

Free Port Warehouse Property Tax Exemption

An exemption from property taxes is available on finished goods inventory in transit to a destination outside Mississippi.

Program Facts

A full exemption from property taxes may be granted by local governing authorities on personal property that is being held and stored prior to transport to a final destination outside the state. The exemption may be granted for all local property taxes and may be granted for any period of time set by the local governing authority.

To apply, eligible companies should contact the county board of supervisors and the municipal authorities for an exemption from these property taxes.

For further details, see the Mississippi Tax Incentives, Exemptions, and Credits on the State Tax Commission's website <http://www.mstc.state.ms.us/revenue/incentive/2008IncentiveBook.pdf>, or Section 27-31-51 through 27-31-61, MS Code 1972, Annotated. To request these documents or for assistance, contact the State Tax Commission at (601)923-7635 or the Financial Resources Division at financial@mississippi.org or (601)359-3552.