AN ACT TO AUTHORIZE THE CERTIFICATE OF TITLE ISSUED FOR A MANUFACTURED HOME CLASSIFIED AS REAL PROPERTY TO BE DELIVERED TO THE STATE TAX COMMISSION FOR CANCELLATION; AND FOR RELATED PURPOSES.

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

SECTION 1. The certificate of title issued for a manufactured home that is classified as real property may be mailed or delivered to the State Tax Commission for cancellation. The State Tax Commission may require any documents or information that it considers necessary to be mailed or delivered to the commission along with the certificate of title.

SECTION 2. The provisions of this act shall be codified in Chapter 21 of Title 63, Mississippi Code of 1972.

SECTION 3. This act shall take effect and be in force from and after its passage.