

By: Representative Stringer

To: Appropriations

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1433

1 AN ACT TO AMEND SECTION 3, CHAPTER 80, LAWS OF SECOND
2 EXTRAORDINARY SESSION 2005, TO TRANSFER FUNDS IN THE FISCAL YEAR
3 2006 APPROPRIATION TO THE GRAND GULF MILITARY MONUMENT COMMISSION
4 FROM ONE CATEGORY TO ANOTHER; TO AMEND CHAPTER 66, LAWS OF SECOND
5 EXTRAORDINARY SESSION 2005, TO AUTHORIZE THE STATE TAX COMMISSION
6 TO INCREASE THE SUM APPROPRIATED UNDER ONE SECTION OF ITS FISCAL
7 YEAR 2006 APPROPRIATION AND REDUCE THE SUM APPROPRIATED UNDER
8 ANOTHER SECTION BY THE SAME AMOUNT OF THE INCREASE; AND FOR
9 RELATED PURPOSES.

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

11 **SECTION 1.** Section 3, Chapter 80, Laws of Second
12 Extraordinary Session 2005, is amended as follows:

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

17 MAJOR OBJECTS OF EXPENDITURE:

18 Personal Services:

19	Salaries, Wages and Fringe Benefits.. \$	211,742.00
20	Travel and Subsistence.....	300.00
21	Contractual Services.....	<u>49,899.00</u>
22	Commodities.....	26,177.00
23	Capital Outlay:	
24	Other Than Equipment.....	<u>46,000.00</u>
25	Equipment.....	35,183.00
26	Subsidies, Loans and Grants.....	<u>10,230.00</u>
27	Total..... \$	379,531.00

28 FUNDING:

29	General Funds..... \$	212,636.00
30	Special Funds.....	<u>166,895.00</u>

31 Total..... \$ 379,531.00

32 AUTHORIZED POSITIONS:

33	Permanent:	Full Time.....	7
34		Part Time.....	2
35	Time-Limited:	Full Time.....	0
36		Part Time.....	0

37 With the funds herein appropriated, it is the intention of
38 the Legislature that it shall be the agency's responsibility to
39 make certain that funds required to be appropriated for "Personal
40 Services" for Fiscal Year 2007 do not exceed Fiscal Year 2006
41 funds appropriated for that purpose, unless programs or positions
42 are added to the agency's Fiscal Year 2007 budget by the
43 Mississippi Legislature. Based on data provided by the
44 Legislative Budget Office, the State Personnel Board shall
45 determine and publish the projected annual cost to fully fund all
46 appropriated positions in compliance with the provisions of this
47 act. It shall be the responsibility of the agency head to insure
48 that no single personnel action increases this projected annual
49 cost and/or the Fiscal Year 2006 appropriation for "Personal
50 Services" when annualized, with the exception of escalated funds.
51 If, at the time the agency takes any action to change "Personal
52 Services," the State Personnel Board determines that the agency
53 has taken an action which would cause the agency to exceed this
54 projected annual cost or the Fiscal Year 2006 "Personal Services"
55 appropriated level, when annualized, then only those actions which
56 reduce the projected annual cost and/or the appropriation
57 requirement will be processed by the State Personnel Board until
58 such time as the requirements of this provision are met.

59 Any transfers or escalations shall be made in accordance with
60 the terms, conditions and procedures established by law or
61 allowable under the terms set forth within this act. The State
62 Personnel Board shall not escalate positions without written
63 approval from the Department of Finance and Administration. The

64 Department of Finance and Administration shall not provide written
65 approval to escalate any funds for salaries and/or positions
66 without proof of availability of new or additional funds above the
67 appropriated level.

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

72 The agency shall not take any action to promote or otherwise
73 award salary increases through reallocation, reclassification,
74 realignment, education benchmark, career ladder, or any other
75 means to increase salaries of employees or positions unless
76 specifically exempted by the following conditions: the award of
77 teacher pay increases, the advancement of a trainee/cadet to the
78 next level of a bona fide career ladder, the award of an
79 educational benchmark for the attainment of Certified Public
80 Accountant License or higher level professional certification as
81 determined by the State Personnel Board, the immediate replacement
82 of a departing employee with an individual from within state
83 service or a new hire at a salary level equivalent to that of the
84 departing employee, and the emergency appointment of nurses,
85 pharmacists or other health care professionals at a salary to be
86 determined by the State Personnel Board, unless otherwise
87 authorized in this act.

