

By: Janus, Creel

To: Ways and Means

HOUSE BILL NO. 1601

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

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

12 SECTION 1. Section 27-53-27, Mississippi Code of 1972, is
13 amended as follows:

14 27-53-27. (1) The following are exempt from the taxes
15 authorized by this chapter:

16 (a) In transit homes subject to the motor vehicle ad
17 valorem tax law.

18 (b) Any manufactured home or mobile home located on
19 land which is owned by the same person owning and occupying said
20 manufactured home or mobile home which was assessed on the land
21 rolls at the effective date of this chapter.

22 (c) Manufactured homes or mobile homes owned by and/or
23 in the possession of a dealer as merchandise.

24 (d) Any nonresident member of the armed forces of the
25 United States of America owning and living in a manufactured home
26 or mobile home within the state in compliance with military
27 orders.

28 (2) Any manufactured home or mobile home owned by a person
29 who is sixty-five (65) years of age or older or who is totally
30 disabled and who does not own the land upon which the manufactured

31 home or mobile home is located shall be allowed an exemption from
32 all ad valorem taxes on not in excess of Six Thousand Dollars
33 (\$6,000.00) of the assessed value of the manufactured home or
34 mobile home if such manufactured home or mobile home is occupied
35 as the person's primary home.

36 (3) To qualify for the exemption provided in subsection (2)
37 of this section because of disability, the owner of the
38 manufactured home or mobile home must present proper proof of any
39 of the following:

40 (a) Service-connected, total disability as an American
41 veteran who has been honorably discharged from military service.

42 (b) Classification as totally disabled under the
43 federal Social Security Act (42 USCA Section 416(i)), the Railroad
44 Retirement Act or any other federal act approved by the State Tax
45 Commission.

46 (i) If a person is eligible for classification as
47 totally disabled under the federal acts referred to in this
48 subsection (3), but does not qualify to receive benefits
49 thereunder because his annual income exceeds an amount set as the
50 maximum allowed in qualifying to receive the benefits, then he is
51 eligible for the disability exemption specified in subsection (2)
52 of this section. Proper proof of such eligibility shall be
53 determined by the State Tax Commission.

54 (ii) If a person is eligible for classification as
55 totally disabled under the federal Social Security Act (42 USCA
56 Section 416(i)), but does not qualify to receive benefits
57 thereunder only because he has not made the necessary Social
58 Security contributions, then he is eligible for the disability
59 exemption specified in subsection (2) of this section. Proper
60 proof of such eligibility shall be determined by the State Tax
61 Commission.

62 (c) Classification as totally disabled under the

63 provisions of a retirement plan that is considered to be qualified
64 under the United States Internal Revenue Code. The determination
65 of whether or not a retirement plan is so qualified shall be made
66 by the State Tax Commission.

67 (d) Classification as totally disabled as determined by
68 the State Tax Commission pursuant to rules and regulations adopted
69 by the State Tax Commission.

70 Proper proof of classification as totally disabled under the
71 federal acts referred to in this subsection (3), including proof
72 of the total disability and of eligibility to qualify to receive
73 benefits under the relevant federal act or qualified retirement
74 plan, shall be determined by the State Tax Commission.

75 SECTION 2. Nothing in this act shall affect or defeat any
76 claim, assessment, appeal, suit, right or cause of action for
77 taxes due or accrued under the ad valorem tax laws before the date
78 on which this act becomes effective, whether such claims,
79 assessments, appeals, suits or actions have been begun before the
80 date on which this act becomes effective or are begun thereafter;
81 and the provisions of the ad valorem tax laws are expressly
82 continued in full force, effect and operation for the purpose of
83 the assessment, collection and enrollment of liens for any taxes
84 due or accrued and the execution of any warrant under such laws
85 before the date on which this act becomes effective, and for the
86 imposition of any penalties, forfeitures or claims for failure to
87 comply with such laws.

88 SECTION 3. This act shall take effect and be in force from
89 and after January 1, 2001.