

MISSISSIPPI

Definitions

Antique Automobiles. Motor vehicles manufactured more than twenty-five (25) years ago.

Antique Pickup Trucks. Pickup trucks manufactured more than twenty-five (25) years ago.

Street Rod. Any modified antique automobile or truck produced by an American manufacturer in 1948 or earlier which has undergone some type of modernizing, including modernization of the engine, transmission, drivetrain, interior refinements and any other modifications the builder desires, which vehicle is to be driven under its own power and is to be used as a safe, nonracing vehicle for family enjoyment.

Titling & Registration

From Code of Mississippi Rules:

AGENCY 35. TAX COMMISSION
SUB-AGENCY 007. MOTOR VEHICLE AND TITLES
CHAPTER 005. SUBPART 5: TITLE APPLICATIONS

CMSR 35-007-005 (2016)

CHAPTER 005. SUBPART 5: TITLE APPLICATIONS

Chapter 1 Owner's Names (Multiple) and Address shown on Title.

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)

AGENCY 35. TAX COMMISSION
SUB-AGENCY 007. MOTOR VEHICLE AND TITLES
CHAPTER 006. SUBPART 6: TITLING PROCEDURES

CMSR 35-007-006 (2016)

CHAPTER 006. SUBPART 6: TITLING PROCEDURES

Chapter 1 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.

Chapter 4 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.

From Mississippi Code:

TITLE 63. MOTOR VEHICLES AND TRAFFIC REGULATIONS
CHAPTER 21. MOTOR VEHICLE TITLES

Miss. Code § 63-21-15 (2016)

§ 63-21-15. Application for certificate of title

(1) The application for the certificate of title of a vehicle, manufactured home or mobile home in this state shall be made by the owner to a designated agent, on the form the State Tax Commission prescribes, and shall contain or be accompanied by the following, if applicable:

(a) The name, driver's license number, if the owner has been issued a driver's license, current residence and mailing address of the owner;

(b) (i) If a vehicle, a description of the vehicle, including the following data: year, make, model, vehicle identification number, type of body, the number of cylinders, odometer reading at the time of application, and whether new or used; and

(ii) If a manufactured home or mobile home, a description of the manufactured home or mobile home, including the following data: year, make, model number, serial number and whether new or used;

(c) The date of purchase by applicant, the name and address of the person from whom the vehicle, manufactured home or mobile home was acquired, and the names and addresses of any lienholders in the order of their priority and the dates of their security agreements;

(d) In connection with the transfer of ownership of a manufactured home or mobile home sold by a sheriff's bill of sale, a copy of the sheriff's bill of sale;

(e) (i) An odometer disclosure statement made by the transferor of a motor vehicle. The statement shall read:

"Federal and state law requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fine and/or imprisonment.

I state that the odometer now reads _____ (no tenths) miles and to the best of my knowledge that it reflects the actual mileage of the vehicle described herein, unless one (1) of the following statements is checked:

(1) I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.

(2) I hereby certify that the odometer reading is not the actual mileage. **WARNING-ODOMETER DISCREPANCY!"**

(ii) In connection with the transfer of ownership of a motor vehicle, each transferor shall disclose the mileage to the transferee in writing on the title or on the document being used to reassign the title, which form shall be prescribed and furnished by the State Tax Commission. This written disclosure must be signed by the transferor and transferee, including the printed name of both parties.

Notwithstanding the requirements above, the following exemptions as to odometer disclosure shall be in effect:

1. A vehicle having a gross vehicle weight rating of more than sixteen thousand (16,000) pounds.
2. A vehicle that is not self-propelled.
3. A **vehicle** that is ten (10) **years old or older.**
4. A **vehicle** sold directly by the manufacturer to any agency of the United States in conformity with contractual specifications.

5. A transferor of a new vehicle prior to its first transfer for purposes other than resale need not disclose the vehicle's odometer mileage.

