

By: Representative Holland

To: Ways and Means

HOUSE BILL NO. 1714

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 AN HONORABLY DISCHARGED VETERAN OF THE ARMED FORCES AND WHO HAS
 4 A SERVICE-CONNECTED DISABILITY THAT IS PERMANENTLY AND TOTALLY
 5 DISABLING ACCORDING TO THE RULES AND REGULATIONS OF THE UNITED
 6 STATES DEPARTMENT OF VETERANS AFFAIRS SHALL BE ALLOWED AN
 7 EXEMPTION FROM ALL AD VALOREM TAXES ON NOT IN EXCESS OF \$7,500.00
 8 OF THE ASSESSED VALUE OF THE MANUFACTURED HOME OR MOBILE HOME IF
 9 SUCH PERSON OCCUPIES THE MANUFACTURED HOME OR MOBILE HOME AS HIS
 10 PRIMARY HOME, REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON
 11 WHICH THE MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE
 12 HOME AND LAND ARE ASSESSED; TO PROVIDE THAT A PERSON MAY NOT CLAIM
 13 THE EXEMPTION PROVIDED IN THIS ACT IF THE PERSON CLAIMS AN
 14 EXEMPTION UNDER THE HOMESTEAD EXEMPTION LAW; AND FOR RELATED
 15 PURPOSES.

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

17 **SECTION 1.** Section 27-53-27, Mississippi Code of 1972, is
 18 amended as follows:

19 27-53-27. (1) The following are exempt from the taxes
 20 authorized by this chapter:

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

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

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

29 (d) Any nonresident member of the Armed Forces of the
 30 United States of America owning and living in a manufactured home
 31 or mobile home within the state in compliance with military
 32 orders.



33 (2) Any owner of a manufactured home or mobile home who is
34 an honorably discharged veteran of the United States Armed Forces
35 and who has a service-connected disability that is permanently and
36 totally disabling according to the rules and regulations of the
37 United States Department of Veterans Affairs shall be allowed an
38 exemption from all ad valorem taxes on not in excess of Seven
39 Thousand Five Hundred Dollars (\$7,500.00) of the assessed value of
40 the manufactured home or mobile home if such person occupies the
41 manufactured home or mobile home as his primary home. Such person
42 shall be entitled to the exemption regardless of whether he owns
43 the land on which the manufactured home or mobile home is located
44 or how the manufactured home or mobile home and land are assessed.
45 However, no person may claim an exemption under this subsection
46 (2) if the person claims an exemption under the homestead
47 exemption law. To qualify for the exemption provided in this
48 subsection (2) the owner of the manufactured home or mobile home
49 must present proper proof that he is an honorably discharged
50 veteran of the United States Armed Forces and that he has a
51 service-connected disability that is permanently and totally
52 disabling according to the rules and regulations of the United
53 States Department of Veterans Affairs.

54 **SECTION 2.** Nothing in this act shall affect or defeat any
55 claim, assessment, appeal, suit, right or cause of action for
56 taxes due or accrued under the ad valorem tax laws before the date
57 on which this act becomes effective, whether such claims,
58 assessments, appeals, suits or actions have been begun before the
59 date on which this act becomes effective or are begun thereafter;
60 and the provisions of the ad valorem tax laws are expressly
61 continued in full force, effect and operation for the purpose of
62 the assessment, collection and enrollment of liens for any taxes
63 due or accrued and the execution of any warrant under such laws
64 before the date on which this act becomes effective, and for the



65 imposition of any penalties, forfeitures or claims for failure to
66 comply with such laws.

67 **SECTION 3.** This act shall take effect and be in force from
68 and after January 1, 2003.

