

By: Senator(s) Sojourner

To: Finance

SENATE BILL NO. 2838

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



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

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

76 27-53-23. Manufactured homes and mobile homes considered as
77 personal property shall be assessed uniformly according to value
78 and such assessed value shall be determined by an assessment
79 schedule which shall be prepared and made of record by the * * *
80 department and shall be certified to each county tax assessor and
81 tax collector as the official manufactured and mobile home
82 assessment schedule which shall be used by the proper officials in
83 assessing manufactured home or mobile home ad valorem taxes for
84 the year.

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

89 Any person objecting to the assessment schedule as it affects
90 the assessed value of his manufactured home or mobile home as
91 personal property * * * shall file a written objection and claim
92 for adjustment, in triplicate, with either the board of
93 supervisors of the county or the municipal board of the
94 municipality or with both such boards, on a form to be designed
95 and supplied by the department. The manufactured home or mobile
96 home owner 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 home owner have
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 to 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



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

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

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

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

168 27-3-4. (1) Except for the duties and powers devolved upon
169 the Board of Tax Appeals by Section 27-4-3, the Commissioner of
170 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,



295 83-34-39, 83-47-9, 83-49-45, 91-7-283, 93-11-153, 97-3-111,
296 97-17-4, 97-32-5, 97-33-73, 97-43-11, 99-27-39 and 99-27-41.

297 (6) The terms "Chairman of the Mississippi State Tax
298 Commission," "Chairman of the State Tax Commission," "Chairman of
299 the Tax Commission" and "chairman" appearing in the laws of this
300 state in connection with the performance of the duties and
301 functions by the Chairman of the Mississippi State Tax Commission,
302 the Chairman of the State Tax Commission or the Chairman of the
303 Tax Commission shall mean the Commissioner of Revenue of the
304 Department of Revenue, and, more particularly, such words or terms
305 shall mean the Commissioner of Revenue of the Department of
306 Revenue whenever they appear in Sections 7-5-25, 13-3-157,
307 13-3-169, 21-33-205, 21-33-207, 21-33-209, 25-53-151, 25-60-1,
308 27-31-31, 27-41-69, 27-75-16, 31-17-3, 31-19-29, 57-62-9,
309 57-73-21, 65-1-46 and 75-57-2.

310 **SECTION 5.** Sections 27-51-19, 27-51-21, 27-51-23, 27-51-35,
311 27-51-37, 27-51-39 and 27-51-45, Mississippi Code of 1972, which
312 concern motor vehicle assessment schedules for purposes of ad
313 valorem taxes, are repealed.

314 **SECTION 6.** This act shall take effect and be in force from
315 and after July 1, 2022.

