

By: Representative Broomfield

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1213

1 AN ACT TO PROVIDE THAT PROPERTY OTHERWISE ELIGIBLE FOR  
2 TREATMENT AS CLASS I SINGLE-FAMILY, OWNER-OCCUPIED, RESIDENTIAL  
3 REAL PROPERTY SHALL NOT BE ELIGIBLE FOR TREATMENT AS CLASS I  
4 PROPERTY AND SHALL BE TREATED AS CLASS II PROPERTY IF THE OWNER OF  
5 THE PROPERTY OR THE OWNER'S SPOUSE HAS FAILED TO COMPLY WITH THE  
6 ROAD AND BRIDGE PRIVILEGE TAX LAWS OR ASSERTS THAT ANY MOTOR  
7 VEHICLE OWNED BY OR IN THE POSSESSION OF ANY SUCH PERSON HAS ITS  
8 LEGAL SITUS IN A MUNICIPALITY, COUNTY OR OTHER TAXING DISTRICT  
9 OTHER THAN WHERE THE PROPERTY IS LOCATED; AND FOR RELATED  
10 PURPOSES.

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

12 SECTION 1. Property otherwise eligible for treatment as  
13 Class I single-family, owner-occupied, residential real property  
14 shall not be eligible for treatment as Class I property and shall  
15 be treated as Class II property if the owner of the property or  
16 the owner's spouse has failed to comply with the road and bridge  
17 privilege tax laws or asserts that any motor vehicle owned by or  
18 in the possession of any such person, or both, has its legal situs  
19 in a municipality, county or other taxing district other than that  
20 where the property is located.

21 SECTION 2. Section 1 of this act shall be codified in  
22 Chapter 35, Title 27, Mississippi Code of 1972.

23 SECTION 3. This act shall take effect and be in force from  
24 and after its passage.