

By: Representative Barnett

To: Ways and Means

HOUSE BILL NO. 1092

1 AN ACT TO AMEND SECTION 27-35-1, MISSISSIPPI CODE OF 1972, TO
2 REQUIRE THE STATE TAX COMMISSION OR OTHER TAXING POLITICAL
3 SUBDIVISIONS TO PROVIDE INFORMATION ABOUT SATISFYING TAX LIENS
4 WHEN REQUESTED; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-35-1, Mississippi Code of 1972, is
7 amended as follows:

8 27-35-1. (1) Taxes (state, county and municipal) assessed
9 upon lands or personal property, excepting motor vehicles as
10 defined by the Motor Vehicle Ad Valorem Tax Law of 1958, Sections
11 27-51-1 through 27-51-49, shall bind the same and be entitled to
12 preference over all judgments, executions, encumbrances or liens
13 whensoever created; and all such taxes assessed shall be a lien
14 upon and bind the property assessed. Except as provided in
15 subsection (3) of this section, the aforesaid tax lien shall
16 attach to all land situated within this state on January 1 of each
17 year, and upon any personal property so situated or brought into
18 this state at any time prior to March 1 of each year except as
19 hereinafter provided. A tax lien shall attach to that personal
20 property listed in an ordinance duly adopted by a county or
21 municipality and to all heavy duty equipment at any time of the
22 year such property is brought into or situated in this state.
23 Such personal property shall not be subject to tax in more than
24 one (1) county; and such county in which said property was located
25 at the earliest taxable date shall have priority in the collection
26 of such taxes. All taxes assessed on stock of goods or
27 merchandise shall be based on the value of the inventory on
28 January 1 of the tax year or the average monthly inventory during

29 the preceding twelve (12) months from January 1 of each year and
30 are specifically made a lien thereon regardless of changes in the
31 items of which it may be composed; and no such property shall be
32 exempt from distress or sale for taxes. It shall not be necessary
33 to the validity of any assessment or of a sale of land for taxes
34 that it shall be assessed to its true owner, but the taxes shall
35 be a charge upon the land or personal property taxed and the sale
36 shall be a proceeding against the thing sold and shall vest title
37 in the purchaser without regard to who may own the land or other
38 property when assessed, or when sold, or whether wrongfully
39 assessed either to a person or to the state or any county, city,
40 town or village, or subdivision of either. Provided, however,
41 that the lien for municipal taxes shall be secondary and
42 subordinate to the lien for state and county taxes.

43 (2) Heavy duty equipment shall mean any motor vehicle used
44 primarily off the road for construction purposes whose gross
45 weight exceeds sixteen thousand (16,000) pounds but shall not
46 include inventory on hand for sale by duly licensed heavy
47 equipment dealers.

48 (3) With respect to lands owned by the state, which lands
49 are leased to private agricultural enterprises and taxable under
50 Section 47-5-66, the tax lien provided for in this section shall
51 attach and be enforceable in the same manner as are other tax
52 liens at the time the crop is harvested.

53 (4) Any person subject to a lien as provided in this section
54 may request a written document from the State Tax Commission or
55 other appropriate taxing political subdivision and the commission
56 or the political subdivision shall provide such document detailing
57 all tax liability upon the property and the costs or other
58 requirements necessary to satisfying such liens. The commission
59 or political subdivision shall respond to such request within
60 thirty (30) days of receipt of the request.

61 **SECTION 2.** This act shall take effect and be in force from
62 and after July 1, 2004.