

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.