

By: Senator(s) Williamson

To: Finance

SENATE BILL NO. 2363

1 AN ACT TO EXEMPT 25% OF THE ASSESSED VALUE OF EGG HOUSES,
2 PULLET HOUSES AND BROILER HOUSES FROM AD VALOREM TAXATION; AND FOR
3 RELATED PURPOSES.

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

5 **SECTION 1.** From and after January 1, 2007, twenty-five
6 percent (25%) of the assessed value of all egg houses, pullet
7 houses and broiler houses shall be exempt from all ad valorem
8 taxation.

9 **SECTION 2.** Nothing in this act shall affect or defeat any
10 claim, assessment, appeal, suit, right or cause of action for
11 taxes due or accrued under the ad valorem tax laws before the date
12 on which this act becomes effective, whether such claims,
13 assessments, appeals, suits or actions have been begun before the
14 date on which this act becomes effective or are begun thereafter;
15 and the provisions of the ad valorem tax laws are expressly
16 continued in full force, effect and operation for the purpose of
17 the assessment, collection and enrollment of liens for any taxes
18 due or accrued and the execution of any warrant under such laws
19 before the date on which this act becomes effective, and for the
20 imposition of any penalties, forfeitures or claims for failure to
21 comply with such laws.

22 **SECTION 3.** This act shall take effect and be in force from
23 and after its passage.