

## Title 35 Mississippi State Tax Commission

### Part VII Motor Vehicles and Title

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**Subpart 01 General**

**Chapter 01 Motor Vehicle Records Disclosure**

- 100 Mississippi follows federal statutes with regard to the disclosure of information obtained from motor vehicle records. Such statutes provide that information from vehicle records may be disclosed in the following instances (permitted uses):
1. For use by any governmental agency including any court or law enforcement agency, in carrying out its functions, or any private person or entity acting on behalf of a Federal, State or local agency in carrying out its functions.

2. For use in connection with matters of motor vehicle or driver safety and theft; motor vehicle emissions; motor vehicle product alterations, recalls or advisories; performance monitoring of motor vehicles, motor vehicle parts and dealers; motor vehicle market research activities, including survey research; and removal of non-owner records from the original owner records of motor vehicle manufacturers.
3. For use in the normal course of business by a legitimate business or its agents, employees, or contractors, but only
  - a. To verify the accuracy of personal information submitted by the individual to the business or its agents, employees or contractors; and
  - b. If such information as so submitted is not correct or is no longer correct, to obtain correct information, but only for the purposes of preventing fraud by, pursuing legal remedies against or recovering on a debt of security interest against the individual.
4. For use in connection with any civil, criminal, administrative or arbitral proceeding in any Federal, State or Local court or agency or before any self-regulatory body, including the service of process, investigation in anticipation of litigation and the execution or enforcement of judgments and orders, or pursuant to an order of a Federal, State or Local court.
5. For use in research activities, and for use in producing statistical reports, so long as the personal information is not published, re-disclosed or used to contact individuals.
6. For use by any insurer or insurance support organization, or by a self-insured entity, or its agents, employees, or contractors, in connection with claims investigation activities, anti-fraud activities, rating or underwriting.
7. For use in providing notice to the owners of towed or impounded vehicles.
8. For use by any licensed private investigative agency or licensed security service for any purpose permitted under this subsection.
9. For use by an employer or its agent or insurer to obtain or verify information relating to a holder of a commercial driver's license that is required under 49 U.S.C. Chapter 313.
10. For use in connection with the operation of private toll transportation facilities.
11. For any other use in response to requests for individual motor vehicle records if the State has obtained the express consent of the person to whom such personal information pertains.
12. For bulk distribution for surveys, marketing or solicitations if the State has obtained the express consent of the person to whom such personal information pertains.
13. For use by any requester, if the requester demonstrates it has obtained the written consent of the individual to whom the information pertains.
14. For any other use specifically authorized under the law of the State that holds the record, if such use is related to the operation of a motor vehicle or public safety.

101 Federal statute provides that an authorized recipient of personal information may resell or redisclose the motor vehicle information they receive in some permitted cases. The authorized cases and retention requirements are under 18 U.S.C. Section 2721(c).

- 102 Except as provided above, the Department of Revenue and any officer, employee, or contractor will not knowingly disclose or otherwise make available to any person or entity personal information about any individual obtained by the Department in connection with a motor vehicle record.
- 103 (Reserved)
- 200 Governmental agencies, businesses and others seeking to obtain information from motor vehicle records must complete 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 on the basis of 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.
- 201 The Department may deny access to an applicant if the Department determines that the applicant has previously misused motor vehicle information.
- 202 (Reserved)

*35.VII.1.01 revised effective July 1, 2018*

## **Subpart 02. Tags**

### **Chapter 01 Reserved**

*35.VII.2.01 updated effective July 1, 2018*

### **Chapter 02 In-Transit and Temporary Tags**

- 100 Pursuant to Miss. Code Ann. Section 27-19-40(1) any motor vehicle dealer or automobile auction may apply to the Department of Revenue for special in-transit tags which when properly displayed shall authorize the motor vehicle dealer or automobile auction to operate a vehicle upon the highways of this state without paying the annual highway privilege tax upon such vehicle and without attaching any other license tag or plate to such vehicle.
- 101 The in-transit tag may be used when a motor vehicle is being moved between motor vehicle dealers and/or automobile auctions for the purpose of sale. The in-transit tag may not be used in place of a dealer tag.
- 102 The cost of the in-transit tag is two dollars (\$2.00) and must be purchased in lots of twenty-five (25). The in-transit tag will be valid for a period of three (3) days. The three-day period begins the day the tag is placed on the vehicle, regardless of the time of day,

and ends at 12:00 midnight of the third day. The tag shall be displayed in the rear window, top left, on the driver side of the vehicle.

