

## Title 35 Mississippi Department of Revenue

### Part VII Motor Vehicles and Titles

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## **Subpart 1 General**

### **Chapter 01 Access to Mississippi Automated Registration Vehicle Information Network (MARVIN)**

100 The Department of Revenue is authorized to discontinue a county's access to the automated statewide title registration system when there is a misuse or unauthorized access to the system. The Department will allow the county sixty (60) days to correct a compliance issue before the county's access to the system is discontinued. In the event of a probable security threat, the Department will terminate access to the statewide title registration system immediately, but will only do so after communication with the county office.

101 (Reserved)

*35.VII.1.01 revised effective August 1, 2019*

### **Chapter 02 Motor Vehicle Records Disclosure**

100 Mississippi follows federal statutes with regard to the disclosure of information obtained from motor vehicle records. Please see 18 USC Chapter 123 Section 2721.

101 Governmental agencies, businesses and others seeking to obtain information from motor vehicle records must complete a Mississippi Motor Vehicle Records Disclosure Form. This 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 Department of Revenue based on the cost to provide, maintain, and access the information required. The request for information should be mailed or faxed to the Department. 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 should be submitted in writing to the Department.

102 The Department may deny access to an applicant if the Department determines that the applicant has previously misused motor vehicle information.

103 (Reserved)

*35.VII.1.02 revised effective August 1, 2019*

## **Subpart 2 Tags and Taxes**

### **Chapter 01 Private Carriers of Property (F-Tag)**

- 100 Miss. Code Ann. Section 27-19-11 outlines the rate of privilege tax on carriers of property, including the rates for the farm tag (F-Tag) that is available for approved private carriers of property.
- 101 Miss. Code Ann. Section 27-19-3(25) provides that a “private carrier of property” means transporting property on Mississippi highways as one of the following:
1. Any person, or their employee, transporting farm products produced on his own farm, farm supplies, materials, and/or equipment used in the growing or production of his own agricultural products in his own truck.
  2. Any person transporting his own fish, including shellfish, in his own truck.
  3. Any person, or their employee, transporting unprocessed forest products or timber harvesting equipment, wherein ownership remains the same, in their own truck.
- 102 For purposes of this chapter, 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.
- 103 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.
- 104 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”, and pay “common and contract carriers of property” privilege tax.
- 105 Any person making application for the farm license plate (F-tag) under the above restrictions is required to sign an affidavit attesting to these facts.
- 106 (Reserved)

*35.VII.2.01 revised effective August 1, 2019*

## **Chapter 02 Rental Vehicle Tag Exemption**

- 100 Miss. Code Ann. Section 27-51-41, provides an exemption from ad valorem taxation for businesses that rent motor vehicles under rental agreements with a term of not more than thirty (30) continuous days. These businesses must have registered for the Motor Vehicle Rental Tax and have obtained the permit as proof.
- 101 Only rental business vehicles are eligible for this exemption. A rental business’s use of a short-term rental motor vehicle are limited to the relocation and maintenance of the motor vehicle and 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)

*35.VII.2.02 revised effective August 1, 2019*

### **Chapter 03 Motor Vehicles Owned by Non-residents**

100 Motor vehicles owned by non-residents that are domiciled or garaged in this State are required to obtain a Mississippi Road and Bridge Privilege License and title. The address shown on the application for title must be the Mississippi address where garaged or domiciled.

101 (Reserved)

*35.VII.2.03 revised effective August 1, 2019*

### **Subpart 3 Registration**

#### **Chapter 01 Where to Register Vehicles**

100 Pursuant to Miss. Code Ann. Section 27-19-57, all persons required to pay motor vehicle privilege taxes must register their private or commercial vehicle in the county, city and taxing district where the vehicle is domiciled.

101 A motor vehicle with a gross vehicle weight (GVW) of 10,000 pounds or less is to be registered at the county tax collector's office in the county where the vehicle is domiciled or where it is parked overnight. A motor vehicle with a GVW over 10,000 pounds that only travels in Mississippi is registered at the county tax collector's office in the county where the vehicle is domiciled. A motor vehicle with a GVW over 10,000 pounds that travels across state boundaries must be registered directly with the Department of Revenue.

102 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.

103 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.

