

By: Representative Morgan

To: Forestry

HOUSE BILL NO. 423

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972, TO
2 DELETE THE REPEAL DATE OF JUNE 30, 2020, ON THE PROVISION OF LAW
3 THAT REQUIRES THE BOARDS OF SUPERVISORS OF COUNTIES TO LEVY THE
4 FOREST ACREAGE TAX; AND FOR RELATED 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:

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

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

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

34 (4) Those homeowners described in Section 27-33-67(2), who
35 qualify for the exemptions allowed in Article 1, Chapter 33, Title
36 27, Mississippi Code of 1972, shall be exempt from any forest
37 acreage tax levied pursuant to this section.

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

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42 **SECTION 2.** This act shall take effect and be in force from
43 and after July 1, 2018.

