

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

To: Appropriations

SENATE BILL NO. 3136

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 YEARS 2007 AND 2008.

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, 2007,  
18 and ending June 30, 2008..... \$ 47,033,879.00.

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, 2007, and ending June 30,  
25 2008..... \$ 6,386,273.00.

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..	\$	37,463,677.00
33	Travel and Subsistence.....		1,579,984.00
34	Contractual Services.....		12,413,621.00
35	Commodities.....		1,560,270.00
36	Capital Outlay:		
37	Other Than Equipment.....		0.00
38	Equipment.....		362,000.00
39	Vehicles.....		40,000.00
40	Wireless Communication Devices.....		0.00
41	Subsidies, Loans and Grants.....		<u>600.00</u>
42	Total.....	\$	53,420,152.00
43	FUNDING:		
44	General Funds.....	\$	47,033,879.00
45	Special Funds.....		<u>6,386,273.00</u>
46	Total.....	\$	53,420,152.00

47 AUTHORIZED POSITIONS:

48	Permanent:	Full Time.....	770
49		Part Time.....	6
50	Time-Limited:	Full Time.....	0
51		Part Time.....	0

52 Funds are provided herein to adjust the Variable Compensation  
53 Plan to ensure that all full-time employees receive a pay increase  
54 equal to the realignment component of the Variable Compensation  
55 Plan or One Thousand Dollars (\$1,000.00), or Three Percent (3%)  
56 whichever is greater, to be awarded on July 1, 2007.

57 With the funds herein appropriated, it is the intention of  
58 the Legislature that it shall be the agency's responsibility to  
59 make certain that funds required to be appropriated for "Personal  
60 Services" for Fiscal Year 2009 do not exceed Fiscal Year 2008  
61 funds appropriated for that purpose, unless programs or positions  
62 are added to the agency's Fiscal Year 2009 budget by the  
63 Mississippi Legislature. Based on data provided by the

64 Legislative Budget Office, the State Personnel Board shall  
65 determine and publish the projected annual cost to fully fund all  
66 appropriated positions in compliance with the provisions of this  
67 act. It shall be the responsibility of the agency head to insure  
68 that no single personnel action increases this projected annual  
69 cost and/or the Fiscal Year 2008 appropriation for "Personal  
70 Services" when annualized, with the exception of escalated funds.  
71 If, at the time the agency takes any action to change "Personal  
72 Services," the State Personnel Board determines that the agency  
73 has taken an action which would cause the agency to exceed this  
74 projected annual cost or the Fiscal Year 2008 "Personal Services"  
75 appropriated level, when annualized, then only those actions which  
76 reduce the projected annual cost and/or the appropriation  
77 requirement will be processed by the State Personnel Board until  
78 such time as the requirements of this provision are met.

79 Any transfers or escalations shall be made in accordance with  
80 the terms, conditions and procedures established by law or  
81 allowable under the terms set forth within this act. The State  
82 Personnel Board shall not escalate positions without written  
83 approval from the Department of Finance and Administration. The  
84 Department of Finance and Administration shall not provide written  
85 approval to escalate any funds for salaries and/or positions  
86 without proof of availability of new or additional funds above the  
87 appropriated level.

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

92 The agency shall not take any action to promote or otherwise  
93 award salary increases through reallocation, reclassification,  
94 realignment, education benchmark, career ladder, or any other  
95 means to increase salaries of employees or positions unless  
96 specifically exempted by the following conditions: the award of

97 teacher pay increases, the advancement of a trainee/cadet to the  
98 next level of a bona fide career ladder, the award of an  
99 educational benchmark for the attainment of Certified Public  
100 Accountant License or higher level professional certification as  
101 determined by the State Personnel Board, the immediate replacement  
102 of a departing employee with an individual from within state  
103 service or a new hire at a salary level equivalent to that of the  
104 departing employee, and the emergency appointment of nurses,  
105 pharmacists or other health care professionals at a salary to be  
106 determined by the State Personnel Board, unless otherwise  
107 authorized in this act.

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

115       **SECTION 5.** The money herein appropriated may be used for any  
116 expenses which the commission may legally incur. Provided,  
117 however, that no part of the money herein appropriated shall be  
118 used for the payment of attorney's fees, except upon  
119 recommendation of the Governor with the approval of the Attorney  
120 General, nor shall any of said funds be used either directly or  
121 indirectly for the purpose of paying any clerk, stenographer,  
122 assistant, deputy or other employee who may be related by blood or  
123 marriage within the third degree, computed by the rule of civil  
124 law, to the official employing or having the right of employment  
125 or selection thereof, except that when the relationship is by  
126 affinity and the person is dead through whom the relationship was  
127 established, this rule shall not apply. In the event of any such  
128 payment, then the official or person approving and making such  
129 payment shall be liable to return to the State of Mississippi and

130 to pay into the State Treasury to the credit of the General Fund  
131 three (3) times any such amount so paid to be recovered at suit by  
132 the Attorney General.

