

By: Representative Ellzey

To: Ways and Means

HOUSE BILL NO. 286

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO PAY
2 AD VALOREM TAXES ON POULTRY HOUSES THAT PRODUCE CHICKEN BROILERS
3 FOR SALE AT WHOLESALE IN AN AMOUNT EQUAL TO THE AMOUNT OF THE AD
4 VALOREM TAXES SO PAID; AND FOR RELATED PURPOSES. BE IT ENACTED BY
5 THE LEGISLATURE OF THE STATE OF MISSISSIPPI:
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7 SECTION 1. For any taxpayer who pays to a county,
8 municipality, school district, levee district or any other taxing
9 authority of the state or a political subdivision thereof, ad
10 valorem taxes imposed on poultry houses that produce chicken
11 broilers for sale at wholesale, there shall be allowed a credit
12 against the income taxes imposed by this chapter in an amount
13 equal to the amount of the ad valorem taxes so paid for the
14 taxable year. The credit may be claimed only for the year in
15 which the ad valorem taxes are paid.

16 SECTION 2. Nothing in this act shall affect or defeat any
17 claim, assessment, appeal, suit, right or cause of action for
18 taxes due or accrued under the income tax laws before the date on
19 which this act becomes effective, whether such claims,
20 assessments, appeals, suits or actions have been begun before the
21 date on which this act becomes effective or are begun thereafter;
22 and the provisions of the income tax laws are expressly continued
23 in full force, effect and operation for the purpose of the
24 assessment, collection and enrollment of liens for any taxes due
25 or accrued and the execution of any warrant under such laws before
26 the date on which this act becomes effective, and for the
27 imposition of any penalties, forfeitures or claims for failure to
28 comply with such laws.

29 SECTION 3. Section 1 of this act shall be codified in
30 Chapter 7, Title 27, Mississippi Code of 1972.

31 SECTION 4. This act shall take effect and be in force from
32 and after January 1, 1999.