

By: Representative Morgan

To: Ways and Means

HOUSE BILL NO. 420

1 AN ACT TO AMEND SECTION 27-53-5, MISSISSIPPI CODE OF 1972, TO
 2 PROVIDE THAT IF A MANUFACTURED HOME OR MOBILE HOME IS RELOCATED
 3 FROM ONE COUNTY TO ANOTHER COUNTY, THEN THE OWNER OF THE
 4 MANUFACTURED HOME OR MOBILE HOME SHALL PROVIDE NOTICE TO THE TAX
 5 COLLECTOR OF THE COUNTY FROM WHICH THE MANUFACTURED HOME OR MOBILE
 6 HOME WAS RELOCATED; TO BRING FORWARD SECTION 27-53-29, MISSISSIPPI
 7 CODE OF 1972, WHICH PROVIDES A PENALTY FOR VIOLATIONS OF THE LAWS
 8 PROVIDING FOR THE REGISTRATION AND ASSESSMENT OF MANUFACTURED
 9 HOMES AND MOBILE HOMES FOR AD VALOREM TAX PURPOSES, FOR THE
 10 PURPOSE OF POSSIBLE AMENDMENT; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** Section 27-53-5, Mississippi Code of 1972, is
 13 amended as follows:

14 27-53-5. (1) It shall be the duty of the owner of a
 15 manufactured home or mobile home, not later than seven (7) days,
 16 Saturdays, Sundays and legal holidays excluded, after the date of
 17 purchase or entry into the county where the manufactured home or
 18 mobile home is located, to register such manufactured home or
 19 mobile home with the tax collector of the county where the
 20 manufactured home or mobile home is located. If a certificate of
 21 title has been issued or applied for concerning the manufactured
 22 home or mobile home, the original certificate of title or a copy



23 of the application shall be presented to the tax collector at the
24 time of the registration. The registration application for such
25 manufactured home or mobile home shall contain the following
26 information: name and address of owner, length and width of the
27 manufactured home or mobile home, serial number of manufactured
28 home or mobile home, make of manufactured home or mobile home,
29 date of purchase, present market value, and address where
30 manufactured home or mobile home is located if other than the
31 address of the owner. At the time that an owner registers his
32 manufactured home or mobile home, and before a registration
33 certificate may be issued by the tax collector, the owner of the
34 manufactured home or mobile home shall pay a registration fee of
35 One Dollar (\$1.00) to the county tax collector and provide proof
36 of payment of the previous year's taxes unless the manufactured
37 home or mobile home was purchased from a licensed dealer. It is
38 also the duty of the owner of the manufactured home or mobile home
39 to reregister his manufactured home or mobile home with the tax
40 collector within seven (7) days after the relocation of such
41 manufactured home or mobile home from one (1) location in the
42 county to another location in the county in order that there will
43 always be on file with the tax collector the current address of
44 such manufactured home or mobile home. In addition, if a
45 manufactured home or mobile home is relocated from one (1) county
46 to another county, then the owner of the manufactured home or
47 mobile home, within seven (7) days after such relocation, shall



48 provide notice to the tax collector of the county from which the
49 manufactured home or mobile home was relocated.

50 (2) It shall be the duty of every manufactured home or
51 mobile home owner to provide proof of registration in the county
52 in which the manufactured home or mobile home is located and at
53 the address at which utility service is to be provided, as
54 required by subsection (1), to each utility company whose service
55 is procured by the owner before the utility company shall connect
56 its services. For purposes of this section, "utility" shall mean
57 and include water, gas, electric and telephone services, including
58 such utilities as are owned and operated by municipalities.

59 (3) No utility company shall connect, provide or transfer
60 service without receiving and recording the number of the current
61 registration certificate issue for the manufactured home or mobile
62 home at the address where service will be connected, provided or
63 transferred.

64 (4) It shall be the duty of every manufactured home or
65 mobile home owner subject to the use tax levy in Section 27-67-5
66 to provide proof of payment of such tax prior to the time of
67 registration. If the manufactured home or mobile home has been
68 registered in another county in this state, then the owner shall
69 only need to show proof of such registration.

70 (5) Every utility company, in its discretion, may furnish to
71 the county tax collector, upon request, the names and addresses of



72 all manufactured home or mobile home customers to whom the utility
73 company provides a service.

74 **SECTION 2.** Section 27-53-29, Mississippi Code of 1972, is
75 brought forward as follows:

76 27-53-29. Any such willful violation of this chapter shall
77 be punishable by a fine of not more than Twenty-five Dollars
78 (\$25.00).

79 **SECTION 3.** This act shall take effect and be in force from
80 and after July 1, 2018.

