

By: Gollott

To: Finance

SENATE BILL NO. 3304

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.

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

11 SECTION 1. Section 27-53-27, Mississippi Code of 1972, is
 12 amended as follows:[CRG1]

13 27-53-27. (1) The following are exempt from the taxes
 14 authorized by this chapter:

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

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

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

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

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

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

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

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

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

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

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

61 (c) Classification as totally disabled under the
62 provisions of a retirement plan that is considered to be qualified
63 under the United States Internal Revenue Code. The determination
64 of whether or not a retirement plan is so qualified shall be made
65 by the State Tax Commission.

66 (d) Classification as totally disabled as determined by

67 the State Tax Commission pursuant to rules and regulations adopted
68 by the State Tax Commission.

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

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

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