

By: Senator(s) Harvey

To: Finance

SENATE BILL NO. 2888

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,
2 TO REMOVE 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 Fiscal year ending		
21 September 30, 1990.....	3¢ per acre	5¢ per acre
22 Fiscal year ending		
23 September 30, 1991.....	2¢ per acre	7¢ per acre
24 Fiscal year ending		
25 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 * * *.

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

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

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

40 * * *

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

