

THE MOTOR VEHICLE
DEALER TAG PERMIT LAW
INCLUDING RULES AND REGULATIONS

Mississippi Department of Revenue



Department of Revenue
P O BOX 1383
JACKSON, MS 39215-1383

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MISSISSIPPI DEPARTMENT OF REVENUE
MOTOR VEHICLE DEALER PERMIT

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§ 27-19-301. Short title.

This article shall be known as "The Motor Vehicle Dealer Tag Permit Law."

SOURCES: Codes, 1942, § 9352-101; Laws, 1966, ch. 577, § 1, eff from and after October 31, 1966.

§ 27-19-303. Definitions.

The following words and phrases, when used in this article, shall for purposes thereof have the meaning respectively ascribed thereto as follows:

(a) "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.

(b) "Person" shall mean every natural person, firm, copartnership, association or corporation.

(c) "Motor vehicle dealer" shall mean any business engaged in the selling or exchanging of new or new and used motor vehicles or used vehicles; and, which has an established place of business open for inspection at any time by any peace officer or the Commissioner of Revenue of the Department of Revenue or one (1) 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:

(i) 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;

(ii) Motorcycles;

(iii) Trailers, semitrailers and house trailers; and

(iv) Motor vehicles not included in subparagraphs (i), (ii) and (iii) of this paragraph.

(d) "Dealer" shall mean such of the principal officers of a corporation registered as a motor vehicle dealer, and such of the partners of a copartnership registered as a motor vehicle dealer as are actively and principally engaged in the motor vehicle business. The term "dealer" shall not include:

(i) Directors, stockholders or inactive partners; or

(ii) 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

(iii) Public officers while performing their official duties; or

(iv) 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 article; or

(v) Persons who shall sell motor vehicles as an incident to their principal business but who are not engaged primarily in selling motor vehicles. The foregoing shall include only finance companies or banks which sell repossessed motor vehicles, and insurance companies which sell motor vehicles which they have taken

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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 or more employed motor vehicle salesmen.

(e) "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.

(f) "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.

(g) "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, whether 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 shall be open for inspection at any time by any peace officer or employee of the Department of Revenue 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 and 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 an adequate display of identification as a motor vehicle dealer as specified by the Commissioner of Revenue of the Department of Revenue.

(h) "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 and shall be classified as a used motor vehicle dealer.

(i) "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.

(j) "Department" or "commission" shall mean the Commissioner of Revenue of the Department of Revenue.

(k) "Limited motor vehicle dealer" or "limited dealer" shall mean any business engaged in the selling or exchanging of new or used motor vehicles, or both, 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 Commissioner of Revenue of the Department of Revenue. Such limited dealer shall be awarded all privileges of a "motor vehicle dealer," except for the purchase and use of distinguishing number tags. A limited dealer shall abide by all provisions and requirements of this article associated with a "motor vehicle dealer."

(l) "Wholesale motor vehicle dealer" or "wholesale dealer" shall mean any business engaged in the selling or exchanging of new or used motor vehicles, or both, strictly on a wholesale basis with no inventory being maintained which is granted a wholesale license at the discretion of the Commissioner of Revenue of the Department of Revenue. Such wholesale dealer shall be awarded all privileges of a "motor vehicle dealer." A wholesale dealer shall abide by all provisions and requirements of this article 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.

SOURCES: Codes, 1942, § 9352-102; Laws, 1966, ch. 577, § 2; Laws, 1979, ch. 460, § 1; Laws, 1996, ch. 405, § 1; Laws, 2001, ch. 596, § 46; Laws, 2005, ch. 403, § 1; Laws, 2009, ch. 492, § 59; Laws, 2015, ch. 400, § 2, eff from and after July 1, 2015.

§ 27-19-305. Motor vehicle dealer tag permit; denial of application; revocation of permit.

(1) A dealer shall make application to the commission on forms prescribed and furnished him to obtain a distinguishing number for such motor vehicles as are owned by such dealer. The commission shall issue

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to the applicant a motor vehicle dealer tag permit containing the name and address of the dealership and such further information as the commission may determine to be necessary. The place of business or agency herein referred to shall mean a place in any city, town, or locality where motor vehicles owned or assigned to such dealer are regularly kept or exposed for sale in the custody or control of the dealer, salesman, employee, or agent of such dealer.

(2) The commission may deny the application for a permit or revoke the permit of any person who has failed or is failing to comply with the provisions of this article. The commission may deny the application for a permit or revoke the permit of any person who has failed to satisfy all of the finally determined tax liabilities owed by that person. For purposes of this subsection, "finally determined tax liabilities" means any state tax, fee, penalty and/or interest owed by a person to the State of Mississippi where the assessment of the liability has been made against that person as provided by law and the assessment is not subject to any further timely filed administrative or judicial review.

SOURCES: Codes, 1942, § 9352-103; Laws, 1966, ch. 577, § 3; Laws, 1981, ch. 524, § 14; Laws, 2007, ch. 338, § 1, eff from and after July 1, 2007.

§ 27-19-307. Tag expiration date.

Motor vehicle dealer tag permits and tags shall expire on October 31 next following the date of issuance.

SOURCES: Codes, 1942, § 9352-104; Laws, 1966, ch. 577, § 4, eff from and after October 31, 1966.

§ 27-19-309. Fees; distinguishing number tags.

