

By: Representative Calhoun

To: Ways and Means

HOUSE BILL NO. 851

1 AN ACT TO PROVIDE THAT THE STATE OF MISSISSIPPI SHALL
 2 REIMBURSE THE CITY OF JACKSON, MISSISSIPPI, FOR THE AD VALOREM TAX
 3 LOSS SUSTAINED BY THE CITY AS A RESULT OF OWNERSHIP OF PROPERTY BY
 4 THE STATE IN THE CITY; TO PROVIDE THAT THE MONIES REIMBURSED TO
 5 THE CITY OF JACKSON UNDER THIS ACT SHALL BE USED BY THE CITY TO
 6 PAY INCREASED INFRASTRUCTURE AND LAW ENFORCEMENT AND OTHER PUBLIC
 7 SAFETY COSTS THE CITY INCURS AS A RESULT OF BEING THE SEAT OF
 8 STATE GOVERNMENT; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** (1) Beginning July 1, 2019, and each succeeding
 11 July 1 thereafter, the State of Mississippi shall reimburse the
 12 City of Jackson, Mississippi, for the ad valorem tax loss that the
 13 city sustains as a result of the ownership of the property
 14 described in Section 27-31-1(b), Mississippi Code of 1972, by the
 15 State of Mississippi. The term "ad valorem tax loss" as used in
 16 this section means the amount of ad valorem tax revenue that the
 17 City of Jackson would have received from ad valorem taxation of
 18 the property described in Section 27-31-1(b), Mississippi Code of
 19 1972, if such property was not exempt from ad valorem taxation as
 20 a result of its ownership by the State of Mississippi. The monies
 21 reimbursed to the City of Jackson under this section shall be used



22 by the city to pay increased infrastructure and law enforcement
23 and other public safety costs the city incurs as a result of being
24 the seat of state government.

25 (2) For the purposes of this section, the property described
26 in Section 27-31-1(b), Mississippi Code of 1972, that is owned by
27 the State of Mississippi shall be assessed as nearly as is
28 practicable in the same manner and in accordance with the same
29 procedure for the assessment of property under Sections 27-35-1
30 through 27-35-167, Mississippi Code of 1972.

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

