

## **Senate Amendments to House Bill No. 1307**

**TO THE CLERK OF THE HOUSE:**

**THIS IS TO INFORM YOU THAT THE SENATE HAS ADOPTED THE AMENDMENTS SET OUT BELOW:**

### **AMENDMENT NO. 1**

**Amend by striking all after the enacting clause and inserting in lieu thereof the following:**

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 purchase, shall have any right  
32 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38 and after July 1, 2019, and shall be repealed from and after June  
39 30, 2019.

**Further, amend by striking the title in its entirety and  
inserting in lieu thereof the following:**

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 PURCHASE SHALL  
4 HAVE ANY RIGHT OF ACTION TO CHALLENGE THE VALIDITY OF THE TAX  
5 SALE; AND FOR RELATED PURPOSES.

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Liz Welch  
Secretary of the Senate