

Title 35 Mississippi State Tax Commission

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Subpart 01 General

Chapter 01 Motor Vehicle Records Disclosure

100 Synopsis of Federal Laws

- 101 Mississippi follows federal statutes with regard to the disclosure of information obtained from motor vehicle records. Such statutes provide that information from vehicle records may be disclosed (permitted uses) in the following instances:
1. For use by any governmental agency including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a Federal, State or local agency in carrying out its functions.
 2. For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls, or advisories; performance monitoring of motor vehicles, motor vehicle parts and dealers; motor vehicle market research activities, including survey research; and removal of non-owner records from the original owner records of motor vehicle manufacturers.
 3. For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only
 - a. To verify the accuracy of personal information submitted by the individual to the business or its agents, employees, or contractors; and
 - b. If such information as so submitted is not correct or is no longer correct, to obtain correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against, or recovering on a debt of security interest against the individual.
 4. For use in connection with any civil, criminal, administrative, or arbitral proceeding in any Federal, State, or Local court or agency or before any self regulatory body, including the service or process, investigation in anticipation or litigation, and the execution of enforcement of judgments and orders, or pursuant to an order of a Federal, State or Local court.
 5. For use in research activities, and for use in producing statistical reports, so long as the personal information is not published, re-disclosed, or used to contact individuals.
 6. For use by any insurer or insurance support organization, or by a self-insured entity, or its agents, employees, or contractors, in connection with claims investigation activities, anti-fraud activities, rating or underwriting.
 7. For use in providing notice to the owners of towed or impounded vehicles service for any purpose permitted under this subsection.
 8. For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under the Commercial Motor Vehicle Safety Act of 1986 (49 U.S.C. App.2710 et seq.).
 9. For use in connection with the operation of private toll transportation facilities.
 10. For use by any requester, if the requester demonstrates it has obtained the written consent of the individual to whom the information pertains.

11. For any other use specifically authorized under the law of the state that holds the record, if such use is related to the operation of a motor vehicle or public safety.
- 102 Resale or Re-disclosure – An authorized recipient of personal information to be used for permitted purposes may resell or re-disclose the information only for a permitted use.
- 103 Except as otherwise provided above, the State Tax Commission and any officer, employee, or contractor, thereof, shall not knowingly disclose or otherwise make available to any person or entity personal information about any individual obtained by the department in connection with a motor vehicle record.
- 104 (Reserved)
- 200 Procedure for Accessing or Obtaining Motor Vehicle Record for Permitted Use
Governmental agencies, businesses and others seeking to obtain information from motor vehicle records must complete form #77-600. Such form will allow the applicant to designate the use of the information permitted pursuant to this rule. Once the applicant has been approved, the information may be obtained for a fee based on the number and type of records obtained. The cost is set by the State Tax Commission on the basis of cost to provide, maintain, and access the information required. The request for information should be mailed or faxed to the State Tax Commission. Certain records may also be accessed through our internet query system. There is an annual fee to use this online system. Request for bulk information related to permitted uses only should likewise be faxed to the State Tax Commission.
- 201 (Reserved)

Actions Against Person Misusing Personal Information

- 301 As provided under Federal Laws, a person who knowingly obtains, discloses or uses personal information, from a motor vehicle record, for purposes not permitted is liable to the individual to whom the information pertains, who may bring a civil action in a United States District Court. Remedies the court may award are:
1. Actual damages, but not less than liquidated damages in the amount of \$2,500;
 2. Punitive damages upon proof of willful or reckless disregard of the law;
 3. Reasonable attorneys' fees and other litigation costs reasonably incurred; and
 4. Such other preliminary and equitable relief as the court determines to be appropriate
- 302 Additionally, the commissioner may deny access to motor vehicle records if he determines other motor vehicle information has been misused by applicant previously.
- 303 (Reserved)

Subpart 02 Tags

Chapter 01 Special Tags

- 100 In accordance with the Miss. Code Ann. Section 27-19-44(2), for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2002 through June 30, 2007, the Mississippi State Tax Commission must have two hundred (200) signed applications plus the special tag fees for two hundred (200) tags before the State Tax Commission will begin producing a particular distinctive tag series. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy these requirements within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.
- 101 In accordance with the Miss. Code Ann. Section 27-19-44(3), for any distinctive license tag or plate authorized by the Legislature from and after July 1, 2007, the Mississippi State Tax Commission must have three hundred (300) signed applications plus the special tag fees for three hundred (300) tags before the State Tax Commission will begin producing a particular distinctive tag series. The organization or other entity for which the Legislature authorized the distinctive license tag or plate must satisfy these requirements within three (3) years after the effective date of the law authorizing the license tag or plate in order to permit the license tag or plate to be prepared and issued.
- 102 Along with the required applications and said fees, an official design for this particular special tag shall be submitted by a legal representative of the organization. The tag design must show support of said organization and must be submitted in photo ready copy. The final design will be approved by the State Tax Commission.
- 103 Applications can be acquired from the State Tax Commission.
- 104 The above mentioned items may be submitted to the State Tax Commission upon completion. The distinctive license tag or plate will be included in the next issue of special plates. These issues will occur two (2) times each year on May 1 and November 1.
- 105 The State Tax Commission will notify the County Tax Collectors when the initial order is ready with a list of taxpayers in their county who applied and pre-paid for the special distinctive tag. The State Tax Commission will also notify the organization or entity involved, because they will need to communicate to the initial applicants that they will need to go now to their county tax collector's office to register the plate to their vehicle. The applicant will need to take care of this transaction as soon as he is notified by the organization that the plate is available. At this point the special distinctive plate will be available to anyone through their County Tax Collector.
- 106 If the initial applicants choose to wait until the expiration date of their tag to receive same, the special tag fee shall be paid again.
- 107 (Reserved)

Chapter 02 In-Transit and Temporary Tags

100 In-Transit

- 101 Any motor vehicle dealer or automobile auction may apply to the State Tax Commission for special in-transit tags which when properly displayed shall authorize the motor vehicle dealer or automobile auction to operate a vehicle upon the highways of this state without paying the annual highway privilege tax upon such vehicle and without attaching any other license tag or plate to such vehicle.
- 102 The in-transit tag may be used when a motor vehicle is being moved between motor vehicle dealers and/or automobile auctions for the purpose of sale. The in-transit tag may not be used in place of a dealer tag.
- 103 The cost of the in-transit tag is Two Dollars (\$2.00) and must be purchased in lots of twenty-five (25). The in-transit tag will be valid for a period of three (3) days. The three-day period begins the day the tag is placed on the vehicle, regardless of the time of day, and ends at 12:00 midnight of the third day. The tag shall be displayed in the rear window, top left, on the driver side of the vehicle.
- 104 The information required on the tag must be completed entirely in permanent, bold, black, ink or the fine for misuse will apply. Application for the tags shall be made to the Title Bureau of the State Tax Commission. Payment for the tags other than in valid funds will result in the loss of the tags for a period of one (1) year.

105 (Reserved)

200 Temporary

- 201 The temporary tag may be used when a motor vehicle in this state is sold by the motor vehicle dealer or automobile auction to a nonresident of the State of Mississippi or when a motor vehicle is sold by a motor vehicle dealer or automobile auction to a Mississippi resident who may temporarily exit this state before obtaining a Mississippi tag or plate. It is unlawful for a motor vehicle dealer or an employee of a motor vehicle dealer to operate a vehicle in inventory with a temporary tag.
- 202 The cost of the temporary tag is Five Dollars (\$5.00) and must be purchased in lots of ten (10). The temporary tag will be valid for a period of seven (7) full working days, exclusive of the date of purchase, after the date the motor vehicle is purchased. The seven-day period will not be extended. The tag shall be displayed in the rear window, top left, on the driver side of the vehicle. The information required on the tag must be completed entirely in permanent, bold, black ink or the fine for misuse will apply. Application for the tags shall be made to the Title Bureau of the State Tax Commission. Payment for tags other than in valid funds will result in the loss of the tags for a period of one (1) year.

