

By: Senator(s) Sojourner

To: Finance

## SENATE BILL NO. 2845

1 AN ACT TO AMEND SECTION 27-51-15, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE FOR THE ASSESSMENT OF MOTOR VEHICLE AD VALOREM TAXES  
3 BASED ON THE ACTUAL PURCHASE PRICE OF EACH VEHICLE; TO AMEND  
4 SECTIONS 27-51-25, 27-53-23 AND 27-3-4, MISSISSIPPI CODE OF 1972,  
5 IN CONFORMITY THERETO; TO REPEAL SECTIONS 27-51-19, 27-51-21,  
6 27-51-23, 27-51-35, 27-51-37, 27-51-39 AND 27-51-45, MISSISSIPPI  
7 CODE OF 1972, WHICH CONCERN MOTOR VEHICLE ASSESSMENT SCHEDULES FOR  
8 PURPOSES OF AD VALOREM TAXES; AND FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-51-15, Mississippi Code of 1972, is  
11 amended as follows:

12 27-51-15. Motor vehicles shall be assessed \* \* \* according  
13 to \* \* \* the actual purchase price of each vehicle.

14 **SECTION 2.** Section 27-51-25, Mississippi Code of 1972, is  
15 amended as follows:

16 27-51-25. Within twenty (20) days after the end of the  
17 month, the county tax collector shall file a report showing the  
18 amount of motor vehicle ad valorem taxes collected by him for the  
19 previous month. This report shall be made in part in conjunction  
20 with and as a part of the monthly report made on the collection of  
21 road and bridge privilege taxes for the same period. The form for



22 this portion of said report shall be prescribed by the  
23 administrator of the road and bridge privilege tax law in  
24 cooperation with the \* \* \* department.

25 This said report shall show, in addition to the information  
26 prescribed by the administrator of the road and bridge privilege  
27 tax law, the following information for each motor vehicle on which  
28 ad valorem taxes were paid: \* \* \* the assessed value of the  
29 vehicle, the situs of the vehicle as to school district, road  
30 district, levee district, municipality, the total tax rate  
31 applicable, ad valorem taxes, damages, if any, and the total ad  
32 valorem taxes and damages. These sheets shall be numbered in  
33 consecutive order, and shall be made in quadruplicate. The  
34 original copy of this report shall be placed in a suitable binder  
35 and retained by the county tax collector as a permanent record,  
36 the first and second copies shall be forwarded to the  
37 administrator of the road and bridge privilege tax law and  
38 commission of public safety respectively, as now provided by law,  
39 and the third copy shall be delivered to the chancery clerk.

40 When the above mentioned portion of the report has been  
41 completed, a recapitulation of it shall be made on a separate  
42 sheet, showing by classes the total number of road and bridge  
43 privilege licenses issued, the amount of money collected for the  
44 license plates, the total road and bridge privilege taxes  
45 collected by classes, and the total amount of ad valorem taxes  
46 collected designating the amount collected for each separate



47 taxing area. This report shall also be made in quadruplicate.  
48 The tax collector shall retain the original as a permanent record,  
49 the first copy shall be forwarded to the administrator of the road  
50 and bridge privilege tax law, the second copy shall be forwarded  
51 to the \* \* \* department, and the third copy shall be delivered to  
52 the chancery clerk.

53 Motor vehicle ad valorem tax collections shall be entered in  
54 the tax collector's cash book as reflected by the said  
55 recapitulation, showing by taxing area, the total assessed value  
56 and total such taxes collected each month for each separate taxing  
57 area, and it shall not be necessary that either the tax receipt  
58 number or the taxpayer's name be entered, as required by Section  
59 27-41-39, Mississippi Code of 1972, for other ad valorem tax  
60 collections.

61 In all cases where the county tax collector is ordered to  
62 collect motor vehicle ad valorem taxes for a municipality, the tax  
63 collector shall furnish to each such municipality a certified  
64 statement as to the total assessed value of the motor vehicles on  
65 which taxes were collected for such municipality, together with an  
66 additional statement showing the net amount of taxes collected for  
67 such municipality less his indicated collection fees. This report  
68 shall be made to the municipality at the same time a remittance is  
69 made to the municipality for all such net ad valorem taxes  
70 collected for the said municipality for the previous month. This  
71 remittance and report shall be made to the municipality on or



before the twentieth day of the month following that in which the collections were made.