103 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 (Reserved)

200 Pursuant to Miss. Code Ann. Section 27-19-40(2) any motor vehicle dealer or automobile auction may apply to the Department of Revenue for a temporary tag that will be used when a motor vehicle in this state is sold by the motor vehicle dealer or automobile auction to a nonresident of the State of Mississippi or when a motor vehicle is sold by a motor vehicle dealer or automobile auction to a Mississippi resident who may temporarily exit this state before obtaining a Mississippi tag or plate. It is unlawful for a motor vehicle dealer or an employee of a motor vehicle dealer to operate a vehicle in inventory with a temporary tag.

201 The cost of the temporary tag is five Dollars (\$5.00) and must be purchased in lots of ten (10). The temporary tag will be valid for a period of seven (7) full working days, exclusive of the date of purchase, after the date the motor vehicle is purchased. The seven day period will not be extended. The tag shall be displayed in the rear window, top left, on the driver side of the vehicle. The information required on the tag must be completed entirely in permanent, bold, black ink or the fine for misuse will apply. Application for the tag 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.

202 A rental company may apply for a temporary tag or plate when they acquire a vehicle from a dealer. The temporary tag or plate will allow the rental company to operate the vehicle on Mississippi highways. The temporary tag or plate 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.

203 (Reserved)

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

301 (Reserved)

*35.VII.2.02 revised effective July 1, 2018*

**Chapter 03 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.2.03 revised effective December 1, 2018*

**Subpart 03 Registration**

**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.3.01 revised effective November 1, 2018*

## **Chapter 02 Rental Vehicle 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.3.02 revised effective October 1, 2018*

## **Chapter 03 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.3.03 revised effective October 1, 2018*

## **Subpart 04 – Dealer**

### **Chapter 01 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 any employee working at the minimum 35 hours per week and received monetary compensation for such hours. Proof of such employment may be required when questioning the use of a dealer tag. Such proof may be, but is not limited to, copy of the W-2 form, time sheet or MESC UI-3 form.

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 which is not for sale by the dealer, or use of a dealer tag on a vehicle which is titled to the dealer or a full-time employee of the dealership. Also any vehicle in inventory that is used for the purpose of all service vehicles, tow trucks, wreckers, flat beds and courtesy vans.
  7. Non-educational use of those tags assigned to schools for driver education purposes.
  8. Use by persons having their vehicles repaired by the dealership if the "loaner" vehicle does not contain the required statement from the dealer or if the use exceeds the 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)

*35.VII.4.01 revised effective November 1, 2018.*

## **Chapter 02 Revocation of Designated Agent Authority**

100 The Commissioner may revoke the designated agent status of a designated agent upon a showing of a failure to faithfully perform those duties imposed by 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)

*35.VII.4.02 revised effective October 1, 2018*

### **Chapter 03 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.
- 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. The permit given wholesale dealers shall read "Wholesale only" on the face of the permit.
- 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 the authority to license wholesale dealers at his discretion and also has the authority to revoke such authority at his discretion for any violations of the law or regulation.

107 (Reserved)

*35.VII.04.03 revised effective April 1, 2018.*

#### **Chapter 04 Reserved**

*35.VII.4.04 revised effective October 1, 2018*

#### **Chapter 05 Distributors of Mopeds**

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

101 (Reserved)

#### **Chapter 06 Power of Attorney To Transfer Motor Vehicle**

100 A motor vehicle power of attorney is a document that enables a car 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" 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" cannot be reassigned to another individual and/or company.

102 (Reserved)

*35.VII.4.06 revised effective November 1, 2018*

#### **Chapter 07 Reserved**

*35.VII.4.07 revised effective January 1, 2019*

## **Chapter 08 Reserved**

*35.VII.4.08 revised effective November 1, 2018*

## **Chapter 09 Detachable Attachments – Titling and Lien Perfection**

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

101 (Reserved)

## **Chapter 10 Designated Agent – Title Fee Checks Submitted.**

100 When title applications are submitted to the State Tax Commission by Designated Agents, the accompanying check, in payment of title fees, must be issued and submitted by the Designated Agent. Deviation from this procedure will result in rejection and return of all such checks and accompanying applications.