203 (Reserved)

300 Misuse

Any motor vehicle dealer or automobile auction who uses a temporary or intransit tag for a purpose that is not authorized shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of One Thousand Dollars (\$1,000.00) and the use of all tags issued to such motor vehicle dealer or automobile auction shall be suspended for a period of one (1) year. Any unused tags must be surrendered to the State Tax Commission. No money will be refunded for unused plates returned due to misuse. Only Mississippi tags issued by the State Tax Commission are valid. Any substitutions will constitute misuse.

301 (Reserved)

Chapter 03 Private Carriers of Property (F-Tag)

100 Section 27-19-3 of the Mississippi Code of 1972, as amended, provides that a “Private Carrier of Property” (“F” Tag) as being:

1. Any person transporting farm products produced on his own farm and also farm supplies, materials, and equipment used in the growing or production of his agricultural products in his own truck.
2. Any person transporting his own fish, including shellfish, in his own truck.
3. Any person transporting unprocessed forest products, wherein ownership remains the same, in his own truck.

101 For purposes of subsection (c), a forest product shall be considered “unprocessed” until such time as the same has undergone a physical change at the mill. Any change or procedure performed on the product at the mill, which changes the product in any manner, is deemed to be processed. By-products produced from forest products are also considered processed.

102 In addition, the ownership of the product must remain the same from the time the product leaves the forest. If ownership changes, then the product no longer qualifies as a forest product.

103 If said forest product is transported from one mill to another but is still in exactly the same form as when it was transported from the forest the first time (for example, the product has been in a holding yard); it is still considered to be “unprocessed” and can be transported as a “private carrier of property.”

104 (Reserved)

Subpart 03 – Registration

Chapter 01 Statewide Title Registration System

- 100 In order for a county to be in compliance with the requirements of Section 27-19-99, Mississippi Code of 1972, for receiving the fifty cents (50¢) allocation for each registration fee collected and remitted to the State Tax Commission, and Sections 27-33-41 and 63-21-18, Mississippi Code of 1972, regarding entry of all title/registration data into the statewide title/registration system, the county, for each calendar month, must successfully communicate no less than ninety-five percent (95%) of all data regarding vehicle title transactions and no less than ninety-five percent (95%) of all data regarding vehicle registration transactions to the statewide title/registration system.
- 101 The allocation of fifty cents (50¢) per registration fee collected shall apply only to those registrations where the county issues the tags and/or decals and a registration fee is collected and remitted to the state, and only to those counties which have successfully interfaced county computer equipment with the statewide network system. The use of State Tax Commission computer equipment must have been discontinued. When a county has complied with the provisions of Section 27-19-99, Mississippi Code of 1972, such allocations shall be used as a credit against registration fees due the State Tax Commission for that particular month. Forfeiture of such credit shall occur when the minimum percentage of compliance is not achieved for that particular month.
- 102 From and after October 1, 1990, the Commission shall semi-annually review records regarding each county's compliance with the required entries in order to determine whether the county shall receive its homestead exemption reimbursement monies. In making this determination, the ninety-five percent (95%) compliance percentage shall be determined by using cumulative numbers from the prior 12 month period. The records of the State Tax Commission shall be deemed prima facie correct.
- 103 (Reserved)

Chapter 02 Rental Vehicle Exemption

- 100 Section 27-51-41, Mississippi Code of 1972, Annotated, exempts all motor vehicles used by a business as rentals under rental agreements with a term of not more than thirty (30) continuous days each and who have registered for the Motor Vehicle Rental Tax and have obtained the permit as proof.
- 101 The motor vehicles which are eligible for this exemption are rental business vehicles only. The rental business uses of a short term rental motor vehicle are limited to the relocation and maintenance of the motor vehicle and for the use of the rental customer. Any other use of an exempted rental vehicle will be considered a violation of this regulation and will result in the denial of exemption for that motor vehicle.
- 102 (Reserved)

Chapter 03 Where to Register Vehicles

100 In order for a person to be in compliance with §27-19-57, Mississippi Code of 1972, any person, partnership or corporation required to pay Mississippi road and bridge privilege taxes, first and foremost, shall register all vehicles in the county, the city and the taxing district where the vehicles are domiciled.

101 (Reserved)

200 Domiciled

For purposes of this regulation, domiciled means the county, city and taxing district from which a vehicle leaves and to which a vehicle returns, where it comes to rest, where it is garaged, for the majority of the registration year. It is the legal residence of a vehicle.

201 (Reserved)

300 Business Vehicles

Vehicles, which are used in business, shall be registered in the county, city and taxing district in which they are domiciled. If a business vehicle remains at the business location when not in use, the vehicle should be registered at the business location. If a business vehicle goes with an employee of the company, the vehicle should be registered where the employee is located. The vehicle is to be registered in the name of the owner but the address should reflect the correct location.

301 (Reserved)

400 Homestead Exemption

401 If an owner of a vehicle files homestead exemption at a certain location, he/she is claiming that location as their domicile. Therefore, any vehicles titled in that owner's name should be registered at the homestead location, unless the vehicle is proven to be domiciled at a different location. Above all else, a vehicle is to be registered in the county, city and taxing district where it is domiciled.

402 County residents who either own a vehicle or lease a vehicle must register at least one vehicle in the county in which they reside. All other vehicles must be registered in such county unless the vehicles remain on property owned or leased by the owner in another county.

403 (Reserved)

500 Violation

Tax collectors are not to register any vehicle in any county, city and taxing district other than the county, city and taxing district in which the vehicle is domiciled. If a vehicle is found to be registered in the wrong county, city or taxing district, then that vehicle is considered not to have been registered at all and the owner is liable for full annual taxes due in the correct county, city and taxing district plus a 25% penalty with no credit allowed for the incorrect taxes paid.

501 (Reserved)

Subpart 04 – Dealer

Chapter 01 Motor Vehicle Dealer Permit

100 Permit Requirements

101 Definitions - The following words and phrases, when used in this regulation, shall have the meaning as follows:

1. “Motor vehicle” shall mean every vehicle intended primarily for use and operation on the public highways, which is self-propelled and every vehicle intended primarily for operation on the public highways, which is not driven or propelled by its own power, but which is designed either to be attached to and become a part of or to be drawn by a self-propelled vehicle, but not including farm tractors and other machines and tools used in production, harvesting and care of farm products.
2. “Person” shall mean every natural person, firm, co-partnership, association or corporation.
3. “Motor vehicle dealer” shall mean any business engaged in the selling or exchanging of new motor vehicles, new and used motor vehicles or used motor vehicles; and, which has an established place of business open for inspection at any time by any peace officer or the Chairman of the Mississippi State Tax Commission or one of his authorized representatives during reasonable hours; and, which buys and sells or exchanges at least twenty-four (24) motor vehicles per year that are the same motor vehicle type for which distinguishing number tags are being sought under this article. For purposes of this paragraph each of the following categories shall be considered a different motor vehicle type:
 - a. Motor vehicles (as defined under Section 27-19-3) with a gross vehicle weight (as defined under Section 27-19-3) of less than sixteen thousand (16,000) pounds, not including motorcycles;
 - b. Motorcycles;
 - c. Trailers, semitrailers and house trailers; and
 - d. Motor vehicles not included in subparagraphs (a), (b) and (c) of this paragraph.
4. “Dealer” shall mean such of the principal officers of a corporation registered as a motor vehicle dealer, and such of the partners of a co-partnership registered as a motor vehicle dealer as are actively and principally engaged in the motor vehicle business. The term “dealer” shall not include:
 - a. Directors, stockholders or inactive partners; or
 - b. Receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal; or
 - c. Public officers, including state, county, or municipal employees, while performing their official duties; or