**SECTION 3.** Section 27-53-23, Mississippi Code of 1972, is amended as follows:

27-53-23. Manufactured homes and mobile homes considered as personal property shall be assessed uniformly according to value and such assessed value shall be determined by an assessment schedule which shall be prepared and made of record by the \* \* \* department and shall be certified to each county tax assessor and tax collector as the official manufactured and mobile home assessment schedule which shall be used by the proper officials in assessing manufactured home or mobile home ad valorem taxes for the year.

In no instance may any taxing agency, under authority of this chapter, either reduce or increase for the purpose of ad valorem taxation the existing value of any manufactured home or mobile home from that shown by the aforesaid assessment schedule.

Any person objecting to the assessment schedule as it affects the assessed value of his manufactured home or mobile home as personal property \* \* \* shall file a written objection and claim for adjustment, in triplicate, with either the board of supervisors of the county or the municipal board of the municipality or with both such boards, on a form to be designed and supplied by the department. The manufactured home or mobile homeowner shall set forth therein in detail the grounds for his



97 objection and claim for adjustment, with a full and complete  
98 identifiable description of the subject manufactured home or  
99 mobile home.

100 If the board of supervisors or the municipal board, as the  
101 case may be, is of the opinion that the objection and claim for  
102 adjustment of the manufactured home or mobile homeowner has  
103 sufficient merit, then the original and duplicate copies of the  
104 said objection and claim together with any recommendation made by  
105 either of the said governing boards shall be forwarded to the  
106 department for approval or disapproval.

107 If the department is of the opinion that the said objection  
108 contains sufficient merit, then the department shall make whatever  
109 adjustment on such claim as in its judgment is fair and equitable;  
110 if, on the contrary, the department is of the opinion that the  
111 said objection to the proposed assessment does not have sufficient  
112 merit then the department shall disapprove the claim. In either  
113 case, the department shall return the original copy of the  
114 objection and petition to the clerk of the board of supervisors or  
115 to the clerk of the municipal board, as the case may be, with its  
116 action duly stated thereon. The decision of the department in  
117 disapproving such a claim shall be final as between the board of  
118 supervisors and/or the municipal board and the department, and the  
119 clerk of the respective boards shall then notify the claimant that  
120 his adjustment claim has been disapproved by the department.



121       A petition for adjustment originating in either the county or  
122 a municipality of the county, if approved by the department, shall  
123 become effective, as approved, in both jurisdictions, and in cases  
124 where the county tax collector does not collect said taxes for the  
125 municipality, then it shall be the duty of the clerk of the  
126 jurisdiction in which the claim for adjustment originated to  
127 officially notify the tax collector of the other jurisdiction, by  
128 citing the minute record of such action and properly identifying  
129 the subject manufactured home or mobile home.

130       If the department approves a claim for the reduction of a  
131 proposed assessed value of any specific manufactured home or  
132 mobile home, then upon receipt of such notice by the clerk of the  
133 board of supervisors of the county or by the clerk of the  
134 municipal board, as the case may be, a minute record shall be made  
135 and a certified copy of such action shall be furnished the tax  
136 collector, and in making his report, the tax collector shall cite  
137 on the ad valorem tax receipt and in his report the minute book  
138 and page as legal reason for such reduction in assessed value on  
139 any such manufactured home or mobile home. Under no circumstances  
140 shall a tax collector vary from the said adopted assessment  
141 schedule in calculating and collecting manufactured home or mobile  
142 home ad valorem taxes unless such petition for reduction has been  
143 approved by the department, and the tax collector has filed in his  
144 custody written official authority therefor from the clerk of the  
145 respective board, and evidence of such action is cited as



hereinabove provided. An adjustment of the proposed assessed value of one or more manufactured homes or mobile homes of a certain group or class, under this procedure, shall not affect the proposed assessed value of other manufactured homes or mobile homes of the same group or class.

