

**Adopted
AMENDMENT NO 1 PROPOSED TO**

Senate Bill No. 3047

BY: Committee

**Amend by striking all after the enacting clause and inserting
in lieu thereof the following:**

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\$ 53,990,195.00.



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.....\$ 22,259,786.00.

28 **SECTION 3.** Of the funds appropriated under the provisions of
29 this act, the following positions are authorized:

30 AUTHORIZED HEADCOUNT:

31 Permanent: 613

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 personal
39 services appropriation, which the State Personnel Board shall
40 publish. In accordance with applicable laws, if an agency
41 determines that its personal services amount is insufficient, the
42 agency must contact the State Personnel Board. Any adjustment to
43 the personal services amount must be approved by the State
44 Personnel Director and the State Fiscal Officer after consultation
45 with the Legislative Budget Office. Any adjustment shall be



46 reported to the Legislative Budget Office and the House and Senate
47 Appropriations Chairmen. The agency's personal services
48 appropriation may consist of restricted funds for approved
49 vacancies for Fiscal Year 2025 that may not be utilized for active
50 Fiscal Year 2024 headcount. It shall be the agency's
51 responsibility to ensure that the funds provided for vacancies are
52 used to increase headcount and not for promotions, title changes,
53 in-range salary adjustments, or any other mechanism for increasing
54 salaries for current employees. If the State Personnel Board
55 determines that an agency has used provided vacancy funds for any
56 of the mechanisms previously listed, the State Personnel Board
57 shall not process any additional salary actions for the agency in
58 the current fiscal year, except for new hires determined by the
59 State Personnel Board to be essential for the agency. It is the
60 Legislature's intention that no employee salary falls below the
61 minimum salary established by the Mississippi State Personnel
62 Board.

63 Additionally, the State Personnel Board shall determine and
64 publish the projected annualized payroll costs based on current
65 employees. It shall be the responsibility of the agency head to
66 ensure that actual personnel expenditures for Fiscal Year 2025 do
67 not exceed the data provided by the Legislative Budget Office. If
68 the agency's projected cost for Fiscal Year 2025 exceeds the
69 annualized costs, no salary actions shall be processed by the



70 State Personnel Board except for new hires determined to be
71 essential for the agency.

72 Any transfers or escalations shall be made in accordance with
73 the terms, conditions, and procedures established by law or
74 allowable under the terms set forth within this act. The State
75 Personnel Board shall not escalate positions without written
76 approval from the Department of Finance and Administration. The
77 Department of Finance and Administration shall not provide written
78 approval to escalate any funds for salaries and/or positions
79 without proof of availability of new or additional funds above the
80 appropriated level.

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

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

89 **SECTION 4.** It shall be the duty of the Commissioner of the
90 Mississippi Department of Revenue, and he is hereby empowered to
91 select in the manner provided by Section 27-3-13, Mississippi Code
92 of 1972, such employees as may be necessary to the administration
93 of all acts relating to the exemption of homesteads and the
94 reimbursement of tax losses to the several taxing units of the



95 state, and to assign them to the use of the Mississippi Department
96 of Revenue.

97 **SECTION 5.** The money herein appropriated may be used for any
98 expenses which the commission may legally incur. Provided,
99 however, that no part of the money herein appropriated shall be
100 used for the payment of attorney's fees, except upon
101 recommendation of the Governor with the approval of the Attorney
102 General, nor shall any of said funds be used either directly or
103 indirectly for the purpose of paying any clerk, stenographer,
104 assistant, deputy or other employee who may be related by blood or
105 marriage within the third degree, computed by the rule of civil
106 law, to the official employing or having the right of employment
107 or selection thereof, except that when the relationship is by
108 affinity and the person is dead through whom the relationship was
109 established, this rule shall not apply. In the event of any such
110 payment, then the official or person approving and making such
111 payment shall be liable to return to the State of Mississippi and
112 to pay into the State Treasury to the credit of the General Fund
113 three (3) times any such amount so paid to be recovered at suit by
114 the Attorney General.

