AN ACT TO EXEMPT HOMESTEAD PROPERTY THAT IS LOCATED WITHIN ONE MILE OF A SANITARY LANDFILL FROM AD VALOREM TAXATION; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) Homestead property that is located within one (1) mile of a sanitary landfill shall be exempt from ad valorem taxation.

(2) As used in this section:

(a) "Homestead" shall have the meaning ascribed to such term in Section 27-33-19.

(b) "Sanitary landfill" shall have the meaning ascribed to such term in Section 17-17-3.

SECTION 2. 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 3. This act shall take effect and be in force from and after October 1, 2001.