(1) An application for a motor vehicle dealer tag permit, new or used, must be accompanied by a fee of One Hundred Dollars (\$100.00). The State Tax Commission shall furnish distinguishing number tags at a fee of Thirty-five Dollars (\$35.00) each and a tag fee of Three Dollars and Seventy-five Cents (\$3.75). A dealer shall be limited to twelve (12) tags at Thirty-five Dollars (\$35.00) each and any additional tags shall be Seventy-five Dollars (\$75.00) each, plus a tag fee of Three Dollars and Seventy-five Cents (\$3.75) for each tag. Provided, that the application required herein shall have a space on same for the inclusion of the sales tax number of the applicant.

(2) If a motor vehicle dealer is engaged only in buying, selling or exchanging motorcycles, the application for a motor vehicle dealer tag permit must be accompanied by a fee of Fifty Dollars (\$50.00). The State Tax Commission shall furnish motorcycle dealer tags at a fee of Six Dollars (\$6.00) each, and Three Dollars and Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be issued only motorcycle dealer distinguishing number tags, and the tags shall be displayed only upon a motorcycle.

(3) A motor vehicle dealer engaged only in buying, selling, or exchanging of trailers, semitrailers or house trailers shall pay a fee of Seventy-five Dollars (\$75.00) for his permit. The State Tax Commission shall furnish distinguishing number tags for such at a fee of Ten Dollars (\$10.00) each, plus Three Dollars and Seventy-five Cents (\$3.75) for each tag fee. Such dealer shall be issued only trailer dealer distinguishing number tags, and the tags shall be displayed only upon a trailer, semitrailer or house trailer.

(4) A manufacturer or manufacturer's branch, who is engaged only in delivering to and from the factory and located within the State of Mississippi, shall pay a fee of Fifty Dollars (\$50.00) for his permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Ten Dollars (\$10.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a tag fee. Such manufacturer shall be issued only manufacturer tags, and the tags shall be displayed only upon those manufactured vehicles.

(5) A heavy truck dealer shall pay a fee of One Hundred Dollars (\$100.00) for his permit and may purchase, for use in accordance with Section 27-19-319, distinguishing number tags for a fee of One Hundred Twenty-five Dollars (\$125.00) each, plus a tag fee of Three Dollars and Seventy-five Cents (\$3.75) each. Such

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dealer shall be issued only heavy truck tags and the tags shall be displayed only upon a heavy truck.

(6) A manufacturer whose distribution or import companies operate a regional vehicle parts warehouse, distribution or preparation facilities located in a county wherein U.S. Highway 51 and State Highway 4 intersect within the State of Mississippi, shall pay an annual fee of One Hundred Dollars (\$100.00) for a permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Fifty Dollars (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a tag fee. Such manufacturer shall be issued tags to be utilized by vehicles owned by the manufacturer and which are used by the manufacturer for testing, distribution, evaluation, incentives and promotion. The number of tags issued to a manufacturer by the State Tax Commission shall not exceed fifty (50).

(7) Beginning July 1, 1987, and until the date specified in Section 65-39-35, there shall be levied a tag fee of Five Dollars (\$5.00) in addition to the tag fee of Three Dollars and Seventy-five Cents (\$3.75) levied in this section. Such additional fee shall be levied in the same manner as the tag fee of Three Dollars and Seventy-five Cents (\$3.75).

(8) A motor vehicle manufacturer operating a project as defined in Section 57-75-5(f)(iv)1 or Section 57-75-5(f)(xxi) shall pay an annual fee of One Hundred Dollars (\$100.00) for a permit and may purchase a distinguishing number tag upon making application to the State Tax Commission for a fee of Fifty Dollars (\$50.00), plus Three Dollars and Seventy-five Cents (\$3.75) for a tag fee. Such manufacturer shall be issued tags to be utilized by vehicles owned by the manufacturer and which are used by the manufacturer primarily for maintenance at the project site and for testing, demonstration, evaluation, incentives and promotion. The number of tags issued to such manufacturer by the State Tax Commission shall not exceed three hundred (300).

(9) The number of distinguishing number tags issued to each dealer shall be determined by the State Tax Commission. In addition, only those dealer distinguishing number tags authorized and purchased by the State Tax Commission will be considered as a valid dealer distinguishing number tag and any tag manufactured by any other means and held out to the public as being a dealer distinguishing number tag shall be a violation of this section and a penalty of Five Hundred Dollars (\$500.00) shall be assessed by the State Tax Commission, which shall be in addition to any penalty authorized by law. Display of the tag in question on a vehicle shall be considered prima facie evidence of the violation.

SOURCES: Codes, 1942, § 9352-105; Laws, 1966, ch. 557, § 5; Laws, 1973, ch. 439, § 1; Laws, 1979, ch. 460, § 2; Laws, 1987, ch. 322, § 24; Laws, 1994, ch. 557, § 17; Laws, 1996, ch. 405, § 2; Laws, 2000, ch. 536, § 28; Laws, 2000, 3rd Ex Sess, ch. 1, § 19; Laws, 2007, ch. 303, § 7, eff from and after passage (approved Mar. 2, 2007).

§ 27-19-311. Repealed.

[Codes, 1942, § 9352-106; Laws, 1966, ch. 577, § 6; 1979, ch. 460, § 4] Repealed by Laws, 1996, ch. 405, § 5, eff from and after July 1, 1996.

§ 27-19-313. Records.