115 **SECTION 6.** In compliance with the "Mississippi Performance
116 Budget and Strategic Planning Act of 1994," it is the intent of
117 the Legislature that the funds provided herein shall be utilized
118 in the most efficient and effective manner possible to achieve the
119 intended mission of this agency. Based on the funding authorized,



120 this agency shall make every effort to attain the targeted
121 performance measures provided below:

122		FY2025
123	<u>Performance Measures</u>	<u>Target</u>
124	Tax Administration	
125	Cost per Unit of Work (Item/Case/Call)	12.67
126	Cost per Call Center Call Answered	3.87
127	Audit	
128	Cost per Audit	932.14
129	Tax Production per Audit	5,909.09
130	Tax Enforcement	
131	Cost per Dollar Collected in Recovery	
132	Actions	0.06
133	General Administration	
134	Average Cost per Return Processed	4.95
135	ROI - Revenue Collected per Dollar of	
136	Expense	150.25
137	Property & Motor Vehicle Services	
138	Cost per Homestead Exemption Application	3.60
139	Cost per Title Issued	2.79
140	Abc Liquor Distribution Center	
141	Cost per Case Shipped	2.48
142	ROI - GF Dollars Returned per Dollar of Cost	11.32
143	Enforcement	
144	Number of Permits-Alcohol	2,400



145	Number of Permits-Medical Cannabis	130
146	Number of Violations-Medical Cannabis	20
147	Average Number of Days to Issue	
148	Permit-Alcohol	23
149	Average Number of Days to Issue	
150	Permit-Medical Cannabis	25
151	Enforcement and Permitting Cost-Alcohol	1,387.70
152	Enforcement and Permitting Cost-Medical	
153	Cannabis	4,388.44
154	Percent Of Medical Cannabis Permits	
155	Receiving Administrative Action	5.00
156	Percent of Medical Cannabis Permits	
157	Receiving Criminal Action	10.00
158	Percent of Medical Cannabis Permits	
159	Inspected	100.00
160	Percent of Permit Applications	
161	Approved-Medical Cannabis	90.00

162 A reporting of the degree to which the performance targets
163 set above have been or are being achieved shall be provided in the
164 agency's budget request submitted to the Joint Legislative Budget
165 Committee for Fiscal Year 2026.

166 **SECTION 7.** In addition to all other sums herein
167 appropriated, the following sum, or so much thereof as may be
168 necessary, is hereby appropriated out of any money in the State
169 General Fund not otherwise appropriated, to the Mississippi



170 Department of Revenue for the purpose of reimbursing the counties
171 of the state, the road districts and school districts therein and
172 the municipal separate school districts, for tax losses incurred
173 by reason of the exemption of homes from certain ad valorem taxes
174 under the provisions of Section 27-33-1 et seq., Mississippi Code
175 of 1972, for the fiscal year beginning July 1, 2024, and ending
176 June 30, 2025.....\$ 92,000,000.00.

177 **SECTION 8.** Each county, road district, school district and
178 municipal separate school district which has incurred a tax loss
179 that is reimbursable under Section 7 of this act shall be
180 reimbursed a sum which is equivalent to the amount of tax loss
181 produced by the application of tax rates annually fixed for
182 maintenance and current expenses to the assessed value of homes,
183 or so much thereof as has been lawfully authorized under the
184 provisions of Section 27-33-1 et seq., Mississippi Code of 1972.

185 The disbursements from the funds appropriated under the
186 provisions of Section 7 of this act shall be based upon the
187 certificates required of the clerks of the county boards of
188 supervisors and of the clerks of the municipalities, which
189 certificates shall conform strictly in every respect to the
190 requirements of the provisions of Section 27-33-1 et seq.,
191 Mississippi Code of 1972.

192 All disbursements from the funds appropriated under the
193 provisions of Section 7 of this act shall be made strictly in
194 accordance with the provisions of Section 27-33-1 et seq.,



195 Mississippi Code of 1972, and no disbursements other than those
196 clearly authorized by those sections shall be made, the provisions
197 of any other law to the contrary notwithstanding.

198 **SECTION 9.** None of the funds appropriated under the
199 provisions of Section 7 of this act may be distributed to any
200 county, municipality, school district or other taxing district in
201 which the assessed valuation of the taxing district has increased
202 as a result of reappraisal of the property of the taxing district
203 unless the governing board of the taxing district has published a
204 notice in a newspaper having a general circulation in the taxing
205 district, stating the lower millage rate that would produce the
206 same amount of revenue from ad valorem taxation on property of the
207 taxing district that was produced in the fiscal year before the
208 property of the taxing district was reappraised.

209 **SECTION 10.** In addition to all other sums herein
210 appropriated, the following sum, or so much thereof as may be
211 necessary, is hereby appropriated out of any money in the State
212 Treasury to the credit of the Mississippi Department of Revenue -
213 License Tag Commission from any other special source funds made
214 available to the License Tag Commission, for the fiscal year
215 beginning July 1, 2024, and ending June 30, 2025.....
216\$ 6,000,000.00.