101 (Reserved)

## **Chapter 11 Automobile Auction not Defined as Selling Dealer**

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

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

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

102 (Reserved)

## **Chapter 12 Name – Vehicle Owned by Proprietorship**

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

101 (Reserved)

### **Chapter 13 Designated Agent – Resubmission of Rejects Application**

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

101 (Reserved)

### **Chapter 14 Fees – Additional Charge Must be Itemized**

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

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

102 (Reserved)

### **Chapter 15 Reserved**

*35.VII.4.15 revised effective October 1, 2018*

### **Subpart 05 Title Applications**

#### **Chapter 01 Owner’s Names (Multiple) and Address shown on Title**

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

101 (Reserved)

### **Chapter 02 Names and Address Abbreviations on Title Certificates**

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

101 (Reserved)

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

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

101 (Reserved)

### **Chapter 04 Lien Perfection Date**

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

101 (Reserved)

### **Chapter 05 Owner's Duplicate Copy of Title Application**

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

101 (Reserved)

## **Chapter 06 Signatures on Application – Dealer Sale**

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

101 (Reserved)

## **Chapter 07 Manufacturer’s Statement of Origin – Sufficient for Bill of Sale**

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

101 (Reserved)

## **Chapter 08 Bill of Sale**

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

101 (Reserved)

## **Chapter 09 Address of Title Owner and Lienholder**

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

101 (Reserved)

## **Chapter 10 Owner’s Names – Title Application and Bill of Sale or MSO**

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

shown on 78-002 (Application for Certificate of Title) and both names must sign application.

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

102 (Reserved)

### **Chapter 11 Personal Name – How shown on Title**

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

101 (Reserved)

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

100 All applications for certificate of title for 1970 or later year model motor vehicles must be accompanied by Manufacturer's Statement of Origin or Certificate of Title unless the vehicle comes from a non-title State.

101 If the vehicle was purchased in a non-title State, the application must be supported by proper bills of sale and the last out-of-state tag receipts. If the vehicle is a new one, a manufacturer's statement of origin from the selling dealer will be required.

102 (Reserved)

### **Subpart 06 Titling Procedures**

#### **Chapter 01 Non-Titled Vehicles Required Supporting Documents**

100 When applying for a Certificate of Title on a used vehicle that has not been previously titled, the following supporting documents must accompany the title application:

1. A certificate copy of Current Bill of Sale.
2. A certified copy of Previous Bill of Sale or certified copy of two years Tag and Tax receipts of previous owner.

101 (Reserved)

#### **Chapter 02 Procedures for Titling Motor Homes**

100 The following procedures for titling of motor homes shall be adopted as follows:

1. The VIN identifying the completed vehicle, after multi-stage manufacture, shall be the first-stage manufacture's VIN, on the incomplete chassis and shall be only VIN which is recorded or data-entered in the State Tax Commission files.



2. To convey ownership of a new motor home, the assignment shall be made on the multi-stage certificate of origin. The first-stage and multi-stage certificate of origin shall accompany the application for title and the title document shall reflect the first-manufacturer's VIN and the multi-stage manufacturer's name.
3. The make of the multi-stage manufacture shall be used to describe complete vehicle and recorded or data entered in the State Tax Commission files and on the title.
4. The model year of a new complete vehicle shall be the only year recorded or data-entered in the State Tax Commission files as on the title.
5. All multi-stage manufacturers and this Agency shall uniformly enter the code "MH" for motor home in the "body type" area on the manufacturers certificate or origin, data record and the title, respectively.
6. A completed van-type vehicle, which has been altered to provide temporary living quarters, shall not be considered a motor home.
7. The following words are defined as follows:
  - a. "Motor Home" – A new vehicular unit, designed to provide temporary living quarter, built into as an integral part of, or permanently attached to, a self-propelled Motor Vehicle chassis. The vehicle must contain permanently installed independent life support systems which meet the ANSI/NFPA 501 C standard, and provide at least four of the following facilities: cooking, refrigeration or ice box, self-contained toilet, heating and/or air conditioning, a portable water supply system including a faucet and sink, separate 110-125 volt electrical power supply and/or n LP gas supply.
  - b. "First Stage Manufacturer" means a person who manufactures an incomplete motor vehicle so that it becomes a completed motor home.
  - c. "Final-Stage Manufacturer" means a person who performs manufacturing operations on an incomplete motor vehicle so that it becomes a complete motor home.
  - d. "Multi-Stage Vehicle" means a motor vehicle that requires manufacturing operations, performed by separate manufacturers, to produce a completed motor home.
  - e. "Incomplete Motor Vehicle" means an assemblage of power train, steering system, and braking system to the extent that those systems are to be a part of the completed vehicle and that requires additional manufacturing operations, except addition of readily attachable components of minor finishing operation, to become a completed motor home.