(iii) Any person who knowingly gives a false statement concerning the odometer reading on an odometer disclosure statement shall be guilty of a misdemeanor and, upon conviction, shall be subject to a fine of up to One Thousand Dollars (\$ 1,000.00) or imprisonment of up to one (1) year, or both, at the discretion of the court. These penalties shall be cumulative, supplemental and in addition to the penalties provided by any other law; and

(f) For previously used manufactured homes and mobile homes that previously have not been titled in this state or any other state, a disclosure statement shall be made by the owner of the manufactured home or mobile home applying for the certificate of title. That statement shall read:

"I state that the previously used manufactured home or mobile home owned by me for which I am applying for a certificate of title, to the best of my knowledge:

(1) Has never been declared a total loss due to flood damage, fire damage, wind damage or other damage; or

(2) Has previously been declared a total loss due to:

(a) Collision;

(b) Flood;

(c) Fire;

(d) Wind;

(e) Other (please describe): ."

(2) The application shall be accompanied by such evidence as the State Tax Commission reasonably requires to identify the vehicle, manufactured home or mobile home and to enable the State Tax Commission to determine whether the owner is entitled to a certificate of title and the existence or nonexistence of security interests in the vehicle, manufactured home or mobile home and whether the applicant is liable for a use tax as provided by Sections 27-67-1 through 27-67-33.

(3) If the application is for a vehicle, manufactured home or mobile home purchased from a dealer, it shall contain the name and address of any lienholder holding a security interest created or reserved at the time of the sale and the date of his security agreement and it shall be signed by the dealer as well as the owner. The designated agent shall promptly mail or deliver the application to the State Tax Commission.

(4) If the application is for a new vehicle, manufactured home or mobile home, it shall contain the certified manufacturer's statement of origin showing proper assignments to the applicant and a copy of each security interest document.

(5) Each application shall contain or be accompanied by the certificate of a designated agent that the vehicle, manufactured home or mobile home has been physically inspected by him and that the vehicle identification number and descriptive data shown on the application, pursuant to the requirements of subsection (1) (b) of this section, are correct, and also that he has identified the person signing the application and witnessed the signature. If the application is to receive a clear title or a branded title for a vehicle for which a salvage certificate of title has been issued, the application shall be accompanied by a sworn affidavit that the vehicle complies with the requirements of this section, Section 63-21-39 and the regulations promulgated by the State Tax Commission under Section 63-21-39.

(6) If the application is for a first certificate of title on a vehicle, manufactured home or mobile home other than a new vehicle, manufactured home or mobile home, then the application shall conform with the requirements of this section except that in lieu of the manufacturer's statement of origin, the application shall be accompanied by a copy of the bill of sale of said motor vehicle, manufactured home or mobile home whereby the applicant claims title or in lieu thereof, in the case of a motor vehicle, certified copies of the last two (2) years' tag and tax receipts or in lieu thereof, in any case, such other information the State Tax Commission may reasonably require to identify the vehicle, manufactured home or mobile home

and to enable the State Tax Commission to determine ownership of the vehicle, manufactured home or mobile home and the existence or nonexistence of security interest in it. If the application is for a vehicle, manufactured home or mobile home last previously registered in another state or country, the application shall also be accompanied by the certificate of title issued by the other state or country, if any, properly assigned.

(7) Every designated agent within this state shall, no later than the next business day after they are received by him, forward to the State Tax Commission by mail, postage prepaid, the originals of all applications received by him, together with such evidence of title as may have been delivered to him by the applicants.

(8) An application for certificate of title and information to be placed on an application for certificate of title may be transferred electronically as provided in Section 63-21-16.

(9) The State Tax Commission shall issue a certificate of title or any other document applied for under this chapter to the designated agent, owner or lienholder of the motor vehicle or of the manufactured home or mobile home, as appropriate, not more than thirty (30) days after the application and required fee prescribed under Section 63-21-63 or Section 63-21-64 are received unless the applicant requests expedited processing under subsection (10) of this section.

