

By: Representative Warren

To: Forestry

HOUSE BILL NO. 781

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,  
2 WHICH LEVIES THE FOREST ACREAGE TAX, TO EXTEND THE DATE OF REPEAL;  
3 AND FOR RELATED 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		
21		
22	Fiscal year ending	
23	September 30, 1990.....	3¢ per acre 5¢ per acre
24	Fiscal year ending	
25	September 30, 1991.....	2¢ per acre 7¢ per acre
26	Fiscal year ending	
27	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, provided  
30 that this subsection shall stand repealed from and after June 30,  
31 2008.

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

35           (4) Those homeowners described in Section 27-33-67(2), who  
36 qualify for the exemptions allowed in Article 1, Chapter 33, Title  
37 27, Mississippi Code of 1972, shall be exempt from any forest  
38 acreage tax levied pursuant to this section.

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

42           (6) This section shall be repealed on June 30, 2008.

43           **SECTION 2.** This act shall take effect and be in force from  
44 and after July 1, 2006.