

By: Senator(s) Blackmon

To: Judiciary

SENATE BILL NO. 2557  
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 85-3-1, MISSISSIPPI CODE OF 1972, TO  
2 REVISE THE LIST OF PERSONAL PROPERTY EXEMPT FROM SEIZURE UNDER  
3 EXECUTION OR ATTACHMENT; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 85-3-1, Mississippi Code of 1972, is  
6 amended as follows:

7 85-3-1. There shall be exempt from seizure under execution  
8 or attachment:

9 (a) Tangible personal property of the following kinds  
10 selected by the debtor, not exceeding Ten Thousand Dollars  
11 (\$10,000.00) in cumulative value:

12 (i) Household goods, wearing apparel, books,  
13 animals or crops;

14 (ii) Motor vehicles;

15 (iii) Implements, professional books or tools of  
16 the trade;

17 (iv) Cash on hand;

18 (v) Professionally prescribed health aids.

19 Household goods, as used in this paragraph (a) means any item  
20 of tangible personal property worth less than Two Hundred Dollars  
21 (\$200.00). This paragraph (a) shall not apply to distress  
22 warrants issued for collection of taxes due the state or to wages  
23 described in Section 85-3-4.

24 (b) A mobile home, when owned and occupied as the  
25 residence of the debtor, not exceeding Ten Thousand Dollars  
26 (\$10,000.00) in value; in determining this value, existing  
27 encumbrances, including taxes and all other liens, shall be



28 deducted. A debtor is not entitled to the exemption of a mobile  
29 home as personal property who claims a homestead exemption under  
30 Section 85-3-21.

31 \* \* \*

32 (c) *All property, real, personal and mixed, for the*  
33 *collection or enforcement of any order or judgment, in whole or in*  
34 *part, issued by any court for civil or criminal contempt of said*  
35 *court; expressly excepted herefrom are such orders or judgments*  
36 *for the payment of alimony, separate maintenance and child support*  
37 *actions.*

38 (d) All property in this state, real, personal and  
39 mixed, for the satisfaction of a judgment or claim in favor of  
40 another state or political subdivision of another state for  
41 failure to pay that state's or that political subdivision's income  
42 tax on benefits received from a pension or other retirement plan,  
43 as used in this paragraph (d), "pension or other retirement plan"  
44 includes:

45 (i) An annuity, pension, or profit-sharing or  
46 stock bonus or similar plan established to provide retirement  
47 benefits for an officer or employee of a public or private  
48 employer or for a self-employed individual;

49 (ii) An annuity, pension, or military retirement  
50 pay plan or other retirement plan administered by the United  
51 States; and

52 (iii) An individual retirement account.

53 (e) Assets held in, or monies payable to the  
54 participant or beneficiary from, whether vested or not, a pension,  
55 profit-sharing, stock bonus or similar plan or contract  
56 established to provide retirement benefits for the participant or  
57 beneficiary, including a retirement plan for self-employed  
58 individuals, or an individual retirement account or an individual  
59 retirement annuity, including a simplified employee pension plan,



60 unless the plan, contract or account does not qualify under the  
61 applicable provisions of the Internal Revenue Code.

62 (f) Nothing in this section shall in any way affect the  
63 rights or remedies of the holder or owner of a statutory lien or  
64 voluntary security interest.

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

