

By: Senator(s) Frazier

To: Finance

## SENATE BILL NO. 2808

1 AN ACT TO AMEND SECTION 27-33-67, MISSISSIPPI CODE OF 1972,  
2 TO GRANT THE UNREMARIED SURVIVING SPOUSE OF A TOTALLY DISABLED  
3 HOMEOWNER THE SAME HOMESTEAD EXEMPTION THAT WAS HELD BY THE  
4 DECEASED SPOUSE; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 27-33-67, Mississippi Code of 1972, is  
7 amended as follows:

8 27-33-67. (1) Each qualified homeowner under sixty-five  
9 (65) years of age on January 1 of the year for which the exemption  
10 is claimed, and who is not totally disabled as herein defined  
11 shall be exempt from ad valorem taxes in the amount prescribed in  
12 Section 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is  
13 applicable to the year for which the exemption is claimed.

14 (2) Each qualified homeowner who has reached sixty-five (65)  
15 years of age on or before January 1 of the year for which the  
16 exemption is claimed, who is totally disabled as herein defined,  
17 or who is the unremarried surviving spouse of a homeowner referred  
18 to in paragraph (a), (b), (c) or (d) of this subsection (2), shall



be exempt from ad valorem taxes in the manner prescribed in  
Section 27-33-75.

To qualify for the exemptions provided for in this article  
because of disability, the homeowner must present proper proof of  
any of the following:

(a) Service-connected, total disability as an American  
veteran who has been honorably discharged from military service.

(b) Classification as totally disabled under the  
federal Social Security Act (42 USCS Section 416(i)), the Railroad  
Retirement Act or any other federal act approved by the Department  
of Revenue.

(i) If a person is eligible for classification as  
totally disabled under the federal acts referred to in this  
subsection (2)(b), but does not qualify to receive benefits  
thereunder because his annual income exceeds an amount set as the  
maximum allowed in qualifying to receive the benefits, then he is  
eligible for the disability exemptions specified in this article.  
Proper proof of such eligibility shall be determined by the  
Department of Revenue.

(ii) If a person is eligible for classification as  
totally disabled under the federal Social Security Act (42 USCS  
Section 416(i)), but does not qualify to receive benefits  
thereunder only because he has not made the necessary social  
security contributions, then he is eligible for the disability  
exemptions specified in this article. Proper proof of such



44 eligibility shall be determined by the Department of Revenue. The  
45 provisions of this subparagraph (ii) shall apply to any homeowner  
46 filing for the disability exemption on or after January 1, 1992.

47 (c) Classification as totally disabled under the  
48 provisions of a retirement plan that is considered to be qualified  
49 under the United States Internal Revenue Code. The determination  
50 of whether or not a retirement plan is so qualified shall be made  
51 by the Department of Revenue.

52 (d) Classification as totally disabled as determined by  
53 the Department of Revenue pursuant to rules and regulations  
54 adopted by the Department of Revenue.

55 Proper proof of classification as totally disabled under the  
56 federal acts referred to in subsection (2)(b) or (2)(c), including  
57 proof of the total disability and of eligibility to qualify to  
58 receive benefits under the relevant federal act or qualified  
59 retirement plan, shall be determined by the Department of Revenue.

60 The property owned jointly by husband and wife and property  
61 owned in fee simple by either spouse, if either spouse shall  
62 fulfill the age or disability requirement, shall be eligible for  
63 the exemption allowed in this article in full. On all other  
64 jointly owned property, the amount of the allowable exemption  
65 shall be determined on the basis of each individual joint owner's  
66 qualifications and pro rata share of the property.

67 (3) Those homeowners and unremarried surviving spouses  
68 described in subsection (2) of this section and who qualify for



69 the exemptions under this article shall also be exempt from the  
70 forest acreage tax authorized by Section 49-19-115 applicable to  
71 property included in the homestead.

72       **SECTION 2.** This act shall take effect and be in force from  
73 and after January 1, 2026.

