

By: Senator(s) Dickerson, Robertson, Lee,
Browning, Scoper, Smith, Hawks, Woodfield,
Horhn, Moffatt, Cuevas

To: Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2838

1 AN ACT TO REQUIRE THE STATE TO ANNUALLY PAY TO COUNTIES IN
2 WHICH WILDLIFE MANAGEMENT AREAS ARE LOCATED A CERTAIN AMOUNT IN
3 LIEU OF AD VALOREM TAXES; TO PROVIDE THE MANNER IN WHICH THE
4 PAYMENT SHALL BE DETERMINED; AND FOR RELATED PURPOSES.

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

6 SECTION 1. (1) The State of Mississippi shall annually pay
7 to counties in which wildlife management areas are located Five
8 Dollars (\$5.00) for each acre of land in excess of ten thousand
9 (10,000) acres that is located within such wildlife management
10 areas. This payment shall be in lieu of the ad valorem taxes that
11 would have otherwise been paid on such property if it were
12 privately owned.

13 (2) The amount of the payment that each county will receive
14 shall be determined by the State Tax Commission based on
15 documentation provided by the county tax assessors under
16 guidelines established by the State Tax Commission.

17 (3) Payments received by a county pursuant to this section
18 may be utilized in the same manner as ad valorem tax receipts.
19 Payments received pursuant to this section by the counties shall
20 not be included or considered as proceeds of ad valorem taxes for
21 the purpose of the statutory growth limitations on ad valorem
22 taxes.

23 SECTION 2. This act shall take effect and be in force from
24 and after January 1, 2000.