

By: Senator(s) Michel, Chaney, Posey, Kirby, Nunnelee, White, King, Dearing, Wilemon, Flowers, Walley, Williamson, Browning, Albritton, Davis, Clarke, Pickering, Hewes, Hyde-Smith, Jackson (15th), Doxey, Morgan, Brown, Ross To: Finance

SENATE BILL NO. 2449

1 AN ACT TO PROVIDE THAT POLLUTION CONTROL EQUIPMENT MANDATED  
2 BY FEDERAL OR STATE LAW OR REGULATION SHALL BE EXEMPT FROM AD  
3 VALOREM TAXATION; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** (1) Pollution control equipment purchased after  
6 July 1, 2005, by manufacturers or custom processors for industrial  
7 use shall be exempt from ad valorem taxation.

8 (2) As used in this section, "pollution control equipment"  
9 means equipment, devices, machinery or systems used or acquired to  
10 prevent, control, monitor or reduce air, water or groundwater  
11 pollution, or solid or hazardous waste as required by federal or  
12 state law or regulation.

13 **SECTION 2.** This act shall take effect and be in force from  
14 and after July 1, 2005.