- 104 (Reserved)
- 200 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.
- 201 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.
- 202 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.
- 203 (Reserved)

*35.VII.3.01 revised effective August 1, 2019*

#### **Subpart 4 Dealers and Designated Agents**

##### **Chapter 01 Wholesale Dealers**

- 100 Miss. Code Ann. Section 27-19-303(l) defines a wholesale dealer as any business engaged in the selling or exchanging of new or used motor vehicles, or both, strictly on a wholesale basis which is granted a wholesale license at the discretion of the Commissioner. Such wholesale dealer shall be awarded all privileges of a "motor vehicle dealer." A wholesale dealer shall abide by all provisions and requirements associated with a "motor vehicle dealer," except for the requirement of the "established place of business" and the requirement to buy, sell or exchange a certain number of motor vehicles per year.
- 101 The Department shall only license Mississippi residents as motor vehicle dealers, which includes wholesale dealers. Every licensed dealer, including wholesale dealers, will be a designated agent of the Department. Every licensed dealer, including wholesale dealers, must have a surety bond written by an insurance company qualified to do business in Mississippi in the amount determined by the Department, but in no case will the bond be less than fifteen thousand dollars (\$15,000). The permit given to wholesale dealers shall read "Wholesale Only" on the face of the permit.
- 102 Wholesale dealers can receive one (1) wholesale dealer tag.

- 103 Wholesale dealers shall only 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 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.
- 105 Wholesale dealers are required to maintain motor vehicle liability insurance providing blanket coverage on vehicles operated on the public streets and highways of this state.
- 106 The Commissioner of the Department of Revenue has at his discretion the authority to license wholesale dealers and the authority to revoke such license for any violations of the law or regulation.
- 107 (Reserved)

*35.VII.04.01 revised effective August 1, 2019*

#### **Chapter 02 Automobile Auction Not Defined as Selling Dealer**

- 100 A title application for a motor vehicle that was purchased by the applicant from a dealer that purchased the vehicle from a licensed automobile auction or other commissioned agent must include the following documentation:
1. *If the vehicle is currently titled:* The current title properly assigned from the selling dealer to the purchasing dealer, then from the purchasing dealer to the title applicant.
  2. *If the vehicle has never been titled:* The bill of sale from the selling dealer to the purchasing dealer and the bill of sale from the purchasing dealer to the title applicant. The bill of sale from the selling dealer to the purchasing dealer must include the name and address of the seller.
- 101 A bill of sale or other transfer form from the automobile auction or commissioned agent to the purchasing dealer is not acceptable supporting documentation for the title application.
- 102 (Reserved)

*35.VII.4.02 revised effective August 1, 2019*

#### **Chapter 03 In-Transit and Temporary Dealer Tags**

- 100 An in-transit tag, pursuant to Miss. Code Ann. Section 27-19-40(1), may be used to operate a motor vehicle on the highways of this state when the 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. 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 (3) period begins the day the tag is placed on the vehicle, regardless of the time of day, and ends at midnight of the third day.
- 101 A temporary tag, pursuant to Miss. Code Ann. Section 27-19-40(2), may be used to operate a motor vehicle on the highways of this state when the vehicle was sold by a dealer or auction to a nonresident or to a Mississippi resident who may temporarily exit this state before obtaining a Mississippi tag. 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. 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.
- 102 A rental company may apply for a temporary tag when they acquire a vehicle from a dealer. The temporary tag will allow the rental company to operate the vehicle on Mississippi highways. The temporary tag is valid for thirty (30) days, not including the date of delivery. Any dealer issuing a temporary tag may charge the requesting rental company a fee of five dollars (\$5.00) for the tag.
- 103 Any person or business entity lawfully engaging in a peer-to-peer car sharing program under the Peer-to-Peer Car Sharing Program Act will not be considered as a rental company for the purposes of this Chapter.
- 104 A temporary tag will not be issued to any person or business entity engaging in a peer-to-peer car sharing program.
- 105 These tags must be displayed on the vehicle in the top corner of the driver's side rear window. 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 Motor Vehicle Services Bureau of the Department. Payment returned for insufficient funds will result in the loss of the tags for a period of one (1) year.
- 106 Any unused in-transit or temporary tags must be surrendered to the Department. The Department will not issue a refund for unused plates returned due to misuse. Only Mississippi tags issued by the Department are valid. Any substitutions will constitute misuse.
- 107 (Reserved)

