MISSISSIPPI LEGISLATURE
REGULAR SESSION 2002

By: Representative Ford
To: Ways and Means

HOUSE BILL NO. 487
(As Passed the House)

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1972, TO EXTEND THE DATE OF THE REPEALER ON THE ADDITIONAL FOREST ACREAGE TAX AND TO PROVIDE THAT SUCH SECTION SHALL BE REPEALED FROM AND AFTER JUNE 30, 2003; AND FOR RELATED PURPOSES.

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

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

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

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

<table>
<thead>
<tr>
<th>Fiscal year ending</th>
<th>Total Acreage Increase Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30, 1990</td>
<td>3¢ per acre 5¢ per acre</td>
</tr>
<tr>
<td>September 30, 1991</td>
<td>2¢ per acre 7¢ per acre</td>
</tr>
<tr>
<td>September 30, 1992</td>
<td>2¢ per acre 9¢ per acre</td>
</tr>
</tbody>
</table>
Upon completion of the third year, the total acreage tax shall remain at the Nine Cents (9¢) per acre per year, provided that this subsection shall stand repealed from and after June 30, 2003.

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

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

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

(6) This section shall be repealed from and after June 30, 2003.

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