

By: Representative Espy

To: Ways and Means

HOUSE BILL NO. 1078

1 AN ACT TO AMEND SECTION 27-41-1, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT A TAX COLLECTOR SHALL ACCEPT PAYMENT FOR AD VALOREM
3 TAXES ON THE SAME DAY THAT A PERSON PRESENTS SUCH PAYMENT; AND FOR
4 RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-41-1, Mississippi Code of 1972, is
7 amended as follows:

8 27-41-1. Except as may otherwise be provided in Section
9 27-41-2, all state, county, school, road, levee and other taxing
10 districts and municipal ad valorem taxes, except ad valorem taxes
11 levied for county or district or municipal bonds and other
12 evidences of indebtedness for money borrowed, and interest
13 thereon, heretofore or hereafter assessed or levied shall be due,
14 payable and collectible by the tax collector and shall be paid on
15 or before the first day of February next succeeding the date of
16 the assessment and levying of such taxes. All taxes levied for
17 county and district and municipal bonds and interest thereon, or
18 betterment or improvement assessments, shall be paid by each
19 person assessed therewith on or before the first day of February
20 next succeeding the date of the assessment and levying of the
21 same, at the time of payment of the state and county ad valorem
22 taxes, except as otherwise hereinafter provided in this chapter.
23 The tax collector shall begin to accept payment for such ad
24 valorem taxes or assessments not later than December 26 of the
25 year prior to the year in which such taxes are required to be paid
26 and shall accept payment for ad valorem taxes on the same day that
27 a person presents such payment.



28 Any county may, by an order spread upon the minutes of the
29 board of supervisors, allow the acceptance of partial payments for
30 ad valorem taxes. Any municipality wherein municipal taxes are
31 not collected by the county may, by an order spread upon the
32 minutes of the governing authority of said municipality, allow the
33 acceptance of partial payments for ad valorem taxes. If said
34 partial payments are allowed by the county or municipality, said
35 partial payments shall be made as follows:

36 (a) One-half (1/2) of all ad valorem taxes due shall be
37 paid on or before February 1.

38 (b) One-fourth (1/4) of all ad valorem taxes, interest
39 and penalty due shall be paid on or before May 1.

40 (c) One-fourth (1/4) of all ad valorem taxes, interest
41 and penalty due shall be paid on or before July 1.

42 If any unpaid balance exists on August 1, then the lands
43 shall be sold at the land sale on the last Monday in August for
44 said unpaid balance.

45 All ad valorem taxes, however, assessed against motor
46 vehicles as prescribed by the Motor Vehicle Ad Valorem Tax Law of
47 1958, for any and all purposes and in any and all jurisdictions,
48 shall be paid in full on the date such taxes are due and payable.

49 **SECTION 2.** This act shall take effect and be in force from
50 and after its passage.

