

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

To: Appropriations

SENATE BILL NO. 3091

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 2002.

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, 2001,
18 and ending June 30, 2002..... \$ 37,315,766.00.

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, 2001, and ending June 30,
25 2002..... \$ 19,387,851.00.

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.. \$ | 31,028,498.00 |
| 33 | Travel and Subsistence..... | 1,367,044.00 |
| 34 | Contractual Services..... | 16,818,892.00 |
| 35 | Commodities..... | 1,747,572.00 |
| 36 | Capital Outlay: | |
| 37 | Other Than Equipment..... | 4,862,667.00 |
| 38 | Equipment..... | 866,265.00 |
| 39 | Subsidies, Loans and Grants..... | <u>12,679.00</u> |
| 40 | Total..... \$ | 56,703,617.00 |

41 FUNDING:

| | | |
|----|-----------------------|----------------------|
| 42 | General Funds..... \$ | 37,315,766.00 |
| 43 | Special Funds..... | <u>19,387,851.00</u> |
| 44 | Total..... \$ | 56,703,617.00 |

45 AUTHORIZED POSITIONS:

| | | |
|----|------------------------------|-----|
| 46 | Permanent: Full Time..... | 785 |
| 47 | Part Time..... | 21 |
| 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 2003 do not exceed Fiscal Year 2002
54 funds appropriated for that purpose, unless programs or positions
55 are added to the agency's Fiscal Year 2003 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 2002 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 2002 "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, 2001, and ending
111 June 30, 2002..... \$ 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, 2001, and ending
137 June 30, 2002..... \$ 1,300,000.00.

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..... | 0.00 |
| 158 | Commodities..... | 1,300,000.00 |

159 Capital Outlay:

| | | |
|-----|---------------------------|------|
| 160 | Other Than Equipment..... | 0.00 |
| 161 | Equipment..... | 0.00 |

