

By: Representative Ellis

To: Public Utilities

HOUSE BILL NO. 593  
(As Passed the House)

1 AN ACT TO AMEND SECTION 27-53-5, MISSISSIPPI CODE OF 1972, TO  
2 AUTHORIZE, RATHER THAN REQUIRE, UTILITY COMPANIES TO FURNISH  
3 INFORMATION IDENTIFYING THEIR CUSTOMERS WHO RESIDE IN MANUFACTURED  
4 AND MOBILE HOMES TO THE COUNTY TAX COLLECTOR; AND FOR RELATED  
5 PURPOSES.

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

7 **SECTION 1.** Section 27-53-5, Mississippi Code of 1972, is  
8 amended as follows:

9 27-53-5. (1) It shall be the duty of the owner of a  
10 manufactured home or mobile home, not later than seven (7) days,  
11 Saturdays, Sundays and legal holidays excluded, after the date of  
12 purchase or entry into the county where the manufactured home or  
13 mobile home is located, to register such manufactured home or  
14 mobile home with the tax collector of the county where the  
15 manufactured home or mobile home is located. If a certificate of  
16 title has been issued or applied for concerning the manufactured  
17 home or mobile home, the original certificate of title or a copy  
18 of the application shall be presented to the tax collector at the  
19 time of the registration. The registration application for such  
20 manufactured home or mobile home shall contain the following  
21 information: name and address of owner, length and width of the  
22 manufactured home or mobile home, serial number of manufactured  
23 home or mobile home, make of manufactured home or mobile home,  
24 date of purchase, present market value, and address where  
25 manufactured home or mobile home is located if other than the  
26 address of the owner. At the time that an owner registers his  
27 manufactured home or mobile home, and before a registration  
28 certificate may be issued by the tax collector, the owner of the



29 manufactured home or mobile home shall pay a registration fee of  
30 One Dollar (\$1.00) to the county tax collector and provide proof  
31 of payment of the previous year's taxes unless the manufactured  
32 home or mobile home was purchased from a licensed dealer. It is  
33 also the duty of the owner of the manufactured home or mobile home  
34 to reregister his manufactured home or mobile home with the tax  
35 collector within seven (7) days after the relocation of such  
36 manufactured home or mobile home from one (1) location in the  
37 county to another location in the county in order that there will  
38 always be on file with the tax collector the current address of  
39 such manufactured home or mobile home.

40 (2) It shall be the duty of every manufactured home or  
41 mobile home owner to provide proof of registration in the county  
42 in which the manufactured home or mobile home is located and at  
43 the address at which utility service is to be provided, as  
44 required by subsection (1), to each utility company whose service  
45 is procured by the owner before the utility company shall connect  
46 its services. For purposes of this section, "utility" shall mean  
47 and include water, gas, electric and telephone services, including  
48 such utilities as are owned and operated by municipalities.

49 (3) No utility company shall connect, provide or transfer  
50 service without receiving and recording the number of the current  
51 registration certificate issue for the manufactured home or mobile  
52 home at the address where service will be connected, provided or  
53 transferred.

54 (4) It shall be the duty of every manufactured home or  
55 mobile home owner subject to the use tax levy in Section 27-67-5  
56 to provide proof of payment of such tax prior to the time of  
57 registration. If the manufactured home or mobile home has been  
58 registered in another county in this state, then the owner shall  
59 only need to show proof of such registration.

60 (5) Every utility company, in its discretion, may furnish to  
61 the county tax collector, upon request, the names and



62 addresses \* \* \* of all manufactured home or mobile home customers  
63 to whom the utility company provides a service.

64       **SECTION 2.** This act shall take effect and be in force from  
65 and after July 1, 2002.

