

By: Maples

To: Ways and Means

HOUSE BILL NO. 447

1 AN ACT TO EXEMPT COLD FRAMES AND GREENHOUSES FROM AD VALOREM  
2 TAXATION; AND FOR RELATED PURPOSES.

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

4 SECTION 1. (1) The following words shall have the meanings  
5 ascribed in this section unless the context clearly indicates  
6 otherwise:

7 (a) "Cold frame" means an enclosed growing structure  
8 that admits natural daylight but normally is not equipped with  
9 supplementary heat sources.

10 (b) "Greenhouse" means a structure that is used for  
11 growing plants and has a transparent covering and an artificial  
12 heat source.

13 (2) Cold frames and greenhouses shall be exempt from ad  
14 valorem taxation.

15 SECTION 2. Section 1 of this act shall be codified as a  
16 separate code section in Chapter 31, Title 27, Mississippi Code of  
17 1972.

18 SECTION 3. Nothing in this act shall affect or defeat any  
19 claim, assessment, appeal, suit, right or cause of action for  
20 taxes due or accrued under the ad valorem tax laws before the date  
21 on which this act becomes effective, whether such claims,

22 assessments, appeals, suits or actions have been begun before the  
23 date on which this act becomes effective or are begun thereafter;  
24 and the provisions of the ad valorem tax laws are expressly  
25 continued in full force, effect and operation for the purpose of  
26 the assessment, collection and enrollment of liens for any taxes  
27 due or accrued and the execution of any warrant under such laws  
28 before the date on which this act becomes effective, and for the  
29 imposition of any penalties, forfeitures or claims for failure to  
30 comply with such laws.

31 SECTION 4. This act shall take effect and be in force from  
32 and after January 1, 2001.