Motorcycle dealers, automobile dismantlers, automobile auctions, and motor vehicle dealers, shall have posted in plain sight in their places of business, their motor vehicle dealer tag permits, state sales tax permits, and county or city privilege licenses, for the carrying on of their particular businesses. Such persons shall maintain a record, in their established place of business, containing the following information, which shall be open for inspection at any time by any peace officer or employee of the commission during reasonable hours:

(a) Every motor vehicle bought, sold, exchanged, received or accepted for sale or exchange.

(b) Every motor vehicle which is bought or otherwise acquired, or dismantled.

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(c) The name and address of the person from whom such motor vehicle was purchased or acquired, the date thereof, name and address of the person to whom such motor vehicle was sold or otherwise disposed of, and the date thereof, along with a sufficient description of every motor vehicle, as well as the name and identifying number thereof.

SOURCES: Codes, 1942, § 9352-107; Laws, 1966, ch. 577, § 7; Laws, 2001, ch. 596, § 47, eff from and after July 1, 2001.

§ 27-19-315. Repealed.

[Codes, 1942, § 9352-108; Laws, 1966, ch. 577, § 8] Repealed by Laws, 1973, ch. 439, § 2 eff from and after passage (approved March 30, 1973).

§ 27-19-316. Reports.

Motor vehicle dealers and motorcycle dealers who are not designated agents pursuant to Section 63-21-13, Mississippi Code of 1972, shall make quarterly reports to the commission on forms prescribed by the commission by the twentieth day of each month following the months of March, June, September and December on all motor vehicles that have been wholesaled to other dealers in Mississippi and also on all out-of-state sales.

SOURCES: Laws, 1979, ch. 460, § 8; Laws, 2001, ch. 596, § 48, eff from and after July 1, 2001.

§ 27-19-317. Repealed.

[Codes, 1942, § 9352-109; Laws, 1966, ch. 577, § 9] Repealed by Laws, 1973, ch. 439, § 2 eff from and after passage (approved March 30, 1973).

§ 27-19-319. Dealer's use of distinguishing number tags.

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 section for the following purposes and uses:

(a) For the purpose of testing and adjusting such vehicle in the vicinity of the dealer's place of business.

(b) For purposes connected with the business of purchasing, selling or exchanging motor vehicles including such use by a dealer or his salesman or other bona fide employee as may be reasonable in showing, exhibiting, displaying or demonstrating vehicles for sale.

(c) For demonstration purposes by prospective purchasers, dealers or full-time employees of the dealership.

(d) For purposes of delivering a heavy truck to and from the dealership or 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 so to do signed by the dealer furnishing such heavy truck. A copy of the authorization shall be retained by the dealer.

(e) For business or demonstration use of the dealer or any full-time employee of the dealership.

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(f) For use of a customer whose vehicle is being repaired by the dealer, but such use shall not extend for a period of longer than ten (10) days and only when authorized by the dealer in writing.

(g) For nonbusiness use, when operated by dealers or full-time dealership personnel, on a vehicle in inventory and available for sale.

SOURCES: Codes, 1942, § 9352-110; Laws, 1966, ch. 577, § 10; Laws, 1979, ch. 460, § 5; Laws, 1996, ch. 405, § 3, eff from and after July 1, 1996.

§ 27-19-320. Use of dealer's license tag by relative of dealership owner.

It shall be unlawful for a dealer's license tag to be used by a relative of the dealership owner unless such relative is a full-time employee of such dealer.

SOURCES: Laws, 1979, ch. 460, § 3, eff from and after November 1, 1979.

§ 27-19-321. Other use of dealer's distinguishing number tags.

(1) Manufacturers and factory branches shall transport motor vehicles owned from the place of manufacture or factory branch to purchasers or motor vehicle dealers, or from the motor vehicle dealer to the manufacturer or factory branch.

(2) Trailer dealers shall use distinguishing number tags only on trailers moving from the motor vehicle dealer's place of business to the purchaser or, when purchased by the motor vehicle dealer, to its place of business.

SOURCES: Codes, 1942, § 9352-111; Laws, 1966, ch. 577, § 11; Laws, 1979, ch. 460, § 6, eff from and after November 1, 1979.

§ 27-19-323. Display of dealer distinguishing number tags.

No vehicle bearing a distinguishing number tag shall be operated upon the highways of this state unless such tag is conspicuously displayed on the vehicle being operated in such manner that it may be easily read. Such tags shall be kept reasonably clean and shall not be defaced in any manner.

SOURCES: Codes, 1942, § 9352-112; Laws, 1966, ch. 577, § 12, eff from and after October 31, 1966.

§ 27-19-325. Distribution of tax proceeds.

All monies collected by the State Tax Commission as proceeds from the tax imposed by this article shall be distributed to the various counties of the state according to the provisions of Section 27-19-159, Mississippi Code of 1972; however, except as otherwise provided in Section 31-17-127, the additional tag fee of Five Dollars (\$5.00) levied under subsection (7) of Section 27-19-309 shall be paid into the State Treasury to the credit of the State Highway Fund for the construction or reconstruction of highways designated under the Four-Lane Highway Program created in Section 65-3-97.

SOURCES: Codes, 1942, § 9352-113; Laws, 1966, ch. 577, § 13; Laws, 1987, ch. 322, § 25; Laws, 1999, ch. 575, § 5; Laws, 2000, ch. 536, § 29, eff from and after July 1, 2000.

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§ 27-19-327. Penalties.

(1) It shall be a misdemeanor for any person to willfully violate any provision of this article. Any such violation shall be punishable as follows:

(a) For the first offense, a fine of One Hundred Dollars (\$100.00).

