

By: Gordon, Thames, Dearing, Gollott,  
Little, White (5th)

To: Appropriations

SENATE BILL NO. 3247  
(As Sent to Governor)

1 AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING  
2 THE EXPENSES OF THE STATE TAX COMMISSION, INCLUDING THE HOMESTEAD  
3 EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER FUNCTIONS, THE  
4 ALCOHOLIC BEVERAGE CONTROL DIVISION, AND THE BUREAU OF  
5 TELECOMMUNICATIONS; FOR THE PURPOSE OF REIMBURSING THE COUNTIES,  
6 COUNTY DISTRICTS AND MUNICIPAL SEPARATE SCHOOL DISTRICTS FOR TAX  
7 LOSSES INCURRED BY REASON OF THE EXEMPTION OF HOMES FROM CERTAIN  
8 AD VALOREM TAXES; AND FOR THE PURPOSE OF PURCHASING MOTOR VEHICLE  
9 LICENSE TAGS, FOR FISCAL YEAR 2001.

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

11 SECTION 1. The following sum, or so much thereof as may be  
12 necessary, is hereby appropriated out of any money in the State  
13 General Fund not otherwise appropriated, for the purpose of  
14 defraying the expenses of the State Tax Commission, including the  
15 Homestead Exemption Division, the Motor Vehicle Comptroller  
16 functions, the Alcoholic Beverage Control Division and the Bureau  
17 of Telecommunications for the fiscal year beginning July 1, 2000,  
18 and ending June 30, 2001.....\$ 43,697,773.00.

19 SECTION 2. The following sum, or so much thereof as may be  
20 necessary, is hereby appropriated out of any money in the special  
21 fund in the State Treasury to the credit of the State Tax  
22 Commission which are collected by or otherwise become available  
23 for the purpose of defraying the expenses of the commission for  
24 the fiscal year beginning July 1, 2000, and ending June 30,  
25 2001.....\$ 5,162,171.00.

26 SECTION 3. Of the funds appropriated under the provisions of  
27 Sections 1 and 2, not more than the amounts set forth below shall  
28 be expended for the respective major objects or purposes of  
29 expenditure:

30 MAJOR OBJECTS OF EXPENDITURE:

31 Personal Services:

32	Salaries, Wages and Fringe Benefits...\$	29,947,781.00
33	Travel and Subsistence.....	1,668,133.00
34	Contractual Services.....	12,952,080.00
35	Commodities.....	1,904,670.00
36	Capital Outlay:	
37	Other Than Equipment.....	30,000.00
38	Equipment.....	1,144,540.00
39	Subsidies, Loans and Grants.....	<u>1,212,740.00</u>
40	Total.....\$	48,859,944.00

41 FUNDING:

42	General Funds.....\$	43,697,773.00
43	Special Funds.....	<u>5,162,171.00</u>
44	Total.....\$	48,859,944.00

45 AUTHORIZED POSITIONS:

46	Permanent: Full Time.....	796
47	Part Time.....	23
48	Time-Limited: Full Time.....	0
49	Part Time.....	0

50 With the funds herein appropriated, it is the intention of  
51 the Legislature that it shall be the agency's responsibility to  
52 make certain that funds required to be appropriated for "Personal  
53 Services" for Fiscal Year 2002 do not exceed Fiscal Year 2001  
54 funds appropriated for that purpose, unless programs or positions  
55 are added to the agency's Fiscal Year 2002 budget by the  
56 Mississippi Legislature. Based on data provided by the  
57 Legislative Budget Office, the State Personnel Board shall  
58 determine and publish the projected annual cost to fully fund all  
59 appropriated positions in compliance with the provisions of this  
60 act. It shall be the responsibility of the agency head to insure  
61 that no single personnel action increases this projected annual  
62 cost and/or the Fiscal Year 2001 appropriation for "Personal

63 Services" when annualized. If, at the end of any calendar month,  
64 the State Personnel Board determines that the agency has taken  
65 action(s) which would cause the agency to exceed this projected  
66 annual cost or the Fiscal Year 2001 "Personal Services"  
67 appropriated level, when annualized, then only those actions which  
68 reduce the projected annual cost and/or the appropriation  
69 requirement will be processed by the State Personnel Board until  
70 such time as the requirements of this provision are met.

71 Any transfers or escalations shall be made in accordance with  
72 the terms, conditions and procedures established by law.

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

77 SECTION 4. It shall be the duty of the Chairman of the State  
78 Tax Commission, and he is hereby empowered to select in the manner  
79 provided by Section 27-3-13, Mississippi Code of 1972, such  
80 employees as may be necessary to the administration of all acts  
81 relating to the exemption of homesteads and the reimbursement of  
82 tax losses to the several taxing units of the state, and to assign  
83 them to the use of the State Tax Commission.

84 SECTION 5. The money herein appropriated may be used for any  
85 expenses which the commission may legally incur. Provided,  
86 however, that no part of the money herein appropriated shall be  
87 used for the payment of attorney's fees, except upon  
88 recommendation of the Governor with the approval of the Attorney  
89 General, nor shall any of said funds be used either directly or  
90 indirectly for the purpose of paying any clerk, stenographer,  
91 assistant, deputy or other employee who may be related by blood or  
92 marriage within the third degree, computed by the rule of civil  
93 law, to the official employing or having the right of employment  
94 or selection thereof, except that when the relationship is by  
95 affinity and the person is dead through whom the relationship was

96 established, this rule shall not apply. In the event of any such  
97 payment, then the official or person approving and making such  
98 payment shall be liable to return to the State of Mississippi and  
99 to pay into the State Treasury to the credit of the General Fund  
100 three (3) times any such amount so paid to be recovered at suit by  
101 the Attorney General.

