

By: Representative Janus

To: Ways and Means

HOUSE BILL NO. 1689

1 AN ACT TO AMEND SECTION 27-53-27, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT AN OWNER OF A MANUFACTURED HOME OR MOBILE HOME WHO
3 IS 65 YEARS OF AGE OR OLDER OR TOTALLY DISABLED AND OCCUPIES SUCH
4 MANUFACTURED HOME OR MOBILE HOME AS HIS PRIMARY HOME SHALL BE
5 ALLOWED AN EXEMPTION FROM ALL AD VALOREM TAXES ON NOT IN EXCESS OF
6 \$7,500.00 OF THE ASSESSED VALUE OF THE MANUFACTURED HOME OR MOBILE
7 HOME REGARDLESS OF WHETHER SUCH PERSON OWNS THE LAND ON WHICH THE
8 MANUFACTURED HOME OR MOBILE HOME IS LOCATED OR HOW THE
9 MANUFACTURED HOME OR MOBILE HOME AND LAND ARE ASSESSED; TO PROVIDE
10 THAT A PERSON MAY NOT CLAIM THE EXEMPTION PROVIDED IN THIS ACT IF
11 THE PERSON CLAIMS AN EXEMPTION UNDER THE HOMESTEAD EXEMPTION LAW;
12 AND FOR RELATED PURPOSES.

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

14 **SECTION 1.** Section 27-53-27, Mississippi Code of 1972, is
15 amended as follows:

16 27-53-27. (1) The following are exempt from the taxes
17 authorized by this chapter:

18 (a) In transit homes subject to the motor vehicle ad
19 valorem tax law.

20 (b) Any manufactured home or mobile home located on
21 land which is owned by the same person owning and occupying said
22 manufactured home or mobile home which was assessed on the land
23 rolls at the effective date of this chapter.

24 (c) Manufactured homes or mobile homes owned by and/or
25 in the possession of a dealer as merchandise.

26 (d) Any nonresident member of the Armed Forces of the
27 United States of America owning and living in a manufactured home
28 or mobile home within the state in compliance with military
29 orders.

30 (2) Any owner of a manufactured home or mobile home who is
31 sixty-five (65) years of age or older or who is totally disabled

32 shall be allowed an exemption from all ad valorem taxes on not in
33 excess of Seven Thousand Five Hundred Dollars (\$7,500.00) of the
34 assessed value of the manufactured home or mobile home if such
35 person occupies the manufactured home or mobile home as his
36 primary home. Such person shall be entitled to the exemption
37 regardless of whether he owns the land on which the manufactured
38 home or mobile home is located or how the manufactured home or
39 mobile home and land are assessed. However, no person may claim
40 an exemption under this subsection (2) if the person claims an
41 exemption under the homestead exemption law.

42 (3) To qualify for the exemption provided for in subsection
43 (2) of this section because of disability, the manufactured home
44 owner or mobile home owner must present proper proof of any of the
45 following:

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

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

52 (i) If a person is eligible for classification as
53 totally disabled under the federal acts referred to in this
54 subsection (3)(b), but does not qualify to receive benefits
55 thereunder because his annual income exceeds an amount set as the
56 maximum allowed in qualifying to receive the benefits, then he is
57 eligible for the disability exemption specified in subsection (2)
58 of this section. Proper proof of such eligibility shall be
59 determined by the State Tax Commission.

60 (ii) If a person is eligible for classification as
61 totally disabled under the federal Social Security Act (42 USCS
62 Section 416(i)), but does not qualify to receive benefits
63 thereunder only because he has not made the necessary social
64 security contributions, then he is eligible for the disability

65 exemption specified in subsection (2) of this section. Proper
66 proof of such eligibility shall be determined by the State Tax
67 Commission.

68 (c) Classification as totally disabled under the
69 provisions of a retirement plan that is considered to be qualified
70 under the United States Internal Revenue Code. The determination
71 of whether or not a retirement plan is so qualified shall be made
72 by the State Tax Commission.

73 (d) Classification as totally disabled as determined by
74 the State Tax Commission pursuant to rules and regulations adopted
75 by the State Tax Commission.

76 Proper proof of classification as totally disabled under the
77 federal acts referred to in subsection (3)(b) or (3)(c) of this
78 section, including proof of the total disability and of
79 eligibility to qualify to receive benefits under the relevant
80 federal act or qualified retirement plan, shall be determined by
81 the State Tax Commission.

82 A manufactured home or mobile home owned jointly by husband
83 and wife and a manufactured home or mobile home owned in fee
84 simple by either spouse, if either spouse fulfills the age or
85 disability requirement, shall be eligible for the exemption
86 provided in subsection (2) of this section. On all other jointly
87 owned manufactured homes or mobile homes, the amount of the
88 allowable exemption shall be determined on the basis of each
89 individual joint owner's qualifications and pro rata share of the
90 property.

91 **SECTION 2.** 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 **SECTION 3.** This act shall take effect and be in force from
105 and after January 1, 2005.