(b) For a second offense, a fine of Two Hundred Fifty Dollars (\$250.00).

(c) For a third and any subsequent offense, a fine of Five Hundred Dollars (\$500.00) and forfeiture for a period of one (1) year of all dealer license plates issued under the provisions of this article.

(2) If any person, firm or corporation owns or operates a motor vehicle displaying a dealer's tag for any purpose other than that authorized by this article, then such person or dealer shall be deemed to be operating the motor vehicle unlawfully and in violation of the provisions of this article and shall be required to immediately obtain proper license and shall pay for such tag the full annual privilege license tax applicable plus a penalty of one hundred percent (100%). In addition, the dealer's tag being displayed shall be immediately surrendered to the State Tax Commission or one of his authorized representatives.

(3) The Chairman of the State Tax Commission or one of his authorized representatives may suspend or revoke a dealer for consistent violation of any provision of this article or of Section 63-21-1 et seq. The suspension or revocation of the permit shall be for a period of time determined by the State Tax Commission.

SOURCES: Codes, 1942, § 9352-114; Laws, 1966, ch. 577, § 14; Laws, 1974, ch. 492; Laws, 1979, ch. 460, § 7; Laws, 1996, ch. 405, § 4, eff from and after July 1, 1996.

§ 27-19-329. Repealed.

[Codes, 1942, § 9352-115; Laws, 1966, ch. 577, § 15] Repealed by Laws, 1981, ch. 524, § 17, eff from and after July 1, 1981.

§ 27-19-331. Repealed.

[Codes, 1942, § 9352-116; Laws, 1966, ch. 577, § 16; 1968, ch. 361, § 23] Repealed by Laws, 1979, ch. 460, § 11, eff from and after November 1, 1979.

§ 27-19-333. Dealer license plates; manner of distinguishing types of dealers.

Motor vehicle dealer license plates shall distinguish between the various types of motor vehicle dealers. The commission shall provide for the issuance of appropriately lettered, numbered or colored, or combinations thereof, motor vehicle dealer's license plates so as to distinguish between the various categories and types of motor vehicle dealers.

SOURCES: Laws, 1979, ch. 460, § 9; Laws, 2001, ch. 596, § 49, eff from and after July 1, 2001.

§ 27-19-335. Enforcement; duties of Department of Revenue and other enforcement officers; disposition of penalties.

The commission is hereby given full and complete responsibility for the administration of the provisions of the Motor Vehicle Dealer Tag Permit Law.

The State Tax Commission, the Commissioner of Public Safety, all sheriffs, county patrolmen and

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authorized municipal officers are hereby authorized and directed to enforce the provisions of this article. Any penalties assessed at the instance of any municipal officials shall be divided fifty percent (50%) to the municipality which initiated the penalty and fifty percent (50%) to the county in which such municipality is located. Sheriffs shall be entitled to their share of penalties as is elsewhere provided by law, which share shall be paid into the general fund of the county. Any penalties imposed at the instance of the officers of the Commissioner of Public Safety or the commission shall be paid into the general fund of the county where the citation is written.

SOURCES: Laws, 1979, ch. 460, § 10; Laws, 1981, ch. 524, § 15, eff from and after July 1, 1981.

§ 27-19-337. Repealed.

[Laws, 1981, ch. 524, § 16; Laws, 1983, ch. 525, § 2] Repealed by Laws, 2005, ch. 499 § 36 eff from and after July 1, 2005.

Dealer Permit Appeal Process

§ 27-77-9. Suspension, surrender, seizure or revocation of permit, tag or title; notice of intent; written request for show cause hearing; board of review or hearing officer to conduct hearing; order; appeal to Board of Tax Appeals; notice and hearing; withdrawal of appeal.

(1) If the agency determines that there is a basis for suspension, surrender, seizure or revocation of a permit, tag or title issued or approved by the agency, the agency shall give the permittee, tag holder, title interest holder in the permit, tag or title, written notice of its intent to suspend, revoke or to order the surrender and/or seizure of the permit, tag or title. The notice of intent shall be mailed or hand delivered to the permittee, tag holder or title interest holder involved, shall set forth the facts and conduct that provide the basis for the intended action and shall advise the permittee, tag holder or title interest holder involved that he has thirty (30) days from the date the agency mailed or delivered the notice of the action to file with the board of review a written request for a hearing on the intended action. If the permittee, tag holder or title interest holder involved fails to file a written request with the board of review for a hearing on the intended action within the thirty-day period, the intended action shall automatically go into effect on the thirty-first day after the date of the notice of intent without any further action by the agency. The agency retains jurisdiction to reinstate, reduce or remove a suspension and/or return the permit, tag or title suspended, revoked, surrendered or seized under this provision.

