

By: Senator(s) Hopson, Polk, Norwood,
Hickman, Hill, Tate

To: Appropriations

SENATE BILL NO. 3030

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 2025.

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, 2024, and ending
10 June 30, 2025.....\$ 731,018.00.

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 2026 do not exceed Fiscal Year 2025 funds



19 appropriated for that purpose unless programs or positions are
20 added to the agency's Fiscal Year 2025 budget by the Mississippi
21 Legislature. The Legislature shall determine the agency's personal
22 services appropriation, which the State Personnel Board shall
23 publish. In accordance with applicable laws, if an agency
24 determines that its personal services amount is insufficient, the
25 agency must contact the State Personnel Board. Any adjustment to
26 the personal services amount must be approved by the State
27 Personnel Director and the State Fiscal Officer after consultation
28 with the Legislative Budget Office. Any adjustment shall be
29 reported to the Legislative Budget Office and the House and Senate
30 Appropriations Chairmen. The agency's personal services
31 appropriation may consist of restricted funds for approved
32 vacancies for Fiscal Year 2025 that may not be utilized for active
33 Fiscal Year 2024 headcount. It shall be the agency's
34 responsibility to ensure that the funds provided for vacancies are
35 used to increase headcount and not for promotions, title changes,
36 in-range salary adjustments, or any other mechanism for increasing
37 salaries for current employees. If the State Personnel Board
38 determines that an agency has used provided vacancy funds for any
39 of the mechanisms previously listed, the State Personnel Board
40 shall not process any additional salary actions for the agency in
41 the current fiscal year, except for new hires determined by the
42 State Personnel Board to be essential for the agency. It is the
43 Legislature's intention that no employee salary falls below the



44 minimum salary established by the Mississippi State Personnel
45 Board.

46 Additionally, the State Personnel Board shall determine and
47 publish the projected annualized payroll costs based on current
48 employees. It shall be the responsibility of the agency head to
49 ensure that actual personnel expenditures for Fiscal Year 2025 do
50 not exceed the data provided by the Legislative Budget Office. If
51 the agency's projected cost for Fiscal Year 2025 exceeds the
52 annualized costs, no salary actions shall be processed by the
53 State Personnel Board except for new hires determined to be
54 essential for the agency.

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

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



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

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

76 **SECTION 4.** It is the intention of the Legislature that
77 whenever two (2) or more bids are received by this agency for the
78 purchase of commodities or equipment, and whenever all things
79 stated in such received bids are equal with respect to price,
80 quality and service, the Mississippi Industries for the Blind
81 shall be given preference. A similar preference shall be given to
82 the Mississippi Industries for the Blind whenever purchases are
83 made without competitive bids.

84 **SECTION 5.** It is the intention of the Legislature that the
85 funds herein appropriated shall be expended in compliance with
86 Section 27-104-25, Mississippi Code of 1972, that no state agency
87 shall incur obligations or indebtedness in excess of their
88 appropriation and that the responsible officers, either personally
89 or upon their official bonds, shall be held responsible for
90 actions contrary to this provision.

91 **SECTION 6.** The money herein appropriated shall be paid by
92 the State Treasurer out of any money in the State Treasury to the



93 credit of the proper fund or funds as set forth in this act, upon
94 warrants issued by the State Fiscal Officer; and the State Fiscal
95 Officer shall issue his warrants upon requisitions signed by the
96 proper person, officer or officers, in the manner provided by law.

97 **SECTION 7.** This act shall take effect and be in force from
98 and after July 1, 2024, and shall stand repealed from and after
99 June 30, 2024.