*35.VII.4.03 revised effective December 26, 2024*

## **Chapter 04 Submission of Title Applications**

- 100 Payments must be made electronically by the end of the month for title applications submitted electronically to the Department of Revenue. Payments must be attached to non-electronically submitted title applications. Deviation from this procedure will result in the return of all applications.
- 101 Title applications and supporting documents that are returned to the designated agent for failure to furnish information or documents must be resubmitted to the Department of Revenue within thirty (30) days of the date shown on the Additional Information Request letter.
- 102 (Reserved)

*35.VII.4.04 revised effective August 1, 2019*

## **Chapter 05 Misuse of Dealer Permit**

- 100 A dealer will be required to provide justification for the number of dealer tags, also known as distinguishing number tags, they request when the number of tags exceeds the number of full-time employees of the dealership. "Full-time employee" shall mean an employee that works a minimum of thirty-five (35) hours per week and receives 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, a copy of the employee's Form W-2, time sheet, or Mississippi Employment Security Commission (MESCC) UI-3 form.
- 101 The proper use of dealer tags will be strictly enforced. Dealers will be periodically required to verify to the Commissioner 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.
- 102 The following are not proper uses of a dealer tag:
1. Use by family members of the dealer or employees of the dealership who are not full-time employees;
  2. Use by owners, directors, 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 that is not for sale by the dealer, or use of a dealer tag on a vehicle that is titled to the dealer or a full-time employee of the dealership. This includes any vehicle in inventory that is used for, service vehicles, tow trucks, wreckers, flatbeds, or 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 ten (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.

103 Misuse of dealer tags may result in the forfeiture of such tags.

104 Failure to adhere to any of the provisions of this regulation may result in the revocation of the Motor Vehicle Dealer Permit.

105 (Reserved)

*35.VII.4.05 revised effective August 1, 2019*

## **Chapter 06 Revocation of Designated Agent Authority**

100 The Commissioner may revoke the designated agent status of a designated agent when the designated agent fails to faithfully perform those duties imposed by Motor Vehicle Dealer Tag Permit Law or for other good cause, after giving the designated agent written notice of the intention of the Commissioner to revoke said status. Upon revocation of the designated agent status, the designated agent shall surrender all titling materials immediately.

101 Miss. Code Ann. Section 63-21-13 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 the revocation of designated agent status and dealer permit, the dealer shall surrender the dealer permit, all dealer tags and all titling materials immediately.

102 (Reserved)

## **Subpart 5 Certificate of Title**

### **Chapter 01 Title Applications**

- 100 All applications for a certificate of title for year models 1970 and later must be accompanied by the manufacturer's certificate of origin, formerly known as the manufacturer's statement of origin, or the certificate of title unless the vehicle comes from a non-title state. The manufacturer's certificate of origin from the selling dealer will be required with an application for a new vehicle purchased in a non-title state. The application for a used vehicle purchased in a non-title state must be supported by proper bills of sale and the last out-of-state registration or tag receipts.
- 101 For a used vehicle that has not been previously titled and was manufactured or assembled before 1970, an application for a certificate of title must include the following supporting documentation:
1. Current bill of sale; and
  2. Previous bill of sale or two (2) tag and tax receipts of the previous owner.
- 102 For a vehicle that is at least thirty (30) years old and lacking proper documentation, an application for a certificate of title may be accompanied by an Affidavit of Ownership.
- 103 When a motor vehicle enters this state from a title state and application is made for a Mississippi certificate of title, the original out-of-state title or transferable duplicate (replacement) title, properly assigned, must be provided. An affidavit of lost title that is used in some states, will not be accepted in lieu of the above.
- 104 When the current bill of sale or manufacturer's certificate of origin indicates two (2) buyers or current owners, both names and signatures must be included on the title application.
- 105 If the current bill of sale or manufacturer's certificate of origin shows only one (1) owner and said owner desires to include an additional owner on the title, both names and signatures must be included on the title application.
- 106 When submitting an application for certificate of title for a new motor vehicle, a manufacturer's certificate of origin, which warrants title assignment to the vendee, is sufficient to serve as a bill of sale.
- 107 A security interest is perfected when the owner signs a security agreement describing the vehicle, and an application for a certificate of title signed by the owner is presented to a designated agent. Upon submission of said application to the Department, any lien date will be recorded as shown thereon.