(2) Upon receipt of a timely filed written request for a hearing on the intended suspension, surrender, seizure or revocation of the permit, tag or title in issue, the person filing the request shall be advised of the date, time and location of a show cause hearing that will be held a minimum of thirty (30) days from the date of the notice. In the case of a request for hearing involving an intended action regarding a title, the notice of hearing shall also be mailed to any other title interest holders in the motor vehicle or manufactured housing in issue. At the hearing, the person requesting the hearing shall show cause why the proposed action should not be taken. The show cause hearing shall be informal and the rules of evidence shall be relaxed. The hearing shall be conducted by the board of review or by a single hearing officer selected by the chairman of the board of review from a pool of qualified individuals designated by the commissioner to serve as administrative hearing officers. The person that requested the hearing or his designated representative shall attend the hearing unless a request is made to, and granted by, the board of review or the designated hearing officer to allow the person to submit his position in writing or by electronic transmission in lieu of attending the hearing. Failure of the person requesting the hearing or his designated representative to attend a hearing or submit his position in writing or by electronic transmission in lieu of attendance by the date specified by the board of review or designated hearing officer or by the hearing date, if no date is specified, shall constitute an involuntary withdrawal of the appeal. As soon as practical

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after the show cause hearing, the hearing officer or the members of the board of review that conducted the hearing shall make a determination as to whether the intended action or any other action should be taken in regard to the permit, tag or title in issue. The hearing officer or board of review shall enter an order based on this determination and a copy of this order shall be mailed to the permittee, tag holder or title interest holder involved notifying same of the decision and the action taken.

(3) The order of the hearing officer or the board of review in regard to a show cause hearing shall be final unless, within thirty (30) days from the date the hearing officer or board of review mailed the order, the permittee, tag holder or title interest holder appeals the order to the Board of Tax Appeals. The appeal shall be in writing and request a hearing and reversal or modification of the order of the hearing officer or board of review, specify in detail the relief requested, contain any other information that might be required by regulation and be filed with the executive director. The person filing the appeal with the executive director shall also file a copy of his written appeal with the board of review. Even after an appeal is filed with the executive director, the board of review or hearing officer who entered the order appealed retains the authority to amend and/or correct this order at any time prior to a decision by the Board of Tax Appeals on the appeal. Failure to timely file a written appeal with the executive director within the thirty-day period shall make the order of the hearing officer or the board of review being appealed final and not subject to further review by the Board of Tax Appeals or a court other than as to the issue of whether a written appeal from the order of the hearing officer or board of review was timely filed with the executive director.

(4) Upon receipt of a written appeal from an order of a hearing officer or the board of review regarding a show cause hearing on a permit, tag or title, the executive director shall schedule a hearing before the Board of Tax Appeals on this appeal. A notice of the hearing shall be mailed to the person who filed the appeal and the agency to advise them of the date, time and location of hearing. In the case of an appeal from a show cause hearing on a title, the notice of hearing shall also be mailed to any other title interest holders in the motor vehicle or manufactured housing in issue. The person who filed the appeal or his designated representative shall attend the hearing. Failure of this person or his designated representative to attend a hearing shall constitute an involuntary withdrawal of the appeal.

(5) At any hearing before the Board of Tax Appeals on an appeal of an order regarding a show cause hearing on a permit, tag or title, two (2) members of the Board of Tax Appeals shall constitute a quorum. At the hearing the Board of Tax Appeals shall try the issues presented according to law and the facts and pursuant to any guidelines established by regulation. The rules of evidence shall be relaxed at the hearing and the hearing shall be taken down by a court reporter. After reaching a decision on the issues presented, the Board of Tax Appeals shall enter an order setting forth its findings and decision on the appeal. A copy of the order of the Board of Tax Appeals shall be mailed to the person who filed the appeal and the agency to notify them of the findings and decision of the Board of Tax Appeals. In the case of an appeal involving a title, a copy of the order of the Board of Tax Appeals shall also be mailed to any other title interest holder in the motor vehicle or manufactured housing in issue.

(6) At any time after the filing of an appeal with the board of review under this section, an appeal may be withdrawn. A withdrawal of an appeal can be made voluntarily by the person appealing or may occur involuntarily as the result of his failure to appear at a scheduled hearing, or by any other act or failure that the hearing officer or the board of review determines represents a failure on the part of that person to prosecute his appeal. A voluntary withdrawal shall be in writing or by electronic transmission and sent from the person appealing or his designated representative to the chairman of the board of review or to the hearing officer designated to hear the matter. If the withdrawal of appeal is involuntary, the board of review or the hearing officer designated to hear the matter shall note on its minutes or by order the involuntary withdrawal of the appeal and the basis for the withdrawal. Once an appeal to the board of review under subsection (1) of this section is withdrawn, whether voluntary or involuntary, the intended suspension, surrender, seizure or revocation from which the appeal was taken shall become final and not subject to further review by the Board of Tax Appeals or a court. The agency shall then proceed in accordance with law based on such final action.

(7) At any time after the filing of an appeal with the Board of Tax Appeals under this section, the appeal may be withdrawn. A withdrawal of an appeal can be made voluntarily by the person appealing or may

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occur involuntarily as the result of the failure to appear at a scheduled hearing, or by any other act or failure that the Board of Tax Appeals determines to represent a failure on the part of that person to prosecute his appeal. A voluntary withdrawal shall be in writing or by electronic transmission and sent from the person appealing or his designated representative to the executive director. If the withdrawal of the appeal is involuntary, the Board of Tax Appeals shall note on its minutes the involuntary withdrawal of the appeal and the basis for the withdrawal. Once an appeal is withdrawn under this section, whether voluntary or involuntary, the order from the show cause hearing from which the appeal was taken shall become final and not subject to further review by the Board of Tax Appeals or a court. The agency shall then proceed in accordance with law based on the final order.

