

By: Senator(s) Stogner

To: Finance

SENATE BILL NO. 2518

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.

