

By: Senator(s) Blackwell

To: County Affairs

## SENATE BILL NO. 2020

1 AN ACT TO AMEND SECTION 27-41-77, MISSISSIPPI CODE OF 1972,  
2 TO REQUIRE THE COUNTY TO RETAIN IN THE COUNTY GENERAL FUND ANY  
3 EXCESS IN THE AMOUNT BID FOR A SALE OF LAND FOR TAXES, AND TO  
4 PROHIBIT THE LANDOWNER FROM REQUESTING PAYMENT THEREOF; AND FOR  
5 RELATED PURPOSES.

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

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

9 27-41-77. If any land be sold for more than the amount of  
10 taxes due and all costs, the tax collector shall report the amount  
11 of excess to the chancery clerk, and on his receipt warrant  
12 therefor, shall pay the same into the county treasury. The board  
13 of supervisors is directed to transfer all such funds so received  
14 to the general funds of the county. If the land be redeemed, or  
15 the title of the purchaser be defeated or set aside in any way or  
16 for any reason, such excess shall be retained by the county. If  
17 only a part of the land be redeemed, the excess shall be  
18 apportioned ratably to the amount of taxes due at the time of the  
19 sale on the respective parts. \* \* \*



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

