

By: Representative Hopkins

To: Ways and Means

HOUSE BILL NO. 548

1 AN ACT TO AMEND SECTION 27-51-41.1, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE THAT THE TRUE VALUE OF MOTOR HOMES AND TRAILERS SHALL  
3 BE EXEMPT FROM AD VALOREM TAXATION; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** Section 27-51-41.1, Mississippi Code of 1972, is  
6 amended as follows:

7 27-51-41.1. (1) As used in this section:

8 (a) "Motorcycle" shall have the meaning ascribed to  
9 such term in Section 27-19-3.

10 (b) "Motor home" means an individually owned private  
11 carrier of passengers as defined in Section 27-19-3 whose primary  
12 purpose is to provide transportation and human living facilities,  
13 including, at a minimum, sleeping facilities, bath and toilet  
14 facilities and food storage and preparation facilities.

15 (c) "Trailer" shall have the meaning ascribed to such  
16 term in Section 27-19-3. The term "trailer" shall not include  
17 semitrailers as defined in Section 27-19-3, other than those that  
18 are used for recreational purposes.



19 (2) (a) From and after July 1, 2006, through September 30,  
20 2007, sixty percent (60%) of the true value of all motorcycles,  
21 motor homes and trailers upon which the owner is required to pay  
22 the annual highway privilege tax levied in Chapter 19, Title 27,  
23 Mississippi Code of 1972, shall be exempt from ad valorem  
24 taxation.

25 (b) From and after October 1, 2007, through September  
26 30, 2008, fifty-five percent (55%) of the true value of all  
27 motorcycles, motor homes and trailers upon which the owner is  
28 required to pay the annual highway privilege tax levied in Chapter  
29 19, Title 27, Mississippi Code of 1972, shall be exempt from ad  
30 valorem taxation.

31 (c) Except as otherwise provided in paragraph (d) of  
32 this subsection (2), from and after October 1, 2008, fifty percent  
33 (50%) of the true value of all motorcycles, motor homes and  
34 trailers upon which the owner is required to pay the annual  
35 highway privilege tax levied in Chapter 19, Title 27, Mississippi  
36 Code of 1972, shall be exempt from ad valorem taxation.

37 (d) From and after October 1, 2023, the entire true  
38 value of all motor homes and trailers upon which the owner is  
39 required to pay the annual highway privilege tax levied in Chapter  
40 19, Title 27, Mississippi Code of 1972, shall be exempt from ad  
41 valorem taxation.

42 **SECTION 2.** This act shall take effect and be in force from  
43 and after July 1, 2022.