88 **SECTION 2.** Chapter 66, Laws of Second Extraordinary Session
89 2005, is amended as follows:

90 Section 1. The following sum, or so much thereof as may be
91 necessary, is hereby appropriated out of any money in the State
92 General Fund not otherwise appropriated, for the purpose of
93 defraying the expenses of the State Tax Commission, including the
94 Homestead Exemption Division, the Motor Vehicle Comptroller
95 functions, the Alcoholic Beverage Control Division and the Bureau

96 of Telecommunications for the fiscal year beginning July 1, 2005,
97 and ending June 30, 2006..... \$ 42,469,778.00.

98 Section 2. The following sum, or so much thereof as may be
99 necessary, is hereby appropriated out of any money in the special
100 fund in the State Treasury to the credit of the State Tax
101 Commission which are collected by or otherwise become available
102 for the purpose of defraying the expenses of the commission for
103 the fiscal year beginning July 1, 2005, and ending June 30,
104 2006..... \$ 3,557,835.00.

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

109 MAJOR OBJECTS OF EXPENDITURE:

110 Personal Services:

111	Salaries, Wages and Fringe Benefits..	\$ 32,599,039.00
112	Travel and Subsistence.....	1,579,984.00
113	Contractual Services.....	9,885,183.00
114	Commodities.....	1,560,270.00
115	Capital Outlay:	
116	Other Than Equipment.....	0.00
117	Equipment.....	402,000.00
118	Subsidies, Loans and Grants.....	<u>1,137.00</u>
119	Total.....	\$ 46,027,613.00

120 FUNDING:

121	General Funds.....	\$ 42,469,778.00
122	Special Funds.....	<u>3,557,835.00</u>
123	Total.....	\$ 46,027,613.00

124 AUTHORIZED POSITIONS:

125	Permanent:		
	Full Time.....	768	
126	Part Time.....	6	
127	Time-Limited:		
	Full Time.....	0	
128	Part Time.....	0	

129 With the funds herein appropriated, it is the intention of
130 the Legislature that it shall be the agency's responsibility to
131 make certain that funds required to be appropriated for "Personal
132 Services" for Fiscal Year 2007 do not exceed Fiscal Year 2006
133 funds appropriated for that purpose, unless programs or positions
134 are added to the agency's Fiscal Year 2007 budget by the
135 Mississippi Legislature. Based on data provided by the
136 Legislative Budget Office, the State Personnel Board shall
137 determine and publish the projected annual cost to fully fund all
138 appropriated positions in compliance with the provisions of this
139 act. It shall be the responsibility of the agency head to insure
140 that no single personnel action increases this projected annual
141 cost and/or the Fiscal Year 2006 appropriation for "Personal
142 Services" when annualized, with the exception of escalated funds.
143 If, at the time the agency takes any action to change "Personal
144 Services," the State Personnel Board determines that the agency
145 has taken an action which would cause the agency to exceed this
146 projected annual cost or the Fiscal Year 2006 "Personal Services"
147 appropriated level, when annualized, then only those actions which
148 reduce the projected annual cost and/or the appropriation
149 requirement will be processed by the State Personnel Board until
150 such time as the requirements of this provision are met.

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

160 No general funds authorized to be expended herein shall be
161 used to replace federal funds and/or other special funds which are

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

164 The agency shall not take any action to promote or otherwise
165 award salary increases through reallocation, reclassification,
166 realignment, education benchmark, career ladder, or any other
167 means to increase salaries of employees or positions unless
168 specifically exempted by the following conditions: the award of
169 teacher pay increases, the advancement of a trainee/cadet to the
170 next level of a bona fide career ladder, the award of an
171 educational benchmark for the attainment of Certified Public
172 Accountant License or higher level professional certification as
173 determined by the State Personnel Board, the immediate replacement
174 of a departing employee with an individual from within state
175 service or a new hire at a salary level equivalent to that of the
176 departing employee, and the emergency appointment of nurses,
177 pharmacists or other health care professionals at a salary to be
178 determined by the State Personnel Board, unless otherwise
179 authorized in this act.

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

187 Section 5. The money herein appropriated may be used for any
188 expenses which the commission may legally incur. Provided,
189 however, that no part of the money herein appropriated shall be
190 used for the payment of attorney's fees, except upon
191 recommendation of the Governor with the approval of the Attorney
192 General, nor shall any of said funds be used either directly or
193 indirectly for the purpose of paying any clerk, stenographer,
194 assistant, deputy or other employee who may be related by blood or

195 marriage within the third degree, computed by the rule of civil
196 law, to the official employing or having the right of employment
197 or selection thereof, except that when the relationship is by
198 affinity and the person is dead through whom the relationship was
199 established, this rule shall not apply. In the event of any such
200 payment, then the official or person approving and making such
201 payment shall be liable to return to the State of Mississippi and
202 to pay into the State Treasury to the credit of the General Fund
203 three (3) times any such amount so paid to be recovered at suit by
204 the Attorney General.

