

By: Representative White

To: Revenue and Expenditure  
General Bills

HOUSE BILL NO. 477

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,  
2 TO EXTEND THE REPEALER ON THE PROVISION OF LAW THAT REQUIRES  
3 CERTAIN COUNTIES TO LEVY A FOREST ACREAGE TAX; AND FOR RELATED  
4 PURPOSES.

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

6 **SECTION 1.** Section 49-19-115, Mississippi Code of 1972, is  
7 amended as follows:

8 49-19-115. (1) The board of supervisors of all counties are  
9 hereby directed to levy a special tax to be known as "the forest  
10 acreage tax." Such tax shall be Two Cents (2¢) per acre on all  
11 timbered and uncultivable lands in the county in order to  
12 receive the financial and supervisory cooperation of the State  
13 Forestry Commission in carrying out organized forest fire control  
14 and other provisions of Sections 49-19-111 through 49-19-117.

15 (2) In addition to the tax levied under subsection (1) of  
16 this section, the board of supervisors of all counties are hereby  
17 directed to levy an additional forest acreage tax on all timbered  
18 and uncultivable lands in the county beginning October 1, 1989,



19 and continuing for three (3) succeeding years in the following  
20 amounts:

	Total Acreage	
	Increase	Tax
21 Fiscal year ending		
22 September 30, 1990.....	3¢ per acre	5¢ per acre
23 Fiscal year ending		
24 September 30, 1991.....	2¢ per acre	7¢ per acre
25 Fiscal year ending		
26 September 30, 1992.....	2¢ per acre	9¢ per acre

27 Upon completion of the third year, the total acreage tax  
28 shall remain at the Nine Cents (9¢) per acre per year.

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

32 (4) Those homeowners described in Section 27-33-67(2), who  
33 qualify for the exemptions allowed in Article 1, Chapter 33, Title  
34 27, Mississippi Code of 1972, shall be exempt from any forest  
35 acreage tax levied pursuant to this section.

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

39 (6) This section shall be repealed on June 30, \* \* \*2019.

40 **SECTION 2.** This act shall take effect and be in force from  
41 and after June 30, 2016.

