

By: Senator(s) Moffatt, Robertson,  
Dickerson, Woodfield, Hewes, Lee, Cuevas,  
Gollott

To: Finance

SENATE BILL NO. 3217

1 AN ACT TO AMEND SECTION 27-31-1, MISSISSIPPI CODE OF 1972, TO  
2 EXEMPT FROM AD VALOREM TAXATION PROPERTY OWNED BY NONPROFIT  
3 CORPORATIONS CREATED IN RESPONSE TO THE OIL POLLUTION ACT OF 1990  
4 TO ENGAGE PRIMARILY IN PROGRAMS TO CONTAIN, CLEAN UP AND OTHERWISE  
5 MITIGATE SPILLS OF OIL OR OTHER SUBSTANCES OCCURRING IN THE  
6 COASTAL WATERS OF THE UNITED STATES; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-31-1, Mississippi Code of 1972, is  
9 amended as follows:

10 27-31-1. The following shall be exempt from taxation:

11 (a) All cemeteries used exclusively for burial  
12 purposes.

13 (b) All property, real or personal, belonging to the  
14 State of Mississippi or any of its political subdivisions, except  
15 property of a municipality not being used for a proper municipal  
16 purpose and located outside the county or counties in which such  
17 municipality is located. A proper municipal purpose within the  
18 meaning of this section shall be any authorized governmental or  
19 corporate function of a municipality.

20 (c) All property, real or personal, owned by units of  
21 the Mississippi National Guard, or title to which is vested in  
22 trustees for the benefit of any unit of the Mississippi National  
23 Guard; provided such property is used exclusively for such unit,  
24 or for public purposes, and not for profit.

25 (d) All property, real or personal, belonging to any  
26 religious society, or ecclesiastical body, or any congregation  
27 thereof, or to any charitable society, or to any historical or  
28 patriotic association or society, or to any garden or pilgrimage

29 club or association and used exclusively for such society or  
30 association and not for profit; not exceeding, however, the amount  
31 of land which such association or society may own as provided in  
32 Section 79-11-33. All property, real or personal, belonging to  
33 any rural waterworks system or rural sewage disposal system  
34 incorporated under the provisions of Section 79-11-1. All  
35 property, real or personal, belonging to any college or  
36 institution for the education of youths, used directly and  
37 exclusively for such purposes, provided that no such college or  
38 institution for the education of youths shall have exempt from  
39 taxation more than six hundred forty (640) acres of land;  
40 provided, however, this exemption shall not apply to commercial  
41 schools and colleges or trade institutions or schools where the  
42 profits of same inure to individuals, associations or  
43 corporations. All property, real or personal, belonging to an  
44 individual, institution or corporation and used for the operation  
45 of a grammar school, junior high school, high school or military  
46 school. All property, real or personal, owned and occupied by a  
47 fraternal and benevolent organization, when used by such  
48 organization, and from which no rentals or other profits accrue to  
49 the organization, but any part rented or from which revenue is  
50 received shall be taxed.

51 (e) All property, real or personal, held and occupied  
52 by trustees of public schools, and school lands of the respective  
53 townships for the use of public schools, and all property kept in  
54 storage for the convenience and benefit of the State of  
55 Mississippi in warehouses owned or leased by the State of  
56 Mississippi, wherein said property is to be sold by the Alcoholic  
57 Beverage Control Division of the State Tax Commission of the State  
58 of Mississippi.

59 (f) All property, real or personal, whether belonging  
60 to religious or charitable or benevolent organizations, which is  
61 used for hospital purposes, and nurses' homes where a part  
62 thereof, and which maintain one or more charity wards that are for  
63 charity patients, and where all the income from said hospitals and  
64 nurses' homes is used entirely for the purposes thereof and no  
65 part of the same for profit.

66           (g) The wearing apparel of every person; and also  
67 jewelry and watches kept by the owner for personal use to the  
68 extent of One Hundred Dollars (\$100.00) in value for each owner.

69           (h) Provisions on hand for family consumption.

70           (i) All farm products grown in this state for a period  
71 of two (2) years after they are harvested, when in the possession  
72 of or the title to which is in the producer, except the tax of  
73 one-fifth of one percent (1/5 of 1%) per pound on lint cotton now  
74 levied by the Board of Commissioners of the Mississippi Levee  
75 District; and lint cotton for five (5) years, and cottonseed,  
76 soybeans, oats, rice and wheat for one (1) year regardless of  
77 ownership.