101 (Reserved)

### **Chapter 03 Joint Ownership of a Motor Vehicle**

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

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

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

103 (Reserved)

#### **Chapter 04 Pencil Tracing**

100 When submitting an application for Title accompanied by required supporting documents, if the Vehicle Identification number on any of the supporting documents is different from the Vehicle Identification Number on the application for title, Form 78-019 (Pencil Tracing of Vehicle Identification Number) must accompany said application.

101 (Reserved)

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

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

101 An abandoned motor vehicle means a vehicle that:

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

102 Anyone intending to sell an abandoned vehicle must notify the owner and any lienholder by certified mail within ten (10) days that unless a claim on the vehicle is made within thirty (30) days or before the scheduled sale, whichever is later, the vehicle will be sold. The ten (10) days begins to run when the vehicle actually qualifies as an abandoned vehicle under section 101 of this rule. The party initiating the sale should use the last known address of both the owner and lienholder. Such information may be obtained from the Mississippi State Tax Commission or other appropriate authority. Any information obtained from an authority other than the Mississippi State Tax Commission

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

- 103 If the letter is returned undelivered, the vehicle is not titled in Mississippi, or it is impossible to determine with reasonable certainty the identity and addresses of all lienholders, notification may be accomplished by publication once a week for three (3) consecutive weeks in a newspaper of general circulation in the county where the motor vehicle was abandoned. However, any owner or lienholder whose identity and address is known must be sent notice by certified mail.
- 104 Such notice, whether by certified mail or publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the abandoned vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.
- 105 If the abandoned vehicle has no market value, it may be disposed of after receiving two (2) written statements from licensed automobile dealers as to the worthlessness of such vehicle and proper notification as described above to the owner and lienholders.
- 106 Any person proving ownership or any lienholder may claim the abandoned motor vehicle at any time prior to the sale by paying towing, repair, reasonable storage and other necessary expenses.
- 107 The proceeds of the sale in excess of repair, towing, and reasonable storage expenses and all expenses incurred in connection with the sale shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.
- 108 A party selling an abandoned motor vehicle must submit an Affidavit of Abandonment to the Mississippi State Tax Commission along with documentation that the procedural requirements to sell an abandoned car under Miss. Code Ann. Section 63-23-1 et seq. have been met.
- 109 (Reserved)
- 200 Sale of Motor Vehicle for Costs of Towing, Storage and Sale Only
- 201 Under Miss. Code Ann. Section 85-7-251, a towing company can retain possession of a motor vehicle until towing and reasonable storage costs are paid on a motor vehicle that:
1. Has been towed at the owner's request;
  2. Has been towed at the direction of a law enforcement officer; or
  3. Has been towed upon request of a real property owner upon whose property a vehicle has been left without permission of the real property owner for more than five (5) days.

- 202 A towing company may sell a motor vehicle for towing, reasonable storage and necessary expenses to procure the sale under Miss. Code Ann. Section 85-7-251 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq. However, repair costs may not be obtained under Miss. Code Ann. Section 85-7-251.
- 203 The towing company must notify local law enforcement of any vehicle that has been towed within twenty-four (24) hours of towing, unless the vehicle was towed at the request of the owner of the vehicle.
- 204 If the owner of a towed vehicle has not contacted the towing company within five (5) days of the initial tow, the towing company must obtain the names and addresses of any owner and lienholder from the Mississippi State Tax Commission or other appropriate authority. If the information is not available from the Mississippi State Tax Commission or appropriate authority, the towing company must make a good faith effort to locate ownership. The towing company must then notify the owner and lienholder by registered mail the amount due within ten (10) days following the initial tow. Any information obtained from an authority other than the Mississippi State Tax Commission may not be complete. If the Mississippi State Tax Commission determines that all required notifications were not made, a new title will not be issued.
- 205 If the amount due is not paid within thirty (30) days from the initial tow, the towing company must notify by certified mail the owner and lienholder that the vehicle will be sold if the towing and reasonable storage charges are not paid. The sale must be at least ten (10) days after the mailing of the certified letter.
- 206 The towing company must publish a notice of sale in a newspaper of general circulation once a week for two (2) consecutive weeks in the county where the motor vehicle was towed prior to the public auction. The publication may begin any time after the certified letter is mailed and but must end prior to the public auction.
- 207 The notice, both by certified mail and publication, must include the date, time, and location of the sale and the name and contact information of the party in possession of the vehicle. The notice should also include the amount of charges due to claim the vehicle. The sale must be by public auction.
- 208 Any person proving ownership or any lienholder may claim the vehicle at any time prior to sale by paying towing, and reasonable storage and other expenses necessary to proceed with the sale.
- 209 The proceeds of the sale of such property in excess of the amount needed to pay the towing, reasonable storage and necessary expenses of the sale shall be held by the towing company for a period of six (6) months, and, if not reclaimed by the owner of the vehicle, shall become the property of the county and be paid to the chancery clerk of the county in which the sale was held to be deposited into the county general fund, subject, however to any rights of the recorded lienholder.

