

By: Representative Summers

To: Ways and Means;  
Appropriations A

## HOUSE BILL NO. 1345

1 AN ACT CREATE THE SENIOR CITIZENS PROPERTY TAX AND RENT  
2 REBATE ACT; TO PROVIDE FOR REBATES TO PERSONS WHO ARE AT LEAST  
3 SIXTY-FIVE YEARS OF AGE FOR A PORTION OF THEIR REAL PROPERTY TAXES  
4 OR RENT THAT WAS DUE AND PAYABLE DURING EACH CALENDAR YEAR  
5 BEGINNING IN 2026; TO PROVIDE THAT THE DEPARTMENT OF REVENUE SHALL  
6 ADMINISTER THE PROVISIONS OF THE ACT; TO PROVIDE THAT FROM AND  
7 AFTER JULY 1, 2028, PAYMENT OF CLAIMS FOR REBATES UNDER THE ACT  
8 SHALL BE PAID FROM A PORTION OF THE MONIES IN THE LOTTERY PROCEEDS  
9 FUND; TO AMEND SECTION 27-115-85, MISSISSIPPI CODE OF 1972, TO  
10 CONFORM TO THE PRECEDING PROVISIONS; AND FOR RELATED PURPOSES.

11 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF  
12 MISSISSIPPI:

13 **SECTION 1.** This chapter shall be known and may be cited as  
14 the Senior Citizens Property Tax and Rent Rebate Act.

15 **SECTION 2.** Definitions. The following words and phrases  
16 when used in this chapter shall have the meanings as defined in  
17 this section unless the context clearly indicates otherwise:

18 (a) "Board" means the Board of Tax Appeals created in  
19 Section 27-4-1.

20 (b) "Claimant" means person who files a claim for a  
21 property tax rebate or rent rebate in lieu of property taxes and:



(i) Was at least sixty-five (65) years of age or whose spouse, if a member of the household, was at least sixty-five (65) years of age during a calendar year in which real property taxes or rent were due and payable;

(ii) Was a widow or widower and was at least fifty (50) years of age during a calendar year or part thereof in which real property taxes or rent were due and payable; or

(iii) Was a permanently disabled person eighteen (18) years of age or older during a calendar year or part thereof in which the real property taxes or rent were due and payable.

(c) "Commissioner" means the Commissioner of Revenue.

(d) "Department" means the Department of Revenue.

(e) "Homestead" has the meaning as defined in Section 27-33-19.

(f) "Household income" means all income received by a claimant and the claimant's spouse while residing in the homestead during the calendar year for which a rebate is claimed.

(g) "Income" has the meaning as defined for "gross income" in Section 27-7-15.

(h) "Permanently disabled person" means a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to continue indefinitely.



45 (i) "Real property taxes" means all taxes on a  
46 homestead, exclusive of municipal assessments, delinquent charges  
47 and interest, due and payable during a calendar year.

48 (j) "Rent rebate in lieu of property taxes" means  
49 twenty percent (20%) of the gross amount actually paid in cash or  
50 its equivalent in any calendar year to a landlord in connection  
51 with the occupancy of a homestead by a claimant, irrespective of  
52 whether such amount constitutes payment solely for the right of  
53 occupancy or otherwise.

54 (k) "Widow" or "widower" means the surviving wife or  
55 the surviving husband, as the case may be, of a deceased  
56 individual and who has not remarried.

57 **SECTION 3.** Property tax and rent rebate. (1) Schedule of  
58 rebates. The following shall apply:

59 (a) The amount of any claim for a property tax rebate  
60 for real property taxes due and payable during calendar year 2026  
61 and thereafter shall be determined in accordance with the  
62 following schedule:

Household Income	Amount of Real Property Taxes Allowed as Rebate
\$ 0 - \$ 8,000	\$1,000
8,001 - 15,000	770
15,001 - 18,000	460
18,001 - 45,000	380



63 (b) The amount of any claim for a rent rebate in lieu  
64 of property taxes for rent due and payable during calendar year  
65 2026 and thereafter shall be determined in accordance with the  
66 following:

Household Income	Amount of Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 0 - \$ 8,000	\$1,000
8,001 - 15,000	770
15,001 - 18,000	460
18,001 - 45,000	380

67 (2) The household income limits contained in paragraphs (a)  
68 and (b) of subsection (1) of this section shall be increased by a  
69 percentage equal to the percentage change in the Consumer Price  
70 Index for All Urban Consumers statistics published by the United  
71 States Bureau of Labor Statistics. Any increase shall be rounded  
72 to the nearest Ten Dollars (\$10.00). The percentage change shall  
73 be determined by comparison of the figure for the previous July  
74 with that of the current July figure. If the Consumer Price Index  
75 declines for a given period, the household income limit shall be  
76 unchanged for that year.

