

By: Representative Morgan

To: Ways and Means

HOUSE BILL NO. 256
(As Sent to Governor)

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 or vehicle
28 identification number (VIN) of manufactured home or mobile home,
29 make of manufactured home or mobile home, date of purchase,
30 present market value, and address where manufactured home or
31 mobile home is located if other than the address of the owner. At
32 the time that an owner registers his manufactured home or mobile
33 home, and before a registration certificate may be issued by the
34 tax collector, the owner of the manufactured home or mobile home
35 shall pay a registration fee of One Dollar (\$1.00) to the county
36 tax collector and provide proof of payment of the previous year's
37 taxes unless the manufactured home or mobile home was purchased
38 from a licensed dealer. It is also the duty of the owner of the
39 manufactured home or mobile home to reregister his manufactured
40 home or mobile home with the tax collector within seven (7) days
41 after the relocation of such manufactured home or mobile home from
42 one (1) location in the county to another location in the county
43 in order that there will always be on file with the tax collector
44 the current address of such manufactured home or mobile home. In
45 addition, if a manufactured home or mobile home is relocated from
46 one (1) county to another county, then the owner of the
47 manufactured home or mobile home, within twenty-one (21) days



48 after such relocation, shall provide notice to the tax collector
49 of the county from which the manufactured home or mobile home was
50 relocated.

51 (2) It shall be the duty of every manufactured home or
52 mobile home owner to provide either (a) proof of registration in
53 the county in which the manufactured home or mobile home is
54 located and at the address at which utility service is to be
55 provided, as required by subsection (1), or (b) a certified copy
56 of a recorded affidavit of affixation, together with a copy of the
57 initial or any subsequent written confirmation from the Department
58 of Revenue that the title to such home has been permanently
59 retired, to each utility company whose service is procured by the
60 owner before the utility company shall connect its services. For
61 purposes of this section, "utility" shall mean and include water,
62 gas, electric and telephone services, including such utilities as
63 are owned and operated by municipalities.

64 (3) No utility company shall connect, provide or transfer
65 service without receiving and recording either (a) the number of
66 the current registration certificate issued for the manufactured
67 home or mobile home at the address where service will be
68 connected, provided or transferred, or (b) instrument number or
69 the book and page where the affidavit of affixation is recorded.

70 (4) It shall be the duty of every manufactured home or
71 mobile home owner subject to the use tax levy in Section 27-67-5
72 to provide proof of payment of such tax prior to the time of



73 registration. If the manufactured home or mobile home has been
74 registered in another county in this state, then the owner shall
75 only need to show proof of such registration.

76 (5) Every utility company, in its discretion, may furnish to
77 the county tax collector, upon request, the names and addresses of
78 all manufactured home or mobile home customers to whom the utility
79 company provides a service.

80 (6) The owner of a manufactured home or mobile home whose
81 title has been permanently retired to real property under Section
82 63-21-30 shall be exempt from the requirements of subsection (1)
83 of this section until such time as the owner of such manufactured
84 home or mobile home files an affidavit of severance.

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

87 27-53-29. Any such willful violation of this chapter shall
88 be punishable by a fine of not more than Twenty-five Dollars
89 (\$25.00).

90 **SECTION 3.** This act shall take effect and be in force from
91 and after July 1, 2022.