- 210 A party selling a motor vehicle under Miss. Code Ann. Section 85-7-251 must submit documentation to the Mississippi State Tax Commission that the procedural requirements have been met.
- 211 (Reserved)
- 300 Sale of Motor Vehicle for Costs of Repair and Sale Only
- 301 A vehicle repair shop may sell a motor vehicle for the costs of repairing a motor vehicle under Miss. Code Ann. Section 85-7-107 in lieu of following the procedures of Miss. Code Ann. Section 63-23-1 et seq.
- 302 (Repealed)

*35.IV.06.05 revised effective February 1, 2010*

#### **Chapter 06 Leased Vehicles**

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

#### **Chapter 07 Name-Lease Vehicle**

- 100 In the event motor vehicle is the subject of an agreement for the conditional sale or laws thereof with the right upon performance of the conditions stated in the agreement and with the immediate right of possession vested in the conditional lease, then such conditional lessee is considered the owner and the registration and title is issued in the name of lease. The lessor holding a security interest in a vehicle is recorded on the Certificate of Title as lienholder. If the lessor has given a security interest in the vehicle to a Bank, Finance Company, etc., said Bank or Finance Company would be the second lienholder. This type lease will hereafter be referred to as a Purchase Lease.
- 101 All leased vehicles that do not give the lessee the right of purchase upon performance of the conditions stated in the agreement or the immediate right of possession, will be titles in the same name of the lessor. If the lessor has given a security interest in the vehicle to a Bank, Financial Company, etc., said Bank or Finance Company will be recorded as first lienholder. This type lease will hereafter to as a Net Lease.
- 102 The burden is put on the lessee, lessor or Conditional seller to determine the type of lease.
- 103 (Reserved)

## **Chapter 08 Boat Trailers**

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

101 (Reserved)

## **Chapter 09 Out-of-State Owned Motor Vehicles**

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

101 (Reserved)

## **Chapter 10 State Residents with Out-of-States Addresses**

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

101 (Reserved)

## **Chapter 11 Mini-bikes**

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

101 (Reserved)

## **Chapter 12 Driver Training Loaned Vehicles**

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

101 (Reserved)

## **Chapter 13 Substitution of Collateral**

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

101 (Reserved)

#### **Chapter 14 Casual Sales Between Individuals**

100 Title 35, Mississippi Administrative Code, Part VII, Subpart 6, Chapter 5 states that casual sales of vehicles between individuals do not have to be titled under the Mississippi Motor Vehicle Title Act. This rule and regulation applies only to vehicles that have not been previously titled.

101 When any motor vehicle, as defined in Section 63-21-5 of the Mississippi Motor Vehicle Title Act, that has been previously titled is transferred from one owner to another, the new owner must make application for title and submit the existing title, properly assigned, as a supporting document to the application.

102 (Reserved)

#### **Chapter 15 U. S. Government – Vehicles Purchased From**

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

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

102 (Reserved)

#### **Chapter 16 Oversized Vehicles – Titling and Lien Perfection**

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

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

102 (Reserved)

## **Chapter 17 Out-of-State Titles**

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

## **Chapter 18 Titling Requirements when purchasing Temporary license plate**

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

## **Chapter 19 Titling Requirements for 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 meet the requirements of Part 49, Section 571.500 of the Code of Federal Regulations. It may be gasoline or electric-powered.
- 102 The Department will issue a title for an LSV only if the manufacturer’s certificate of origin clearly identifies the vehicle as an LSV. In addition, the VIN assigned to the LSV upon original manufacture must be an 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.

