



MISSISSIPPI DEPARTMENT OF REVENUE

Sales and Use Tax Bureau

Notice 72-23-04

May 1, 2023

NOTICE TO ALL COUNTY TAX COLLECTORS

Senate Bill 2011, as passed during the 2023 Regular Session of the Mississippi Legislature, amended Miss. Code Ann. Section 27-65-201 to exempt the sales tax on transfers of motor vehicle titles between a trustee and a beneficiary of a trust, between a corporation and one (1) of its shareholders in a transaction which qualifies for nonrecognition of gain or loss pursuant to Section 351 of the Internal Revenue Code as it exists at the time of the transfer, and transfers of legal ownership of motor vehicles between a partnership or limited liability company and one (1) of its partners or owners within the State of Mississippi. The effective date is July 1, 2023.

Transferors will complete the Affidavit of Motor Vehicle Title Transfer and provide the original affidavit to the local county tax collector.

If you have any questions or need further assistance, contact our office at (601) 923-7015 or email sales@dor.ms.gov.