77 **SECTION 4.** Filing and payment of claim. (1) General rule.  
78 Except as otherwise provided in subsection (2) of this section, a  
79 claim for a property tax or rent rebate shall be filed with the



department on or before the 30th day of June of the year next  
succeeding the end of the calendar year in which real property  
taxes or rent was due and payable.

(2) Exception. A claim filed after the June 30 deadline  
until December 31 of such calendar year shall be accepted by the  
commissioner as long as funds are available to pay the benefits to  
the late filing claimant.

(3) Eligibility of claimants. (a) Only one (1) claimant  
from a homestead each year shall be entitled to the property tax  
or rent rebate.

(b) If two (2) or more persons are able to meet the  
qualifications for a claimant, they may determine who the claimant  
shall be.

(c) If they are unable to agree, the department shall  
determine to whom the rebate is to be paid.

**SECTION 5.** Proof of claim. (1) Contents. Each claim shall  
include:

(a) Reasonable proof of household income;

(b) The size and nature of the property claimed as a  
homestead;

(c) The rent, tax receipt or other proof that the real  
property taxes on the homestead have been paid or rent in  
connection with the occupancy of a homestead has been paid; and



(d) If the claimant is a widow or widower, a declaration of such status in such manner as prescribed by the commissioner.

(2) Proof of disability. (a) Proof that a claimant is eligible to receive disability benefits under the Social Security Act (42 USC Section 301 et seq.) shall constitute proof of disability under this chapter.

(b) No person who has been found not to be disabled by the Social Security Administration shall be granted a rebate under this chapter.

(3) A claimant not covered under the Social Security Act shall be examined by a physician designated by the department and such status determined using the same standards used by the Social Security Administration.

(a) Direct payment of taxes or rent not required. It shall not be necessary that such taxes or rent were paid directly by the claimant if the rent or taxes have been paid when the claim is filed.

(b) Proof of age on first claim. The first claim filed shall include proof that the claimant or the claimant's spouse was at least sixty-five (65) years of age, or at least fifty (50) years of age in the case of a widow or widower during the calendar year in which real property taxes or rent were due and payable.

**SECTION 6.** Incorrect claim. Whenever on audit of a claim the department finds the claim to have been incorrectly



determined, it shall redetermine the correct amount of the claim and notify the claimant of the reason for the redetermination and the amount of the corrected claim.

**SECTION 7.** Funds for payment of claims. Approved claims shall be paid from any funds made available by the Legislature for the purpose of this chapter, and from and after July 1, 2028, shall also be paid from a portion of the monies in the Lottery Proceeds Fund established by Section 27-115-51 as provided in Section 27-115-85.

**SECTION 8.** Claim forms and rules and regulations.

(1) General rule. Necessary rules and regulations shall be prescribed by the commissioner. The department shall receive all applications, determine the eligibility of claimants, hear appeals, disburse payments and make available suitable forms for the filing of claims.

(2) Report to the Legislature. In addition to any rules and regulations prescribed under subsection (1) of this section, the department shall collect the following information and issue a report including such information to the chairmen of the Appropriations Committees of the Senate and the House of Representatives by September 30, 2026, and September 30 of each year thereafter:

(a) The total number of claims that will be paid in the fiscal year in which the report is issued with the information



provided by school district, by county and for each household income level under Section 3(1)(a).

(b) The total amount of rebates paid in the fiscal year in which the report is issued with the information provided by school district, by county and for each household income level under Section 3(1)(a).

**SECTION 9.** Fraudulent claims and conveyances to obtain benefits. (1) Civil penalty. In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full, and a penalty of twenty-five percent (25%) of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has been paid, shall bear interest at the rate of one and five-tenths percent (1.5%) per month from the date of the claim until repaid.

(2) Criminal penalty. The claimant and any person who assisted in the preparation or filing of a fraudulent claim is guilty of a misdemeanor and, upon conviction thereof, shall be sentenced to pay a fine of not more than One Thousand Dollars (\$1,000.00) or to imprisonment in the county jail for not more than one (1) year, or both.

