

By: Representatives Wallace, Banks, Clarke, To: Appropriations  
Robinson (63rd), Thornton

## HOUSE BILL NO. 1043

1 AN ACT TO PROVIDE THAT THE STATE OF MISSISSIPPI SHALL  
2 REIMBURSE THE CITY OF JACKSON, MISSISSIPPI, FOR A CERTAIN  
3 PERCENTAGE OF THE AD VALOREM TAX LOSS SUSTAINED BY THE CITY AS A  
4 RESULT OF OWNERSHIP OF PROPERTY IN THE CITY BY THE STATE; TO  
5 PROVIDE THAT THE MONIES REIMBURSED TO THE CITY OF JACKSON UNDER  
6 THIS ACT SHALL BE USED BY THE CITY TO FUND POLICE SERVICE, FIRE  
7 SERVICE AND OTHER PUBLIC SAFETY SERVICES IN THE CITY; AND FOR  
8 RELATED PURPOSES.

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

10 SECTION 1. (1) Beginning July 1, 2000, and each succeeding  
11 July 1 thereafter, the State of Mississippi shall reimburse the  
12 City of Jackson, Mississippi, for fifty percent (50%) of the ad  
13 valorem tax loss that the city sustains as a result of the  
14 ownership of the property described in Section 27-31-1(b),  
15 Mississippi Code of 1972, by the State of Mississippi. The term  
16 "ad valorem tax loss" as used in this section means the amount of  
17 ad valorem tax revenue that the City of Jackson would have  
18 received from ad valorem taxation of the property described in  
19 Section 27-31-1(b), Mississippi Code of 1972, if such property was  
20 not exempt from ad valorem taxation as a result of its ownership  
21 by the State of Mississippi. The monies reimbursed to the City of  
22 Jackson under this section shall be used by the city to fund  
23 police service, fire service and other public safety services in  
24 the city.

25 (2) For the purposes of this section, the property described  
26 in Section 27-31-1(b), Mississippi Code of 1972, that is owned by  
27 the State of Mississippi shall be assessed in the same manner and  
28 in accordance with the same procedure for the assessment of  
29 property under Sections 27-35-1 through 27-35-167, Mississippi

30 Code of 1972.

31 SECTION 2. This act shall take effect and be in force from  
32 and after July 1, 1999.