MISSISSIPPI LEGISLATURE REGULAR SESSION 2016

By: Senator(s) Browning To: Forestry; Finance

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 2321

AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972, TO EXTEND THE REPEAL DATE ON THE AUTHORITY OF COUNTY BOARDS OF SUPERVISORS TO LEVY THE FOREST ACREAGE TAX; AND FOR RELATED PURPOSES.

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

SECTION 1. Section 49-19-115, Mississippi Code of 1972, is amended as follows:

49-19-115. (1) The board of supervisors of all counties are hereby directed to levy a special tax to be known as "the forest acreage tax." Such tax shall be Two Cents (2¢) per acre on all timbered and uncultivatable lands in the county in order to receive the financial and supervisory cooperation of the State Forestry Commission in carrying out organized forest fire control and other provisions of Sections 49-19-111 through 49-19-117.

(2) In addition to the tax levied under subsection (1) of this section, the board of supervisors of all counties are hereby directed to levy an additional forest acreage tax on all timbered and uncultivatable lands in the county beginning October 1, 1989,

and continuing for three (3) succeeding years in the following amounts:

	Increase	Total Acreage Tax
Fiscal year ending September 30, 1990	3¢ per acre	5¢ per acre
Fiscal year ending September 30, 1991	2¢ per acre	7¢ per acre
Fiscal year ending September 30, 1992	2¢ per acre	9¢ per acre

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

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

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

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

(6) This section shall be repealed on June 30, *** * *** 2020.

SECTION 2. This act shall take effect and be in force from and after July 1, 2016.