

By: Representative Flaggs

To: Ways and Means

## HOUSE BILL NO. 1654

1 AN ACT TO EXEMPT FROM AD VALOREM TAXATION BED AND BREAKFAST  
2 INNS AND TOUR HOMES LISTED ON THE NATIONAL REGISTER OF HISTORIC  
3 PLACES, DESIGNATED AS A MISSISSIPPI LANDMARK UNDER THE ANTIQUITIES  
4 LAW OF MISSISSIPPI, OR LISTED AS A LANDMARK OR HISTORICAL PLACE BY  
5 A LOCAL HISTORICAL DISTRICT; AND FOR RELATED PURPOSES.

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

7 SECTION 1. Any bed and breakfast inn or tour home listed on  
8 the National Register of Historic Places, designated as a  
9 Mississippi landmark under the Antiquities Law of Mississippi, or  
10 listed as a landmark or historical place by a local historical  
11 district, which property is open for tour by the general public at  
12 least one hundred eighty (180) days per year or open for overnight  
13 room rental by guests for at least one hundred eighty (180) days  
14 per year, or both, shall be exempt from ad valorem taxation. For  
15 the purposes of this section, the term "bed and breakfast inn"  
16 means an owner-operated establishment, located in a structure  
17 formerly used as a single-family residence, where in consideration  
18 of payment meals and overnight lodging are offered to guests, is  
19 involved in the daily operations of the establishment.

20 SECTION 2. Nothing in this act shall affect or defeat any  
21 claim, assessment, appeal, suit, right or cause of action for  
22 taxes due or accrued under the ad valorem tax laws before the date  
23 on which this act becomes effective, whether such claims,  
24 assessments, appeals, suits or actions have been begun before the  
25 date on which this act becomes effective or are begun thereafter;  
26 and the provisions of the ad valorem tax laws are expressly  
27 continued in full force, effect and operation for the purpose of

28 the assessment, collection and enrollment of liens for any taxes  
29 due or accrued and the execution of any warrant under such laws  
30 before the date on which this act becomes effective, and for the  
31 imposition of any penalties, forfeitures or claims for failure to  
32 comply with such laws.

33 SECTION 3. This act shall take effect and be in force from  
34 and after January 1, 2000.