- d. Persons disposing of motor vehicles acquired for their own use and actually so used when the same shall have been used, so acquired in good faith, and not for the purpose of avoiding the provisions of this articles; or
 - e. Finance companies or banks which sell repossessed motor vehicles, and insurance companies which sell motor vehicles which they have taken into their possession as an incident of payment made under policies of insurance, and which do not maintain a used car lot or building with one (1) or more employed motor vehicle salesmen.
- 5. “New motor vehicle dealer” shall mean a business dealing in new motor vehicles, tractors, trailers, or semitrailers, or new and used motor vehicles, tractors, trailers, or semitrailers.
 - 6. “Used motor vehicle dealer” shall mean a business dealing in used motor vehicles, tractors, trailers, or semitrailers. “Automobile dismantlers” shall also be classified as used motor vehicle dealers.
 - 7. “Limited motor vehicle dealer” or “limited dealer” shall mean a business dealing in new or used vehicles which buys and sells or exchanges fewer than the number of motor vehicles required to be sold or exchanged in order to fall within the definition of the term “motor vehicle dealer” and is granted a limited license at the discretion of the Chairman. Such license will convey all of the privileges of a “motor vehicle dealer” except that a limited motor vehicle dealer will not be entitled to purchase or use dealer tags. Limited dealers will otherwise be bound by the provisions of this regulation.
 - 8. “Established place of business” shall mean any place owned or leased and regularly occupied by any person for the primary and principal purpose of engaging in selling, buying, bartering, exchanging or dealing in motor vehicles, tractors, trailers or semitrailers, where same may be displayed or offered for sale and where the books and records required of the conduct of such business are maintained and kept. Established places of business may include a location intended for the temporary offering of motor vehicles, tractors, trailers or semitrailers for sale. Such temporary locations must meet all the requirements of other permanently established places of business. Established places of business, once licensed, shall be open for inspection at any time by any peace officer or employee of the State Tax Commission during reasonable hours. To constitute a place of business, it shall be apparent that there is a holding out to the general public that an establishment is offering motor vehicles, tractors, trailers or semitrailers for sale. There shall be an office separate from and not in conjunction with or related to any other business for the purpose of transacting the business of offering motor vehicles, tractors, trailers or semitrailers for sale, or in lieu of such office there shall be:
 - a. A sign indicating the name of the business, the name of the owner, telephone number, and that the business is a motor vehicle dealer. It must be clearly visible and located at the front of the lot, and;
 - b. A lot which is separate and apart from any other business. If the lot adjoins the lot of any other business, the separation must be by a method clearly indicating that the area is used for the purpose of offering motor vehicles, tractors, trailers or semitrailers for sale.

9. "Automobile dismantler" shall mean any person who maintains an established place of business and who is engaged in the business of buying, selling or exchanging used motor vehicles, mobile homes or house trailers for the purpose of remodeling, taking apart or rebuilding same or buying and selling of parts of used motor vehicles.
 10. "Automobile auction" shall mean any person, firm, association, corporation or trust, resident or nonresident, acting as an agent for the purchaser or seller of motor vehicles.
 11. "Chairman" shall mean the Chairman of the State Tax Commission.
 12. "Commission" shall mean the State Tax Commission.
 13. "Full time employee" shall mean any employee working at the minimum 30 hours per week and received monetary compensation for such hours. Proof of such employment may be required when questioning the use of a dealer tag. Such proof may be, but is not limited to, copy of the W-2 form, time sheet or MESC UI-3 form.
- 102 A dealer shall make application for a dealer tag permit to the State Tax Commission on forms prescribed and furnished to him. The commission then shall issue a permit containing name and address of the dealership and any other information the commission deems necessary. The application shall be accompanied by a fee of one hundred dollars (\$100.00).
- 103 To obtain dealer tags, which after October 31, 1993, will be a distinguishing number, the dealer must remit forty-three dollars and seventy-five cents (\$43.75) for each tag up to twelve tags. Additional dealer tags may be purchased at a cost of eighty-three dollars and seventy-five cents (\$83.75).
- 104 A dealer engaged only in buying, selling or exchanging motorcycles may purchase a motor vehicle dealer tag permit at a cost of fifty dollars (\$50.00). Dealer tags for motorcycles may be purchased for fourteen dollars and seventy-five cents (\$14.75) each and may only be displayed on motorcycles.
- 105 A dealer engaged only in buying, selling, or exchanging trailers, semitrailers, or house trailers may purchase a motor vehicle dealer tag permit at a cost of seventy-five dollars (\$75.00). Dealer tags for trailers may be purchased for eighteen dollars and seventy-five cents (\$18.75) each and may only be displayed on trailers.
- 106 A manufacturer or manufacturer's branch located in Mississippi may purchase dealer tags for delivering to and from such factory at a cost of eighteen dollars and seventy-five cents (\$18.75) each.
- 107 A heavy truck dealer may purchase not more than three (3) dealer tags for use on heavy trucks at a cost of one hundred thirty-three dollars and seventy-five cents (\$133.75) each.
- 108 Limited dealers are not eligible to purchase dealer tags.

- 109 Dealers will be required to justify the number of dealer tags requested when such number exceeds the number of full-time employees of the dealership.
- 110 (Reserved)
- 200 Dealer's Use of Distinguishing Number Tags
- 201 A motor vehicle bearing a motor vehicle dealer distinguishing number tag assigned to a motor vehicle dealer may be operated by a dealer, his authorized representative or customer as provided in this regulation for the following purposes and uses:
1. For the purpose of testing and adjusting such vehicle in the vicinity of the dealer's place of business.
 2. For a one-time demonstration of a heavy truck, either empty or under load, by prospective bona fide purchasers. However, any such use shall be limited to a period of not more than four (4) days. Any person operating a heavy truck under the provisions of this paragraph shall carry with him at all times while operating such truck written authority to do so signed by the dealer. A copy of such authorization shall be retained by the dealer.
 3. For business or demonstration use of the dealer or any full-time employee of the dealership or prospective purchaser.
 4. For use by a customer whose vehicle is being repaired by the dealer, but such use shall not extend longer than ten (10) days and shall be authorized by the dealer in writing. Such authorization must be kept in the vehicle while in use.
- 202 Proper Use of a Dealer Tag Shall Not Include the Following:
1. Use by family members of the dealer or employees of the dealership who are not full-time employees.
 2. Use by owner, director, stockholders or partners of the dealership who are not full-time employees of the dealership.
 3. Use by receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal.
 4. Use by public officials, including state, county, or municipal employees, while performing their official duties or commuting to or from the locations where they perform their official duties.
 5. Commuting to and/or from school by a full-time student or teacher, or commuting by anyone to or from any other employment not directly associated with the dealership. This includes other businesses owned by the owner of the dealership or other employment of the full time employees of the dealership.
 6. Use of a dealer tag on a vehicle which is not for sale by the dealer, or use of a dealer tag on a vehicle which is titled to the dealer or a full-time employee of the dealership. Also any vehicle in inventory that is used for the purpose of all service vehicles, tow trucks, wreckers, flat beds and courtesy vans.
 7. Non-educational use of those tags assigned to schools for driver education purposes,

8. Use by persons having their vehicles repaired by the dealership if the “loaner” vehicle does not contain the required statement from the dealer or if the use exceeds the (10) days, and
 9. Non-business use, except when operated by the owner of the dealership or full-time dealership personnel, on a vehicle in inventory and available for sale.
- 203 The proper use of dealer tags will be strictly enforced. Dealers will be periodically required to verify to the Chairman or his agents that dealer tags are being used properly. Such verification will be furnished at the dealer’s business location. The dealer will provide clear evidence that the dealer tags are being used in accordance with this regulation.
- 204 Misuse of dealer tags may result in the forfeiture of such tags.
- 205 Failure to adhere to any of the provision of this regulation may result in the revocation of the Motor Vehicle Dealer Permit.
- 206 (Reserved)

35.VII.4.01 revised effective April 1, 2008.

Chapter 02 Revocation of Designated Agent Authority

- 100 Section 63-21-13 of the Mississippi Code of 1972, As Amended, provides that a motor vehicle dealer shall be a designated agent. Thus, if the motor vehicle dealer’s designated agent status is revoked for cause, the dealer permit is likewise revoked. Upon receipt of a notice of revocation, the dealer shall surrender the dealer permit, all dealer tags and all titling materials within ten (10) days.
- 101 The dealer may appeal the revocation within ten (10) days from receipt of the notice of same.
- 102 (Reserved)

Chapter 03 Wholesale Dealers

- 100 Section 27-19-303 of the Mississippi code of 1972, as amended, has defined a wholesale dealer. There are several points to clarify in this definition.
- 101 The State Tax Commission shall only license Mississippi residents as motor vehicle dealers, which includes wholesale dealers. Wholesale dealers shall not receive tags.
- 102 A wholesale dealer may not keep more than two (2) vehicles in inventory at any one time. If an inventory of more than (2) vehicles is maintained, then the wholesale dealer must be licensed as a used motor vehicle dealer, post the bond, and maintain a lot. Used motor vehicle dealers may sell to licensed dealers as well as to individuals.