217 **SECTION 11.** None of the funds appropriated in Section 10 of
218 this act shall be expended to purchase motor vehicle license tags
219 made or manufactured by any department, agency or instrumentality



220 of a state other than the State of Mississippi. None of the funds
221 appropriated in this section shall be used for the purchase of
222 bolts, nuts or other fastening devices for attaching said motor
223 vehicle license tags. Provided further, that all motor vehicles
224 belonging to any state department, agency, commission, institution
225 or any other division of state government shall have license tags
226 which shall bear the words "Government" at the bottom of such
227 license tags.

228 **SECTION 12.** It is the intention of the Legislature that
229 whenever two (2) or more bids are received by this agency for the
230 purchase of commodities or equipment, and whenever all things
231 stated in such received bids are equal with respect to price,
232 quality and service, the Mississippi Industries for the Blind
233 shall be given preference. A similar preference shall be given to
234 the Mississippi Industries for the Blind whenever purchases are
235 made without competitive bids.

236 **SECTION 13.** It is the intention of the Legislature that the
237 Mississippi Department of Revenue shall maintain complete
238 accounting and personnel records related to the expenditure of all
239 funds appropriated under this act and that such records shall be
240 in the same format and level of detail as maintained for Fiscal
241 Year 2024. It is further the intention of the Legislature that
242 the agency's budget request for Fiscal Year 2026 shall be
243 submitted to the Joint Legislative Budget Committee in a format



244 and level of detail comparable to the format and level of detail
245 provided during the Fiscal Year 2025 budget request process.

246 **SECTION 14.** Of the funds appropriated in this act, it is the
247 intention of the Legislature that up to Eight Hundred Eleven
248 Thousand Seven Hundred Forty Dollars (\$811,740.00) shall be
249 allocated as follows: to the Municipal Court Collections Program
250 Four Hundred Five Thousand Eight Hundred Seventy Dollars
251 (\$405,870.00) and to the Justice Court Collections Program Four
252 Hundred Five Thousand Eight Hundred Seventy Dollars (\$405,870.00)
253 to be supported from General Fund court assessments.

254 **SECTION 15.** It is the intention of the Legislature that the
255 funds herein appropriated shall be expended in compliance with
256 Section 27-104-25, Mississippi Code of 1972, that no state agency
257 shall incur obligations or indebtedness in excess of their
258 appropriation and that the responsible officers, either personally
259 or upon their official bonds, shall be held responsible for
260 actions contrary to this provision.

261 **SECTION 16.** The following sum, or so much thereof as may be
262 necessary, is reappropriated out of any money in the Capital
263 Expense Fund not otherwise appropriated for the Department of
264 Revenue for the purpose of reauthorizing the expenditure of
265 Capital Expense Funds, to defray the expenses of the Department of
266 Revenue, as authorized in SB 3022, 2023 Regular Session for the
267 fiscal year beginning July 1, 2024, and ending June 30, 2025.....
268\$ 3,239,000.00.



269 This appropriation is made for the purpose of reauthorizing
270 the expenditure of funds as allocated herein:

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

273 (b) Mississippi Medical Cannabis Act operational
274 expenses.....\$ 380,000.00.

275 (c) Provisions pursuant to Section 67-1-205(2), Mississippi
276 Code of 1972, related to contracting with a third-party entity to
277 operate the Alcohol Beverage Control Liquor Distribution Center
278\$ 930,000.00.

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

280 Notwithstanding the amount reappropriated under this section,
281 the amount that may be expended under the authority of this
282 section, shall not exceed the unexpended balance of the funds
283 remaining as of June 30, 2024, from the amount authorized for the
284 previous fiscal year. In addition, this reappropriation shall not
285 change the purpose for which the funds were originally authorized.

286 **SECTION 17.** With the funds herein appropriated, the
287 Mississippi Department of Revenue is authorized to make payments
288 for expenses incurred during prior fiscal years for an amount not
289 to exceed Eight Hundred Fifty-five Dollars and Sixty Cents
290 (\$855.60).

291 **SECTION 18.** The money herein appropriated shall be paid by
292 the State Treasurer out of any money in the State Treasury to the
293 credit of the proper fund or funds as set forth in this act, upon



294 warrants issued by the State Fiscal Officer; and the Fiscal
295 Officer shall issue his warrants upon requisitions signed by the
296 proper person, officer or officers, in the manner provided by law.

297 **SECTION 19.** This act shall take effect and be in force from
298 and after July 1, 2024, and shall stand repealed from and after
299 June 29, 2024.

**Further, amend by striking the title in its entirety and
inserting in lieu thereof the following:**

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.

