

**Adopted  
COMMITTEE AMENDMENT NO 1 PROPOSED TO**

**Senate Bill No. 3025**

**BY: Committee**

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

5       **SECTION 1.** The following sum, or so much thereof as may be  
6 necessary, is hereby appropriated out of any money in the State  
7 Treasury to the credit of the Mississippi State Board of Public  
8 Accountancy, for the purpose of defraying the expenses incurred by  
9 said board for the fiscal year beginning July 1, 2025, and ending  
10 June 30, 2026.....\$               753,303.00.

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

13       AUTHORIZED HEADCOUNT:

14       Permanent:                       5



15           Time-Limited:           0

16           With the funds herein appropriated, it shall be the agency's  
17 responsibility to make certain that funds required for Personal  
18 Services for Fiscal Year 2027 do not exceed Fiscal Year 2026 funds  
19 appropriated for that purpose unless programs or positions are  
20 added to the agency's Fiscal Year 2026 budget by the Mississippi  
21 Legislature. The Legislature shall determine the agency's  
22 personal services appropriation, which the State Personnel Board  
23 shall publish. The agency's personal services appropriation may  
24 consist of restricted funds for approved vacancies for Fiscal Year  
25 2026 that may be utilized to fill vacant Fiscal Year 2025  
26 headcount. It shall be the agency's responsibility to ensure that  
27 the funds provided for vacancies are used to increase headcount  
28 and not for promotions, title changes, in-range salary adjustments  
29 or any other mechanism for increasing salaries for current  
30 employees. It is the Legislature's intention that no employee  
31 salary falls below the minimum salary established by the  
32 Mississippi State Personnel Board.

33           Additionally, the State Personnel Board shall determine and  
34 publish the projected annualized payroll costs based on current  
35 employees. It shall be the responsibility of the agency head to  
36 ensure that actual personnel expenditures for Fiscal Year 2026 do  
37 not exceed the data provided by the Legislative Budget Office. If  
38 the agency's Fiscal Year 2026 projected cost exceeds the  
39 annualized costs, no salary actions shall be processed by the



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

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

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

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

**SECTION 3.** Of the funds appropriated in Section 1, Forty-two Thousand Dollars (\$42,000.00) shall only be expended for investigation, testimony, and administrative hearings related to matters under the jurisdiction of the board.

**SECTION 4.** It is the intention of the Legislature that whenever two (2) or more bids are received by this agency for the



65 purchase of commodities or equipment, and whenever all things  
66 stated in such received bids are equal with respect to price,  
67 quality and service, the Mississippi Industries for the Blind  
68 shall be given preference. A similar preference shall be given to  
69 the Mississippi Industries for the Blind whenever purchases are  
70 made without competitive bids.

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

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

84       **SECTION 7.** This act shall take effect and be in force from  
85 and after July 1, 2025.