## **Subpart 07 Salvage Vehicles**

### **Chapter 01 Salvaged Vehicles**

- 100 In the event an insured motor vehicle becomes a total loss, as a result of an accident, and the Insurance Company becomes the owner of the motor vehicle and subsequently sells this vehicle to a salvage or junk dealer, the vehicle is considered as salvage and ceases to be a Motor Vehicle. The original title should be forwarded by the owner, properly filled out and signed, to the State Tax Commission along with the vehicle identification plate. If, on the other hand the vehicle is to be repaired, it would be brought within the



definition of a motor vehicle as contained within the Motor Vehicle Title Act and when the motor vehicle status has reached state of repair, the previous title must be attached to application for certificate of title and properly assigned to new owner. This, of course, would not be the Insurance Company because it would have surrendered all claims to said vehicle.

101 (Reserved)

## **Chapter 02 Salvage Procedures**

100 Definitions:

1. The term “salvage vehicle” shall mean a motor vehicle which an insurance company obtains from the owner as a result of paying a total loss claim resulting from collision, fire, flood, accident, hail damage, trespass, un-recovered theft, or other occurrence. The provisions of this section shall not apply to a motor vehicle which is ten (10) years old or older with a value of one thousand five hundred dollars (\$1,500) or less, or to a motor vehicle with damage which will require the replacement or repair of five (5) or fewer minor component parts.
2. The term “rebuilt vehicle” shall mean a vehicle which has been reconstructed in this state and in the reconstruction process one (1) major or five (5) minor component parts; or, six (6) minor component parts; or, two (2) or more major component parts; or the cowl or firewall; air bags; or both the front end assembly and rear clip are repaired or replaced as a result of collision damage.
3. “Salvage Certificate of Title shall” mean a document issued by the Department of Revenue or a salvage vehicle as defined in Section 100, paragraph 1.
4. “Junked Certificate of Title” shall mean; a document issued by the Department for a vehicle which 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, amended.
5. The term component parts as pertaining to passenger vehicle as set herein shall mean;
  - a. Major component parts:
    - i. cowl or firewall;
    - ii. front-end assembly;
    - iii. rear clip including roof panel;
    - iv. roof panel when installed separately;
    - v. frame, or any portion thereof, or in the case of a unitized body, the supporting structure which serves as the frame;
    - vi. any combination of five (5) minor component parts;
    - vii. motor or engine (replaced);
    - viii. air bags.
  - b. Minor component parts:
    - i. each door;
    - ii. hood;

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

101 Insurance Company to Apply for Certificate of Title:

- 1. An insurance company which as a result of paying a total loss claim becomes the owner of a motor vehicle and obtains the insured's certificate of title, shall within seventy-two (72) hours after obtaining said title apply to the Department for a new Certificate of Title, surrendering with its application the current Certificate for Title and odometer disclosure made in the title or in such form as required, including documentation to show if the title applied for is for a salvage vehicle, and include a signed statement on original company letterhead which states: ( ) collision damage; ( ) hail damage; ( ) flood damage; ( ) recovered or ( )

unrecovered theft. If the vehicle sustained damage from collision or other occurrence or is recovered theft, will it require replacement of six (6) minor component parts? ( ) yes; ( ) no?. The insurance company shall staple this statement to the Certificate of Title, and make notation on the face of the Certificate of Title. Such application shall be made by the insurance company in the manner and in such form prescribed and provided by the Department. The provisions of this paragraph shall not apply to a vehicle which is ten (10) years old or older with a value prior to the loss of one thousand five hundred dollars (\$1,500), or less or which will require the replacement of five (5) or fewer minor component parts in the reconstruction process.

2. If ownership of a salvage vehicle has not been acquired by an insurer, the owner must surrender the certificate of title for such vehicle to a designated agent of the 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.

