

By: Senator(s) Rayborn

To: Public Utilities;
Finance

SENATE BILL NO. 2870

1 AN ACT TO PROVIDE THAT A PUBLIC UTILITY SHALL PAY AN AD
2 VALOREM TAX ASSESSED OR LEVIED WHILE SUCH ASSESSMENT OR LEVY IS
3 APPEALED; AND FOR RELATED PURPOSES.

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

5 SECTION 1. If a public utility appeals the assessment or
6 levy of an ad valorem tax, the public utility shall pay the tax
7 under protest and sue for recovery of the protested portion of the
8 tax paid.

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