

By: Representatives Remak, Harris

To: Ways and Means

## HOUSE BILL NO. 625

1 AN ACT TO AMEND SECTION 27-41-77, MISSISSIPPI CODE OF 1972,  
2 WHICH RELATES TO LAND SOLD FOR NONPAYMENT OF TAXES AND THE  
3 DISPOSITION OF ANY EXCESS IN THE AMOUNT BID FOR THE LAND, TO  
4 REMOVE THE PROVISION THAT ESTABLISHES A PERIOD OF TWO YEARS WITHIN  
5 WHICH A LANDOWNER MAY REQUEST PAYMENT TO HIM OF SUCH EXCESS BID IF  
6 THE LAND IS NOT REDEEMED; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** Section 27-41-77, Mississippi Code of 1972, is  
9 amended as follows:

10 27-41-77. If any land be sold for more than the amount of  
11 taxes due and all costs, the tax collector shall report the amount  
12 of excess to the chancery clerk, and on his receipt warrant  
13 therefor, shall pay the same into the county treasury. The board  
14 of supervisors is directed to transfer all such funds so received  
15 to the general funds of the county. If the land be redeemed, or  
16 the title of the purchaser be defeated or set aside in any way or  
17 for any reason, such excess shall be retained by the county. If  
18 only a part of the land be redeemed, the excess shall be  
19 apportioned ratably to the amount of taxes due at the time of the  
20 sale on the respective parts. \* \* \*



21           **SECTION 2.** This act shall take effect and be in force from  
22 and after July 1, 2025.