133       **SECTION 6.** The following sum, or so much thereof as may be  
134 necessary, is hereby appropriated out of any money in the State  
135 General Fund not otherwise appropriated, to the State Tax  
136 Commission for the purpose of reimbursing the counties of the  
137 state, the road districts and school districts therein and the  
138 municipal separate school districts, for tax losses incurred by  
139 reason of the exemption of homes from certain ad valorem taxes  
140 under the provisions of Section 27-33-1 et seq., Mississippi Code  
141 of 1972, for the fiscal year beginning July 1, 2007, and ending  
142 June 30, 2008..... \$     84,000,000.00.

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

151       The disbursements from the funds appropriated under the  
152 provisions of Section 6 shall be based upon the certificates  
153 required of the clerks of the county boards of supervisors and of  
154 the clerks of the municipalities, which certificates shall conform  
155 strictly in every respect to the requirements of the provisions of  
156 Section 27-33-1 et seq., Mississippi Code of 1972.

157       All disbursements from the funds appropriated under the  
158 provisions of Section 6 shall be made strictly in accordance with  
159 the provisions of Section 27-33-1 et seq., Mississippi Code of  
160 1972, and no disbursements other than those clearly authorized by  
161 those sections shall be made, the provisions of any other law to  
162 the contrary notwithstanding.

163           **SECTION 8.** The following sum, or so much thereof as may be  
 164 necessary, is hereby appropriated out of any money in the State  
 165 General Fund not otherwise appropriated, to the License Tag  
 166 Commission for the purchase and delivery of motor vehicle license  
 167 tags for the fiscal year beginning July 1, 2007, and ending  
 168 June 30, 2008..... \$           5,714,500.00.

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

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

184       MAJOR OBJECTS OF EXPENDITURE:

185       Personal Services:		
186           Salaries, Wages and Fringe Benefits..	\$	0.00
187           Travel and Subsistence.....		0.00
188           Contractual Services.....		0.00
189           Commodities.....		5,714,500.00
190       Capital Outlay:		
191           Other Than Equipment.....		0.00
192           Equipment.....		0.00
193           Vehicles.....		0.00
194           Wireless Communication Devices.....		0.00
195           Subsidies, Loans and Grants.....		<u>0.00</u>

196 Total..... 5,714,500.00

197 **SECTION 11.** The Executive Director of the State Tax  
198 Commission may authorize increases in any major objects to any  
199 other major objects in any amounts deemed necessary for the  
200 efficient management and operation of their budget, provided that  
201 the total spending authority remains unchanged after such  
202 transfers and the total of such transfers into any major object do  
203 not exceed twenty-five percent (25%) of the original appropriated  
204 amount for that major object plus any escalations of spending  
205 authority that have occurred during any given fiscal year.  
206 However, no transfers shall be authorized which increase the major  
207 object of expenditure "Salaries, Wages and Fringe Benefits."

208 **SECTION 12.** In addition to all other sums heretofore  
209 appropriated, the following sum, or so much thereof as may be  
210 necessary, is hereby appropriated out of any money in the State  
211 General Fund, not otherwise appropriated, to the State Tax  
212 Commission for the purpose of defraying the expense of replacing  
213 the roof at the Liquor Distribution Center for the period  
214 beginning upon passage and through the fiscal year ending June 30,  
215 2008.....\$ 500,000.00.

216 **SECTION 13.** It is the intention of the Legislature that  
217 whenever two (2) or more bids are received by this agency for the  
218 purchase of commodities or equipment, and whenever all things  
219 stated in such received bids are equal with respect to price,  
220 quality and service, the Mississippi Industries for the Blind  
221 shall be given preference. A similar preference shall be given to  
222 the Mississippi Industries for the Blind whenever purchases are  
223 made without competitive bids.

224 **SECTION 14.** The money herein appropriated shall be paid by  
225 the State Treasurer out of any money in the State Treasury to the  
226 credit of the proper fund or funds as set forth in this act, upon  
227 warrants issued by the State Fiscal Officer; and the State Fiscal

228 Officer shall issue his warrants upon requisitions signed by the  
229 proper person, officer or officers, in the manner provided by law.

230       **SECTION 15.** This act shall take effect and be in force from  
231 and after July 1, 2007, except for Section 12 which shall take  
232 effect and be in force from and after its passage.