- 108 When a substitution of collateral document is executed by the lienholder for the purpose of titling the subject vehicle, this document may accompany a properly completed application for title and the required supporting documents under the title procedures. The lien date must reflect the date of the original security agreement.
- 109 The certificate of title application is required to be signed by the buyer of the vehicle and the designated agent. The applicant (buyer) will be provided a duplicate copy of the application for a certificate of title. This copy will serve as a permit for the operation of the motor vehicle described in the application until the Department either issues the certificate of title or refuses to issue the certificate of title.
- 110 Any lienholder with a federal Employer Identification Number (EIN) must electronically transmit the satisfaction and release and discharge of a lien on a motor vehicle to the Department no later than fourteen (14) days after the date of satisfaction of the lien. Any lienholder that knowingly and willfully fails comply with this section shall be subject to a penalty of up to two hundred fifty dollars (\$250.00) per violation and shall be liable for any attorney's fees, legal fees, and/or other fees and costs incurred in any action necessary to discharge and/or release a lien or otherwise affecting a lien for which the lienholder failed to transmit the required information.
- 111 If a lien on a motor vehicle is older than eight (8) years from the date the lien was placed on the motor vehicle, the lien shall be recorded by the Department in the automated statewide motor vehicle registration system as having been satisfied and released and discharged, unless annually recertified by the lienholder by utilizing the Department's Motor Vehicles e-Services system.
- 112 (Reserved)

*35.VII.5.01 revised effective September 4, 2025*

## **Chapter 02 Owner Information**

- 100 The names of the owner on the title application, certificate of title, and Mississippi Road and Bridge Tax Receipt (registration) must be the same on any motor vehicle required to be titled in this State, excluding leased vehicles.
- 101 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.
- 102 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 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 conditional seller to find out whether the business name of his customer represents a corporation, partnership, association, or natural person.

103 The Department of Revenue may use abbreviations for names and/or addresses.

104 (Reserved)

200 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, if both are living; if one of the parties is deceased, satisfactory proof of the death of the deceased and signature of the survivor is required.

201 Where ownership is a tenancy in common, the owners' names on the title shall be 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, the Affidavit Where the Owner Dies Without a Will is required.

202 Where 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 on the title shall be shown as follows: **JOHN DOE OR JOE DOE**.

203 A certificate of title will not be issued with more than two (2) owners' names and one (1) address. In the event there are more than two (2) owners, the owners must determine the names that will appear on the certificate of title.

204 (Reserved)

*35.VII.5.02 revised effective August 1, 2019*

### **Chapter 03 Attachments**

100 When a motor vehicle is titled, attachments that can be removed from the vehicle such as a dump body, lift body, lift gate, or camper that are not a permanent part of the motor vehicle will not be included on the title. Perfection of liens for such attachments must be made under the Uniform Commercial Code and filed with the Mississippi Secretary of State's Office.

101 (Reserved)

*35.VII.5.03 revised effective August 1, 2019*

## **Chapter 04 Power of Attorney to Transfer Motor Vehicle**

- 100 A motor vehicle power of attorney is a document that enables a vehicle owner to grant all matters related to the registering, licensing, transfer of ownership, and/or titling of the vehicle to another individual. The proper form, “Power of Attorney to Transfer Motor Vehicle” should be obtained from the Department of Revenue. The “Power of Attorney to Transfer Motor Vehicle” form must be included as a supporting document with an application for new certificate of title and/or an application for replacement certificate of title.
- 101 A properly completed “Power of Attorney to Transfer Motor Vehicle” form cannot be reassigned to another individual and/or company.
- 102 A Power of Attorney to Transfer Motor Vehicle automatically expires and is no longer valid upon death of the owner.
- 103 (Reserved)

*35.VII.5.04 revised effective August 1, 2019*

## **Subpart 6 Vehicles**

### **Chapter 01 Abandoned Vehicles**

- 100 Selling Abandoned Vehicles for Repairing, Towing and/or Storage Costs is Authorized 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 Any authorized person 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. 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 Department of Revenue (Department) or from another appropriate authority. Any

information obtained from an authority other than the Department may not be complete. If the Department 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 that must be paid in order 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 has been sent 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 Department along with documentation that the procedural requirements to sell an abandoned motor vehicle 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 Under Miss. Code Ann. Section 85-7-251, a towing company may sell a motor vehicle for towing and reasonable storage costs and the expenses necessary to procure the sale of the vehicle 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 Department or from another appropriate authority. If the information is not available from the Department or an 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 certified mail the amount due within ten (10) days following the initial tow. Any information obtained from an authority other than the Department may not be complete. If the Department 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 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 the sale by paying the towing and reasonable storage fees and the 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 and reasonable storage fees and the other 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 Department 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 (Reserved)

