

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

SENATE BILL NO. 3049

1 AN ACT MAKING AN APPROPRIATION TO DEFRAY THE EXPENSES OF THE
2 BOARD OF TAX APPEALS FOR THE FISCAL YEAR 2025.

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

4 SECTION 1. The following sum, or so much thereof as may be
5 necessary, is hereby appropriated out of any money in the State
6 General Fund not otherwise appropriated, for the purpose of
7 defraying the expenses of the Board of Tax Appeals for the fiscal
8 year beginning July 1, 2024, and ending June 30, 2025.....
9 .....\$ 649,191.00.

10 SECTION 2. Of the funds appropriated under the provisions of
11 this act, the following positions are authorized:

12 AUTHORIZED HEADCOUNT:

13 Permanent: 6
14 Time-Limited: 0

15 With the funds herein appropriated, it shall be the agency's
16 responsibility to make certain that funds required for Personal
17 Services for Fiscal Year 2026 do not exceed Fiscal Year 2025 funds
18 appropriated for that purpose unless programs or positions are



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



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

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

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

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



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

71 **SECTION 3.** It is the intention of the Legislature that  
72 whenever two (2) or more bids are received by this agency for the  
73 purchase of commodities or equipment, and whenever all things  
74 stated in such received bids are equal with respect to price,  
75 quality and service, the Mississippi Industries for the Blind  
76 shall be given preference. A similar preference shall be given to  
77 the Mississippi Industries for the Blind whenever purchases are  
78 made without competitive bids.

79 **SECTION 4.** It is the intention of the Legislature that the  
80 funds herein appropriated shall be expended in compliance with  
81 Section 27-104-25, Mississippi Code of 1972, that no state agency  
82 shall incur obligations or indebtedness in excess of their  
83 appropriation and that the responsible officers, either personally  
84 or upon their official bonds, shall be held responsible for  
85 actions contrary to this provision.

86 **SECTION 5.** The money herein appropriated shall be paid by  
87 the State Treasurer out of any money in the State Treasury to the  
88 credit of the proper fund or funds as set forth in this act, upon  
89 warrants issued by the State Fiscal Officer; and the State Fiscal  
90 Officer shall issue his warrants upon requisitions signed by the  
91 proper person, officer or officers, in the manner provided by law.



92           **SECTION 6.** This act shall take effect and be in force from  
93 and after July 1, 2024, and shall stand repealed from and after  
94 June 30, 2024.

