

By: Representative Moore

To: Ways and Means

HOUSE BILL NO. 446

1 AN ACT TO AMEND SECTION 27-33-67, MISSISSIPPI CODE OF 1972,
2 TO EXTEND THE HOMESTEAD EXEMPTION GRANTED TO PERSONS WHO ARE
3 TOTALLY DISABLED TO THE UNREMARIED, SURVIVING SPOUSES OF SUCH
4 HOMEOWNERS; 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 Sections 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, or who is totally disabled as herein defined
17 or the unremarried surviving spouse of such a homeowner, shall be
18 exempt from ad valorem taxes in the manner prescribed in Sections
19 27-33-69, 27-33-71, 27-33-73 or 27-33-75, whichever is applicable
20 to the year for which the exemption is claimed.

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

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

26 (b) Classification as totally disabled under the
27 Federal Social Security Act (42 USCA Section 416(i)), the Railroad

28 Retirement Act or any other federal act approved by the State Tax
29 Commission.

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

38 (ii) If a person is eligible for classification as
39 totally disabled under the Federal Social Security Act (42 USCA
40 Section 416(i)), but does not qualify to receive benefits
41 thereunder only because he has not made the necessary social
42 security contributions, then he is eligible for the disability
43 exemptions specified in this article. Proper proof of such
44 eligibility shall be determined by the State Tax Commission. 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 State Tax Commission.

52 (d) Classification as totally disabled as determined by
53 the State Tax Commission pursuant to rules and regulations adopted
54 by the State Tax Commission.

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 State Tax Commission.

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, 2007.