*35.VII.06.01 revised effective August 1, 2019*

### **Chapter 02 Leased Vehicles**

100 Any leased motor vehicle that will be based in the State of Mississippi is required to have a Mississippi license tag and must be titled under the provisions of the Mississippi Motor Vehicle Title Act.

101 When a motor vehicle is leased under a conditional sales agreement with the right of purchase or immediate right of possession available upon performance of the conditions stated in the agreement, the lessor is considered the owner and the registration and title will be issued in the name of the lessor in care of the lessee. The lessor of the vehicle is recorded on the certificate of title as first lienholder. If the lessor has given a security interest in the vehicle to a lender, the lender will be listed as the second lienholder. This type lease will be referred to as a Purchase Lease.

102 Leased vehicles that do not give the lessee the right of purchase or immediate right of possession upon performance of the conditions stated in the agreement, will be titled in the name of the lessor. If the lessor has given a security interest in the vehicle to a lender, the lender will be recorded as first lienholder. This type lease will be referred to as a Net Lease.

103 The burden is on the lessee, lessor, or conditional seller to determine the type of lease.

104 (Reserved)

*35.VII.06.02 revised effective August 1, 2019*

### **Chapter 03 Low Speed Vehicles**

100 A low speed vehicle (LSV) is a device which may be used to carry people or property on public roads and for which a road and bridge privilege license is required to be obtained.

The owner of an LSV may make application for a certificate of title and for a privilege license if the vehicle is used on a public road.

- 101 An LSV must be gasoline or electric-powered and meet the requirements of Part 49, Section 571.500 of the Code of Federal Regulations.
- 102 The Department will only issue a title for a LSV if the manufacturer's certificate of origin clearly identifies the vehicle as a LSV. In addition, the vehicle identification number (VIN) assigned to the LSV by the original manufacturer must be a LSV-specific VIN.
- 103 Any vehicle originally manufactured as a recreational off-highway vehicle, including golf carts, will not be titled by the Department, regardless of whether it receives aftermarket modifications. A recreational off-highway vehicle is any motorized vehicle manufactured and designed exclusively for off-road use that is sixty-five (65) inches or less in width, has an unladen dry weight of two thousand (2,000) pounds or less, and travels on four (4) or more nonhighway tires.
- 104 (Reserved)

*35.VII.6.03 revised effective August 1, 2019*

#### **Chapter 04 Motor Homes**

- 100 Definitions:
- 101 "Final-Stage Manufacturer" means a person who performs manufacturing operations on an incomplete motor vehicle so that it becomes a complete motor home.
- 102 "First-Stage Manufacturer" means a person who manufactures an incomplete motor vehicle so that it can become a completed motor home upon final-stage manufacturing.
- 103 "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.
- 104 "Motor Home" means a vehicular unit, designed to provide temporary living quarters, 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 a LP gas supply.
- 105 "Multi-Stage Vehicle" means a motor vehicle that requires manufacturing operations, performed by separate manufacturers, to produce a completed motor home.

- 106 (Reserved)
- 200 Procedures for Titling Motor Homes:
- 201 The VIN identifying the completed vehicle, after multi-stage manufacture, shall be the first-stage manufacturer's VIN, on the incomplete chassis and shall be the only VIN which is recorded or data-entered in the Department of Revenue files.
- 202 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 certificates 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.
- 203 The make of the multi-stage manufacture shall be used to describe the complete vehicle on the title.
- 204 The model year of a new complete vehicle shall be the only year on the title.
- 205 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 of origin, data record and the title, respectively.
- 206 A completed van-type vehicle, which has been altered to provide temporary living quarters, shall not be considered a motor home.
- 207 (Reserved)

*35.VII.6.04 revised effective August 1, 2019*

## **Chapter 05 Salvage Vehicles**

- 100 Definitions
- 101 "Branded Title" is a specific designation made on a vehicle's title that will indicate a vehicle has sustained damage or might be potentially unsafe to operate. Examples of branded titles include salvage, rebuilt, flood-damaged, and hail-damaged.
- 102 "Junked Certificate of Title" shall mean a document issued by the Department for a vehicle that has been scrapped, dismantled or destroyed and the owner has surrendered the Mississippi certificate of title to the Department in accordance with Miss. Code Ann. Section 63-21-39.