(8) Any appeal or other filing with the board of review or Board of Tax Appeals pursuant to this section shall be considered timely if it is hand delivered during the regular office hours of the recipient by the due date of such filing, or if it is mailed, postmarked or shipped by such due date. Any appeal or other filing with the board of review or Board of Tax Appeals pursuant to this section shall also be considered timely if electronically transmitted via electronic mail, electronic filing or facsimile by midnight of the due date for such filing. The timeliness of such electronic filing shall be determined in all instances based on the local time zone of the recipient. If the due date for any appeal or other filing with the board of review or Board of Tax Appeals should fall on a Saturday, Sunday or official state holiday, or other day on which the Department of Revenue or Board of Tax Appeals is closed, the due date for the filing shall be the next business day in which the Department of Revenue or Board of Tax Appeals is open.

Sources: Laws, 2005, ch. 499, § 5; Laws, 2009, ch. 492, § 116; Laws, 2016, ch. 323, § 1, eff from and after July 1, 2016.

§ 27-77-11. Denial of application or request for permit, IFTA license, IRP registration, tag or title; notice of denial; appeal to board of review; jurisdiction of agency to reverse appealed denial; notice and hearing; order; appeal to Board of Tax Appeals; notice and hearing; authority of board of review to amend and/or correct appealed order prior to decision by Board of Tax Appeals; withdrawal of appeal.

(1) If the agency determines that an application or request for a permit, IFTA license, IRP registration, tag or title issued or approved by the agency should be denied, the agency shall give the applicant for the permit, IFTA license, IRP registration, tag or title written notice of the denial by mailing or hand delivering the notice to the applicant. In regard to the denial of an application for title, the designated agent who took the application and any other alleged title interest holders as appearing on the application shall also be mailed or hand delivered a copy of the agency's denial of the title application. If the applicant, or in the case of the denial of a title application, any title interest holder appearing on the title application, is aggrieved by the denial and wishes to contest the denial, he shall, within thirty (30) days from the date of the written notice of the denial, file an appeal in writing with the board of review requesting a hearing on the denial that specified in detail the relief requested and contains any other information required by regulation. Failure to timely file a written appeal with the board of review within this thirty-day period shall make final the agency's denial of the permit, IFTA license, IRP registration, tag or title in issue and not subject to further review by the board of review, the Board of Tax Appeals or a court except as to the issue of whether a written appeal to the board of review was timely filed. Even if an appeal to the board of review is filed under this section, the agency retains jurisdiction to reverse its denial and issue or approve the permit, IFTA license, IRP registration, tax or title involved in the appeal.

(2) Upon receipt of a written appeal by the board of review from a denial of a permit, IFTA license, IRP registration, tag or title, a hearing shall be scheduled before the board of review unless it is determined that the relief requested in the written appeal should be granted without a hearing. A notice of the hearing shall be mailed to the person appealing advising him of the date, time and location of hearing. If the appeal involves the denial of a title, the notice of hearing shall also be mailed to all other title interest holders in the motor vehicle or manufactured housing in issue, including both those that appear on a current title and those that appear on the application that was denied. The notice may contain a statement as to the basis for the denial of the permit, IFTA license, IRP registration, tag or title. The person appealing or his

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designated representative shall attend the hearing unless a request is made to and granted by the board of review to allow him to submit his position in writing or by electronic transmission in lieu of attendance. Failure of the person appealing, or his designated representative, to attend a hearing or to submit his position in writing or by electronic transmission in lieu of attendance by the date specified by the board of review or by the hearing date, if no date is specified, shall constitute a withdrawal of the appeal.

(3) At a hearing before the board of review on a denial of a permit, IFTA license, IRP registration, tag or title, the board of review shall try the issues presented, according to law and the facts and within the guidelines established by regulation. The hearing before the board of review shall be informal and no official transcript shall be made of the hearing. At the earliest practical date after the hearing, the members of the board of review that heard the appeal shall make a determination of the matter presented and notify the person appealing of its findings by mailing a copy of its order to that person. In the case of a hearing involving the denial of a title, the order shall also be mailed to all other title interest holders in the motor vehicle or manufactured housing in issue, including those that appear on a current title and those that appear on the application that was denied.

(4) The order of the board of review involving the denial of a permit, IFTA license, IRP registration, tag or title shall be final unless within thirty (30) days from the date of the order, the applicant appeals the order to the Board of Tax Appeals. In the case of an order of the board of review involving a review of the denial of a title, any title interest holder in the motor vehicle or manufactured housing in issue may appeal the order to the Board of Tax Appeals. The appeal shall be in writing, request a hearing and reversal or modification of the order of the board of review, specify in detail the relief requested, contain any other information that is required by regulation and be filed with the executive director with a copy sent to the board of review. Failure to timely file a written appeal with the executive director within the thirty-day period will make the order of the board of review being appealed final and not subject to further review by the Board of Tax Appeals or a court other than as to the issue of whether a written appeal from the order of the board of review was timely filed with the executive director. Even if an appeal to the Board of Tax Appeals is filed under this section, the board of review retains the authority to amend and/or correct its order being appealed prior to a decision by the Board of Tax Appeals on the appeal.

(5) Upon receipt of a written appeal from an order of the board of review involving the denial of a permit, IFTA license, IRP registration, tag or title, the executive director shall schedule a hearing before the Board of Tax Appeals on the appeal. A notice of the hearing shall be mailed to the person who filed the appeal and the agency to advise them of the date, time and location of hearing. In the case of an appeal from an order of the board of review involving the denial of a title, the notice of hearing shall also be mailed to all title interest holders in the motor vehicle or manufactured housing in issue. The person who filed the appeal or his designated representative shall attend the hearing. Failure of this person or his designated representative to attend a hearing shall constitute an involuntary withdrawal of the appeal.