Any taxpayer dissatisfied with any portion of the assessment schedule directly affecting him may pay the resulting tax under protest and sue for recovery of all or any portion of the tax paid, provided that he requests the tax collector to indicate on the tax receipt at the time the tax is paid that the said tax is being paid under protest. This recourse is available, however, only to the taxpayer who filed objection and adjustment claim to the proposed assessment during the time set for filing such objection, as provided hereinabove, excepting in cases where the cause for such protest originated subsequent to the time for filing such protest.

Any person objecting to the real property assessment as it affects the assessed value of his manufactured home or mobile home may proceed as in such cases made and provided by law as pertains to real property.

**SECTION 4.** Section 27-3-4, Mississippi Code of 1972, is amended as follows:

27-3-4. (1) Except for the duties and powers devolved upon the Board of Tax Appeals by Section 27-4-3, the Commissioner of Revenue acting through the Department of Revenue shall on and



171 after July 1, 2010, exercise those powers, duties and functions  
172 heretofore vested in the Mississippi State Tax Commission, the  
173 State Tax Commission, the Tax Commission, the Commissioner of  
174 Revenue, the Chairman of the Mississippi State Tax Commission, the  
175 Chairman of the State Tax Commission and/or the Chairman of the  
176 Tax Commission.

177 (2) Except for those minutes, orders and records of the  
178 three-member State Tax Commission which are in the possession of  
179 the Secretary of the State Tax Commission and any other property  
180 which is transferred from the State Tax Commission to the Board of  
181 Tax Appeals, all files, documents, records, property, tangible and  
182 intangible, data and funds belonging to and/or in the possession  
183 of the State Tax Commission immediately prior to July 1, 2010,  
184 shall pass to the Department of Revenue on July 1, 2010, without  
185 the need of the execution of any documents. In regard to such  
186 files, documents, records, property, data and funds, the creation  
187 of the Department of Revenue on July 1, 2010, shall be treated as  
188 only a change in the name of the entity owning or possessing such  
189 files, documents, records, property, data and funds from that of  
190 the State Tax Commission to the Commissioner of Revenue of the  
191 Department of Revenue with ownership, possession and custody  
192 remaining in the same entity.

193 (3) In regard to any action taken by the Chairman of the  
194 State Tax Commission and/or by the State Tax Commission prior to  
195 July 1, 2010, the creation of the Department of Revenue and the





196 transfer of powers, duties and functions to the Commissioner of  
197 Revenue of the Department of Revenue from the Chairman of the  
198 State Tax Commission and from the State Tax Commission as set out  
199 in subsection (1) of this section shall be treated as only a  
200 change in the name of the entity taking such action from the  
201 Chairman of the State Tax Commission to the Commissioner of  
202 Revenue of the Department of Revenue or from the State Tax  
203 Commission to the Department of Revenue, and the Commissioner of  
204 Revenue acting through the Department of Revenue shall succeed to  
205 any right, duty or obligation as the result of such action and  
206 shall be treated as the same entity that took such action without  
207 the execution and/or filing of any document. Any action taken by  
208 the Commissioner of Revenue, including those taken by and through  
209 the Department of Revenue, after July 1, 2010, in regard to any  
210 interest, right, duty or obligation arising from the actions of  
211 the Chairman of the State Tax Commission and/or the State Tax  
212 Commission prior to July 1, 2010, shall be taken in the name of  
213 the Commissioner of Revenue of the Department of Revenue or in the  
214 name of the Department of Revenue and be treated as an action by  
215 the official or entity which originally took the action that gave  
216 rise to such interest, right, duty or obligation, including, but  
217 not limited to, any interest, right or obligation arising from the  
218 execution or performance of a contract or agreement, the issuance  
219 of a tax assessment, the issuance of a tax lien, the issuance and



220 execution of a distress warrant and the issuance of a notice to  
221 extend the time period for issuing a tax assessment.

