

By: Senator(s) Doxey

To: Rules

SENATE CONCURRENT RESOLUTION NO. 509

1 A CONCURRENT RESOLUTION TO CREATE A STUDY COMMITTEE TO STUDY
2 THE AD VALOREM TAXATION OF LAND USED FOR AGRICULTURAL PURPOSES AND
3 TO MAKE RECOMMENDATIONS THEREON TO THE LEGISLATURE.

4 WHEREAS, agriculture is vital to the economy of this state
5 and the well-being of its citizens; and

6 WHEREAS, complaints have arisen over the years regarding the
7 valuation of land used for agricultural purposes, especially with
8 regard to the valuation of timberland; and

9 WHEREAS, it is vital to ensure that the valuation of all land
10 used for agricultural purposes is fair and equitable:

11 NOW, THEREFORE, BE IT RESOLVED BY THE MISSISSIPPI STATE
12 SENATE, THE HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That:

13 (1) There is hereby created a study committee on the
14 valuation and ad valorem taxation of land used for agricultural
15 purposes. The committee shall make a report of its findings and
16 recommendations to the Legislature during the 2007 Regular
17 Session, including any recommended legislation.

18 (2) The committee shall be composed of the following
19 members:

20 (a) The Chairman of the Senate Finance Committee;

21 (b) The Chairman of the House Ways and Means Committee;

22 (c) The State Treasurer, or his designee;

23 (d) The Executive Director of the Department of Finance
24 and Administration;

25 (e) The State Auditor, or his designee;

26 (f) One (1) member designated by the State Tax
27 Commission;

28 (g) One (1) member designated by the State Board of
29 Public Accountancy;

30 (h) One (1) member designated by the President of The
31 Mississippi Bar from the Taxation Section of The Mississippi Bar;

32 (i) One (1) member designated by the Mississippi
33 Supervisors Association;

34 (j) One (1) member designated by the Mississippi
35 Municipal Association; and

36 (k) Three (3) representatives of the general public,
37 one (1) designated by the Governor, one (1) by the Lieutenant
38 Governor and one (1) by the Speaker of the House of
39 Representatives.

40 Appointments shall be made within thirty (30) days after the
41 adoption of this resolution by the Legislature, and, within
42 fifteen (15) days thereafter on a day to be designated jointly by
43 the Lieutenant Governor and the Speaker of the House, the
44 committee shall meet and organize by selecting from its membership
45 a chairman and a vice chairman. The vice chairman shall also
46 serve as secretary and shall be responsible for keeping all
47 records of the committee. A majority of the members of the
48 committee shall constitute a quorum. In the selection of its
49 officers and the adoption of rules, resolutions and reports, an
50 affirmative vote of a majority of the committee shall be required.
51 All members shall be notified in writing of all meetings, such
52 notices to be mailed at least five (5) days prior to the date on
53 which a meeting is to be held.

54 (3) The committee shall study and make recommendations with
55 respect to the valuation and ad valorem taxation of land used for
56 agricultural purposes.

57 (4) Members of the committee who are not legislators, state
58 officials or state employees shall be compensated at the per diem
59 rate authorized by Section 25-3-69, Mississippi Code of 1972, and
60 shall be reimbursed in accordance with Section 25-3-41,

61 Mississippi Code of 1972, for mileage and actual expenses incurred
62 in the performance of their duties. Legislative members of the
63 committee shall be paid from the contingent expense funds of their
64 respective houses in the same manner as provided for committee
65 meetings when the Legislature is not in session; however, no per
66 diem or expense for attending meetings of the committee will be
67 paid while the Legislature is in session. No committee member may
68 incur per diem, travel or other expenses unless previously
69 authorized by vote, at a meeting of the committee, which action
70 shall be recorded in the official minutes of the meeting.
71 Nonlegislative members shall be paid from any funds made available
72 to the committee for that purpose.

73 (5) The committee shall utilize clerical and legal staff
74 already employed by the Legislature and any other staff assistance
75 made available to it. To effectuate the purpose of this
76 resolution, any department, division, board, bureau, commission or
77 agency of the state or of any political subdivision thereof shall,
78 at the request of the chairman of the committee, provide to the
79 committee such facilities, assistance and data as will enable the
80 committee properly to carry out its task.

81 (6) Upon presentation of its report to the 2007 Regular
82 Session, the committee shall be dissolved.