

By: Representatives Eaton, Pierce, Smith (27th), Chism, Eakes, Ellzey, Fillingane, Holland, Holloway, Hudson, Livingston, Malone, Maples, Miles, Moak, Moore (100th), Moore (60th), Nettles, Nicholson, Rogers, Rotenberry, Shows, Stringer, Taylor, Ward, Weathersby, Warren

To: Ways and Means

HOUSE BILL NO. 1839

1 AN ACT TO AUTHORIZE BOARDS OF SUPERVISORS TO GRANT PARTIAL AD  
2 VALOREM TAX EXEMPTIONS FOR COMMERCIAL POULTRY HOUSES; TO PROVIDE  
3 FOR THE MAXIMUM LENGTH OF TIME AND MAXIMUM AMOUNT OF EXEMPTIONS  
4 GRANTED UNDER THIS ACT; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** (1) In order to provide incentives to support  
7 the continued development and expansion of the commercial poultry  
8 processing industry and the numerous jobs and other economic  
9 development benefits such industry has provided to the economy of  
10 the State of Mississippi, the board of supervisors of any county  
11 may provide partial ad valorem tax exemptions for commercial  
12 poultry houses in the manner provided in this section.

13 (2) (a) For any commercial poultry house constructed after  
14 January 1, 2002, the board of supervisors of any county may exempt  
15 a portion of the assessed value of such poultry house in the  
16 manner provided in this subsection (2). The amount of such  
17 exemption shall not exceed one-third (1/3) of the assessed value  
18 of the commercial poultry house for the year for which an  
19 exemption is granted, and the time for the exemption shall be for  
20 a period not to exceed three (3) years which shall begin to run on  
21 the date of completion of the commercial poultry house. The date  
22 of completion of a commercial poultry house shall be the date on  
23 which operations of the poultry house begin.

24 (b) Any request for an exemption under this subsection  
25 (2) must be made in writing on an application form prescribed by  
26 the board of supervisors providing full information about the  
27 property for which the exemption is requested. The granting of



28 each individual exemption under this subsection (2) shall be  
29 recorded in the official minutes of the board of supervisors.

30 (c) Any exemption granted under this subsection (2)  
31 shall be in addition to all other exemptions heretofore granted by  
32 the laws of the State of Mississippi.

33 (3) (a) For any commercial poultry house constructed before  
34 January 1, 2002, the board of supervisors of any county may exempt  
35 a portion of the assessed value of any such poultry house in the  
36 manner provided in this subsection (3). The amount of such  
37 exemption shall not exceed one-third (1/3) of the assessed value  
38 of the commercial poultry house for the year for which an  
39 exemption is granted. The time for such exemption shall be as  
40 follows: (i) the exemption may be for a period of one (1) year  
41 for a commercial poultry house that has been in operation at least  
42 three (3) years; (ii) the exemption may be for a period not to  
43 exceed two (2) years for a commercial poultry house that has been  
44 in operation at least one (1) year but less than three (3) years;  
45 and (iii) the exemption may be for a period not to exceed three  
46 (3) years for a commercial poultry house that has been in  
47 operation less than one (1) year.

48 (b) Any request for an exemption under this subsection  
49 (3) must be made in writing on an application form prescribed by  
50 the board of supervisors providing full information about the  
51 property for which the exemption is requested. The granting of  
52 each individual exemption under this subsection (3) shall be  
53 recorded in the official minutes of the board of supervisors.

54 (c) Any exemption granted under this subsection (3)  
55 shall be in addition to all other exemptions heretofore granted by  
56 the laws of the State of Mississippi.

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

