

By: Senator(s) Doxey

To: Rules

SENATE CONCURRENT RESOLUTION NO. 537

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; NOW,
11 THEREFORE,

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

14 (1) There is hereby created a study committee on the
15 valuation and ad valorem taxation of land used for agricultural
16 purposes. The committee shall make a report of its findings and
17 recommendations to the Legislature during the 2008 Regular
18 Session, including any recommended legislation.

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

- 21 (a) The Chairman of the Senate Finance Committee;
- 22 (b) The Chairman of the House Ways and Means Committee;
- 23 (c) The State Treasurer, or his designee;
- 24 (d) The Executive Director of the Department of Finance
25 and Administration;
- 26 (e) The State Auditor, or his designee;

- 27 (f) One (1) member designated by the State Tax
28 Commission;
- 29 (g) One (1) member designated by the State Board of
30 Public Accountancy;
- 31 (h) One (1) member designated by the President of The
32 Mississippi Bar from the Taxation Section of The Mississippi Bar;
- 33 (i) One (1) member designated by the Mississippi
34 Supervisors Association;
- 35 (j) One (1) member designated by the Mississippi
36 Municipal Association; and
- 37 (k) Three (3) representatives of the general public,
38 one (1) designated by the Governor, one (1) by the Lieutenant
39 Governor and one (1) by the Speaker of the House of
40 Representatives.

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

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

58 (4) Members of the committee who are not legislators, state
59 officials or state employees shall be compensated at the per diem

60 rate authorized by Section 25-3-69, Mississippi Code of 1972, and
61 shall be reimbursed in accordance with Section 25-3-41,
62 Mississippi Code of 1972, for mileage and actual expenses incurred
63 in the performance of their duties. Legislative members of the
64 committee shall be paid from the contingent expense funds of their
65 respective houses in the same manner as provided for committee
66 meetings when the Legislature is not in session; however, no per
67 diem or expense for attending meetings of the committee will be
68 paid while the Legislature is in session. No committee member may
69 incur per diem, travel or other expenses unless previously
70 authorized by vote, at a meeting of the committee, which action
71 shall be recorded in the official minutes of the meeting.
72 Nonlegislative members shall be paid from any funds made available
73 to the committee for that purpose.

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

82 (6) Upon presentation of its report to the 2008 Regular
83 Session, the committee shall be dissolved.