102 Insurance Company May Re-assign Certificate of Title in Certain Cases:

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

103 Department of Revenue to Brand Title:

1. There shall be "rebuilt" brand contained in the certificate of title of a motor vehicle other than a motorcycle, issued by the Department where the following are repaired or replaced in the reconstruction process as reflected in the documentation required to be presented by the rebuilder of a vehicle described in a Salvage Certificate of Title issued by this or any other state, or comparable ownership document of a vehicle which is capable of being rebuilt as determined by the document of ownership of said vehicle;
  - a. one (1) major and five (5) minor component parts;
  - b. six (6) or more minor component parts;
  - c. two (2) or more major component;
  - d. cowl or firewall;
  - e. both the front-end assembly and a rear clip.
2. There shall be a "rebuilt" brand affixed to the certificate of title of a motorcycle when one (1) component part as set out in Section 100 paragraph 7 herein is replaced to rebuild the motorcycle.
3. Brands appearing on titles issued by this state or another which reveal a pertinent fact or facts about a vehicle will be continued on certificates of title issued by this

state. The Department may brand a title with “Damage History”, “Flood Damage”, “Hail Damage”, or other brands where appropriate. If vehicle damage is from collision and no more than one (1) major and four (4) minor component parts or no more than five (5) minor component parts, as set out on Section 100 paragraphs 5 and 6, are repaired or replaced in the reconstruction of the vehicle, the new certificate of title shall be free of any brands.

104 Inspection of a Rebuilt Motor Vehicle Prior to Retitling:

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

105 Application for Certificate of Title of Vehicle Titled as Salvage by This State; a Permit to Dismantle; Salvage Certificate; or Like Document Issued by Other Jurisdictions in Accordance With Salvage Laws of Said Jurisdiction:

1. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 paragraphs 1 and 2 hereof. A subsequent title of flood or hail damaged vehicle shall be issued with a “Flood Damage” or “Hail

Damage” brand affixed. A Salvage Certificate of Title or Certificate of Title last issued by any titling jurisdiction for a motor vehicle which contains a brand or sub brand indicating “NON-REBUILDABLE”, “PARTS ONLY”, or “JUNK”, shall not be titled in this state.

2. Application for certificate of title shall be made by the owner/rebuilder in the manner provided in Section 104 hereof.

106 Unlawful to Operate Salvage Vehicle-Exception:

It shall be unlawful to operate a motor vehicle described in a Salvage Certificate of Title upon the roads and highways of this state, except on the day of a scheduled inspection and for the purpose of going to and from the inspection state designated. There shall be no license tag issued for a vehicle described in a salvage title, or described in such similar ownership document issued by another titling jurisdiction.

107 Titling Vehicle Which is Rebuilt but Insurer Failed to Obtain Salvage Title:

If a rebuilder acquires a damaged vehicle for which the insurer or owner did not obtain a salvage title and which is rebuilt in this state, he shall proceed as provided in Section 104 paragraphs 1 and 2. The rebuilder shall thereafter make application for certificate of title in his name as set out in Section 104 paragraphs 1 and 2.

108 Rebuilder Takes Ownership by Re-assignment of Title in This State:

A rebuilder in this state who takes ownership of a vehicle by reassignment of title by an insurance company shall include with his application for new certificate of title the documentation required above in Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2 except there shall be no Department of Public Safety Completion of Vehicle Inspection form (78-022) attached. The 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 Section 104 paragraphs 1 and 2; Section 110 paragraphs 1 and 2, except there shall be no salvage certificate of title attached, but the certificate of title reassigned to the rebuilder shall be attached.

109 Rebuilder to Obtain New Certificate of Title Prior to Sale:

A new certificate of title shall be applied for and obtained by the owner/rebuilder prior to retail or wholesale sale of a vehicle which he rebuilt in this state, whether ownership was acquired by assignment of title of a salvage vehicle from an insurer or by reassignment of title.

110 Definition of Repair and Titling Rebuilt Vehicle:

1. The term “Repair” as set out shall not include cosmetic repair, such as surface scratches, blemishes, to the painted finish, key dings, minor dents and scrapes to minor component parts when such are documented by color photographs as set

out in Section 110 paragraph 2, whether the current title is “Salvage” or has been reassigned to a rebuilder by the insurer.

2. The rebuilder shall include with every Form 78-021, Application for Inspection of a Salvage/Rebuilt Vehicle, a minimum of four (4) color photographs of the vehicle in its unrepaired condition so that a Department of Public Safety inspector may view at the same time of the inspection, and such photographs shall be surrendered with the rebuilder’s application for inspection. Such photographs shall be made as follows: one (1) from each of four different angles looking from a fender on a line diagonally to the fender on the opposite side and end of the vehicle taken from a distance not more than six (6) feet from the vehicle and which clearly show the back or front, side and top of the vehicle from each angle. The rebuilder shall include other photographs as he deems necessary to show other areas of concern to him.
3. If the photographs do not clearly show prior existing damage as claimed, repair of such damage will be counted as one component part for each such part(s) so repaired.

111 (Reserved)