6 OF REIMBURSING THE COUNTIES, COUNTY DISTRICTS AND MUNICIPAL  
7 SEPARATE SCHOOL DISTRICTS FOR TAX LOSSES INCURRED BY REASON OF THE  
8 EXEMPTION OF HOMES FROM CERTAIN AD VALOREM TAXES, AND FOR THE  
9 PURPOSE OF PURCHASING MOTOR VEHICLE LICENSE TAGS FOR FISCAL YEAR  
10 2024.

