

By: Senator(s) Dawkins, Gollott, Albritton, Lee (47th), Hewes, Morgan, Williamson, Cuevas, Hyde-Smith, Browning, Burton, Butler, Carmichael, Chaney, Clarke, Dearing, Frazier, Jackson (15th), Jackson (11th), Jackson (32nd), Jordan, King, Kirby, Lee (35th), Little, Mettetal, Posey, Robertson, Ross, Thames, Walls

To: Finance

SENATE BILL NO. 2384

1 AN ACT TO AMEND SECTION 27-33-29, MISSISSIPPI CODE OF 1972,  
 2 TO PROVIDE THAT DWELLING HOUSES LOCATED IN THE COUNTIES OF THE  
 3 STATE COVERED BY THE PRESIDENTIAL DECLARATION OF MAJOR DISASTER  
 4 DATED AUGUST 29, 2005, THAT ARE DAMAGED OR DESTROYED AS A RESULT  
 5 OF HURRICANE KATRINA SO THAT THE FAMILY GROUP IS COMPELLED TO  
 6 TEMPORARILY RESIDE IN ANOTHER PLACE SHALL CONTINUE TO BE A HOME  
 7 UNDER THE HOMESTEAD EXEMPTION LAWS FOR A PERIOD OF TWO YEARS; AND  
 8 FOR RELATED PURPOSES.

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

10 **SECTION 1.** Section 27-33-29, Mississippi Code of 1972, is  
 11 amended as follows:

12 [Through December 31, 2007, this section shall read as  
 13 follows:]

14 27-33-29. In the event a dwelling house, eligible for  
 15 exemption under this article, is destroyed by fire, flood, storm,  
 16 or other unavoidable cause, or is demolished or being repaired, so  
 17 that the family group is compelled to temporarily reside in  
 18 another place, it shall continue as a home for a period of one  
 19 year after such occurrence; however, a dwelling house located in  
 20 any of the counties of the state covered by the Presidential  
 21 Declaration of Major Disaster for the State of Mississippi  
 22 (FEMA-1604-DR) dated August 29, 2005, that was destroyed as a  
 23 result of Hurricane Katrina, or is demolished or being repaired as  
 24 a result of damage sustained as a result of Hurricane Katrina so  
 25 that the family group is compelled to temporarily reside in  
 26 another place, shall continue as a home for a period of two (2)  
 27 years after such occurrence.

28 [From and after January 1, 2008, this section shall read as  
 29 follows:]

30           27-33-29. In the event a dwelling house, eligible for  
31 exemption under this article, is destroyed by fire, flood, storm,  
32 or other unavoidable cause, or is demolished or being repaired, so  
33 that the family group is compelled to temporarily reside in  
34 another place, it shall continue as a home for a period of one (1)  
35 year after such occurrence.

36           **SECTION 2.** This act shall take effect and be in force from  
37 and after its passage.