(3) Disallowance for receipt of title. A claim shall be disallowed if the claimant received title to the homestead primarily for the purpose of receiving property tax rebate.

**SECTION 10.** Petition for redetermination. (1) Right to file. A claimant whose claim is either denied, corrected or





otherwise adversely affected by the department may file with the department a petition for redetermination on forms supplied by the department within ninety (90) days after the date of mailing of written notice by the department of such action.

(2) Contents. The petition shall set forth the grounds upon which the claimant alleges that such departmental action is erroneous or unlawful, in whole or part, and shall contain an affidavit or affirmation that the facts contained in the petition are true and correct.

(3) Extension of time for filing. (a) An extension of time for filing the petition may be allowed for cause but may not exceed 120 days.

(b) The department shall hold such hearings as may be necessary for the purpose of redetermination, and each claimant who has duly filed such petition for redetermination shall be notified by the department of the time when and the place where such hearing in the claimant's case will be held.

(4) Time period for decision. The department shall, within six (6) months after receiving a filed petition for redetermination, dispose of the matters raised by such petition and shall mail notice of the department's decision to the claimant.

**SECTION 11.** Review by Board of Tax Appeals. (1) Right to review. Within ninety (90) days after the date of official receipt by the claimant of notice mailed by the department of its



202 decision on a petition for redetermination filed with it, the  
203 claimant who is adversely affected by the decision may by petition  
204 request the board to review such action.

205 (2) Effect of no decision from department. The failure of  
206 the department to officially notify the claimant of a decision  
207 within the six-month period provided for by Section 10 of this act  
208 shall act as a denial of the petition, and a petition for review  
209 may be filed with the board within one-hundred twenty (120) days  
210 after written notice is officially received by the claimant that  
211 the department has failed to dispose of the petition within the  
212 six-month period.

213 (3) Contents of petition for redetermination. A petition  
214 for redetermination filed shall state the reasons upon which the  
215 claimant relies or shall incorporate by reference the petition for  
216 redetermination in which such reasons were stated. The petition  
217 shall be supported by affidavit that the facts set forth therein  
218 are correct and true.

219 (4) Time period for decision. The board shall act in  
220 disposition of petitions filed with it within six (6) months after  
221 they have been received, and, if the board fails to dispose of any  
222 petition within six (6) months, the action taken by the department  
223 upon the petition for redetermination shall be deemed sustained.

224 (5) Relief authorized by board. The board may sustain the  
225 action taken by the department on the petition for redetermination



or it may take such other action as it shall deem necessary and consistent with provisions of this chapter.

(6) Form of notice. Notice of the action of the board shall be given by mail to the department and to the claimant.

**SECTION 12.** Appeal. A claimant aggrieved by a decision of the board may appeal from the decision of the board in the manner provided by law for appeals from decisions of the board in tax cases.

**SECTION 13.** Section 27-115-85, Mississippi Code of 1972, is amended as follows:

27-115-85. Until June 30, 2028, net proceeds generated by the Alyce G. Clarke Mississippi Lottery Law, created pursuant to this chapter and deposited into the Lottery Proceeds Fund under Section 27-115-51(2), except as otherwise provided in this section, shall be paid into the State Highway Fund by warrant issued by the State Fiscal Officer upon requisition of the State Transportation Commission as needed to provide funds to repair, renovate and maintain highways and bridges of the state; however, funds paid into the State Highway Fund under this section shall be first used for matching federal funds authorized to the state pursuant to any federal highway infrastructure program implemented after September 1, 2018. However, all such monies deposited into the Lottery Proceeds Fund over Eighty Million Dollars (\$80,000,000.00) in a fiscal year shall be transferred into the Education Enhancement Fund for the purposes of funding the Early



251 Childhood Learning Collaborative, the Classroom Supply Fund and/or  
252 other educational purposes. From and after July 1, 2028, the net  
253 proceeds shall be deposited into the Lottery Proceeds Fund, and  
254 Ten Millions Dollars (\$10,000,000.00) of the monies in the Lottery  
255 Proceeds Fund shall be used for the payment of claims under the  
256 Senior Citizens Property Tax and Rent Rebate Act and the remainder  
257 shall be transferred to the State General Fund, except for the  
258 amounts over Eighty Million Dollars (\$80,000,000.00) which shall  
259 continue to be deposited in the Education Enhancement Fund as  
260 provided above.

261       **SECTION 14.** This act shall take effect and be in force from  
262 and after July 1, 2025.

