HOUSE BILL NO. 257

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

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

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

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

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

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

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

SECTION 3. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the ad valorem tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the ad valorem tax laws are expressly continued in full force, effect and operation for the purpose of the assessment, collection and enrollment of liens for any taxes due or accrued and the execution of any warrant under such laws.
before the date on which this act becomes effective, and for the
imposition of any penalties, forfeitures or claims for failure to
comply with such laws.

SECTION 4. This act shall take effect and be in force from
and after January 1, 2002.