

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

To: Finance

SENATE BILL NO. 2838

1 AN ACT TO REQUIRE THE STATE TO ANNUALLY PAY TO THE COUNTIES  
2 IN WHICH THE PASCAGOULA WILDLIFE MANAGEMENT AREA IS LOCATED AN  
3 AMOUNT EQUAL TO THE TAX LOSS SUFFERED BY COUNTIES AS A RESULT OF  
4 STATE OWNERSHIP OF LAND IN THE PASCAGOULA RIVER WILDLIFE  
5 MANAGEMENT AREA; TO PROVIDE THE MANNER IN WHICH THE TAX LOSS SHALL  
6 BE DETERMINED; AND FOR RELATED PURPOSES.

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

8 SECTION 1. (1) The State of Mississippi shall annually pay  
9 to counties in which the Pascagoula Wildlife Management Area is  
10 located an amount equal to the tax loss suffered by such counties  
11 during the previous calendar year as a result of state ownership  
12 of land in the Pascagoula River Wildlife Management Area. This  
13 payment shall be in lieu of the ad valorem taxes that would have  
14 otherwise been paid on such property if it were privately owned.

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

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

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