(10) (a) The State Tax Commission shall establish an expedited processing procedure for the receipt of applications and the issuance of certificates of title and any other documents issued under this chapter, except a replacement certificate of title as provided under Section 63-21-27(2), for motor vehicles and for manufactured homes or mobile homes. Any designated agent, lienholder or owner requesting the issuance of any such document, at his or her option, shall receive such expedited processing upon payment of a fee in the amount of Thirty Dollars (\$ 30.00). Such fee shall be in addition to the fees applicable to the issuance of any such documents under Section 63-21-63 and Section 63-21-64.

(b) When expedited title processing is requested, the applicable fees are paid and all documents and information necessary for the Tax Commission to issue the certificate of title or other documents applied for are received by the commission, then the commission shall complete processing of the application and issue the title or document applied for within seventy-two (72) hours of the time of receipt, excluding weekends and holidays.

TITLE 27. TAXATION AND FINANCE
CHAPTER 19. MOTOR VEHICLE PRIVILEGE AND EXCISE TAXES
ARTICLE 1. MOTOR VEHICLE PRIVILEGE TAXES

Miss. Code § 27-19-47 (2016)

§ 27-19-47. Special license tags or **plates; antique automobiles**

(1) Any citizen of the State of Mississippi who owns a registered antique automobile may apply to the tax collector in the county of his legal residence, on forms prescribed by the Department of Revenue, for a special antique automobile plate to be displayed on such antique automobile.

Upon receipt of an application for a special antique automobile plate, on a form prescribed by the department, and upon payment of the fee as prescribed in subsection (2) of this section, the tax collector shall issue to such applicant a special antique automobile plate on a permanent basis, and it shall bear no date, but shall bear the inscription "Antique Car-Mississippi" and shall be valid without renewal as long as the automobile is in existence. This special plate shall be issued for the applicant's use only for such automobile and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special antique automobile plate shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

(2) In lieu of the annual license tax and registration fees levied under Mississippi law, a special license tax fee shall be levied on the operation of antique automobiles. The fee for a license shall be Twenty-five Dollars (\$ 25.00) and it shall be issued on a permanent basis without renewal. The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the Department of Revenue on a monthly basis as prescribed by the department. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Department of Revenue shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) For the purposes of this section, motor vehicles manufactured more than twenty-five (25) years ago shall hereafter be classified as antique automobiles and shall be exempt from all ad valorem taxes levied by both state, municipal, county and other taxing districts.

(4) A person issued a special antique automobile plate under this section and who has completed an active duty career with the Armed Forces of the United States or is a retired member of the Army National Guard, Air National Guard or the United States Reserves, and is entitled to receive a distinctive license plate or tag under Section 27-19-51, may, upon application, receive an emblem or decal developed by the Department of Revenue identifying the person with such organization. The emblem or decal shall be affixed to the special antique automobile plate.

TITLE 27. TAXATION AND FINANCE
CHAPTER 19. MOTOR VEHICLE PRIVILEGE AND EXCISE TAXES
ARTICLE 1. MOTOR VEHICLE PRIVILEGE TAXES

Miss. Code § 27-19-47.2 (2016)

§ 27-19-47.2. Special license tags or **plates; antique pickup trucks**

(1) Any citizen of the State of Mississippi who owns a registered **antique pickup truck** may apply to the tax collector in the county of his legal residence, on forms prescribed by the State Tax Commission, for a special **antique pickup truck plate** to be displayed on such **antique pickup truck**.

Upon receipt of an application for a special **antique pickup truck plate**, on a form prescribed by the commission, and upon payment of the fee as prescribed in subsection (2) of this section, the tax collector shall issue to such applicant a special **antique pickup truck plate** on a permanent basis, and it shall bear no date, but shall bear the inscription "**Antique Pickup Truck**-Mississippi" and shall be valid without renewal as long as the pickup truck is in existence. This special plate shall be issued for the applicant's use only for such pickup truck and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special **antique pickup truck plate** shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

(2) In lieu of the annual license tax and registration fees levied under Mississippi law, a special license tax fee shall be levied on the operation of **antique pickup trucks**. The fee for a license shall be Twenty-five Dollars (\$ 25.00) and it shall be issued on a permanent basis without renewal. The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(3) For the purposes of this section, pickup trucks manufactured more than twenty-five (25) years ago shall hereafter be classified as **antique pickup trucks** and shall be exempt from all ad valorem taxes levied by both state, municipal, county and other taxing districts.