222 (4) In regard to the promulgation and adoption of any rule  
223 or regulation by the State Tax Commission and/or the Chairman of  
224 the State Tax Commission prior to July 1, 2010, the creation of  
225 the Department of Revenue and the transfer of powers, duties and  
226 functions to the Commissioner of Revenue of the Department of  
227 Revenue from the State Tax Commission and Chairman of the State  
228 Tax Commission as set out in subsection (1) of this section shall  
229 be treated as only a change in the name of the official or agency  
230 that adopted and promulgated such rules and regulations from the  
231 Chairman of the State Tax Commission or the State Tax Commission  
232 to the Commissioner of Revenue of the Department of Revenue, and  
233 after July 1, 2010, the Commissioner of Revenue of the Department  
234 of Revenue is authorized and empowered to enforce such rules or  
235 regulations as the official or agency that originally adopted and  
236 promulgated such rules and regulations without having to readopt  
237 or re-promulgate such rules and regulations. In such rules and  
238 regulations, after July 1, 2010, any reference to Mississippi  
239 State Tax Commission, the State Tax Commission, the Tax Commission  
240 and/or commission shall mean Department of Revenue and any  
241 reference to the Commissioner of Revenue, the Chairman of the  
242 Mississippi State Tax Commission, the Chairman of the State Tax  
243 Commission, the Chairman of the Tax Commission and/or chairman  
244 shall mean Commissioner of Revenue of the Department of Revenue.



245           (5) The terms "Mississippi State Tax Commission," "State Tax  
246 Commission," "Tax Commission" and "commission" appearing in the  
247 laws of this state in connection with the performance of the  
248 duties and functions by the Mississippi State Tax Commission, the  
249 State Tax Commission or Tax Commission shall mean the Department  
250 of Revenue, and, more particularly, such words or terms shall mean  
251 the Department of Revenue whenever they appear in Sections 7-5-25,  
252 7-7-49, 9-21-51, 11-51-77, 13-3-157, 13-3-169, 17-17-53,  
253 17-17-219, 17-17-327, 17-17-415, 17-17-423, 19-2-11, 19-5-357,  
254 19-9-151, 21-29-229, 21-29-233, 21-33-3, 21-33-5, 21-33-9,  
255 21-33-13, 21-33-43, 21-33-45, 21-33-47, 21-33-205, 21-33-207,  
256 21-33-209, 21-45-21, 25-1-73, 25-1-87, 25-3-1, 25-3-3, 25-3-15,  
257 25-15-9, 25-17-9, 25-53-151, 25-55-15, 25-58-21, 25-60-1, 25-65-5,  
258 25-65-7, 27-5-101, 27-5-103, 27-5-155, 27-5-159, 27-7-901,  
259 27-7-903, 27-8-19, 27-17-423, 27-19-11, 27-19-27, 27-19-31,  
260 27-19-39, 27-19-40, 27-19-41, 27-21-7, 27-21-19, 27-31-1,  
261 27-31-31, 27-31-37, 27-31-38, 27-31-87, 27-31-101, 27-31-107,  
262 27-31-109, 27-31-113, 27-35-15, 27-35-17, 27-35-19, 27-35-23,  
263 27-35-25, 27-35-35, 27-35-50, 27-35-55, 27-35-75, 27-35-77,  
264 27-35-81, 27-35-97, 27-35-111, 27-35-119, 27-35-123, 27-35-127,  
265 27-35-131, 27-35-133, 27-35-135, 27-35-141, 27-35-143, 27-35-145,  
266 27-35-147, 27-35-165, 27-35-167, 27-35-301, 27-35-303, 27-35-305,  
267 27-35-307, 27-35-310, 27-35-313, 27-35-321, 27-35-327, 27-35-337,  
268 27-35-509, 27-35-511, 27-35-513, 27-35-515, 27-35-519, 27-35-525,  
269 27-35-527, 27-35-531, 27-37-19, 27-37-21, 27-37-23, 27-37-27,