- 103 Wholesale dealers are only to sell to other licensed motor vehicle dealers. Each sales record must indicate the motor vehicle dealer's name and permit number. The county tax collector shall not title any vehicle sold to an individual by a wholesale dealer. Under no circumstances is a wholesale dealer to sell to an individual.
- 104 Wholesale dealers shall not be designated agents and will have a permit number that identifies the wholesaler as not having the authority to act as a designated agent. When a wholesale dealer purchases a motor vehicle for resale, his name must appear on the title as being one in the chain of ownership. The permit given wholesale dealers shall read "Wholesale only" on the face of the permit.
- 105 The Chairman of the State Tax Commission has the authority to license wholesale dealers at his discretion and also has the authority to revoke such authority at his discretion for any violations of the law or regulation.
- 106 (Reserved)

Chapter 04 Designated Agent-Cancellation of

- 100 The State Tax Commission may cancel any Designated Agent's authority, as appointed, in writing at any time, with or without cause.
- 101 (Reserved)

Chapter 05 Distributors of Mopeds

- 100 Distributors of Mopeds shall qualify as a Designated Agent of the State Tax Commission for titling as authorized in Section 63-21-13, Mississippi Code of 1972. The manufacturer shall supply a properly assigned manufacturer's statement of origin to the Distributor, which shall be further assigned to the purchaser by the Distributor. The Distributor shall complete an application for each purchaser of a moped. The purchaser shall be provided a copy of the application (labeled owner's temporary permit), which will be presented, to the County Tax Collector at the time a license tag is purchased. The original title application and properly assigned manufacturer's statement of origin shall be forwarded to the State Tax Commission no later than the next business day as set forth in Section 63-21-15, Mississippi Code of 1972.
- 101 (Reserved)

Chapter 06 Power of Attorney (79-015)

- 100 If Title to a motor vehicle is held by other than the owner, then the owner may execute in triplicate form (79-015) (Power of Attorney to transfer a Motor Vehicle). The first copy will be retained by the party of the institution holding Title; the second copy will be delivered to the party or institution named as Attorney in said instrument; And, the third

copy will be forwarded to the State Tax Commission as a supporting document to the application for Certificate of Title. Upon receipt of said duly executed Power of Attorney, the attorney may transfer Title to the motor vehicle named and herein with the same force and effect as if executed by the principal.

101 (Reserved)

Chapter 07 Designated Agent – Time Period to Submit Application

100 Section 63-21-15 (7) of the Mississippi Motor Vehicle Title Act states: “Every designated agent within this state shall, no later than the next business day they are received by him, forward to the State Tax Commission by mail, postage prepaid, the originals of all applications received by him, together with such evidence of title as may have been delivered to him by the applicant.”

101 The Designated Agent will be billed an additional fee of two dollars (\$2.00) for each application for title not received by the State Tax Commission ten (10) days of the date shown on the title application.

102 (Reserved)

Chapter 08 Power of Attorney – Assignment of

100 When a Power of Attorney to Transfer Motor Vehicle (79-015) has been properly completed, this same completed form may not be reassigned to another individual and/or company.

101 (Reserved)

Chapter 09 Detachable Attachments – Titling and Lien Perfection

100 When a motor vehicle titles, detachable attachments such as dump body, lift body, lift gate, or camper, such attachment is not a permanent part of the motor vehicle and therefore not included on the Title. Perfection of liens for such attachments must be made under the Uniform Commercial Code and filed with a Mississippi Chancery clerk. When titling a motor home, where two Manufacturer’s Statement of Origin are furnished (one on the chassis and one on the house) both Manufacturer’s Statements of Origin must be submitted and the title will issued reflecting the VIN of the chassis, but the lien will be perfected on both chassis and home.

101 (Reserved)

Chapter 10 Designated Agent – Title Fee Checks Submitted.

100 When title applications are submitted to the State Tax Commission by Designated Agents, the accompanying check, in payment of title fees, must be issued and submitted

by the Designated Agent. Deviation from this procedure will result in rejection and return of all such checks and accompanying applications.

101 (Reserved)

Chapter 11 Automobile Auction not Defined as Selling Dealer

100 When a motor vehicle is sold through a licensed Automobile Auction or other Commissioned Agent, a bill of sale or other transfer form from the Automobile Auction or Commissioned Agent to the purchasing dealer will not be acceptable as a supporting document for title application.

101 When the above transaction occurs, the following documents must be provided by the applicant for the Mississippi title:

1. Motor Vehicles Currently Titled (any state)
 - a. Current title properly assigned from selling to purchasing dealer to title applicant.
2. Motor Vehicles Not Previously Titled
 - a. Bill of sale from selling dealer to purchasing dealer (must show name and address of seller).
 - b. Bill of sale from purchasing dealer to title applicant.

102 (Reserved)

Chapter 12 Name – Vehicle Owned by Proprietorship

100 When a natural person carries on business as a sole proprietor, it is required in both the title application and in the Certificate of Title, that the name of the owner shall be stated as the name of the individual natural person, whether or not the trade name is added. The use of the trade name alone in the title application and in the Certificate of Title, without the name of the individual who owns the business, does not comply with the requirements of the Mississippi Motor Vehicle Title Act. The burden is put on the lender, or purchaser, or conditional seller to find out whether the business name of his customer represents a corporation, partnership, association, or natural person.

101 (Reserved)

Chapter 13 Designated Agent – Resubmission of Rejects Application

100 When a title application and supporting documents are rejected and returned to a Designated Agent for failure to furnish required information or documents, such corrected title application and supporting documents must be returned to the State Tax Commission within thirty (30) days of the date shown on title application reject letter. Failure to resubmit these documents within the specified time period will result in the title application being re-classified as a “new” application, requiring the payment of an additional title fee of \$4.00.

101 (Reserved)

Chapter 14 Fees – Additional Charge Must be Itemized

100 When a Designated Agent submits a title application the fee charged to the application must be itemized. In accordance with Section 63-21-63 of the Mississippi Motor Vehicle Title Law only \$4.00 plus \$1.00 for the Designated Agent's Fee can be charged for a Title Application. If any other charges are made to the applicant, they must be listed or itemized with an explanation for each charge.

101 **EXAMPLE:** \$5.00 Title Application
\$5.00 Release of Security Interest

102 (Reserved)

Chapter 15 Revocation of Designated Agent Status

100 The Commissioner may revoke the designated agent status of a designated agent upon a showing of a failure to faithfully perform those duties imposed by this chapter or other good cause, after giving the designated agent ten days notice of the intention of the Commissioner to revoke said status. Unless good cause is shown within said ten days why such status should be revoked, the Commissioner may revoke said status.

101 (Reserved)

Subpart 05 Title Applications

Chapter 01 Owner's Names (Multiple) and Address shown on Title

100 No Certificate of Title will be issued with more than two (2) names of owners and one (1) address. In the event more than two (2) owners and are involved the names of the owners and the address that will appear on the certificate must be determined by the owners in private.

101 (Reserved)

Chapter 02 Names and Address Abbreviations on Title Certificates

100 In the event the name and/or address of a Designated Agent, Dealer, Owner, or Lienholder is too long to be handled by our mechanical capabilities the State Tax Commission may use abbreviations when necessary.

101 (Reserved)

Chapter 03 Owner's Names – Title Application and Tag Receipt

100 On any motor vehicle required to be Titled in this State, the names of the owner on the title certificate or application for certificate of title must be the same as shown on the Road and Bridge Privilege Tax Receipt. The foregoing does not apply to leased motor vehicle.