- 103 “Rebuilt vehicle” shall mean a vehicle that has been reconstructed in this state and in the reconstruction process, one of the following has been repaired or replaced as a result of collision damage: one (1) major and five (5) minor component parts; six (6) minor component parts; two (2) or more major component parts; the cowl or firewall; or both the front end assembly and rear clip.
- 104 “Salvage vehicle” shall mean a motor vehicle that an insurance company obtains from the owner as a result of paying a total loss claim resulting from collision, fire, flood, accident, hail damage, trespass, un-recovered theft, or another occurrence. A motor vehicle that is ten (10) years old or older with a value of one thousand five hundred dollars (\$1,500) or less or a motor vehicle with damage that will require the replacement or repair of five (5) or fewer minor component parts will not fall under the definition of salvage vehicle.
- 105 “Salvage Certificate of Title” shall mean a document issued by the Department for a salvage vehicle as defined in Section 104.
- 106 Component parts for a passenger vehicle shall mean:
1. Major component parts:
    - a. cowl or firewall;
    - b. front-end assembly;
    - c. rear clip including roof panel;
    - d. roof panel when installed separately;
    - e. frame or any portion thereof or, in the case of a unitized body, the supporting structure that serves as the frame;
    - f. any combination of five (5) minor component parts;
    - g. motor or engine (replaced).
  2. Minor component parts:
    - a. each door;
    - b. hood;
    - c. each fender or quarter panel;
    - d. deck lid or hatchback;
    - e. each bumper;
    - f. both T-tops;
    - g. transmission/transaxle (replaced).
  3. As used in this section:
    - a. 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.

- b. Rear-clip means all of the following: roof, quarter panels, trunk lid, floor pan, and the support members of such items.

107 Component parts for a truck, truck type, or bus type vehicle shall mean any component part shown in section 106(1) not listed in this section that is common to trucks, truck type, or bus type vehicles when repaired or replaced, and the following:

- 1. Major component parts:
  - a. frame or any portion thereof or, in the case of a unitized body, the supporting structure that serves as the frame;
  - b. cab;
  - c. cargo compartment floor panel or passenger compartment floor pan;
  - d. transmission or transaxle (replaced);
  - e. motor or engine (replaced);
  - f. roof panel.
- 2. Minor component parts:
  - a. each door;
  - b. hood;
  - c. each fender or quarter panel;
  - d. each bumper;
  - e. tailgate.

108 Component parts for a motorcycle shall mean:

- 1. engine or motor;
- 2. transmission or transaxle;
- 3. frame;
- 4. front fork;
- 5. crankcase.

109 (Reserved)

200 Used Motor Vehicle Part Dealers and Scrap Metal Processors

201 Before a used motor vehicle parts dealer or scrap metal processor may purchase or receive a motor vehicle for the purpose of scrapping, dismantling, or destroying the vehicle, the used motor vehicle parts dealer or scrap metal processor must verify the absence of any lien on the motor vehicle by utilizing the Department's automated statewide motor vehicle registration system.

202 A used motor vehicle parts dealer or scrap metal processor may not purchase or receive a motor vehicle for the purpose of scrapping, dismantling, or destroying the vehicle during any time a lien exists on the motor vehicle.

203 In the event an insured motor vehicle becomes a total loss 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 Department of Revenue 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. When the motor vehicle status has reached state of repair, the previous title must be attached to the application for certificate of title and properly assigned to the new owner. This, of course, would not be the insurance company because it would have surrendered all claims to said vehicle.

