

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

SENATE BILL NO. 3049 (As Sent to Governor)

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\$ 662,799.00.

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
21 personal services appropriation, which the State Personnel Board
22 shall publish. The agency's personal services appropriation may
23 consist of restricted funds for approved vacancies for Fiscal Year
24 2025 that may be utilized to fill vacant Fiscal Year 2024
25 headcount. It shall be the agency's responsibility to ensure that
26 the funds provided for vacancies are used to increase headcount
27 and not for promotions, title changes, in-range salary adjustments
28 or any other mechanism for increasing salaries for current
29 employees. It is the Legislature's intention that no employee
30 salary falls below the minimum salary established by the
31 Mississippi State Personnel Board.

32 Additionally, the State Personnel Board shall determine and
33 publish the projected annualized payroll costs based on current
34 employees. It shall be the responsibility of the agency head to
35 ensure that actual personnel expenditures for Fiscal Year 2025 do
36 not exceed the data provided by the Legislative Budget Office. If
37 the agency's Fiscal Year 2025 projected cost exceeds the
38 annualized costs, no salary actions shall be processed by the
39 State Personnel Board except for new hires determined to be
40 essential for the agency.

41 Any transfers or escalations shall be made in accordance with
42 the terms, conditions, and procedures established by law or
43 allowable under the terms set forth within this act. The State



44 Personnel Board shall not escalate positions without written
45 approval from the Department of Finance and Administration. The
46 Department of Finance and Administration shall not provide written
47 approval to escalate any funds for salaries and/or positions
48 without proof of availability of new or additional funds above the
49 appropriated level.

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53 withdrawn and no longer available.

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

58 **SECTION 3.** It is the intention of the Legislature that the
59 Board of Tax Appeals shall maintain complete accounting and
60 personnel records related to the expenditure of all funds
61 appropriated under this act and that such records shall be in the
62 same format and level of detail as maintained for Fiscal Year
63 2024. It is further the intention of the Legislature that the
64 agency's budget request for Fiscal Year 2026 shall be submitted to
65 the Joint Legislative Budget Committee in a format and level of
66 detail comparable to the format and level of detail provided
67 during the Fiscal Year 2025 budget request process.



68 **SECTION 4.** It is the intention of the Legislature that
69 whenever two (2) or more bids are received by this agency for the
70 purchase of commodities or equipment, and whenever all things
71 stated in such received bids are equal with respect to price,
72 quality and service, the Mississippi Industries for the Blind
73 shall be given preference. A similar preference shall be given to
74 the Mississippi Industries for the Blind whenever purchases are
75 made without competitive bids.

76 **SECTION 5.** It is the intention of the Legislature that the
77 funds herein appropriated shall be expended in compliance with
78 Section 27-104-25, Mississippi Code of 1972, that no state agency
79 shall incur obligations or indebtedness in excess of their
80 appropriation and that the responsible officers, either personally
81 or upon their official bonds, shall be held responsible for
82 actions contrary to this provision.

83 **SECTION 6.** The money herein appropriated shall be paid by
84 the State Treasurer out of any money in the State Treasury to the
85 credit of the proper fund or funds as set forth in this act, upon
86 warrants issued by the State Fiscal Officer; and the State Fiscal
87 Officer shall issue his warrants upon requisitions signed by the
88 proper person, officer or officers, in the manner provided by law.

89 **SECTION 7.** This act shall take effect and be in force from
90 and after July 1, 2024.