101 (Reserved)

Chapter 04 Lien Perfection Date

100 Security interest is perfected at the time owner signs a security agreement describing the vehicle, and an application for certificate of title signed by the owner is presented to a designated agent. Upon submission of said application to the State Tax Commission, any lien date will be recorded as shown thereon.

101 (Reserved)

Chapter 05 Owner's Duplicate Copy of Title Application

100 When application is made for a certificate of title, the applicant will be provided a duplicate copy of his application. This copy will serve as a permit for the operation of the motor vehicle described in the application until the State Tax Commission either issues the certificate of title of such motor vehicle or refuses to issue the certificate of title; and the State Tax Commission and each Designated Agent receiving application for there certificate of title, when the provisions of the Act have been otherwise complied with shall deliver to the applicant the duplicate copy of his application which shall contain the suitable permit for the purpose mentioned. On such duplicate copy shall be printed OWNER – TEMPORARY PERMIT.

101 (Reserved)

Chapter 06 Signatures on Application – Dealer Sale

100 The application for Certificate of Title is required to be signed by the seller of the vehicle, as well as by the owner and the Designated Agent. Every effort should be made to secure the signature of the seller on the application. But the fact is that many motor vehicles are now in the hands of owners where the sellers have long since moved from the vicinity where the sales were made. This makes it impossible on some instances to obtain the signature of the seller on the application. If, after exhausted every avenue, the application for Certificate of Title will be honored by the State Tax Commission. This regulation will also apply to vehicles purchased out of state.

101 (Reserved)

Chapter 07 Manufacturer's Statement of Origin – Sufficient for Bill of Sale

100 When submitting an application for Certificate of title on a new motor vehicle, a Manufacturer's Statement of Origin, which warrants Title on assignment to the vendee is sufficient to serve as Bill of Sale.

101 (Reserved)

Chapter 08 Bill of Sale

100 The Mississippi Motor Vehicle Title Act required a Bill of Sale as a supporting document when making application for Certificate of Title. Many dealers have been following a custom of providing an invoice to the buyer in lieu of a Bill of Sale. When such practice is followed, it will be sufficient, on a temporary basis, to stamp the invoice stating, "This is a Bill of Sale" and such instrument must be signed by the seller.

101 (Reserved)

Chapter 09 Address of Title Owner and Lienholder

100 When submitting 78-002 (Application for Certificate of Title), Owner's address must show Street Address Number or Post Office Box Number and Zip Code or, if address is on RFD, Route Number and Box Number and Zip Code on Route must be shown. This will also hold true for Lienholder's Address.

101 (Reserved)

Chapter 10 Owner's Names – Title Application and Bill of Sale or MSO

100 When submitting an application for Certificate of Title accompanied by required supporting documents and two (2) names are shown as buyers or current owners on the current Bill of Sale or the Manufacturer's Statement of Origin, both names must be shown on 78-002 (Application for Certificate of Title) and both names must sign application.

101 If current Bill of Sale or Manufacturer's Statement of Origin shows only one owner and said owner desires to include as additional owner on Title, both names must appear on 78-002 (Application for Certificate of Title) and both must sign said form.

102 (Reserved)

Chapter 11 Personal Name – How shown on Title

100 The personal name of all owners shown on Certificate of Title will print last name first, including company names.

101 (Reserved)

Chapter 12 Manufacturer's Statement of Origin Required on 1970 or Later Models

- 100 All applications for certificate of title for 1970 or later year model motor vehicles must be accompanied by Manufacturer's Statement of Origin or Certificate of Title unless the vehicle comes from a non-title State.
- 101 If the vehicle was purchased in a non-title State, the application must be supported by proper bills of sale and the last out-of-state tag receipts. If the vehicle is a new one, a manufacturer's statement of origin from the selling dealer will be required.
- 102 (Reserved)

Subpart 06 Titling Procedures

Chapter 01 Non-Titled Vehicles Required Supporting Documents

- 100 When applying for a Certificate of Title on a used vehicle that has not been previously titled, the following supporting documents must accompany the title application:
1. A certificate copy of Current Bill of Sale.
 2. A certified copy of Previous Bill of Sale or certified copy of two years Tag and Tax receipts of previous owner.
- 101 (Reserved)

Chapter 02 Procedures for Titling Motor Homes

- 100 The following procedures for titling of motor homes shall be adopted as follows:
1. The VIN identifying the completed vehicle, after multi-stage manufacture, shall be the first-stage manufacture's VIN, on the incomplete chassis and shall be only VIN which is recorded or data-entered in the State Tax Commission files.
 2. To convey ownership of a new motor home, the assignment shall be made on the multi-stage certificate of origin. The first-stage and multi-stage certificate of origin shall accompany the application for title and the title document shall reflect the first-manufacturer's VIN and the multi-stage manufacturer's name.
 3. The make of the multi-stage manufacture shall be used to describe complete vehicle and recorded or data entered in the State Tax Commission files and on the title.
 4. The model year of a new complete vehicle shall be the only year recorded or data-entered in the State Tax Commission files as on the title.
 5. All multi-stage manufacturers and this Agency shall uniformly enter the code "MH" for motor home in the "body type" area on the manufacturers certificate or origin, data record and the title, respectively.
 6. A completed van-type vehicle, which has been altered to provide temporary living quarters, shall not be considered a motor home.
 7. The following words are defined as follows:
 - a. "Motor Home" – A new vehicular unit, designed to provide temporary living quarter, built into as an integral part of, or permanently attached to, a self-

propelled Motor Vehicle chassis. The vehicle must contain permanently installed independent life support systems which meet the ANSI/NFPA 501 C standard, and provide at least four of the following facilities: cooking, refrigeration or ice box, self-contained toilet, heating and/or air conditioning, a portable water supply system including a faucet and sink, separate 110-125 volt electrical power supply and/or n LP gas supply.

- b. "First Stage Manufacturer" means a person who manufactures an incomplete motor vehicle so that it becomes a completed motor home.
- c. "Final-Stage Manufacturer" means a person who performs manufacturing operations on an incomplete motor vehicle so that it becomes a complete motor home.
- d. "Multi-Stage Vehicle" means a motor vehicle that requires manufacturing operations, performed by separate manufacturers, to produce a completed motor home.
- e. "Incomplete Motor Vehicle" means an assemblage of power train, steering system, and braking system to the extent that those systems are to be a part of the completed vehicle and that requires additional manufacturing operations, except addition of readily attachable components of minor finishing operation, to become a completed motor home.

101 (Reserved)

Chapter 03 Joint Ownership of a Motor Vehicle

100 Joint ownership of a motor vehicle: Where ownership is a joint tenancy, with right of survivorship, the owners' names on the title shall be shown as follows: **JOHN DOE AND/OR JOE DOE**. To transfer ownership of the vehicle or to encumber the vehicle, both signatures are required of both are living; if one of the parties is deceased, satisfactory proof of the death of the deceased and signature of the survivor.

101 Where ownership is a tenancy in common, the owners' names are shown as follows: **JOHN DOE AND JOE DOE**. To transfer ownership of the vehicle or to encumber the vehicle, both signatures are required if both are living; if one of the parties is deceased, probate proceedings are required. Where there has been no admission on the estate of the deceased vehicle owner-affidavit on Form 65-015 is required.

102 Where the ownership is a joint tenancy, with an expressed intent that either of the owners have full authority to transfer ownership of the vehicle or to encumber the same, the owners' names are shown on the title as follows: **JOHN DOE OR JOE DOE**

103 (Reserved)

Chapter 04 Pencil Tracing

100 When submitting an application for Title accompanied by required supporting documents, if the Vehicle Identification number on any of the supporting documents is

different from the Vehicle Identification Number on the application for title, Form 78-019 (Pencil Tracing of Vehicle Identification Number) must accompany said application.

