

By: Senator(s) Gordon, Thames, Dearing,
Gollott, Little, Walden

To: Appropriations

SENATE BILL NO. 2933

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 2004.

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, 2003,
18 and ending June 30, 2004..... \$ 40,714,452.00.

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, 2003, and ending June 30,
25 2004..... \$ 19,566,568.00.

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..	\$	33,778,303.00
33	Travel and Subsistence.....		1,481,057.00
34	Contractual Services.....		18,709,612.00
35	Commodities.....		1,717,020.00
36	Capital Outlay:		
37	Other Than Equipment.....		2,638,036.00
38	Equipment.....		1,951,770.00
39	Subsidies, Loans and Grants.....		<u>5,222.00</u>
40	Total.....	\$	60,281,020.00
41	FUNDING:		
42	General Funds.....	\$	40,714,452.00
43	Special Funds.....		<u>19,566,568.00</u>
44	Total.....	\$	60,281,020.00

45 AUTHORIZED POSITIONS:

46	Permanent:	Full Time.....	796
47		Part Time.....	16
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 2005 do not exceed Fiscal Year 2004
54 funds appropriated for that purpose, unless programs or positions
55 are added to the agency's Fiscal Year 2005 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 2004 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 2004 "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.** Of the funds appropriated under the provisions of
78 Section 2, Three Million Dollars (\$3,000,000.00) shall be derived
79 from the Budget Contingency Fund created in Section 27-103-301,
80 Mississippi Code of 1972.

81 **SECTION 5.** It shall be the duty of the Chairman of the State
82 Tax Commission, and he is hereby empowered to select in the manner
83 provided by Section 27-3-13, Mississippi Code of 1972, such
84 employees as may be necessary to the administration of all acts
85 relating to the exemption of homesteads and the reimbursement of
86 tax losses to the several taxing units of the state, and to assign
87 them to the use of the State Tax Commission.

88 **SECTION 6.** The money herein appropriated may be used for any
89 expenses which the commission may legally incur. Provided,
90 however, that no part of the money herein appropriated shall be
91 used for the payment of attorney's fees, except upon
92 recommendation of the Governor with the approval of the Attorney
93 General, nor shall any of said funds be used either directly or
94 indirectly for the purpose of paying any clerk, stenographer,
95 assistant, deputy or other employee who may be related by blood or
96 marriage within the third degree, computed by the rule of civil



97 law, to the official employing or having the right of employment
98 or selection thereof, except that when the relationship is by
99 affinity and the person is dead through whom the relationship was
100 established, this rule shall not apply. In the event of any such
101 payment, then the official or person approving and making such
102 payment shall be liable to return to the State of Mississippi and
103 to pay into the State Treasury to the credit of the General Fund
104 three (3) times any such amount so paid to be recovered at suit by
105 the Attorney General.

106 **SECTION 7.** The following sum, or so much thereof as may be
107 necessary, is hereby appropriated out of any money in the State
108 General Fund not otherwise appropriated, to the State Tax
109 Commission for the purpose of reimbursing the counties of the
110 state, the road districts and school districts therein and the
111 municipal separate school districts, for tax losses incurred by
112 reason of the exemption of homes from certain ad valorem taxes
113 under the provisions of Section 27-33-1 et seq., Mississippi Code
114 of 1972, for the fiscal year beginning July 1, 2003, and ending
115 June 30, 2004..... \$ 75,377,073.00.

116 **SECTION 8.** Each county, road district, school district and
117 municipal separate school district which has incurred a tax loss
118 that is reimbursable under Section 7 shall be reimbursed a sum
119 which is equivalent to the amount of tax loss produced by the
120 application of tax rates annually fixed for maintenance and
121 current expenses to the assessed value of homes, or so much
122 thereof as has been lawfully authorized under the provisions of
123 Section 27-33-1 et seq., Mississippi Code of 1972.

124 The disbursements from the funds appropriated under the
125 provisions of Section 7 shall be based upon the certificates
126 required of the clerks of the county boards of supervisors and of
127 the clerks of the municipalities, which certificates shall conform
128 strictly in every respect to the requirements of the provisions of
129 Section 27-33-1 et seq., Mississippi Code of 1972.



130 All disbursements from the funds appropriated under the
131 provisions of Section 7 shall be made strictly in accordance with
132 the provisions of Section 27-33-1 et seq., Mississippi Code of
133 1972, and no disbursements other than those clearly authorized by
134 those sections shall be made, the provisions of any other law to
135 the contrary notwithstanding.

136 **SECTION 9.** The following sum, or so much thereof as may be
137 necessary, is hereby appropriated out of any money in the State
138 General Fund not otherwise appropriated, to the License Tag
139 Commission for the purchase and delivery of motor vehicle license
140 tags for the fiscal year beginning July 1, 2003, and ending
141 June 30, 2004..... \$ 1,086,694.00.

142 **SECTION 10.** None of the funds appropriated in Section 9
143 shall be expended to purchase motor vehicle license tags made or
144 manufactured by any department, agency or instrumentality of a
145 state other than the State of Mississippi. None of the funds
146 appropriated in this section shall be used for the purchase of
147 bolts, nuts or other fastening devices for attaching said motor
148 vehicle license tags. Provided, further, that all motor vehicles
149 belonging to any state department, agency, commission, institution
150 or any other division of State Government shall have license tags
151 which shall bear the words "State Property" at the bottom of such
152 license tags.

153 **SECTION 11.** Of the funds appropriated under the provisions
154 of Section 9, not more than the amounts set forth below shall be
155 expended for the respective major objects or purposes of
156 expenditure:

157 MAJOR OBJECTS OF EXPENDITURE:

158 Personal Services:

159 Salaries, Wages and Fringe Benefits.. \$	0.00
160 Travel and Subsistence.....	0.00
161 Contractual Services.....	0.00
162 Commodities.....	1,086,694.00



163	Capital Outlay:	
164	Other Than Equipment.....	0.00
165	Equipment.....	0.00
166	Subsidies, Loans and Grants.....	<u>0.00</u>
167	Total.....	\$ 1,086,694.00

168 **SECTION 12.** It is the intention of the Legislature that none
169 of the funds appropriated by this act shall be expended for
170 increased charges for State and School Employees' Health Insurance
171 Plan premium rates assessed by the Department of Finance and
172 Administration in excess of the Fiscal Year 2003 premium rates for
173 the health insurance plan.

174 **SECTION 13.** The money herein appropriated shall be paid by
175 the State Treasurer out of any money in the State Treasury to the
176 credit of the proper fund or funds as set forth in this act, upon
177 warrants issued by the State Fiscal Officer; and the State Fiscal
178 Officer shall issue his warrants upon requisitions signed by the
179 proper person, officer or officers, in the manner provided by law.

180 **SECTION 14.** This act shall take effect and be in force from
181 and after July 1, 2003.

