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Chapter No. 50
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SENATE BILL NO. 2864

Originated in Senate Secretary

SENATE BILL NO. 2864

AN ACT MAKING AN APPROPRIATION FOR THE PURPOSE OF DEFRAYING THE EXPENSES OF THE MISSISSIPPI DEPARTMENT OF REVENUE, 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 2016.

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 Mississippi Department of Revenue, 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, 2015, and ending June 30, 2016..... $ 47,883,295.00.

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 Mississippi

Department of Revenue 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, 2015, and ending June 30, 2016..... $ 25,546,781.00.

SECTION 3. Of the funds appropriated under the provisions of this act, the following positions are authorized:

AUTHORIZED POSITIONS:

Permanent:	Full Time.....	848
	Part Time.....	1
Time-Limited:	Full Time.....	0
	Part Time.....	0

With the funds herein appropriated, it shall be the agency's responsibility to make certain that funds required to be appropriated for "Personal Services" for Fiscal Year 2017 do not exceed Fiscal Year 2016 funds appropriated for that purpose, unless programs or positions are added to the agency's Fiscal Year 2016 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 ensure that no single personnel action increases this projected annual cost and/or the Fiscal Year 2016 appropriations for "Personal Services" when annualized, with the exception of escalated funds and the award of benchmarks. 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 2016 "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.

None of the funds herein appropriated shall be used in violation of Internal Revenue Service's Publication 15-A relating to the reporting of income paid to contract employees, as interpreted by the Office of the State Auditor.

SECTION 4. It shall be the duty of the Chairman of the Mississippi Department of Revenue, 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 Mississippi Department of Revenue.

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 Mississippi Department of Revenue 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, 2015, and ending June 30, 2016..... $ 84,454,641.00.

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. None of the funds appropriated under the provisions of Section 6 of this act may be distributed to any county, municipality, school district or other taxing district in which the assessed valuation of the taxing district has increased as a result of reappraisal of the property of the taxing district unless the governing board of the taxing district has published a notice in a newspaper having a general circulation in the taxing district, stating the lower millage rate that would produce the same amount of revenue from ad valorem taxation on property of the taxing district that was produced in the fiscal year before the property of the taxing district was reappraised.

SECTION 9. 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 Department of Revenue License Tag Acquisition Fund which are collected by or otherwise become available for the purchase and delivery of motor

vehicle license tags for the fiscal year beginning July 1, 2015, and ending June 30, 2016 ..... $ 2,961,632.00.

SECTION 10. It is the intention of the Legislature that whenever two (2) or more bids are received by this agency for the purchase of commodities or equipment, and whenever all things stated in such received bids are equal with respect to price, quality and service, the Mississippi Industries for the Blind shall be given preference. A similar preference shall be given to the Mississippi Industries for the Blind whenever purchases are made without competitive bids.

SECTION 11. None of the funds appropriated under the provisions of Sections 1 and 2 of this act shall be expended unless an advisory committee continues to coordinate, in an advisory capacity only, with the Department of Revenue in the determination of the collection of statistical data and information related to economic and tax policy. This advisory committee shall consist of the following members or their designees: The Director of the Legislative Budget Office, the Director of the Joint Legislative PEER Committee, the State Economist, the President of the Mississippi Economic Council and the Director of the Mississippi Economic Policy Center.

SECTION 12. It is the intention of the Legislature that the Mississippi Department of Revenue shall maintain complete accounting and personnel records related to the expenditure of all funds appropriated under this act and that such records shall be

in the same format and level of detail as maintained for Fiscal Year 2015. It is further the intention of the Legislature that the agency's budget request for Fiscal Year 2017 shall be submitted to the Joint Legislative Budget Committee in a format and level of detail comparable to the format and level of detail provided during the Fiscal Year 2016 budget request process.

SECTION 13. None of the funds appropriated in Section 9 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 14. The following sum, or so much thereof as may be necessary, is hereby reappropriated out of any money in the Capital Expense Fund not otherwise appropriated, for the Department of Revenue for the purpose of reauthorizing the expenditure of Capital Expense Funds, as authorized in SB 2877, 2014 Regular Session, to provide additional funding for the ABC Warehouse purposes for the fiscal year beginning July 1, 2015, and ending June 30, 2016..... $ 70,000.00.

Notwithstanding the amount reappropriated under the provisions of this section, in no event shall the amount expended exceed the unexpended balance of June 30, 2014.

SECTION 15. Of the funds appropriated in Section 2, Seven Hundred Fifty Thousand Dollars ($750,000.00) is provided out of any money derived from the Municipal Court Collections Fund for the purpose of making the payments and transfers prescribed by Section 21-23-23, Mississippi Code of 1972.

SECTION 16. Of the funds appropriated in Section 2, Seven Hundred Fifty Thousand Dollars ($750,000.00) is provided out of any money derived from the Justice Court Collections Fund for the purpose of making the payments and transfers prescribed by Section 9-11-35, Mississippi Code of 1972.

SECTION 17. Of the funds appropriated in Section 2, Eight Million Dollars ($8,000,000.00) is appropriated out of any money to the credit of the Capital Expense Fund, and allocated in a manner as determined by the Treasurer's Office, to defray the expenses of the new Motor Vehicle Registration Network.

SECTION 18. It is the intention of the Legislature that the funds herein appropriated shall be expended in compliance with Section 27-104-25, Mississippi Code of 1972, that no state agency shall incur obligations or indebtedness in excess of their appropriation and that the responsible officers, either personally or upon their official bonds, shall be held responsible for actions contrary to this provision.

SECTION 19. 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 Fiscal Officer shall issue his warrants upon requisitions signed by the proper person, officer or officers, in the manner provided by law.

SECTION 20. This act shall take effect and be in force from and after July 1, 2015.

PASSED BY THE SENATE
March 29, 2015

Tate Reeves

PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 29, 2015

Philip Gunn

SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR

Phil Bryant

GOVERNOR

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