

Received: from mercury.its.state.ms.us  
by governor.state.ms.us; Tue, 07 Nov 2000 08:29:02 -0600  
Received: from mx1.its.state.ms.us ([192.42.4.253]) by  
mercury.its.state.ms.us (Netscape Messaging Server 4.15) with  
SMTP id G3NSYI00.BX1 for <governor@governor.state.ms.us>; Tue, 7  
Nov 2000 08:44:42 -0600  
Received: from sunlold.its.state.ms.us (sunlold.its.state.ms.us [192.42.4.37])  
by mx1.its.state.ms.us (8.10.0/8.10.0) with ESMTP id eA7Eidr23194  
for <governor@governor.state.ms.us>; Tue, 7 Nov 2000 08:44:39 -0600 (CST)  
Received: (from nobody@localhost)  
by sunlold.its.state.ms.us (8.8.8+Sun/8.8.8) id IAA16191;  
Tue, 7 Nov 2000 08:44:49 -0600 (CST)  
Date: Tue, 7 Nov 2000 08:44:49 -0600 (CST)  
Message-Id: <200011071444.IAA16191@sunlold.its.state.ms.us>  
To: governor@governor.state.ms.us  
From: grealty@dixie-net.com (Gregory B. Gresham)  
Subject: Comments to the Governor

Below is the result of your feedback form. It was submitted by  
Gregory B. Gresham (grealty@dixie-net.com) on Tuesday, November 7, 2000 at 08:44:48

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Issue: taxes on small business

Street\_Address: P. O. Box 471

City: Holly Springs

State: MS

Zip\_Code: 38635

Phone: 662 252-4508

Message: Congratulations on your apparent success in acquiring the Nissan Plant. It should be a big boost to our state in terms of both economics and reputation.

I would like to point out that study after study has shown that small businesses account for more new job creation than any other segment of employers. In our state small business are the class of taxpayers that have been chosen to subsidize the tax breaks afforded to almost every other class of taxpayers. If you are a homeowner you get a tax break. If you are a farmer you get a tax break. If you are a manufacturer you get a huge tax break. If you are a small business you get a huge tax bill.

For example, if I were to invest money in a facility that would manufacture wood pallets and agreed to hire 10 employees, I would be eligible to receive a property tax abatement for 10 years. If I invested the same amount of money in a service or retail business and hired over 40 people at higher wages than the above example I get no tax relief whatsoever. I would have put more Mississippians to work, generating more revenue for the state in terms of income taxes, sales taxes, etc. in order to subsidize the tax relief afforded the manufacturer. I ask you, is that fair?

In Marshall County we have business that have seen their property taxes increase by over 70% in the last four years without making any additional improvements to their property. I had a vacant lot that the taxes tripled on in one year as a sole result of a reappraisal. The counties in our state cannot increase their tax revenue on existing tax rolls by over 10% in one year. That offers no protection to individual property or business owners. If every county takes the 10% increase every year we can see taxes increase four or five fold in our lifetime. The present tax structure in this state is fast becoming a disincentive for small business to locate or start up in our state.

I hope that before the next session of the legislature your office can come up with some plan to give the business that drive the economy of our state and our nation some of the same considerations that are given to every other class of taxpayer.

Sincerely,

Gregory B. Gresham

submit: submit

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