

By: Senator(s) Cuevas

To: Finance

SENATE BILL NO. 2455

1 AN ACT TO EXEMPT HOMESTEAD PROPERTY THAT IS LOCATED WITHIN
2 ONE MILE OF A SANITARY LANDFILL FROM AD VALOREM TAXATION; AND FOR
3 RELATED PURPOSES.

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

5 **SECTION 1.** (1) Homestead property that is located within
6 one (1) mile of a sanitary landfill shall be exempt from ad
7 valorem taxation.

8 (2) As used in this section:

9 (a) "Homestead" shall have the meaning ascribed to such
10 term in Section 27-33-19.

11 (b) "Sanitary landfill" shall have the meaning ascribed
12 to such term in Section 17-17-3.

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

26 **SECTION 3.** This act shall take effect and be in force from
27 and after October 1, 2002.