TITLE 27. TAXATION AND FINANCE
CHAPTER 19. MOTOR VEHICLE PRIVILEGE AND EXCISE TAXES
ARTICLE 1. MOTOR VEHICLE PRIVILEGE TAXES

Miss. Code § 27-19-56.6 (2016)

§ 27-19-56.6. Special license tags or plates; **street rods**

(1) The owner of any **street rod** may apply to the tax collector in the county of his legal residence on an application prescribed therefor by the State Tax Commission, for a special **street rod** license plate to be displayed on his **street rod**.

Upon receipt of an application for a **street rod** license plate, and upon payment of the fee as prescribed in this section, the tax collector shall issue to the applicant such special plate on a permanent basis, and it shall bear no date but shall bear the inscription "**Street Rod**-Mississippi" and shall be valid without renewal as long as the automobile is in existence. This special plate shall be issued for the applicant's use only, and in the event of a transfer of title, the owner shall surrender the special plate to the tax collector.

Such special plates shall be issued in lieu of, and shall have the same legal significance as, ordinary registration plates.

In lieu of the annual license tax and registration fees, a special license tax fee shall be levied on the operation of **street rods**. The fee for a license shall be Fifty Dollars (\$ 50.00), and it shall be issued on a permanent basis without renewal. The fee, less five percent (5%) thereof to be retained by the county tax collector, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission. The portion of the additional fee retained by the tax collector shall be deposited into the county general fund. The portion of the fee remitted to the Tax Commission shall be deposited into the State Treasury on the day it is received and shall be deposited by the State Treasurer into the State General Fund.

(2) For the purpose of this section, "**street rod**" shall mean any **modified antique automobile or truck** produced by an American manufacturer in 1948 or earlier which has undergone some type of modernizing, including modernization of the engine, transmission, drivetrain, interior refinements and any other modifications the builder desires, which vehicle is to be driven under its own power and is to be used as a safe, nonracing vehicle for family enjoyment.

TITLE 27. TAXATION AND FINANCE
CHAPTER 19. MOTOR VEHICLE PRIVILEGE AND EXCISE TAXES
ARTICLE 1. MOTOR VEHICLE PRIVILEGE TAXES

Miss. Code § 27-19-56.11 (2016)

§ 27-19-56.11. Special license tags or **plates; historical** license **plate** for **antique automobile or street rod**

(1) Any resident of the State of Mississippi who is the owner of an **antique automobile**, as defined in Section 27-19-47, or a **street rod**, as defined in Section 27-19-56.6, upon payment of the fee provided for in subsection (2) of this section, may apply through the office of the tax collector in the county of his legal residence, on forms prescribed by the State Tax Commission, for permission to display on the **vehicle an authentic historical** license **plate** of the same year of issuance as the model year of the **antique automobile or street rod**. The license plate shall be furnished by the applicant and presented for authentication to the State Tax Commission by the county tax collector. A regular license plate or a distinctive license plate authorized by law must be displayed on the vehicle until replaced by the **historical** license **plate**.

(2) In lieu of the annual payment of road and bridge privilege taxes, ad valorem taxes and registration fees as prescribed by law, each person who applies for permission to display an **historical** license **plate** under this section, shall pay a one-time, nonrefundable special license tax fee of Twenty-five Dollars (\$ 25.00) to the county tax collector. The fee, less five percent (5%) thereof to be retained by the county tax collector and deposited in the county general fund, shall be remitted to the State Tax Commission on a monthly basis as prescribed by the commission and deposited in the State General Fund.

