

By: Senator(s) Robertson

To: Finance

SENATE BILL NO. 2403

1 AN ACT TO AMEND SECTION 27-51-41.1, MISSISSIPPI CODE OF 1972,  
2 TO CLARIFY THE DEFINITION OF THE TERM "TRAILER" FOR PURPOSES OF AN  
3 AD VALOREM TAX EXEMPTION; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-51-41.1, Mississippi Code of 1972, is  
6 amended as follows:

7 27-51-41.1. (1) As used in this section:

8 (a) "Motorcycle" shall have the meaning ascribed to  
9 such term in Section 27-19-3.

10 (b) "Motor home" means an individually owned private  
11 carrier of passengers as defined in Section 27-9-3 whose primary  
12 purpose is to provide transportation and human living facilities,  
13 including, at a minimum, sleeping facilities, bath and toilet  
14 facilities and food storage and preparation facilities.

15 (c) "Trailer" shall have the meaning ascribed to such  
16 term in Section 27-19-3. The term "trailer" shall not include  
17 semitrailers as defined in Section 27-19-3, that are not used for  
18 recreational purposes.

19 (2) (a) From and after July 1, 2006, through September 30,  
20 2007, sixty percent (60%) of the true value of all motorcycles,  
21 motor homes and trailers upon which the owner is required to pay  
22 the annual highway privilege tax levied in Chapter 19, Title 27,  
23 Mississippi Code of 1972, shall be exempt from ad valorem  
24 taxation.

25 (b) From and after October 1, 2007, through September  
26 30, 2008, fifty-five percent (55%) of the true value of all  
27 motorcycles, motor homes and trailers upon which the owner is

28 required to pay the annual highway privilege tax levied in Chapter  
29 19, Title 27, Mississippi Code of 1972, shall be exempt from ad  
30 valorem taxation.

31 (c) From and after October 1, 2008, fifty percent (50%)  
32 of the true value of all motorcycles, motor homes and trailers  
33 upon which the owner is required to pay the annual highway  
34 privilege tax levied in Chapter 19, Title 27, Mississippi Code of  
35 1972, shall be exempt from ad valorem taxation.

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