204 (Reserved)

300 Insurance Companies

301 An insurance company that becomes the owner of a motor vehicle as a result of paying a total loss claim shall apply to the Department for a salvage title within seventy-two (72) hours after obtaining the insured's certificate of title. Such application shall be made by the insurance company in the manner and in such form prescribed and provided by the Department. In order to obtain a salvage title, the insurance company must:

1. Surrender the current certificate of title and odometer disclosure statement with the title application;
2. Submit documentation to show that the title application is for a salvage vehicle;
3. Submit with the application a signed statement written on company letterhead showing the type of occurrence, including:
  - a. collision damage;
  - b. hail damage;
  - c. flood damage;
  - d. recovered theft; or
  - e. unrecovered theft.
4. Indicate in the statement whether or not the vehicle will require replacement of six (6) minor component parts; and
5. Staple this statement to the certificate of title and note on the face of the certificate the type of occurrence.

302 The provisions of this section shall not apply to a vehicle that is ten (10) years old or older with a value prior to the loss of one thousand five hundred dollars (\$1,500) or less that will require the replacement of five (5) or fewer minor component parts in the reconstruction process.

- 303 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 Department 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.
- 304 An insurance company that acquires ownership of a motor vehicle in this state and is required to apply for a salvage certificate of title as provided in Section 301 will use the First Reassignment by Licensed Dealer section on the back of the title to transfer ownership of said vehicle. The insurance company will list the purchaser, who may be the insured, a rebuilder or dismantler, in the reassignment section. The purchaser must attach to the certificate of title a signed statement that indicates the type of occurrence, including: collision damage, hail damage, flood damage, recovered theft, or unrecovered theft. If the purchaser is a company, the statement must be on company letterhead.
- 305 (Reserved)
- 400 Rebuilt Motor Vehicles
- 401 The owner/rebuilder of a motor vehicle that is described in a salvage certificate of title shall, after reconstruction in this state and before sale of such vehicle, present the same to the Mississippi Department of Public Safety at an appointed date, time, and place for the purpose of inspection of said rebuilt vehicle.
1. The owner/rebuilder must present an Application for Inspection of a Salvage/Rebuilt 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.
  2. Bills of sale and invoices for component parts shall include the name, address, and telephone number of the person from whom the parts were acquired and the year, make, model, and vehicle identification number of the vehicle from which the parts were removed and sold. All such parts shall be described in the Application for Inspection of a Salvage/Rebuilt Vehicle form.
  3. The Department of Public Safety inspection officer shall endorse the application for inspection or explain on said application the reason why retitling should not occur.
  4. When the vehicle successfully passes inspection, the inspector will issue a Completion/Certification of Vehicle Inspection form. The rebuilder shall then apply for a certificate of title as the owner and surrender the current tile, Application for Inspection of a Salvage/Rebuilt Vehicle, Completion/Certification of Vehicle Inspection, and proof of ownership of parts used in the rebuilding process.

5. The application for certificate of title shall also include the documentation as prescribed in Section 411 paragraphs 1 and 2.

402 The inspection and certification of a rebuilt motor vehicle 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.

403 Any vehicle branded as a salvage vehicle in another jurisdiction must be repaired and pass inspection in the other jurisdiction prior to bringing the vehicle into this state. The title application to retitling the vehicle in this state must be accompanied with the necessary documentation to substantiate the vehicle passed inspection in the other jurisdiction.

404 The Department will brand titles as follows:

1. There shall be a “rebuilt” brand affixed to the certificate of title of a motor vehicle, other than a motorcycle, where the following are repaired or replaced in the reconstruction process:
  - 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 parts;
  - d. cowl or firewall; or
  - e. both the front-end assembly and a rear clip.
2. There shall be a “rebuilt” brand affixed to the certificate of title of a motorcycle when one (1) component part listed in Section 108 above is replaced in rebuilding the motorcycle.
3. The rebuilder of a vehicle or motorcycle described in a Salvage Certificate of Title issued by this or any other state or in a comparable ownership document of a vehicle that is capable of being rebuilt must present documentation showing the parts that have been repaired or replaced.
4. Brands that reveal a pertinent fact or facts about the vehicle that appear on titles issued by this state or another state will be maintained or carried forward on certificates of title issued by this state.
5. The Department may brand a title with “Flood Damage,” “Hail Damage,” or use other brands where appropriate.
6. If vehicle damage is from collision or hail and no more than five (5) minor component parts are repaired or replaced in the reconstruction of the vehicle, the new certificate of title shall be free of any brands.