78           (j) All guns and pistols kept by the owner for private  
79 use.

80           (k) All poultry in the hands of the producer.

81           (l) Household furniture, including all articles kept in  
82 the home by the owner for his own personal or family use; but this  
83 shall not apply to hotels, rooming houses or rented or leased  
84 apartments.

85           (m) All cattle and oxen.

86           (n) All sheep, goats and hogs.

87           (o) All horses, mules and asses.

88           (p) Farming tools, implements and machinery, when used  
89 exclusively in the cultivation or harvesting of crops or timber.

90           (q) All property of agricultural and mechanical  
91 associations and fairs used for promoting their objects, and where  
92 no part of the proceeds is used for profit.

93           (r) The libraries of all persons.

94           (s) All pictures and works of art, not kept for or  
95 offered for sale as merchandise.

96           (t) The tools of any mechanic necessary for carrying on  
97 his trade.

98           (u) All state, county, municipal, levee, drainage and

99 all school bonds or other governmental obligations, and all bonds  
100 and/or evidences of debts issued by any church or church  
101 organization in this state, and all notes and evidences of  
102 indebtedness which bear a rate of interest not greater than the  
103 maximum rate per annum applicable under the law; and all money  
104 loaned at a rate of interest not exceeding the maximum rate per  
105 annum applicable under the law; and all stock in or bonds of  
106 foreign corporations or associations shall be exempt from all ad  
107 valorem taxes.

108 (v) All lands and other property situated or located  
109 between the Mississippi River and the levee shall be exempt from  
110 the payment of any and all road taxes levied or assessed under any  
111 road laws of this state.

112 (w) Any and all money on deposit in either national  
113 banks, state banks or trust companies, on open account, savings  
114 account or time deposit.

115 (x) All wagons, carts, drays, carriages and other horse  
116 drawn vehicles, kept for the use of the owner.

117 (y) (1) Boats, seines and fishing equipment used in  
118 fishing and shrimping operations and in the taking or catching of  
119 oysters.

120 (2) All towboats, tugboats and barges documented  
121 under the laws of the United States, except watercraft of every  
122 kind and character used in connection with gaming operations.

123 (z) All materials used in the construction and/or  
124 conversion of vessels in this state; vessels while under  
125 construction and/or conversion; vessels while in the possession of  
126 the manufacturer, builder or converter, for a period of twelve  
127 (12) months after completion of construction and/or conversion,  
128 and as used herein the term "vessel" shall include ships, offshore  
129 drilling equipment, dry docks, boats and barges, except watercraft  
130 of every kind and character used in connection with gaming  
131 operations.

132 (aa) Sixty-six and two-thirds percent (66-2/3%) of  
133 nuclear fuel and reprocessed, recycled or residual nuclear fuel  
134 by-products, fissionable or otherwise, used or to be used in  
135 generation of electricity by persons defined as public utilities  
136 in Section 77-3-3.

137 (bb) All growing nursery stock.

138 (cc) A semitrailer used in interstate commerce.

139 (dd) All property, real or personal, used exclusively  
140 for the housing of and provision of services to elderly persons,  
141 disabled persons, mentally impaired persons or as a nursing home,  
142 which is owned, operated and managed by a not-for-profit  
143 corporation, qualified under Section 501(c)(3) of the Internal  
144 Revenue Code, whose membership or governing body is appointed or  
145 confirmed by a religious society or ecclesiastical body or any  
146 congregation thereof.

147 (ee) All vessels while in the hands of bona fide  
148 dealers as merchandise and which are not being operated upon the  
149 waters of this state shall be exempt from ad valorem taxes. As  
150 used in this paragraph the terms "vessel" and "waters of this  
151 state" shall have the meaning ascribed to such terms in Section  
152 59-21-3.

153 (ff) All property, real or personal, owned by a  
154 nonprofit organization that: (i) is qualified as tax exempt under  
155 Section 501(c)(4) of the Internal Revenue Code of 1986, as  
156 amended; (ii) assists in the implementation of the national  
157 contingency plan or area contingency plan, and which is created in  
158 response to the requirements of Title IV, Subtitle B of the Oil  
159 Pollution Act of 1990, P.L. 101-380; (iii) engages primarily in  
160 programs to contain, clean up and otherwise mitigate spills of oil  
161 or other substances occurring in the United States coastal or  
162 tidal waters; and (iv) is used for the purposes of the  
163 organization.

164 SECTION 2. This act shall take effect and be in force from

165 and after July 1, 1999.