

By: Representatives Eaton, Taylor, Ellzey

To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1483

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, 2003, the board of supervisors of any county may exempt
15 from ad valorem taxation, except ad valorem taxes for school
16 district purposes, a portion of the assessed value of such poultry
17 house in the manner provided in this subsection (2). The amount
18 of such exemption shall not exceed one-third (1/3) of the assessed
19 value of the commercial poultry house for the year for which an
20 exemption is granted, and the time for the exemption shall be for
21 a period not to exceed three (3) years which shall begin to run on
22 the date of completion of the commercial poultry house. The date
23 of completion of a commercial poultry house shall be the date on
24 which operations of the poultry house begin.

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



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

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

34 (3) (a) For any commercial poultry house constructed before
35 January 1, 2003, the board of supervisors of any county may exempt
36 from ad valorem taxation, except ad valorem taxes for school
37 district purposes, a portion of the assessed value of any such
38 poultry house in the manner provided in this subsection (3). The
39 amount of such exemption shall not exceed one-third (1/3) of the
40 assessed value of the commercial poultry house for the year for
41 which an exemption is granted. The time for such exemption shall
42 be as follows: (i) the exemption may be for a period of one (1)
43 year for a commercial poultry house that has been in operation at
44 least three (3) years; (ii) the exemption may be for a period not
45 to exceed two (2) years for a commercial poultry house that has
46 been in operation at least one (1) year but less than three (3)
47 years; and (iii) the exemption may be for a period not to exceed
48 three (3) years for a commercial poultry house that has been in
49 operation less than one (1) year.

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

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

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

