

**Adopted  
AMENDMENT NO 1 PROPOSED TO**

**Cmte Sub for House Bill No. 1796**

**BY: Representative Brown**

1           **AMEND** between lines 206 and 207 by inserting the following:

2                   "(u) A dwelling that is a manufactured home or mobile  
3 home as defined in Section 27-53-1, the owner of which occupies  
4 the home as his primary home and has done so at the same physical  
5 location for at least five (5) consecutive years."

6           **AMEND further** between lines 282 and 283 by inserting the  
7 following:

8           "SECTION 3. (1) The qualified owner of a manufactured home  
9 or mobile home who occupies the home as his primary home shall be  
10 allowed an exemption from ad valorem taxes according to the  
11 schedule set forth in Section 27-33-75, if he has done so at the  
12 same physical location for at least five (5) consecutive years.

13           (2) (a) This section shall apply to exemptions claimed in  
14 the 2005 calendar year for which reimbursement is made in the 2006  
15 calendar year and to exemptions claimed for which reimbursement is  
16 made in subsequent years.

17           (b) The person shall be entitled to the exemption  
18 regardless of whether he owns the land on which the manufactured  
19 home or mobile home is located or how the manufactured home or  
20 mobile home and land are assessed. However, no person may claim

21 an exemption under this Section 3 if the person claims any other  
22 exemption under State homestead exemption law.

23 (3) Any owner of a manufactured home or mobile home who is  
24 sixty-five (65) years of age or older or who is totally disabled  
25 shall be allowed an exemption from all ad valorem taxes on up to  
26 Seven Thousand Five Hundred Dollars (\$7,500.00) of the assessed  
27 value of the manufactured home or mobile home if he occupies the  
28 manufactured home or mobile home as his primary home and has done  
29 so at the same physical location for at least five (5) consecutive  
30 years. The person shall be entitled to the exemption regardless  
31 of whether he owns the land on which the manufactured home or  
32 mobile home is located or how the manufactured home or mobile home  
33 and land are assessed. However, no person may claim an exemption  
34 under this subsection (3) if the person claims any other exemption  
35 under State homestead exemption law.

36 (4) To qualify for the exemption provided for in subsection  
37 (3) of this section because of disability, the manufactured home  
38 owner or mobile home owner must present proper proof of any of the  
39 following:

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

42 (b) Classification as totally disabled under the  
43 federal Social Security Act (42 USCS Section 416(i)), the Railroad  
44 Retirement Act or any other federal act approved by the State Tax  
45 Commission.

46 (i) If a person is eligible for classification as  
47 totally disabled under the federal acts referred to in this  
48 subsection (4)(b), but does not qualify to receive benefits  
49 thereunder because his annual income exceeds an amount set as the  
50 maximum allowed in qualifying to receive the benefits, then he is  
51 eligible for the disability exemption specified in subsection (3)

52 of this section. Proper proof of such eligibility shall be  
53 determined by the State Tax Commission.

54 (ii) If a person is eligible for classification as  
55 totally disabled under the federal Social Security Act (42 USCS  
56 Section 416(i)), but does not qualify to receive benefits  
57 thereunder only because he has not made the necessary social  
58 security contributions, then he is eligible for the disability  
59 exemption specified in subsection (3) of this section. Proper  
60 proof of such eligibility shall be determined by the State Tax  
61 Commission.

62 (c) Classification as totally disabled under the  
63 provisions of a retirement plan that is considered to be qualified  
64 under the United States Internal Revenue Code. The determination  
65 of whether or not a retirement plan is so qualified shall be made  
66 by the State Tax Commission.

67 (d) Classification as totally disabled as determined by  
68 the State Tax Commission pursuant to rules and regulations adopted  
69 by the State Tax Commission.

70 Proper proof of classification as totally disabled under the  
71 federal acts referred to in subsection (4)(b) or (4)(c) of this  
72 section, including proof of the total disability and of  
73 eligibility to qualify to receive benefits under the relevant  
74 federal act or qualified retirement plan, shall be determined by  
75 the State Tax Commission.

76 A manufactured home or mobile home owned jointly by husband  
77 and wife and a manufactured home or mobile home owned in fee  
78 simple by either spouse, if either spouse fulfills the age or  
79 disability requirement, shall be eligible for the exemption  
80 provided in subsection (3) of this section. On all other jointly  
81 owned manufactured homes or mobile homes, the amount of the  
82 allowable exemption shall be determined on the basis of each

83 individual joint owner's qualifications and pro rata share of the  
84 property."

85 **SECTION 4.** A manufactured home or mobile home that qualifies  
86 for a homestead ad valorem tax exemption under Section 3 of this  
87 act shall be exempt from taxation as personal property under  
88 Chapter 53, Title 27, Mississippi Code of 1972.

89 **SECTION 5.** Section 4 of this act shall be codified as a new  
90 section in Chapter 53, Title 27, Mississippi Code of 1972.

91 **SECTION 6.** Nothing in this act shall affect or defeat any  
92 claim, assessment, appeal, suit, right or cause of action for  
93 taxes due or accrued under the ad valorem tax laws before the date  
94 on which this act becomes effective, whether such claims,  
95 assessments, appeals, suits or actions have been begun before the  
96 date on which this act becomes effective or are begun thereafter;  
97 and the provisions of the ad valorem tax laws are expressly  
98 continued in full force, effect and operation for the purpose of  
99 the assessment, collection and enrollment of liens for any taxes  
100 due or accrued and the execution of any warrant under such laws  
101 before the date on which this act becomes effective, and for the  
102 imposition of any penalties, forfeitures or claims for failure to  
103 comply with such laws.

104 **AMEND further** by renumbering the succeeding section number.

105 **AMEND further** the title on line 6 after the semicolon by  
106 inserting the following:

107 "TO INCLUDE WITHIN THE DEFINITION OF "HOME" OR "HOMESTEAD" A  
108 MANUFACTURED OR MOBILE HOME OCCUPIED AS A PERSON'S PRIMARY HOME  
109 FOR AT LEAST 5 YEARS AT THE SAME PHYSICAL LOCATION;

110 **AMEND further** on line 7 after the semicolon by inserting the  
111 following:

112 "TO PROVIDE AN EXEMPTION FROM AD VALOREM TAXES FOR AN OWNER OF A  
113 MANUFACTURED HOME OR MOBILE HOME WHO OCCUPIES SUCH MANUFACTURED  
114 HOME OR MOBILE HOME AS HIS PRIMARY HOME AND HAS DONE SO AT THE

115 SAME PHYSICAL LOCATION FOR AT LEAST FIVE CONSECUTIVE YEARS,  
116 REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON WHICH THE  
117 MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE  
118 MANUFACTURED HOME OR MOBILE HOME AND LAND ARE ASSESSED; TO PROVIDE  
119 THAT A PERSON MAY NOT CLAIM THE EXEMPTION PROVIDED IN THIS ACT IF  
120 THE PERSON CLAIMS ANY OTHER EXEMPTION UNDER STATE HOMESTEAD  
121 EXEMPTION LAW; "