

By: Senator(s) Harvey

To: Finance

SENATE BILL NO. 2951

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972
2 TO EXTEND THE REPEALER ON THE FOREST ACREAGE TAX; AND FOR RELATED
3 PURPOSES.

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

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

7 49-19-115. (1) The board of supervisors of all counties are
8 hereby directed to levy a special tax to be known as "the forest
9 acreage tax." Such tax shall be Two Cents (2¢) per acre on all
10 timbered and uncultivable lands in the county in order to
11 receive the financial and supervisory cooperation of the State
12 Forestry Commission in carrying out organized forest fire control
13 and other provisions of Sections 49-19-111 through 49-19-117.

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

	Increase	Total Acreage Tax
20		
21		
22	Fiscal year ending	
23	September 30, 1990.....	3¢ per acre 5¢ per acre
24	Fiscal year ending	
25	September 30, 1991.....	2¢ per acre 7¢ per acre
26	Fiscal year ending	
27	September 30, 1992.....	2¢ per acre 9¢ per acre



28 Upon completion of the third year, the total acreage tax
29 shall remain at the Nine Cents (9¢) per acre per year, provided
30 that this subsection shall stand repealed from and after June 30,
31 2004.

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

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

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

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