101 (Reserved)

Chapter 05 Sale of Motor Vehicles for Repairing, Towing or Storage Costs

100 Selling Abandoned Vehicles for Repairing, Towing and/or Storage Costs under Miss. Code Ann. Section 63-23-1 et seq.

101 An abandoned motor vehicle means a vehicle that:

1. Has been left by the owner or on the owner's behalf with an automobile dealer, repairman, or wrecker service and has not been picked up by the owner within forty (40) days from the agreed retrieval date. If there is no agreed retrieval date, the forty (40) days begins the day the vehicle is turned over to the dealer, repairman or wrecker service;
2. Is left unattended on a public street, road or highway or other public property for at least five (5) days; or
3. Has been lawfully towed to property, owned by someone other than the vehicle owner, at the written request of a law enforcement officer and left there for at least forty (40) days without anyone claiming the vehicle.

102 Anyone intending to sell an abandoned vehicle must notify the owner and any lienholder by certified mail within ten (10) days that unless a claim on the vehicle is made within thirty (30) days or before the scheduled sale, whichever is later, the vehicle will be sold. The ten (10) days begins to run when the vehicle actually qualifies as an abandoned vehicle under section 101 of this rule. The party initiating the sale should use the last known address of both the owner and lienholder. Such information may be obtained from the Mississippi State Tax Commission or other appropriate authority. Any information obtained from an authority other than the Mississippi State Tax Commission may not be complete. If the Mississippi State Tax Commission determines that all required notifications were not made, a new title will not be issued.

103 If the letter is returned undelivered, the vehicle is not titled in Mississippi, or it is impossible to determine with reasonable certainty the identity and addresses of all lienholders, notification may be accomplished by publication once a week for three (3) consecutive weeks in a newspaper of general circulation in the county where the motor vehicle was abandoned. However, any owner or lienholder whose identity and address is known must be sent notice by certified mail.

104 Such notice, whether by certified mail or publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the abandoned vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.

- 105 If the abandoned vehicle has no market value, it may be disposed of after receiving two (2) written statements from licensed automobile dealers as to the worthlessness of such vehicle and proper notification as described above to the owner and lienholders.
- 106 Any person proving ownership or any lienholder may claim the abandoned motor vehicle at any time prior to the sale by paying towing, repair, reasonable storage and other necessary expenses.
- 107 The proceeds of the sale in excess of repair, towing, and reasonable storage expenses and all expenses incurred in connection with the sale shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.
- 108 A party selling an abandoned motor vehicle must submit an Affidavit of Abandonment to the Mississippi State Tax Commission along with documentation that the procedural requirements to sell an abandoned car under Miss. Code Ann. Section 63-23-1 et seq. have been met.
- 109 (Reserved)
- 200 Sale of Motor Vehicle for Costs of Towing, Storage and Sale Only
- 201 Under Miss. Code Ann. Section 85-7-251, a towing company can retain possession of a motor vehicle until towing and reasonable storage costs are paid on a motor vehicle that:
1. Has been towed at the owner's request;
 2. Has been towed at the direction of a law enforcement officer; or
 3. Has been towed upon request of a real property owner upon whose property a vehicle has been left without permission of the real property owner for more than five (5) days.
- 202 A towing company may sell a motor vehicle for towing, reasonable storage and necessary expenses to procure the sale under Miss. Code Ann. Section 85-7-251 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq. However, repair costs may not be obtained under Miss. Code Ann. Section 85-7-251.
- 203 The towing company must notify local law enforcement of any vehicle that has been towed within twenty-four (24) hours of towing, unless the vehicle was towed at the request of the owner of the vehicle.
- 204 If the owner of a towed vehicle has not contacted the towing company within five (5) days of the initial tow, the towing company must obtain the names and addresses of any owner and lienholder from the Mississippi State Tax Commission or other appropriate authority. If the information is not available from the Mississippi State Tax Commission or appropriate authority, the towing company must make a good faith effort to locate ownership. The towing company must then notify the owner and lienholder by registered mail the amount due within ten (10) days following the initial tow. Any information obtained from an authority other than the Mississippi State Tax Commission may not be

complete. If the Mississippi State Tax Commission determines that all required notifications were not made, a new title will not be issued.

- 205 If the amount due is not paid within thirty (30) days from the initial tow, the towing company must notify by certified mail the owner and lienholder that the vehicle will be sold if the towing and reasonable storage charges are not paid. The sale must be at least ten (10) days after the mailing of the certified letter.
- 206 The towing company must publish a notice of sale in a newspaper of general circulation once a week for two (2) consecutive weeks in the county where the motor vehicle was towed prior to the public auction. The publication may begin any time after the certified letter is mailed and but must end prior to the public auction.
- 207 The notice, both by certified mail and publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.
- 208 Any person proving ownership or any lienholder may claim the vehicle at any time prior to sale by paying towing, and reasonable storage and other expenses necessary to proceed with the sale.
- 209 The proceeds of the sale of such property in excess of the amount needed to pay the towing, reasonable storage and necessary expenses of the sale shall be held by the towing company for a period of six (6) months, and, if not reclaimed by the owner of the vehicle, shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.
- 210 A party selling a motor vehicle under Miss. Code Ann. Section 85-7-251 must submit documentation to the Mississippi State Tax Commission that the procedural requirements have been met.
- 211 (Reserved)
- 300 Sale of Motor Vehicle for Costs of Repair and Sale Only
- 301 A vehicle repair shop may sell a motor vehicle for the costs of repairing a motor vehicle under Miss. Code Ann. Section 85-7-107 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq.
- 302 (Repealed)

35.IV.06.05 revised effective February 1, 2010

Chapter 06 Leased Vehicles

100 Any leased motor vehicle which comes into the State of Mississippi and, under the statutes of this State, is required to have placed thereon a Mississippi license tag and in addition, must also be titled under the provision of the Mississippi Motor Vehicle Title Act. The Title Certificate will reflect the true facts and the legal Title in the party, which actually holds such Title.

101 (Reserved)

Chapter 07 Name–Lease Vehicle

100 In the event motor vehicle is the subject of an agreement for the conditional sale or laws thereof with the right upon performance of the conditions stated in the agreement and with the immediate right of possession vested in the conditional lease, then such conditional lessee is considered the owner and the registration and title is issued in the name of lease. The lessor holding a security interest in a vehicle is recorded on the Certificate of Title as lienholder. If the lessor has given a security interest in the vehicle to a Bank, Finance Company, etc., said Bank or Finance Company would be the second lienholder. This type lease will hereafter be referred to as a Purchase Lease.

101 All leased vehicles that do not give the lessee the right of purchase upon performance of the conditions stated in the agreement or the immediate right of possession, will be titles in the same name of the lessor. If the lessor has given a security interest in the vehicle to a Bank, Financial Company, etc., said Bank or Finance Company will be recorded as first lienholder. This type lease will hereafter to as a Net Lease.

102 The burden is put on the lessee, lessor or Conditional seller to determine the type of lease.

103 (Reserved)

Chapter 08 Boat Trailers

100 Boat Trailers are not subject to title under the Title Act. However, voluntary applications for title will be accepted. This numbered rule and regulation issued July 29, 1970, is changed in that Manufacturer's Statement of Origin will be required as a supporting document for **NEW** boat trailers.

101 (Reserved)

Chapter 09 Out-of-State Owned Motor Vehicles

100 Motor Vehicles owned by out-of-state owners that are domiciled or garaged in this State and are required to purchase a Mississippi Road and Bridge Privilege License are to be titles under Title Law. The address shown on the application for title must be the Mississippi address where garaged or domiciled.

