

By: Senator(s) Hopson, Polk, Michel, Turner- Ford, Wiggins To: Appropriations

SENATE BILL NO. 3047 (As Sent to Governor)

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 2025.

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

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, 2024, and ending June 30, 2025.....
20\$ 57,136,029.00.

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, 2024, and ending
27 June 30, 2025.....\$ 22,881,874.00.

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 2026 do not exceed Fiscal Year 2025 funds
36 appropriated for that purpose unless programs or positions are
37 added to the agency's Fiscal Year 2025 budget by the Mississippi
38 Legislature. The Legislature shall determine the agency's
39 personal services appropriation, which the State Personnel Board
40 shall publish. The agency's personal services appropriation may
41 consist of restricted funds for approved vacancies for Fiscal Year
42 2025 that may be utilized to fill vacant Fiscal Year 2024
43 headcount. It shall be the agency's responsibility to ensure that
44 the funds provided for vacancies are used to increase headcount
45 and not for promotions, title changes, in-range salary adjustments
46 or any other mechanism for increasing salaries for current
47 employees. It is the Legislature's intention that no employee



48 salary falls below the minimum salary established by the
49 Mississippi State Personnel Board.

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

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

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



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

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

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



97 payment, then the official or person approving and making such
98 payment shall be liable to return to the State of Mississippi and
99 to pay into the State Treasury to the credit of the General Fund
100 three (3) times any such amount so paid to be recovered at suit by
101 the Attorney General.

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

	FY2025
<u>Performance Measures</u>	<u>Target</u>
Tax Administration	
Cost per Unit of Work (Item/Case/Call)	17.48
Cost per Call Center Call Answered	5.07
Audit	
Cost per Audit	1,703.77
Tax Production per Audit	5,147.06
Tax Enforcement	
Cost per Dollar Collected in Recovery	
Actions	0.05
General Administration	
Average Cost per Return Processed	5.63



122	ROI - Revenue Collected per Dollar of	
123	Expense	137.99
124	Property & Motor Vehicle Services	
125	Cost per Homestead Exemption Application	3.71
126	Cost per Title Issued	2.95
127	ABC Liquor Distribution Center	
128	Cost per Case Shipped	3.40
129	ROI - GF Dollars Returned per Dollar of Cost	8.08
130	Enforcement	
131	Number of Permits-Alcohol	2,400
132	Number of Permits-Medical Cannabis	150
133	Number of Violations-Medical Cannabis	20
134	Average Number of Days to Issue	
135	Permit-Alcohol	15
136	Average Number of Days to Issue	
137	Permit-Medical Cannabis	20
138	Enforcement and Permitting Cost-Alcohol	1,327.89
139	Enforcement and Permitting Cost-Medical	
140	Cannabis	3,632.25
141	Percent Of Medical Cannabis Permits	
142	Receiving Administrative Action	5.00
143	Percent of Medical Cannabis Permits	
144	Receiving Criminal Action	5.00
145	Percent of Medical Cannabis Permits	
146	Inspected	100.00



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

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

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



196 **SECTION 10.** In addition to all other sums herein
197 appropriated, the following sum, or so much thereof as may be
198 necessary, is hereby appropriated out of any money in the State
199 Treasury to the credit of the Mississippi Department of Revenue -
200 License Tag Commission from any other special source funds made
201 available to the License Tag Commission, for the fiscal year
202 beginning July 1, 2024, and ending June 30, 2025.....
203\$ 6,000,000.00.

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

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



221 the Mississippi Industries for the Blind whenever purchases are
222 made without competitive bids.

223 **SECTION 13.** It is the intention of the Legislature that the
224 Mississippi Department of Revenue shall maintain complete
225 accounting and personnel records related to the expenditure of all
226 funds appropriated under this act and that such records shall be
227 in the same format and level of detail as maintained for Fiscal
228 Year 2024. It is further the intention of the Legislature that
229 the agency's budget request for Fiscal Year 2026 shall be
230 submitted to the Joint Legislative Budget Committee in a format
231 and level of detail comparable to the format and level of detail
232 provided during the Fiscal Year 2025 budget request process.

233 **SECTION 14.** Of the funds appropriated in this act, it is the
234 intention of the Legislature that up to Eight Hundred Eleven
235 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be
236 allocated as follows: to the Municipal Court Collections Program
237 Four Hundred Five Thousand Eight Hundred Seventy Dollars
238 (\$405,870.00) and to the Justice Court Collections Program Four
239 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)
240 to be supported from General Fund court assessments.

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



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

248 **SECTION 16.** The following sum, or so much thereof as may be
249 necessary, is reappropriated out of any money in the Capital
250 Expense Fund not otherwise appropriated for the Department of
251 Revenue for the purpose of reauthorizing the expenditure of
252 Capital Expense Funds, to defray the expenses of the Department of
253 Revenue, as authorized in SB 3022, 2023 Regular Session for the
254 fiscal year beginning July 1, 2024, and ending June 30, 2025.....
255\$ 3,239,000.00.

256 This appropriation is made for the purpose of reauthorizing
257 the expenditure of funds as allocated herein:

258 (a) IT infrastructure, facility repairs, and equipment
259 upgrades.....\$ 829,000.00.

260 (b) Mississippi Medical Cannabis Act operational
261 expenses.....\$ 380,000.00.

262 (c) Provisions pursuant to Section 67-1-205(2), Mississippi
263 Code of 1972, related to contracting with a third-party entity to
264 operate the Alcohol Beverage Control Liquor Distribution Center
265\$ 930,000.00.

266 (d) Computer hardware and equipment.....\$ 1,100,000.00.

267 Notwithstanding the amount reappropriated under this section,
268 the amount that may be expended under the authority of this
269 section, shall not exceed the unexpended balance of the funds
270 remaining as of June 30, 2024, from the amount authorized for the



271 previous fiscal year. In addition, this reappropriation shall not
272 change the purpose for which the funds were originally authorized.

273 **SECTION 17.** Of the funds appropriated under the provisions
274 of Section 2 of this act, Six Hundred Fifteen Thousand Dollars
275 (\$615,000.00), or so much as may be necessary, shall be derived
276 out of any money in the State Treasury to the credit of the
277 Capital Expense Fund, as created in Section 27-103-303,
278 Mississippi Code of 1972, and allocated in a manner as determined
279 by the State Treasurer. These funds are provided to the
280 Department of Revenue for data storage and firewall protection.

281 **SECTION 18.** With the funds herein appropriated, the
282 Mississippi Department of Revenue is authorized to make payments
283 for expenses incurred during prior fiscal years for an amount not
284 to exceed Eight Hundred Fifty-five Dollars and Sixty Cents
285 (\$855.60).

286 **SECTION 19.** The money herein appropriated shall be paid by
287 the State Treasurer out of any money in the State Treasury to the
288 credit of the proper fund or funds as set forth in this act, upon
289 warrants issued by the State Fiscal Officer; and the Fiscal
290 Officer shall issue his warrants upon requisitions signed by the
291 proper person, officer or officers, in the manner provided by law.

292 **SECTION 20.** This act shall take effect and be in force from
293 and after July 1, 2024.