205 Section 6. The following sum, or so much thereof as may be
206 necessary, is hereby appropriated out of any money in the State
207 General Fund not otherwise appropriated, to the State Tax
208 Commission for the purpose of reimbursing the counties of the
209 state, the road districts and school districts therein and the
210 municipal separate school districts, for tax losses incurred by
211 reason of the exemption of homes from certain ad valorem taxes
212 under the provisions of Section 27-33-1 et seq., Mississippi Code
213 of 1972, for the fiscal year beginning July 1, 2005, and ending
214 June 30, 2006..... \$ 82,100,000.00.

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

223 The disbursements from the funds appropriated under the
224 provisions of Section 6 shall be based upon the certificates
225 required of the clerks of the county boards of supervisors and of
226 the clerks of the municipalities, which certificates shall conform

227 strictly in every respect to the requirements of the provisions of
228 Section 27-33-1 et seq., Mississippi Code of 1972.

229 All disbursements from the funds appropriated under the
230 provisions of Section 6 shall be made strictly in accordance with
231 the provisions of Section 27-33-1 et seq., Mississippi Code of
232 1972, and no disbursements other than those clearly authorized by
233 those sections shall be made, the provisions of any other law to
234 the contrary notwithstanding.

235 Section 8. The following sum, or so much thereof as may be
236 necessary, is hereby appropriated out of any money in the State
237 General Fund not otherwise appropriated, to the License Tag
238 Commission for the purchase and delivery of motor vehicle license
239 tags for the fiscal year beginning July 1, 2005, and ending
240 June 30, 2006..... \$ 1,086,694.00.

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

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

256 MAJOR OBJECTS OF EXPENDITURE:

257 Personal Services:

258	Salaries, Wages and Fringe Benefits.. \$	0.00
259	Travel and Subsistence.....	0.00

260	Contractual Services.....	0.00
261	Commodities.....	1,086,694.00
262	Capital Outlay:	
263	Other Than Equipment.....	0.00
264	Equipment.....	0.00
265	Subsidies, Loans and Grants.....	<u>0.00</u>
266	Total.....	\$ 1,086,694.00

267 Section 11. Of the funds appropriated in Section 1, One
268 Million Five Hundred Thousand Dollars (\$1,500,000.00) shall be
269 provided for costs associated with twenty (20) Permanent Full Time
270 tax auditor positions.

271 Section 12. The Executive Director of the State Tax
272 Commission may authorize increases in any major objects to any
273 other major objects in any amounts deemed necessary for the
274 efficient management and operation of their budget, provided that
275 the total spending authority remains unchanged after such
276 transfers and the total of such transfers into any major object do
277 not exceed twenty-five percent (25%) of the original appropriated
278 amount for that major object plus any escalations of spending
279 authority that have occurred during any given fiscal year.
280 However, no transfers shall be authorized which increase the major
281 object of expenditure "Salaries, Wages and Fringe Benefits."

282 Section 13. The following sum, or so much thereof as may be
283 necessary, is hereby reappropriated out of any money in the State
284 General Fund not otherwise appropriated, to the State Tax
285 Commission for the purpose of reauthorizing the expenditure of
286 State General Funds, as authorized in Senate Bill No. 3128,
287 Regular Session of 2004, for the fiscal year beginning July 1,
288 2005, and ending June 30, 2006.....\$ 100,000.00.

289 Notwithstanding the amount reappropriated under the
290 provisions of this section, in no event shall the amount expended
291 exceed the unexpended balance as of June 30, 2005.

292 Section 14. Notwithstanding any provision of this act, (a)
293 the State Tax Commission may increase the sum authorized to be
294 expended under Section 8 of this act by an amount not to exceed
295 \$750,000.00, and shall reduce the sum authorized to be expended
296 under Section 1 of this act by the same amount of the increase to
297 Section 8 of this act; and (b) if the State Tax Commission
298 exercises the authority under paragraph (a), the commission shall
299 increase items in the major objects of expenditure in Section 10
300 of this act to correspond to the amount of the increase to Section
301 8 of this act, and shall reduce items in the major objects of
302 expenditure in Section 3 of this act to correspond to the amount
303 of the decrease to Section 1 of this act.

304 Section 15. The money herein appropriated shall be paid by
305 the State Treasurer out of any money in the State Treasury to the
306 credit of the proper fund or funds as set forth in this act, upon
307 warrants issued by the State Fiscal Officer; and the State Fiscal
308 Officer shall issue his warrants upon requisitions signed by the
309 proper person, officer or officers, in the manner provided by law.

310 **SECTION 3.** This act shall take effect and be in force from
311 and after its passage.