

Title 35 Mississippi Department of Revenue

Part VII Motor Vehicle Registration and Title

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Subpart 4 Dealers and Designated Agents

Chapter 01 Wholesale Dealers

- 100 Miss. Code Ann. Section 27-19-303(1) defines a wholesale dealer as any business engaged in the selling or exchanging of new or used motor vehicles, or both, strictly on a wholesale basis which is granted a wholesale license at the discretion of the Commissioner. Such wholesale dealer shall be awarded all privileges of a “motor vehicle dealer.” A wholesale dealer shall abide by all provisions and requirements associated with a “motor vehicle dealer,” except for the requirement of the “established place of business” and the requirement to buy, sell or exchange a certain number of motor vehicles per year.
- 101 The Department shall only license Mississippi residents as motor vehicle dealers, which includes wholesale dealers. Every licensed dealer, including wholesale dealers, will be a designated agent of the Department. Every licensed dealer, including wholesale dealers, must have a surety bond written by an insurance company qualified to do business in Mississippi in the amount determined by the Department, but in no case will the bond be less than \$15,000.00. The permit given to wholesale dealers shall read “Wholesale Only” on the face of the permit.
- 102 Wholesale dealers can receive one (1) wholesale dealer tag.
- 103 Wholesale dealers shall only sell to other licensed motor vehicle dealers. Each sales record must indicate the motor vehicle dealer’s name and permit number. The county tax collector shall not title any vehicle sold to an individual by a wholesale dealer. Under no circumstances is a wholesale dealer to sell to an individual.
- 104 When a wholesale dealer purchases a motor vehicle for resale, his name must appear on the title as being one in the chain of ownership.
- 105 Wholesale dealers are required to maintain motor vehicle liability insurance providing blanket coverage on vehicles operated on the public streets and highways of this state.
- 106 The Commissioner of the Department of Revenue has at his discretion the authority to license wholesale dealers and the authority to revoke such license for any violations of the law or regulation.
- 107 (Reserved)

35.VII.04.01 revised effective August 1, 2019

Chapter 02 Automobile Auction Not Defined as Selling Dealer

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

35.VII.04.02 revised effective August 1, 2019

Chapter 03 In-Transit and Temporary Dealer Tags

- 100 An in-transit tag, pursuant to Miss. Code Ann. Section 27-19-40(1), may be used to operate a motor vehicle on the highways of this state when the vehicle is being moved between motor vehicle dealers and/or automobile auctions for the purpose of sale. The in-transit tag may not be used in place of a dealer tag. The cost of the in-transit tag is two dollars and must be purchased in lots of twenty-five (25). The in-transit tag will be valid for a period of three days. The three-day period begins the day the tag is placed on the vehicle, regardless of the time of day, and ends at midnight of the third day.
- 101 A temporary tag, pursuant to Miss. Code Ann. Section 27-19-40(2), may be used to operate a motor vehicle on the highways of this state when the vehicle was sold by a dealer or auction to a nonresident or to a Mississippi resident who may temporarily exit this state before obtaining a Mississippi tag. It is unlawful for a motor vehicle dealer or an employee of a motor vehicle dealer to operate a vehicle in inventory with a temporary tag. The cost of the temporary tag is five dollars and must be purchased in lots of ten (10). The temporary tag will be valid for a period of seven 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 for the tag.

- 103 Any person or business entity lawfully engaging in a peer-to-peer car sharing program under the Peer-to-Peer Car Sharing Program Act will not be considered as a rental company for the purposes of this Chapter.
- 104 A temporary tag will not be issued to any person or business entity engaging in a peer-to-peer car sharing program.
- 105 These tags must be displayed on the vehicle in the top corner of the driver's side rear window. The information required on the tag must be completed entirely in permanent, bold, black ink or the fine for misuse will apply. Application for the tags shall be made to the Motor Vehicle Services Bureau of the Department. Payment returned for insufficient funds will result in the loss of the tags for a period of one year.
- 106 Any unused in-transit or temporary tags must be surrendered to the Department. The Department will not issue a refund for unused plates returned due to misuse. Only Mississippi tags issued by the Department are valid. Any substitutions will constitute misuse.
- 107 (Reserved)

35.VII.4.03 revised effective December 23, 2024

Chapter 04 Submission of Title Applications

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

35.VII.4.04 revised effective August 1, 2019

Chapter 05 Misuse of Dealer Permit

- 100 A dealer will be required to provide justification for the number of dealer tags, also known as distinguishing number tags, they request when the number of tags exceeds the number of full-time employees of the dealership. "Full-time employee" shall mean an employee who works a minimum of thirty-five (35) hours per week and receives

monetary compensation for such hours. Proof of such employment may be required when questioning the use of a dealer tag. Such proof may be, but is not limited to, a copy of the employee's Form W-2, time sheet, or Mississippi Employment Security Commission (MESCC) UI-3 form.

101 The proper use of dealer tags will be strictly enforced. Dealers will be periodically required to verify to the Commissioner or his agents that dealer tags are being used properly. Such verification will be furnished at the dealer's business location. The dealer will provide clear evidence that the dealer tags are being used in accordance with this regulation.