101 (Reserved)

Chapter 10 State Residents with Out-of-States Addresses

- 100 Many motor vehicle title applicants reside in areas adjacent to states bordering Mississippi and possess only out-of-state mailing addresses. When such a person makes application for Title, the correct out-of-state address will be shown on the Title Application. Also indicate on the application form in the space headed “**OTHER INFORMATION**” the statement “Applicant a Mississippi resident.”
- 101 (Reserved)

Chapter 11 Mini-bikes

- 100 Mini-bikes that are issued a road and bridge privilege license will be defined as Motor vehicle and are to be titled under the Motor Vehicle Title Act, Senate Bill 1688.
- 101 (Reserved)

Chapter 12 Driver Training Loaned Vehicles

- 100 Motor Vehicles that are loaned by dealers to schools for use in Driver Training Programs are considered as owned by the dealer and as being used for demonstration or testing and, as such, are exempt from being titled under Section 5 of the Title Law. Under such circumstances, and if “new” at time of loan, such vehicle shall retain “new vehicle” status upon return to dealer.
- 101 (Reserved)

Chapter 13 Substitution of Collateral

- 100 When a substitution of collateral document is executed by lienholder for the purpose of titling subject vehicle, this document may accompany a properly completed 78-002 (Application for Title) and the required supporting documents under the title procedures followed. The lien date must reflect date of original Security Agreement
- 101 (Reserved)

Chapter 14 Casual Sales Between Individuals

- 100 Title 35, Mississippi Administrative Code, Part VII, Subpart 6, Chapter 5 states that casual sales of vehicles between individuals do not have to be titled under the Mississippi Motor Vehicle Title Act. This rule and regulation applies only to vehicles that have not been previously titled.
- 101 When any motor vehicle, as defined in Section 63-21-5 of the Mississippi Motor Vehicle Title Act, that has been previously titles is transferred from one owner to another, the

new owner must make application for title and submit the existing title, properly assigned, as a supporting document to the application.

102 (Reserved)

Chapter 15 U. S. Government – Vehicles Purchased From

100 When an individual or company purchases a Motor Vehicle that came through a title exempt agency, such as agencies of the United States Government and such vehicle was manufactured or assembled after July 1, 1969, the new owner must make application for Certificate of Title.

101 Where such vehicle is purchased directly from such United States Agency, application for Certificate of Title can be supported by a Current Bill of Sale, only, provided the vehicle was not previously titled.

102 (Reserved)

Chapter 16 Oversized Vehicles – Titling and Lien Perfection

100 Vehicles that exceed eight (8) feet in width and/or thirteen (13) feet (6) inches in height are excluded from being titled under the Motor Vehicle Title Act. **THIS EXCLUDES MOBILE HOMES.**

101 A Security interest in such vehicles is perfected under the “Uniform Commercial Code by delivery of the required documents to the Chancery Clerk of a county of the State of Mississippi.

102 (Reserved)

Chapter 17 Out-of-State Titles

100 When a Motor Vehicle enters this State from a Title State and application is made for Mississippi Certificate of Title, the original out-of-state title or transferable duplicate (replacement) title, properly assigned, must be provided. Affidavit of lost title, used in some states, will not be accepted in lieu of the above.

101 (Reserved)

Chapter 18 Titling Requirements when purchasing Temporary license plate

100 When a temporary license plate is purchased, as authorized by House Bill No. 90 of the 1974 Legislature, the applicant must make application for a Mississippi Certificate of Title unless the vehicle is properly registered and titled in another state.

101 (Reserved)

Subpart 07 Salvage Vehicles

Chapter 01 Salvaged Vehicles

100 In the event an insured motor vehicle becomes a total loss, as a result of an accident, and the Insurance Company becomes the owner of the motor vehicle and subsequently sells this vehicle to a salvage or junk dealer, the vehicle is considered as salvage and ceases to be a Motor Vehicle. The original title should be forwarded by the owner, properly filled out and signed, to the State Tax Commission along with the vehicle identification plate. If, on the other hand the vehicle is to be repaired, it would be brought within the definition of a motor vehicle as contained within the Motor Vehicle Title Act and when the motor vehicle status has reached state of repair, the previous title must be attached to application for certificate of title and properly assigned to new owner. This, of course, would not be the Insurance Company because it would have surrendered all claims to said vehicle.

101 (Reserved)

Chapter 02 Salvage Procedures

100 DEFINITIONS:

1. The term "salvage vehicle" shall mean a motor vehicle which an insurance company obtains from the owner as a result of paying a total loss of claim resulting from collision, fire, flood, accident, hail damage, trespass, un-recovered theft, or other occurrence. The provisions of this section shall not apply to a motor vehicle which is ten (10) years old or older with a value of one thousand five hundred dollars (\$1,500) or less, or to a motor vehicle with damage which will require the replacement or repair of five (5) or fewer minor component parts.
2. The term "rebuilt vehicle" shall mean a vehicle which has been reconstructed in this state and in the reconstruction process one (1) major or five (5) minor component parts; or, six (6) minor component parts; or, two (2) or more major component parts; or the cowl or firewall; or both the front end assembly and rear clip are repaired or replaced as a result of collision damage.
3. Salvage Certificate of Title shall mean document issued by the Tax Commission or a salvage vehicle as defined in Section 100, paragraph 1.
4. The term "junk certificate" shall mean; an administrative letter issued by the Tax Commission for a vehicle which has been scrapped, dismantled or destroyed and the owner has surrendered the Mississippi Certificate of Title to the Tax Commission in Accordance with Section 63-21-39, Miss. Code of 1972 amended.
5. The term component parts as pertaining to passenger vehicle as set herein shall mean;
 - a. Major component parts:
 - i. cowl or firewall;
 - ii. front-end assembly;
 - iii. rear clip including roof panel;

- iv. roof panel when installed separately;
 - v. frame, or any portion thereof, or in the case of a unitized body, the supporting structure which serves as the frame;
 - vi. any combination of five (5) minor component parts;
 - vii. motor or engine (replace).
- b. Minor component parts:
- i. each door;
 - ii. hood;
 - iii. each fender or quarter panel;
 - iv. deck lid or hatchback;
 - v. each bumper;
 - vi. both t-tops;
 - vii. transmission/transaxle (replace).
- c. As used in this section:
- i. front-end assembly means all of the following: hood, fenders, bumper, radiator supports, and supporting members for such items. In the case of a unitized body, the front-end assembly includes frame support members.
 - ii. Rear-clip means all of the following: roof, quarter panels, trunk lid, floor pan, and the support members of such item.
6. Truck, Truck Type or Bus Type Vehicles. A component part shown in paragraph (5)(a) not listed in this section which is common to truck, truck type vehicle should be listed from (5)(a) if repaired or replaced.
- a. Major component parts:
- i. frame or any portion thereof or, in the case of a unitized body, the supporting structure which serves as the frame;
 - ii. cab;
 - iii. cargo compartment floor panel or passenger compartment floor pan;
 - iv. transmission or trans-axle (replaced);
 - v. motor or engine (replace);
 - vi. roof panel.
- b. Minor component parts:
- i. each door;
 - ii. hood;
 - iii. each fender or quarter panel;
 - iv. each bumper;
 - v. tailgate.
7. Motorcycle Component parts:
- a. engine or motor;
 - b. transmission or trans-axle;
 - c. frame;
 - d. front fork;
 - e. crankcase.

1. An insurance company which as a result of paying a total loss claim becomes the owner of a motor vehicle and obtains the insured's certificate of title, shall within seventy-two (72) hours after obtaining said title apply to the Tax Commission for a new Certificate of Title, surrendering with its application the current Certificate for Title and odometer disclosure made in the title or in such form as required, including documentation to show if the title applied for is for a salvage vehicle, and include a signed statement on original company letterhead which states: () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft. If the vehicle sustained damage from collision or other occurrence or is recovered theft, will it require replacement of six (6) minor component parts? () yes; () no?. The insurance company shall staple this statement to the Certificate of Title, and make notation on the face of the Certificate of Title. Such application shall be made by the insurance company in the manner and in such form prescribed and provided by the Tax Commission. The provisions of this paragraph shall not apply to a vehicle which is ten (10) years old or older with a value prior to the loss of one thousand five hundred dollars (\$1,500), or less or which will require the replacement of five (5) or fewer minor component parts in the reconstruction process.
2. If ownership of a salvage vehicle has not been acquired by an insurer, the owner must surrender the certificate of title for such vehicle to a designated agent of the State Tax Commission prior to any sale or disposition of such vehicle and not later than thirty (30) days from the date that the vehicle becomes a salvage vehicle.