(6) At any hearing before the Board of Tax Appeals on an appeal of an order from the board of review involving the denial of a permit, IFTA license, IRP registration, tag or title, two (2) members of the Board of Tax Appeals shall constitute a quorum. At the hearing, the Board of Tax Appeals shall try the issues presented according to law and the facts and pursuant to any guidelines established by regulation. The rules of evidence shall be relaxed at the hearing and the hearing shall be taken down by a court reporter. After reaching a decision on the issues presented, the Board of Tax Appeals shall enter its order setting forth its findings and decision on the appeal. A copy of the order of the Board of Tax Appeals shall be mailed to the person who filed the appeal and the agency with the Board of Tax Appeals to notify them of the findings and decision of the Board of Tax Appeals. In the case of an appeal involving a title, a copy of the order of the Board of Tax Appeals shall also be mailed to all title interest holders in the motor vehicle or manufactured housing in issue.

(7) At any time after the filing of an appeal with the board of review, or from the board of review to the Board of Tax Appeals under this chapter, an appeal can be withdrawn. A withdrawal of an appeal may be made voluntarily by the person who filed the appeal or may occur involuntarily by the person failing to appear at a scheduled hearing, by failing to make a written submission or electronic transmission to the board of review in lieu of attendance by the date specified by the board or by the hearing date, if no date was

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specified, or by any other act or failure that the board of review or the Board of Tax Appeals determines represents a failure on the part of this person to prosecute his appeal. Any voluntary withdrawal shall be in writing or by electronic transmission and sent by the person appealing or his designated representative to the chairman of the board of review, if the appeal being withdrawn is to the board of review, or to the executive director, if the appeal being withdrawn is to the Board of Tax Appeals. If the withdrawal of appeal is involuntary, the administrative appeal body from whom the appeal is being withdrawn shall note on its minutes the involuntary withdrawal of the appeal and the basis for the withdrawal. Once an appeal is withdrawn, whether voluntary or involuntary, the action from which the appeal was taken, whether the original denial or the order of the board of review, shall become final and not subject to further review by the board of review, the Board of Tax Appeals or a court. The agency shall then proceed in accordance with law based on such final action.

Sources: Laws, 2005, ch. 499, § 6; Laws, 2007, ch. 400; § 3; Laws, 2009, ch. 492, § 117; Laws, 2010, ch. 388, § 9, eff from and after July 1, 2010.

§ 27-77-13. Board of Tax Appeals' orders pursuant to Section 27-77-9, 27-77-11 or 27-77-12 final unless appealed to chancery court; petition; payment of costs of preparation of record; review by chancery court; appeal to Supreme Court from order of chancery court.

(1) The findings and order of the Board of Tax Appeals entered in accordance with Section 27-77-9, 27-77-11 or Section 27-77-12, shall be final unless the agency or the permittee, IFTA licensee, IRP registrant, tag holder, or title interest holder of the permit, IFTA license, IRP registration, tag or title in regard to which action was taken in the order shall, within thirty (30) days from the date of the order, file a petition in chancery court seeking a review of the order. If a petition under this subsection is filed by the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder, the petition shall be filed against the agency as respondent. If a petition under this subsection is filed by the agency, the petition shall be filed against the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder of the permit, IFTA license, IRP registration, tag or title which is the subject of the order sought to be reviewed as respondent. The respondent to a petition has thirty (30) days from the date of service of the petition to file a cross-appeal. The petition shall contain a concise statement of the facts as contended by the petitioner, identify the order from which the appeal is being taken and the type of relief sought. Where the petition is being filed by a permittee, IFTA licensee, IRP registrant, tag holder or title interest holder, the petition shall also contain a certificate that the petitioner has paid to the executive director the estimated cost of the preparation of the entire record of the Board of Tax Appeals on the matter for which a review is sought.

(2) A petition under subsection (1) of this section shall be filed in the chancery court of the county or judicial district in which the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder of the permit, IFTA license, IRP registration, tag or title which is the subject of the order of the Board of Tax Appeals sought to be reviewed has a place of business or in the First Judicial District of Hinds County, Mississippi; however, a resident permittee, IFTA licensee, IRP registrant, tag holder or title interest holder may file a petition in the chancery court of the county or judicial district in which he is a resident. If both the agency and the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder file a petition under subsection (1) of this section, the appeals shall be consolidated and the chancery court where the first petition was filed shall have jurisdiction over the consolidated appeal. If it cannot be determined which petition was filed first, the chancery court where the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder filed his petition shall have jurisdiction over the consolidated appeal.

(3) The review by the chancery court of the order of the Board of Tax Appeals on a petition filed under subsection (1) of this section shall be based on the record made before the Board of Tax Appeals. Before filing a petition under subsection (1) of this section, a petitioner, who is a permittee, IFTA licensee, IRP registrant, tag holder or title interest holder, shall obtain from the executive director an estimate of the cost to prepare the entire record of the Board of Tax Appeals and shall pay to the executive director the amount of the estimate. If, upon the preparation of the record, it is determined that the estimate paid was insufficient to pay the actual cost of the preparation of the record, the executive director shall mail to the petitioner a written notice of the deficiency. The petitioner shall pay the deficiency to the executive director within thirty

