

By: Representative Hopkins

To: Ways and Means

HOUSE BILL NO. 377

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, 2024, 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, 2023.

