

By: Malone

To: Ways and Means

HOUSE BILL NO. 1606

1 AN ACT TO PARTIALLY EXEMPT FROM AD VALOREM TAXATION POULTRY
2 HOUSES THAT PRODUCE CHICKEN BROILERS FOR SALE AT WHOLESALE; AND
3 FOR RELATED PURPOSES.

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

6 SECTION 1. (1) From and after January 1, 2001, all poultry
7 houses that produce chicken broilers for sale at wholesale shall
8 be exempt from ad valorem taxation on one-half (1/2) of the
9 assessed value of such poultry houses. The exemption provided in
10 this section shall not apply to ad valorem taxes for school
11 district purposes.

12 (2) The exemption provided in this section shall be in
13 addition to all other exemptions granted by the laws of the State
14 of Mississippi.

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 July 1, 2000.