102 INSURANCE COMPANY MAY RE-ASSIGN CERTIFICATE OF TITLE IN CERTAIN CASES:

An insurance company which is authorized to underwrite policies in this state and others as authorized by the Tax Commission who acquire ownership of a motor vehicle in this state which it determines not to require application for certificate of title as provided in Section 101, paragraph 1 above, may transfer ownership of said vehicle by executing the space contained on the reverse of the certificate of title reserved for First Reassignment by Licensed Dealer, naming therein the purchaser, who may be the insured, a rebuilder or dismantler. Insurer or others shall attach a signed statement or if the owner is a company, on company letterhead which states () collision damage; () hail damage; () flood damage; () recovered or () unrecovered theft.

103 TAX COMMISSION TO BRAND TITLE:

1. There shall be "rebuilt" brand contained in the certificate of title of a motor vehicle other than a motorcycle, issued by the Tax Commission where the following are repaired or replaced in the reconstruction process as reflected in the documentation required to be presented by the rebuilder of a vehicle described in a Salvage Certificate of Title issued by this or any other state, or comparable ownership document of a vehicle which is capable of being rebuilt as determined by the document of ownership of said vehicle;
 - a. one (1) major and five (5) minor component parts;
 - b. six (6) or more minor component parts;

- c. two (2) or more major component;
 - d. cowl or firewall;
 - e. both the front-end assembly and rear clip.
2. There shall be a “rebuilt” brand affixed to the certificate of title of a motorcycle when one (1) component part as set out in Section 100 paragraph 7 herein is replaced to rebuild the motorcycle.
 3. Brands appearing on titles issued by this state or another which reveal a pertinent fact or facts about a vehicle will be continued on certificates of title issued by this state. The State Tax Commission may brand a title with “Damage History”, “Flood Damage”, “Hail Damage”, or other brands where appropriate. If vehicle damage is from collision and no more than one (1) major and four (4) minor component parts or no more than five (5) minor component parts, as set out on Section 100 paragraphs 5 and 6, are repaired or replaced in the reconstruction of the vehicle, the new certificate of title shall be free of any brands.

104 INSPECTION OF A REBUILT MOTOR VEHICLE PRIOR TO RETITLING:

1. The owner/rebuilder of a motor vehicle which is described in a salvage certificate of title shall after reconstruction in this state and before sale of such vehicle present same to the Mississippi Department of Public Safety at the appointed date, time, and place for the purpose of inspection of said rebuilt vehicle, and he shall present his Application for Inspection of Salvage Vehicle, including Salvage Certificate of Title, notarized bills of sale for all major component parts used in the reconstruction process, and invoices for minor component parts used in the reconstruction process, except there shall be no notarization required on invoices. Bills of sale and invoices shall include the name of the person from whom parts were acquired, his address, telephone number, and in addition shall include the year, make, model and the vehicle identification number of the vehicle from which the parts were removed and sold. All such parts shall be described in the Tax Commission form (78-021) as part of the application for inspection. The Department of Public Safety inspection officer shall endorse the application for inspection, or make such notation on said application, which describes why retitling should not occur. Upon successfully passing inspection, the inspector will issue a Completion of Vehicle Inspection form (78-022). The rebuilder shall then make application for certificate of title as owner, surrendering the current title, Application for Inspection of a Salvage Vehicle, Completion of Vehicle Inspection, and proof of ownership of parts used in the rebuilding process. The application for certificate of title shall also include the documentation prescribed in Section 110 paragraphs 1 and 2 hereof.
2. The inspection and certification shall include an examination of the vehicle and its parts, which the applicant for inspection has designated as replaced or repaired, to determine that the identification numbers of the vehicle or its parts have not been removed, falsified, altered defaced or destroyed; that the vehicle information is true and correct; and that there are no indications that the vehicle or any of its parts are stolen. Such certification shall not attest to the roadworthiness or safety condition of the vehicle.

- 105 APPLICATION FOR CERTIFICATE OF TITLE OF VEHICLE TITLED AS SALVAGE BY THIS STATE; A PERMIT TO DISMANTLE; SALVAGE CERTIFICATE; OR LIKE DOCUMENT ISSUED BY OTHER JURISDICTIONS IN ACCORDANCE WITH SALVAGE LAWS OF SAID JURISDICTION:
1. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 paragraphs 1 and 2 hereof. A subsequent title of flood or hail damaged vehicle shall be issued with a "Flood Damage" or "Hail Damage" brand affixed. A Salvage Certificate of Title or Certificate of Title last issued by any titling jurisdiction for a motor vehicle which contains a brand or sub brand indicating "NON-REBUILDABLE", "PARTS ONLY", or "JUNK", shall not be titled in this state.
 2. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 hereof.
- 106 UNLAWFUL TO OPERATE SALVAGE VEHICLE-EXCEPTION:
It shall be unlawful to operate a motor vehicle described in a Salvage Certificate of Title upon the roads and highways of this state, except on the day of a scheduled inspection and for the purpose of going to and from the inspection state designated. There shall be no license tag issued for a vehicle described in a salvage title, or described in such similar ownership document issued by another titling jurisdiction.
- 107 TITLING VEHICLE WHICH IS REBUILT BUT INSURER FAILED TO OBTAIN SALVAGE TITLE:
If a rebuilder acquires a damaged vehicle for which the insurer or owner did not obtain a salvage title and which is rebuilt in this state, he shall proceed as provided in Section 104 paragraphs 1 and 2. The rebuilder shall thereafter make application for certificate of title in his name as set out in Section 104 paragraphs 1 and 2.
- 108 REBUILDER TAKES OWNERSHIP BY RE-ASSIGNMENT OF TITLE IN THIS STATE:A rebuilder in this state who takes ownership of a vehicle by reassignment of title by an insurance company shall include with his application for new certificate of title the documentation required above in Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2 except there shall be no Department of Public Safety Completion of Vehicle Inspection form (78-022) attached. The Tax Commission may require inspection of any vehicle prior to issuance of a new certificate of title. On such requirement, the rebuilder shall proceed according to Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2, except there shall be no salvage certificate of title attached, but the certificate of title reassigned to the rebuilder shall be attached.
- 109 REBUILDER TO OBTAIN NEW CERTIFICATE OF TITLE PRIOR TO SALE:
A new certificate of title shall be applied for and obtained by the owner/rebuilder prior to retail or wholesale sale of a vehicle which he rebuilt in this state, whether ownership was acquired by assignment of title of a salvage vehicle from an insurer or by reassignment of title.
- 110 DEFINITION OF REPAIR AND TITLING REBUILT VEHICLE:

1. The term "Repair" as set out shall not include cosmetic repair, such as surface scratches, blemishes, to the painted finish, key dings, minor dents and scrapes to minor component parts when such are documented by color photographs as set out in Section 110 paragraph 2, whether the current title is "Salvage" or has been reassigned to a rebuilder by the insurer.
2. The rebuilder shall include with every Form 78-021, Application for Inspection of a Salvage/Rebuilt Vehicle, a minimum of four (4) color photographs in the manner herein after described, using State Tax Commission Form 78-021, of the vehicle in it's unrepaired condition so that a Department of Public Safety inspector may view same at the time of the inspection, and such photographs shall be surrendered with the rebuilder's application for certificate of title whereby the Title Bureau files will contain detail information of the vehicle in it's unrepaired condition. Such photographs shall be made as follows: one (1) from each of four different angles looking from a fender on a line diagonally to the fender on the opposite side and end of the vehicle taken from a distance not more than six (6) feet from the vehicle and which clearly show the back or front, side and top of the vehicle from each angle. Pictures shall be made as prescribed in the Tax Commission form and glued to State Tax Commission Form 78-021 in the order according to the labels for each picture. Each picture shall be no more than four (4) inches wide and three (3) inches in height showing the vehicle length in the width of the photograph. The rebuilder shall include other photographs as he deems necessary to show other areas of concern to him, which additional photographs shall be affixed to an additional State Tax Commission Form 78-021 and which shall be surrendered with his application for certificate of title. Form 78-021 should be numbered to enable one to make a determination of how many such forms make up the application, i.e., "1 of 1; 1 of 2; etc."
3. If the photographs do not clearly show prior existing damage as claimed, repair of such damage will be counted as one component part for each such part(s) so repaired.

111 (Reserved)