102 SECTION 6. The following sum, or so much thereof as may be  
103 necessary, is hereby appropriated out of any money in the State  
104 General Fund not otherwise appropriated, to the State Tax  
105 Commission for the purpose of reimbursing the counties of the  
106 state, the road districts and school districts therein and the  
107 municipal separate school districts, for tax losses incurred by  
108 reason of the exemption of homes from certain ad valorem taxes  
109 under the provisions of Section 27-33-1 et seq., Mississippi Code  
110 of 1972, for the fiscal year beginning July 1, 2000, and ending  
111 June 30, 2001.....\$ 76,300,000.00.

112 SECTION 7. Each county, road district, school district and  
113 municipal separate school district which has incurred a tax loss  
114 that is reimbursable under Section 6 shall be reimbursed a sum  
115 which is equivalent to the amount of tax loss produced by the  
116 application of tax rates annually fixed for maintenance and  
117 current expenses to the assessed value of homes, or so much  
118 thereof as has been lawfully authorized under the provisions of  
119 Section 27-33-1 et seq., Mississippi Code of 1972.

120 The disbursements from the funds appropriated under the  
121 provisions of Section 6 shall be based upon the certificates  
122 required of the clerks of the county boards of supervisors and of  
123 the clerks of the municipalities, which certificates shall conform  
124 strictly in every respect to the requirements of the provisions of  
125 Section 27-33-1 et seq., Mississippi Code of 1972.

126 All disbursements from the funds appropriated under the  
127 provisions of Section 6 shall be made strictly in accordance with  
128 the provisions of Section 27-33-1 et seq., Mississippi Code of

129 1972, and no disbursements other than those clearly authorized by  
130 those sections shall be made, the provisions of any other law to  
131 the contrary notwithstanding.

132 SECTION 8. The following sum, or so much thereof as may be  
133 necessary, is hereby appropriated out of any money in the State  
134 General Fund not otherwise appropriated, to the License Tag  
135 Commission for the purchase and delivery of motor vehicle license  
136 tags for the fiscal year beginning July 1, 2000, and ending  
137 June 30, 2001.....\$ 1,512,500.00.

138 None of the funds appropriated in this section shall be  
139 expended to purchase motor vehicle license tags made or  
140 manufactured by any department, agency or instrumentality of a  
141 state other than the State of Mississippi. None of the funds  
142 appropriated in this section shall be used for the purchase of  
143 bolts, nuts or other fastening devices for attaching said motor  
144 vehicle license tags. Provided, further, that all motor vehicles  
145 belonging to any state department, agency, commission, institution  
146 or any other division of State Government shall have license tags  
147 which shall bear the words "State Property" at the bottom of such  
148 license tags.

149 SECTION 9. Of the funds appropriated under the provisions of  
150 Section 8, not more than the amounts set forth below shall be  
151 expended for the respective major objects or purposes of  
152 expenditure:

153 MAJOR OBJECTS OF EXPENDITURE:

154 Personal Services:

155	Salaries, Wages and Fringe Benefits...\$	0.00
156	Travel and Subsistence.....	0.00
157	Contractual Services.....	500.00
158	Commodities.....	1,512,000.00

159 Capital Outlay:

160	Other Than Equipment.....	0.00
161	Equipment.....	0.00

162 Subsidies, Loans and Grants.....0.00

163 Total.....\$ 1,512,500.00

164 SECTION 10. Of the funds appropriated in Section 1, the  
165 following sum shall be transferred to the State Tax Commission -  
166 STARS Acquisition Fund, a special fund in the State Treasury,  
167 during Fiscal Year 2001.....\$ 1,212,061.00.

168 SECTION 11. Of the funds appropriated under the provisions  
169 of this act, the State Tax Commission may expend out of these  
170 funds such sums as may be necessary to provide transportation and  
171 transportation related services, including the operation or use of  
172 buses, vans or other vehicles owned or leased by the State Tax  
173 Commission in support of the annual meeting of the Southern  
174 Legislative Conference hosted by the State of Mississippi.

175 SECTION 12. The following sum, or so much thereof as may be  
176 necessary, is hereby reappropriated out of any money in the State  
177 General Fund not otherwise appropriated, to the State Tax  
178 Commission from State General Funds authorized in Senate Bill No.  
179 3127, Regular Session of 1999, for the purpose of defraying the  
180 expenses of the State Tax Commission, for the fiscal year  
181 beginning July 1, 2000, and ending June 30, 2001 .....  
182 .....\$ 800,000.00.

183 Notwithstanding the amount reappropriated under the  
184 provisions of this section, in no event shall the amount expended  
185 exceed the unexpended balance as of June 30, 2000.

186 SECTION 13. Of the funds appropriated under the provisions  
187 of Section 2, the following sum is provided for the purpose of  
188 refunding income taxes that were overpaid by Randolph Holmes,  
189 .....\$ 518.00.

190 This additional appropriation is for the purpose of refunding  
191 income taxes that were overpaid by Randolph Holmes, who properly  
192 applied for and was properly paid an income tax refund for the tax  
193 year 1993, but did not realize the tax refund due to failure to  
194 timely cash the warrant for the refund.

195           SECTION 14. The money herein appropriated shall be paid by  
196 the State Treasurer out of any money in the State Treasury to the  
197 credit of the proper fund or funds as set forth in this act, upon  
198 warrants issued by the State Fiscal Officer; and the State Fiscal  
199 Officer shall issue his warrants upon requisitions signed by the  
200 proper person, officer or officers, in the manner provided by law.

201           SECTION 15. This act shall take effect and be in force from  
202 and after July 1, 2000.