


**ORDER: TABLE FREE PORT TAX EXEMPTION FROM SMW
MANUFACTURING UNTIL MAY 4, 2020 MEETING**


Motion was made by Brent Larson, duly seconded by Chad McLarty, to table the application for a Free Port Tax Exemption submitted by SMW Manufacturing until May 4th, 2020 meeting.

The vote on the motion was as follows:

Supervisor Brent Larson, voted yes
Supervisor Larry Gillespie, voted yes
Supervisor David Rikard, voted yes
Supervisor Chad McLarty, voted yes
Supervisor Mike Roberts, voted yes

After the vote, President Roberts, declared the motion carried, this the 20th day of April, 2020.


Mike Roberts, President
Board of Supervisors


Sherry Wall, Chancery Clerk

Lisa Carwyle

From: Sylvia Baker
Sent: Wednesday, April 8, 2020 9:38 AM
To: Lisa Carwyle; dodonnell@claytonodonnell.com
Cc: lscott@billturnerlaw.com
Subject: FW: For Board Agenda 4/20/2020 (SMW MFG Free Port Warehouse Application)
Attachments: 20200408084521258.pdf

Please add to the **April 20, 2020 agenda:**

Consider Free Port Tax Exemption from SMW MFG

Contacts at SMW are: **Chad Darnell SMW-CFO 248.303.8713** or **Lisa Scott (lscott@billturnerlaw.com)** at Turner Law, **PLLC 234.2248** or **202.5881**.

Thanks,

Sylvia Baker
Lafayette County
Tax Collector/Assessor
300 N. Lamar, Ste, 103
Oxford, MS 38655
662.234.5562

**FREEPORT WAREHOUSE
REPORT OF INVENTORY
JANUARY 20 22**

Name of Warehouse FREEPORT WAREHOUSE

Address 1000 N. 10th St. City Freeport County Jefferson

Inventory No. 1000 Report No. 44180

Date of Report 1/20/22 31,208.180

By [Signature]

By [Signature]

By [Signature]

By [Signature]



Office of the State Auditor

TECHNICALITIES

Shad White, State Auditor

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Q Can work in progress and raw materials be considered as part of free port warehouse tax exemptions?

A Under Section 27-31-52, the exemption applies to personal property either moving through the state or manufactured in the state pending transit to a final destination outside of the state or personal property stored that will transfer to not more than one other location within the state for production or processing that is then transported to a final destination outside of the state. Raw materials or work-in-progress would not qualify under Section 27-31-53. As the exemption is discretionary, the board must review the factual situation as it relates to the goods in question and determine if these goods meet the requirements set forth in the statute, and then decide whether to grant the exemption. (Attorney General's Opinion to Anderson, October 5, 2018)