270 27-37-29, 27-37-31, 27-37-301, 27-37-303, 27-38-5, 27-38-7,  
271 27-39-317, 27-39-319, 27-39-325, 27-39-329, 27-41-21, 27-41-37,  
272 27-41-101, 27-45-21, 27-51-13, 27-51-15, 27-51-17, \* \* \*  
273 27-71-501, 27-71-503, 27-71-507, 27-73-9, 27-75-16, 27-103-209,  
274 27-103-211, 27-104-13, 27-104-17, 27-107-75, 27-107-95,  
275 27-107-115, 27-107-135, 27-107-157, 27-107-205, 27-107-321,  
276 29-1-125, 29-1-127, 29-1-129, 29-5-77, 31-1-1, 31-3-21, 31-17-3,  
277 31-19-29, 31-25-27, 31-25-28, 31-31-11, 37-7-301, 37-107-3,  
278 41-3-16, 41-29-177, 41-29-181, 43-1-23, 43-13-121, 43-13-145,  
279 43-13-303, 43-19-46, 45-3-21, 45-11-5, 49-7-251, 49-7-255,  
280 49-15-36, 49-15-64, 49-15-201, 49-15-205, 49-17-65, 49-17-67,  
281 49-17-69, 49-17-70, 49-17-83, 49-17-87, 49-17-407, 49-31-5,  
282 51-15-129, 57-1-257, 57-1-363, 57-4-13, 57-10-409, 57-10-411,  
283 57-10-413, 57-13-23, 57-26-3, 57-28-3, 57-30-3, 57-39-205,  
284 57-43-11, 57-61-15, 57-62-3, 57-62-9, 57-62-11, 57-62-13,  
285 57-62-15, 57-67-17, 57-73-21, 57-73-23, 57-73-25, 57-73-27,  
286 57-75-17, 57-80-9, 57-89-7, 57-91-9, 57-99-3, 57-99-7, 57-99-9,  
287 57-101-1, 57-101-3, 57-105-1, 61-15-1, 61-15-7, 61-15-9, 61-15-13,  
288 63-2-5, 63-5-34, 63-5-39, 63-7-61, 63-7-87, 63-7-311, 63-11-51,  
289 63-11-53, 63-17-76, 63-23-7, 63-25-9, 65-1-46, 65-26-23, 65-26-17,  
290 65-26-19, 65-39-35, 67-9-1, 69-9-13, 69-10-13, 69-29-1, 69-44-11,  
291 69-48-13, 71-5-359, 71-5-389, 71-11-3, 75-24-209, 75-57-119,  
292 75-79-7, 75-85-9, 77-3-87, 77-7-47, 77-9-483, 77-9-493, 77-11-201,  
293 79-4-14.22, 79-4-15.32, 79-11-351, 79-15-125, 79-16-23, 83-1-13,  
294 83-1-27, 83-1-29, 83-1-31, 83-1-37, 83-1-39, 83-5-215, 83-31-45,



83-34-39, 83-47-9, 83-49-45, 91-7-283, 93-11-153, 97-3-111,  
97-17-4, 97-32-5, 97-33-73, 97-43-11, 99-27-39 and 99-27-41.

(6) The terms "Chairman of the Mississippi State Tax Commission," "Chairman of the State Tax Commission," "Chairman of the Tax Commission" and "chairman" appearing in the laws of this state in connection with the performance of the duties and functions by the Chairman of the Mississippi State Tax Commission, the Chairman of the State Tax Commission or the Chairman of the Tax Commission shall mean the Commissioner of Revenue of the Department of Revenue, and, more particularly, such words or terms shall mean the Commissioner of Revenue of the Department of Revenue whenever they appear in Sections 7-5-25, 13-3-157, 13-3-169, 21-33-205, 21-33-207, 21-33-209, 25-53-151, 25-60-1, 27-31-31, 27-41-69, 27-75-16, 31-17-3, 31-19-29, 57-62-9, 57-73-21, 65-1-46 and 75-57-2.

**SECTION 5.** Sections 27-51-19, 27-51-21, 27-51-23, 27-51-35, 27-51-37, 27-51-39 and 27-51-45, Mississippi Code of 1972, which concern motor vehicle assessment schedules for purposes of ad valorem taxes, are repealed.

**SECTION 6.** This act shall take effect and be in force from and after July 1, 2021.

