

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)

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