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

To: Finance

SENATE BILL NO. 2838 (As Passed the Senate)

AN ACT TO REQUIRE THE STATE TO ANNUALLY PAY TO THE COUNTIES
IN WHICH THE PASCAGOULA WILDLIFE MANAGEMENT AREA IS LOCATED A
CERTAIN AMOUNT IN LIEU OF AD VALOREM TAXES; TO PROVIDE THE MANNER
IN WHICH THE PAYMENT SHALL BE DETERMINED; AND FOR RELATED
PURPOSES.

- 6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
- 7 <u>SECTION 1.</u> (1) The State of Mississippi shall annually pay
- 8 to each county in which the Pascagoula Wildlife Management Area is
- 9 located, Five Dollars (\$5.00) per acre for each acre of land in
- 10 such a county that is located within the Pascagoula River Wildlife
- 11 Management Area in excess of ten thousand (10,000) acres. This
- 12 payment shall be in lieu of the ad valorem taxes that would have
- 13 otherwise been paid on such property if it were privately owned.
- 14 (2) The amount of the payment that each county will receive
- 15 shall be determined by the State Tax Commission based on
- 16 documentation provided by the county tax assessors under
- 17 guidelines established by the State Tax Commission.
- 18 (3) Payments received by a county pursuant to this section
- 19 may be utilized in the same manner as ad valorem tax receipts.
- 20 Payments received pursuant to this section by the counties shall
- 21 not be included or considered as proceeds of ad valorem taxes for
- 22 the purpose of the statutory growth limitations on ad valorem
- 23 taxes.
- 24 SECTION 2. This act shall take effect and be in force from
- 25 and after January 1, 2000.