

By: Representative Ford

To: Ways and Means

HOUSE BILL NO. 487  
(As Passed the House)

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,  
2 TO EXTEND THE DATE OF THE REPEALER ON THE ADDITIONAL FOREST  
3 ACREAGE TAX AND TO PROVIDE THAT SUCH SECTION SHALL BE REPEALED  
4 FROM AND AFTER JUNE 30, 2003; AND FOR RELATED PURPOSES.

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

6 SECTION 1. Section 49-19-115, Mississippi Code of 1972, is  
7 amended as follows:

8 49-19-115. (1) The board of supervisors of all counties are  
9 hereby directed to levy a special tax to be known as "the forest  
10 acreage tax." Such tax shall be Two Cents (2¢) per acre on all  
11 timbered and uncultivable lands in the county in order to  
12 receive the financial and supervisory cooperation of the State  
13 Forestry Commission in carrying out organized forest fire control  
14 and other provisions of Sections 49-19-111 through 49-19-117.

15 (2) In addition to the tax levied under subsection (1) of  
16 this section, the board of supervisors of all counties are hereby  
17 directed to levy an additional forest acreage tax on all timbered  
18 and uncultivable lands in the county beginning October 1, 1989,  
19 and continuing for three (3) succeeding years in the following  
20 amounts:

	Increase	Total Acreage Tax
21 Fiscal year ending		
22 September 30, 1990.....	3¢ per acre	5¢ per acre
23 Fiscal year ending		
24 September 30, 1991.....	2¢ per acre	7¢ per acre
25 Fiscal year ending		
26 September 30, 1992.....	2¢ per acre	9¢ per acre



29           Upon completion of the third year, the total acreage tax  
30 shall remain at the Nine Cents (9¢) per acre per year, provided  
31 that this subsection shall stand repealed from and after June 30,  
32 2003.

33           (3) Uncultivable lands shall not include bogs, unreclaimed  
34 strip mine areas, coastal beach sands, tidal and freshwater  
35 marshes, beaver ponds and flood or flowage easements.

36           (4) Those homeowners described in Section 27-33-67(2), who  
37 qualify for the exemptions allowed in Article 1, Chapter 33, Title  
38 27, Mississippi Code of 1972, shall be exempt from any forest  
39 acreage tax levied pursuant to this section.

40           (5) The provisions of this section and the tax levy required  
41 herein shall not be applicable to any counties which were not  
42 levying such forest acreage tax on January 1, 1989.

43           (6) This section shall be repealed from and after June 30,  
44 2003.

45           **SECTION 2.** This act shall take effect and be in force from  
46 and after its passage.

