

By: Representative Young

To: Apportionment and  
Elections

HOUSE BILL NO. 142

1 AN ACT TO PROVIDE THAT FOR THE PURPOSES OF CHAPTER 15, TITLE  
2 23, MISSISSIPPI CODE OF 1972, THERE IS A STRONG REBUTTABLE  
3 PRESUMPTION THAT THE LOCATION OF PROPERTY THAT A PERSON CLAIMS FOR  
4 HOMESTEAD EXEMPTION IS THE PERSON'S RESIDENCE.

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

6 **SECTION 1.** For the purposes of Chapter 15, Title 23,  
7 Mississippi Code of 1972, there is a strong but rebuttable  
8 presumption that the county, municipality or political subdivision  
9 in which a person claims any real property for homestead exemption  
10 in accordance with Section 85-3-21, is also the location of the  
11 person's residence.

12 **SECTION 2.** This act shall take effect and be in force from  
13 and after July 1, 2019.

