

By: Senator(s) Dickerson

To: Finance

SENATE BILL NO. 2981

1 AN ACT TO EXEMPT FROM AD VALOREM TAXATION PROPERTY OWNED BY A  
2 NOT-FOR-PROFIT FOUNDATION PROVIDING CHARITABLE CONTRIBUTIONS AND  
3 FUNDING FOR LEGAL SERVICES TO THE POOR, FOR PROJECTS TO IMPROVE  
4 THE ADMINISTRATION OF JUSTICE, FOR ASSISTANCE TO THE TRIAL AND  
5 APPELLATE COURTS AND SIMILAR ACTIVITIES AND PURPOSES; AND FOR  
6 RELATED PURPOSES.

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

8 SECTION 1. All real and personal property, except motor  
9 vehicles, owned by a not-for-profit foundation providing  
10 charitable contributions and funding for legal services to the  
11 poor, for projects to improve the administration of justice, for  
12 assistance to the trial and appellate courts and similar  
13 activities and purposes, shall be exempt from all ad valorem  
14 taxation. Such property shall be exempt from ad valorem taxation  
15 regardless of whether the foundation shares the property with any  
16 other organization or entity.

17 SECTION 2. Nothing in this act shall affect or defeat any  
18 claim, assessment, appeal, suit, right or cause of action for  
19 taxes due or accrued under the ad valorem tax laws before the date  
20 on which this act becomes effective, whether such claims,  
21 assessments, appeals, suits or actions have been begun before the  
22 date on which this act becomes effective or are begun thereafter;  
23 and the provisions of the ad valorem tax laws are expressly  
24 continued in full force, effect and operation for the purpose of  
25 the assessment, collection and enrollment of liens for any taxes  
26 due or accrued and the execution of any warrant under such laws  
27 before the date on which this act becomes effective, and for the

28 imposition of any penalties, forfeitures or claims for failure to  
29 comply with such laws.

30 SECTION 3. This act shall take effect and be in force from  
31 and after January 1, 2001.