

By: Senator(s) Michel, Albritton, Butler,  
Doxey, Hyde-Smith, Jackson (11th), Jackson  
(32nd), Pickering, White, Williamson

To: Finance

SENATE BILL NO. 3182

1 AN ACT TO PROVIDE THAT CERTAIN POLLUTION CONTROL EQUIPMENT  
2 MANDATED BY FEDERAL OR STATE LAW OR REGULATION SHALL BE EXEMPT  
3 FROM AD VALOREM TAXATION EXCEPT AD VALOREM TAXATION FOR SCHOOL  
4 DISTRICT PURPOSES, FOR A PERIOD OF TEN YEARS FROM THE DATE OF  
5 INSTALLATION OF THE EQUIPMENT; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** (1) Pollution control equipment installed after  
8 July 1, 2007, by manufacturers or custom processors for industrial  
9 use shall be exempt from ad valorem taxation, except ad valorem  
10 taxes for school district purposes, for a period of ten (10) years  
11 from the date of installation of the equipment.

12 (2) As used in this section, "pollution control equipment"  
13 means equipment, devices, machinery or systems that are used  
14 exclusively and directly to prevent, control, monitor or reduce  
15 air, water or groundwater pollution, or solid or hazardous waste  
16 as required by federal or state law or regulation.

17 **SECTION 2.** This act shall take effect and be in force from  
18 and after July 1, 2007.