MISSISSIPPI LEGISLATURE REGULAR SESSION 2004

By: Senator(s) Gordon, Little, Kirby, Cuevas, Flowers, Lee (35th), Turner

To: Appropriations

SENATE BILL NO. 3128

AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE STATE TAX COMMISSION, INCLUDING THE HOMESTEAD EXEMPTION DIVISION, THE MOTOR VEHICLE COMPTROLLER FUNCTIONS, THE ALCOHOLIC BEVERAGE CONTROL DIVISION, AND THE BUREAU OF TELECOMMUNICATIONS; FOR THE PURPOSE OF REIMBURSING THE COUNTIES, COUNTY DISTRICTS AND MUNICIPAL SEPARATE SCHOOL DISTRICTS FOR TAX LOSSES INCURRED BY REASON OF THE EXEMPTION OF HOMES FROM CERTAIN AD VALOREM TAXES; AND FOR THE PURPOSE OF PURCHASING MOTOR VEHICLE LICENSE TAGS, FOR FISCAL YEAR 2005.

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

SECTION 1. The following sum, or so much thereof as may be necessary, is hereby appropriated out of any money in the State General Fund not otherwise appropriated, for the purpose of defraying the expenses of the State Tax Commission, including the Homestead Exemption Division, the Motor Vehicle Comptroller functions, the Alcoholic Beverage Control Division and the Bureau of Telecommunications for the fiscal year beginning July 1, 2004, and ending June 30, 2005..... $ 40,797,351.00.

SECTION 2. The following sum, or so much thereof as may be necessary, is hereby appropriated out of any money in the special fund in the State Treasury to the credit of the State Tax Commission which are collected by or otherwise become available for the purpose of defraying the expenses of the commission for the fiscal year beginning July 1, 2004, and ending June 30, 2005..... $ 3,655,051.00.

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

MAJOR OBJECTS OF EXPENDITURE:

Personal Services:		
Salaries, Wages and Fringe Benefits	$	31,441,565.00
Travel and Subsistence		1,155,756.00
Contractual Services		9,991,580.00
Commodities		1,560,270.00
Capital Outlay:		
Other Than Equipment		0.00
Equipment		300,000.00
Subsidies, Loans and Grants		3,231.00
Total	$	44,452,402.00

FUNDING:

General Funds	$	40,797,351.00
Special Funds		3,655,051.00
Total	$	44,452,402.00

AUTHORIZED POSITIONS:

Permanent:	Full Time	746
	Part Time	7
Time-Limited:	Full Time	0
	Part Time	0

With the funds herein appropriated, it is the intention of the Legislature that it shall be the agency's responsibility to make certain that funds required to be appropriated for "Personal Services" for Fiscal Year 2006 do not exceed Fiscal Year 2005 funds appropriated for that purpose, unless programs or positions are added to the agency's Fiscal Year 2006 budget by the Mississippi Legislature. Based on data provided by the Legislative Budget Office, the State Personnel Board shall determine and publish the projected annual cost to fully fund all appropriated positions in compliance with the provisions of this act. It shall be the responsibility of the agency head to insure that no single personnel action increases this projected annual cost and/or the Fiscal Year 2005 appropriation for "Personal Services" when annualized, with the exception of escalated funds.

If, at the time the agency takes any action to change "Personal Services," the State Personnel Board determines that the agency has taken an action which would cause the agency to exceed this projected annual cost or the Fiscal Year 2005 "Personal Services" appropriated level, when annualized, then only those actions which reduce the projected annual cost and/or the appropriation requirement will be processed by the State Personnel Board until such time as the requirements of this provision are met.

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 which are being used for salaries authorized under the provisions of this act and which are withdrawn and no longer available.

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

SECTION 5. The money herein appropriated may be used for any expenses which the commission may legally incur. Provided, however, that no part of the money herein appropriated shall be used for the payment of attorney's fees, except upon recommendation of the Governor with the approval of the Attorney

General, nor shall any of said funds be used either directly or indirectly for the purpose of paying any clerk, stenographer, assistant, deputy or other employee who may be related by blood or marriage within the third degree, computed by the rule of civil law, to the official employing or having the right of employment or selection thereof, except that when the relationship is by affinity and the person is dead through whom the relationship was established, this rule shall not apply. In the event of any such payment, then the official or person approving and making such payment shall be liable to return to the State of Mississippi and to pay into the State Treasury to the credit of the General Fund three (3) times any such amount so paid to be recovered at suit by the Attorney General.

SECTION 6. The following sum, or so much thereof as may be necessary, is hereby appropriated out of any money in the State General Fund not otherwise appropriated, to the State Tax Commission for the purpose of reimbursing the counties of the state, the road districts and school districts therein and the municipal separate school districts, for tax losses incurred by reason of the exemption of homes from certain ad valorem taxes under the provisions of Section 27-33-1 et seq., Mississippi Code of 1972, for the fiscal year beginning July 1, 2004, and ending June 30, 2005..... $ 75,377,073.00.

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

The disbursements from the funds appropriated under the provisions of Section 6 shall be based upon the certificates

required of the clerks of the county boards of supervisors and of the clerks of the municipalities, which certificates shall conform strictly in every respect to the requirements of the provisions of Section 27-33-1 et seq., Mississippi Code of 1972.

All disbursements from the funds appropriated under the provisions of Section 6 shall be made strictly in accordance with the provisions of Section 27-33-1 et seq., Mississippi Code of 1972, and no disbursements other than those clearly authorized by those sections shall be made, the provisions of any other law to the contrary notwithstanding.

SECTION 8. The following sum, or so much thereof as may be necessary, is hereby appropriated out of any money in the State General Fund not otherwise appropriated, to the License Tag Commission for the purchase and delivery of motor vehicle license tags for the fiscal year beginning July 1, 2004, and ending June 30, 2005..... $ 1,086,694.00.

SECTION 9. None of the funds appropriated in Section 8 shall be expended to purchase motor vehicle license tags made or manufactured by any department, agency or instrumentality of a state other than the State of Mississippi. None of the funds appropriated in this section shall be used for the purchase of bolts, nuts or other fastening devices for attaching said motor vehicle license tags. Provided, further, that all motor vehicles belonging to any state department, agency, commission, institution or any other division of State Government shall have license tags which shall bear the words "State Property" at the bottom of such license tags.

SECTION 10. Of the funds appropriated under the provisions of Section 8, not more than the amounts set forth below shall be expended for the respective major objects or purposes of expenditure:

MAJOR OBJECTS OF EXPENDITURE:

Personal Services:

Salaries, Wages and Fringe Benefits	$	0.00
Travel and Subsistence		0.00
Contractual Services		0.00
Commodities		1,086,694.00
Capital Outlay:		
Other Than Equipment		0.00
Equipment		0.00
Subsidies, Loans and Grants		0.00
Total	$	1,086,694.00

SECTION 11. The money herein appropriated shall be paid by the State Treasurer out of any money in the State Treasury to the credit of the proper fund or funds as set forth in this act, upon warrants issued by the State Fiscal Officer; and the State Fiscal Officer shall issue his warrants upon requisitions signed by the proper person, officer or officers, in the manner provided by law.

SECTION 12. This act shall take effect and be in force from and after July 1, 2004.