To: Ways and Means

MISSISSIPPI LEGISLATURE
REGULAR SESSION 2003
By: Representatives Eaton, Taylor, Ellzey
To: Ways and Means

COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1483

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

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

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

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

(b) Any request for an exemption under this subsection must be made in writing on an application form prescribed by the board of supervisors providing full information about the property for which the exemption is requested. The granting of
each individual exemption under this subsection (2) shall be recorded in the official minutes of the board of supervisors.

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

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

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

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

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