By: Senator(s) Gollott, Cuevas, Woodfield,   To: Finance
Kirby, Browning, White (29th)

SENATE BILL NO. 2895

1   AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT ANY OWNER OF A MOBILE HOME WHO IS 65 YEARS OF AGE
3 OR OLDER AND WHO DOES NOT OWN THE PROPERTY UPON WHICH HIS MOBILE
4 HOME IS LOCATED SHALL BE ALLOWED AN EXEMPTION FROM ALL AD VALOREM
5 TAXES ON NOT IN EXCESS OF $6,000.00 OF THE ASSESSED VALUE OF THE
6 MOBILE HOME IF SUCH MOBILE HOME IS OCCUPIED AS HIS PRIMARY HOME;
7 AND FOR RELATED PURPOSES.

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

9   SECTION 1. Section 27-53-27, Mississippi Code of 1972, is

10 amended as follows:

11   27-53-27. (1) The following are exempt from the taxes

12 authorized by this chapter:

13   (a) House trailers subject to the motor vehicle ad

14 valorem tax law.

15   (b) Any mobile home located on land which is owned by

16 the same person owning and occupying said mobile home which was

17 assessed on the land rolls at the effective date of this chapter.

18   (c) Mobile homes owned by and/or in the possession of a

19 dealer as merchandise.

20   (d) Any nonresident member of the armed forces of the

21 United States of America owning and living in a mobile home within

22 the state in compliance with military orders.

23   (2) Any mobile homeowner who is sixty-five (65) years of age

24 or older or who is totally disabled and who does not own the land

25 upon which his mobile home is located shall be allowed an

26 exemption from all ad valorem taxes on not in excess of Six

27 Thousand Dollars ($6,000.00) of the assessed value of the mobile

28 home if such mobile home is occupied as his primary home.

29   (3) To qualify for the exemption provided for in subsection

30 (2) of this section because of disability, the mobile homeowner

31 must present proper proof of any of the following:

32   (a) Service-connected, total disability as an American

33 veteran who has been honorably discharged from military service.

34   (b) Classification as totally disabled under the

35 federal Social Security Act (42 USCA Section 416(i), the Railroad

36 Retirement Act or any other federal act approved by the State Tax

37 Commission.

38   (i) If a person is eligible for classification as

39 totally disabled under the federal acts referred to in this

40 subsection, but does not qualify to receive benefits thereunder

41 because his annual income exceeds an amount set as the maximum

42 allowed in qualifying to receive the benefits, then he is eligible

43 for the disability exemption specified in subsection (2) of this

44 section. Proper proof of such eligibility shall be determined by

45 the State Tax Commission.

46   (ii) If a person is eligible for classification as

47 totally disabled under the federal Social Security Act (42 USCA

48 Section 416(i)), but does not qualify to receive benefits

49 thereunder only because he has not made the necessary Social

50 Security contributions, then he is eligible for the disability

51 exemption specified in subsection (2) of this section. Proper

52 proof of such eligibility shall be determined by the State Tax

53 Commission.

54   (c) Classification as totally disabled under the

55 provisions of a retirement plan that is considered to be qualified

56 under the United States Internal Revenue Code. The determination

57 of whether or not a retirement plan is so qualified shall be made

58 by the State Tax Commission.

59   (d) Classification as totally disabled as determined by

60 the State Tax Commission pursuant to rules and regulations adopted

61 by the State Tax Commission.

62   Proper proof of classification as totally disabled under the

63 federal acts referred to in subsection (3)(b) or (3)(c) of this

64 section, including proof of the total disability and of

65 eligibility to qualify to receive benefits under the relevant

66 federal act or qualified retirement plan, shall be determined by

67 the State Tax Commission.

68   SECTION 2. This act shall take effect and be in force from

69 and after January 1, 2000.