- 405 When retitling after inspection, the application for certificate of title shall be made by the owner/rebuilder in the same manner as provided in Section 404. A subsequent title on a flood or hail damaged vehicle shall be issued with a "Flood Damage" or "Hail Damage" brand affixed.
- 406 A motor vehicle for which a salvage certificate of title or a certificate of title that contains a brand or sub-brand indicating "CERTIFICATE OF DESTRUCTION," "JUNK," "NON-REBUILDABLE," or "PARTS ONLY" was previously issued by any titling jurisdiction shall not be titled in this state.
- 407 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 for going to and from the designated inspection site on the day of a scheduled inspection. There shall be no license tag issued for a vehicle described in a salvage title or such similar ownership document issued by another titling jurisdiction.
- 408 Titling Vehicle That 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 rebuilds it in this state, he shall proceed as provided in Section 404. The rebuilder shall thereafter apply for a certificate of title in the rebuilder's name as set out in Section 404.
- 409 Rebuilder Takes Ownership by Reassignment 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 a new certificate of title the documentation required in Sections 404 and 411, except a Department of Public Safety Completion/Certification of Vehicle Inspection form is not required. The Department may require inspection of any vehicle prior to issuance of a new certificate of title. On such requirement, the rebuilder shall proceed according to Sections 404 and 411, except the certificate of title reassigned to the rebuilder shall be attached instead of the salvage certificate of title.
- 410 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 that 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.
- 411 Repair and Titling Rebuilt Vehicle:

1. Repair does not include cosmetic repairs, such as surface scratches or blemishes to the painted finish, key dings, and minor dents and scrapes to minor component parts when such are documented by color photographs as set out in paragraph 2 below, whether the current title is “Salvage” or has been reassigned to a rebuilder by the insurer.
2. The rebuilder must include with every Application for Inspection of a Salvage/Rebuilt Vehicle form a minimum of four (4) color photographs of the vehicle in its unrepaired condition. The photographs must be submitted with the rebuilder’s application so that they are available to the Department of Public Safety inspector at the time of the inspection. The photographs must be made as follows: one (1) from each of four (4) different angles looking from a fender on a line diagonally to the fender on the opposite side and end of the vehicle. The photographs must be taken from a distance of not more than six (6) feet from the vehicle and clearly show the back or front, side and top of the vehicle from each angle. The rebuilder may include additional photographs that the rebuilder deems necessary to show other areas of concern.
3. If the photographs do not clearly show prior existing damage as claimed, repair of such damage will be counted as one (1) component part for each such part(s) so repaired.

412 (Reserved)

*35.VII.6.05 revised effective September 4, 2025*

### **Chapter 06 Oversized Vehicles**

- 100 Vehicles that exceed eight (8) feet in width and/or thirteen (13) feet six (6) inches in height are not titled under the Motor Vehicle Title Act. Pursuant to Miss. Code Ann. Section 63-21-9, this does not include manufactured homes and mobile homes.
- 101 Security interest in such vehicles is perfected under the Uniform Commercial Code by delivery of the required documents to the Office of Secretary of State.

102 (Reserved)

*35.VII.6.06 revised effective August 1, 2019*

### **Chapter 07 U. S. Government Vehicles**

- 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)

*35.VII.6.07 revised effective August 1, 2019*

### **Chapter 08 Voluntarily Titled Vehicles**

100 Boat trailers are not subject to title; however, voluntary applications for title will be accepted. The manufacturer's certificate of origin (MCO) will be required as a supporting document for new boat trailers. If the MCO is not available, then the title bond procedures will need to be followed to receive a title.

101 All-terrain vehicles (ATVs) and utility task/terrain vehicles (UTVs) that are in this state and manufactured or assembled or subject of first sale for use before July 1, 2025, are voluntarily titled. The manufacturer's certificate of origin (MCO) and/or a bill of sale will be required as supporting documents when titled. If the MCO is not available, then the title bond procedures will need to be followed to receive a title.

102 (Reserved)

*35.VII.6.08 revised effective September 4, 2025*

### **Chapter 09 Non-Titled Vehicles**

100 Motor Vehicles loaned to schools for use in school related programs are considered owned by the dealer and not required to be titled. Under these circumstances and if "new" at time of loan, such vehicle shall retain "new vehicle" status upon return to dealer.

101 A motorcycle with an engine displacement of less than fifty (50) cubic centimeters is exempt from being titled; this includes, but is not limited to, every motor scooter, mini-bike and moped.

102 (Reserved)

*35.VII.6.09 revised effective August 1, 2019*