

By: Senator(s) Turner

To: Local and Private;
Finance

SENATE BILL NO. 3224

1 AN ACT TO AUTHORIZE THE BOARD OF SUPERVISORS OF CLAY COUNTY,
2 MISSISSIPPI, AND THE GOVERNING AUTHORITIES OF WEST POINT,
3 MISSISSIPPI, TO REVOKE CERTAIN AD VALOREM TAX EXEMPTIONS GRANTED
4 BY THEM IF THE FACILITY TO WHICH THE EXEMPTION APPLIES IS CLOSED;
5 AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** The Board of Supervisors of Clay County,
8 Mississippi, is authorized and empowered, in its discretion, to
9 revoke any ad valorem tax exemption that it granted pursuant to
10 Section 27-31-101 et seq. if the facility to which the exemption
11 applies is closed.

12 **SECTION 2.** The governing authorities of the City of West
13 Point, Mississippi, are authorized and empowered, in their
14 discretion, to revoke any ad valorem tax exemption that it granted
15 pursuant to Section 27-31-101 et seq. if the facility to which the
16 exemption applies is closed.

17 **SECTION 3.** This act shall stand repealed from and after
18 September 1, 2007.

19 **SECTION 4.** This act shall take effect and be in force from
20 and after its passage.