

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.

