

By: Representatives Barton, Dixon

To: Ways and Means

HOUSE BILL NO. 1307
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 24-45-27, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT THE PURCHASER OF LAND AT ANY TAX SALE, OR THE
3 HOLDER OF THE LEGAL TITLE UNDER HIM BY DESCENT OR DISTRIBUTION,
4 SHALL NOT HAVE ANY RIGHT OF ACTION TO CHALLENGE THE VALIDITY OF
5 THE TAX SALE; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-45-27, Mississippi Code of 1972, is
8 amended as follows:

9 27-45-27. (1) The amount paid by the purchaser of land at
10 any tax sale thereof for taxes, either state and county, levee or
11 municipal, and interest on the amount paid by the purchaser at the
12 rate of one and one-half percent (1-1/2%) per month, or any
13 fractional part thereof, and all expenses of the sale and
14 registration, thereof shall be a lien on the land in favor of the
15 purchaser and the holder of the legal title under him, by descent
16 or purchase, if the taxes for which the land was sold were due,
17 although the sale was illegal on some other ground. The purchaser
18 and the holder of the legal title under him by descent or
19 purchase, may enforce the lien by bill in chancery, and may obtain



20 a decree for the sale of the land in default of payment of the
21 amount within some short time to be fixed by the decree. In all
22 suits for the possession of land, the defendant holding by descent
23 or purchase, mediately or immediately, from the purchaser at tax
24 sale of the land in controversy, may set off against the
25 complainant the above-described claim, which shall have the same
26 effect and be dealt with in all respects as provided for
27 improvements in a suit for the possession of land. But the term
28 "suits for the possession of land," as herein used, does not
29 include an action of unlawful entry and detainer.

30 (2) No purchaser of land at any tax sale, nor holder of the
31 legal title under him by descent or distribution, shall have any
32 right of action to challenge the validity of the tax sale.

33 (* * *3) No county or municipal officer shall be liable to
34 any purchaser at a tax sale or any recipient of a tax deed for any
35 error or inadvertent omission by such official during any tax
36 sale.

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