102 The following are not proper uses of a dealer tag:

1. Use by family members of the dealer or employees of the dealership who are not full-time employees;
2. Use by owners, directors, stockholders or partners of the dealership who are not full-time employees of the dealership;
3. Use by receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal;
4. Use by public officials, including state, county, or municipal employees, while performing their official duties or commuting to or from the locations where they perform their official duties;
5. Commuting to and/or from school by a full-time student or teacher or commuting by anyone to or from any other employment not directly associated with the dealership. This includes other businesses owned by the owner of the dealership or other employment of the full-time employees of the dealership;
6. Use of a dealer tag on a vehicle that is not for sale by the dealer, or use of a dealer tag on a vehicle that is titled to the dealer or a full-time employee of the dealership. This includes any vehicle in inventory that is used for, service vehicles, tow trucks, wreckers, flat beds, or courtesy vans;
7. Non-educational use of those tags assigned to schools for driver education purposes;
8. Use by persons having their vehicles repaired by the dealership if the "loaner" vehicle does not contain the required statement from the dealer or if the use exceeds the ten (10) days; and
9. Non-business use, except when operated by the owner of the dealership or full-time dealership personnel, on a vehicle in inventory and available for sale.

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

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

105 (Reserved)

35.VII.4.05 revised effective August 1, 2019

Chapter 06 Revocation of Designated Agent Authority

- 100 The Commissioner may revoke the designated agent status of a designated agent when the designated agent fails to faithfully perform those duties imposed by Motor Vehicle Dealer Tag Permit Law or for other good cause, after giving the designated agent written notice of the intention of the Commissioner to revoke said status. Upon revocation of the designated agent status, the designated agent shall surrender all titling materials immediately.
- 101 Miss. Code Ann. Section 63-21-13 provides that a motor vehicle dealer shall be a designated agent. Thus, if the motor vehicle dealer's designated agent status is revoked for cause, the dealer permit is likewise revoked. Upon the revocation of designated agent status and dealer permit, the dealer shall surrender the dealer permit, all dealer tags and all titling materials immediately.
- 102 (Reserved)

35.VII.4.06 revised effective August 1, 2019

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- 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.
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- 107 (Reserved)

35.VII.04.01 revised effective August 1, 2019

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102 (Reserved)

35.VII.4.02 revised effective August 1, 2019

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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 ~~d~~dollars (~~\$5.00~~) and must be purchased in lots of ten (10). The temporary tag will be valid for a period of seven (~~7~~) full working days, exclusive of the date of purchase, after the date the motor vehicle is purchased. The seven-day period will not be extended.

102 A rental company may apply for a temporary tag when they acquire a vehicle from a dealer. The temporary tag will allow the rental company to operate the vehicle on Mississippi highways. The temporary tag is valid for thirty (30) days, not including the date of delivery. Any dealer issuing a temporary tag may charge the requesting rental company a fee of five dollars (~~\$5.00~~) for the tag.

103 Any person or business entity lawfully engaging in a peer-to-peer car sharing program under the Peer-to-Peer Car Sharing Program Act will not be considered as a rental company for the purposes of this Chapter.

104 A temporary tag will not be issued to any person or business entity engaging in a peer-to-peer car sharing program.

105 These tags must be displayed on the vehicle in the top corner of the driver's side rear window. The information required on the tag must be completed entirely in permanent, bold, black ink or the fine for misuse will apply. Application for the tags shall be made to the Motor Vehicle Services Bureau of the Department. Payment returned for insufficient funds will result in the loss of the tags for a period of one (+) year.

1065 Any unused in-transit or temporary tags must be surrendered to the Department. The Department will not issue a refund for unused plates returned due to misuse. Only Mississippi tags issued by the Department are valid. Any substitutions will constitute misuse.

107 (Reserved)

35.VII.4.03 revised effective ~~August 1, 2019~~ December 23, 2024

Chapter 04 Submission of Title Applications

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101 Title applications and supporting documents that are returned to the designated agent for failure to furnish information or documents must be resubmitted to the Department of Revenue within thirty (30) days of the date shown on the Additional Information Request letter.

102 (Reserved)

35.VII.4.04 revised effective August 1, 2019

Chapter 05 Misuse of Dealer Permit

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of ~~the employee's~~ ~~the W-2 form~~ Form W-2, time sheet, or Mississippi Employment Security Commission (MESCC) UI-3 form.

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102 The following are not proper uses of a dealer tag:

1. Use by family members of the dealer or employees of the dealership who are not full-time employees;
2. Use by owners, directors, stockholders or partners of the dealership who are not full-time employees of the dealership;
3. Use by receivers, trustees, administrators, executors, guardians, or other persons appointed by or acting under any judgment or order of any court, whether state or federal;
4. Use by public officials, including state, county, or municipal employees, while performing their official duties or commuting to or from the locations where they perform their official duties;
5. Commuting to and/or from school by a full-time student or ~~teacher, or 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~~ 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, ~~or 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 provisions of this regulation may result in the revocation of the Motor Vehicle Dealer Permit.

105 (Reserved)

35.VII.4.05 revised effective August 1, 2019

Chapter 06 Revocation of Designated Agent Authority

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

101 Miss. Code Ann. Section 63-21-13 provides that a motor vehicle dealer shall be a designated agent. Thus, if the motor vehicle dealer's designated agent status is revoked for cause, the dealer permit is likewise revoked. Upon the revocation of designated agent status and dealer permit, the dealer shall surrender the dealer permit, all dealer tags and all titling materials immediately.

102 (Reserved)

35.VII.4.06 revised effective August 1, 2019