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(30) days from the date of this written notice. If upon the preparation of the record, it is determined that the estimate paid by the petitioner exceeds the actual cost of the preparation of the record, the executive director shall remit to the petitioner the amount by which the estimate paid exceeds the actual cost. The chancery court shall dismiss with prejudice any petition filed by a permittee, IFTA licensee, IRP registrant, tag holder or title interest holder where it is shown that the petitioner failed to pay prior to filing the petition the estimated cost for preparation of the record of the Board of Tax Appeals or failed to pay any deficiency in the estimate within thirty (30) days of a notice of deficiency. Where the agency files a petition under subsection (1) of this section, the agency shall pay the cost of the preparation of the entire record of the Board of Tax Appeals on the matter for which a review is sought. Where both the agency and the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder file a petition under subsection (1) of this section from the same Board of Tax Appeals order, the executive director shall remit to the permittee, IFTA licensee, IRP registrant, tag holder or title interest holder that filed the petition the amount by which, if any, the payment received from this permittee, IFTA licensee, IRP registrant, tag holder or title interest holder for preparation of the record exceeds one-half ($\frac{1}{2}$) of the actual cost of preparation of the record. The other half of the actual cost of preparation of the record in this situation shall be paid by the agency.

(4) Upon the filing of the petition under subsection (1) of this section, the clerk of the court in which the petition is filed shall issue a summons to the respondent requiring the respondent to answer or otherwise respond to the petition within thirty (30) days of service. Where the agency is the respondent, the summons shall be served on the agency by personal service on the commissioner as the chief executive officer of the agency.

(5) Upon the filing of an answer and/or response to the petition filed under subsection (1) of this section, and upon the filing of the record made before the Board of Tax Appeals with the clerk of the court, the chancery court shall, upon the motion of either party, establish a schedule for the filing of briefs in the action. The scope of review of the chancery court in an action filed under subsection (1) of this section shall be limited to a review of the record made before the Board of Tax Appeals to determine if the action of the Board of Tax Appeals is unlawful for the reason that it was:

- (a) Not supported by substantial evidence;
- (b) Arbitrary or capricious;
- (c) Beyond the power of the Board of Tax Appeals to make; or
- (d) In violation of some statutory or constitutional right of the petitioner.

(6) No relief shall be granted based upon the chancery court's finding of harmless error by the Board of Tax Appeals in complying with any procedural requirement; however, in the event that there is a finding of prejudicial error in the proceedings, the cause shall be remanded to the Board of Tax Appeals for a rehearing consistent with the findings of the court.

(7) The respondent, the petitioner, or both, shall have the right to appeal from the order of the chancery court to the Supreme Court as in other cases.

Sources: Laws, 2005, ch. 499, § 7; Laws, 2007, ch. 400, § 4; Laws, 2009, ch. 492, § 119; Laws, 2010, ch. 388, § 11, eff from and after July 1, 2010.

Appendix A

Rules and Regulations

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35 Miss. Admin. Code Pt. VII, R. 4.01. 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 of this article 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 \$15,000.00. The permit given wholesale dealers shall read "Wholesale Only" on the face of the permit.

102 Wholesale only 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 authority for any violations of the law or regulation.

107 (Reserved)

Credits: Adopted Nov. 17, 2011. Amended Nov. 1, 2018; Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 4.02. 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.

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102 (Reserved)

Credits: Adopted Nov. 17, 2011. Amended Oct. 1, 2018; Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 4.03. 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 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.

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 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.

104 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.

105 (Reserved)

Credits: Adopted Nov. 17, 2011. Amended April 1, 2018; Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 4.04. 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)

Credits: Amended Aug. 1, 2019.

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35 Miss. Admin. Code Pt. VII, R. 4.05. 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 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, copy of the W-2 form, time sheet or Mississippi Employment Security Commission (MESC) 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 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 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 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 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 provision of this regulation may result in the revocation of the Motor Vehicle Dealer Permit.

105 (Reserved)

Credits: Adopted Nov. 17, 2011. Amended Aug. 1, 2019

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35 Miss. Admin. Code Pt. VII, R. 4.06. 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 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)

Credits: Adopted Nov. 17, 2011. Amended Nov. 1, 2018; Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 5.01. Title Applications

100 All applications for certificate of title for 1970 or later year model motor vehicles must be accompanied by the manufacturer's certificate of origin, formerly known as manufacturer's statement of origin, or the certificate of title unless the vehicle comes from a non-title state. A 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 An application for certificate of title, for a used vehicle that has not been previously titled and was manufactured or assembled prior to 1970, 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 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. An affidavit of lost title that is used in some states, will not be accepted in lieu of the above.

103 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.

104 If the current bill of sale or manufacturer's certificate of origin shows only one owner and said owner desires to include an additional owner on the title, both names and signatures must be included on the title application.

105 When submitting an application for certificate of title on a new motor vehicle a manufacturer's certificate of origin, which warrants title assignment to the vendee, is sufficient to serve as bill of sale.

106 Security interest is perfected at the time the 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 Department of Revenue, any lien date will be recorded as shown thereon.

107 When a substitution of collateral document is executed by the lienholder for the purpose of titling subject vehicle, this document may accompany a properly completed application for title and the required

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supporting documents under the title procedures. The lien date must reflect the date of the original security agreement.

108 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 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.

109 (Reserved)

Credits: Adopted Nov. 17, 2011. Amended Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 5.02. 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)

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Credits: Adopted Nov. 17, 2011. Amended Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 5.03. 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)

Credits: Adopted Nov. 17, 2011. Amended Aug. 1, 2019.

35 Miss. Admin. Code Pt. VII, R. 5.04. 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)

Credits: Adopted Nov. 17, 2011. Amended Aug. 1, 2019.