

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.