(3) Upon receipt of an application and an **historical** license **plate** under this section, the State Tax Commission shall examine the **historical** license **plate** to determine its authenticity, its condition and its original year of issue. If the commission determines that the license **plate** is an **authentic historical** license **plate** of the same year of issuance as the model year of the **antique automobile or street rod** for which permission to display the license plate is applied and that the license plate is in satisfactory original condition or has been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its approval. If the commission determines that the license plate is not in satisfactory original condition or has not been refurbished to a satisfactory condition, then it shall return the license plate to the tax collector with its disapproval. The county tax collector shall notify the applicant whether or not permission to display the license plate has been given by the State Tax Commission and, in either case, shall return the license **plate** to the applicant.

(4) An **historical** license **plate** that has been approved for display on an **antique automobile or street rod** under the provisions of this section, is not transferable between motor vehicle owners and may not be displayed on other motor vehicles owned by the same person. If a person to whom permission has been granted to display an **historical** license **plate** no longer wishes to display the license plate on the vehicle for which permission was granted, or if such person sells, trades, exchanges or otherwise disposes of the vehicle, he must remove the license plate from such vehicle.

TITLE 27. TAXATION AND FINANCE
CHAPTER 51. AD VALOREM TAXES--MOTOR VEHICLES
IN GENERAL

Miss. Code § 27-51-41 (2016)

• § 27-51-41. Exemptions and credits; sale or other disposition of vehicle; penalties

(1) The exemptions from the provisions of this chapter shall be confined to those persons or property exempted by this chapter or by the provisions of the Constitution of the United States or the State of Mississippi. No exemption as now provided by any other statute shall be valid as against the tax levied by this chapter. Any subsequent exemption from the tax levied hereunder shall be provided by amendment to this section which shall be inserted in the bill at length.

- **(2)** The following shall be exempt from ad valorem taxation:
 - **(a)** All motor vehicles, as defined in this chapter, and including motor-propelled farm implements and vehicles, while in the hands of bona fide dealers as merchandise and which are not being operated upon the highways of this state.
 - **(b)** All motor vehicles belonging to the federal government or the State of Mississippi or any agencies or instrumentalities thereof.
 - **(c)** All motor vehicles owned by any school district in the state.
 - **(d)** All motor vehicles owned by any fire protection district incorporated in accordance with Sections 19-5-151 through 19-5-207 or by any fire protection grading district incorporated in accordance with Sections 19-5-215 through 19-5-241.
 - **(e)** All motor vehicles owned by units of the Mississippi National Guard.
 - **(f)** All motor vehicles which are exempted from highway privilege taxes under Section 27-19-1 et seq.
 - **(g)** All motor vehicles operated in this state as common and contract carriers of property, private commercial carriers of property, private carriers of property and buses, all of which have a gross weight in excess of ten thousand (10,000) pounds.
 - **(h)** Antique automobiles as defined in Section 27-19-47, and antique pickup trucks as provided for under [Section 27-19-47.2, Mississippi Code of 1972](#).
 - **(i)** Street rods as defined in Section 27-19-56.6.
 - **(j)** One (1) motor vehicle owned by a disabled American veteran, or by the spouse of a deceased disabled American veteran, who is entitled to purchase a distinctive license plate or tag in accordance with Section 27-19-53, regardless of the license plate or tag issued to the disabled American veteran or the veteran's spouse if the disabled American veteran is deceased.
 - **(k)** One (1) motor vehicle owned by the unremarried surviving spouse of a member of the Armed Forces of the United States who, while on active duty, is killed or dies and one (1) motor vehicle owned by the unremarried surviving spouse of a member of a reserve component of the Armed Forces of the United States or of the National Guard who, while on active duty for training, is killed or dies.
 - **(l)** Motor vehicles owned by recipients of the Congressional Medal of Honor or by former prisoners of war, or by spouses of such deceased persons, in accordance with Section 27-19-54.
 - **(m)**
 - **(i)** One (1) private carrier of passengers, as defined in Section 27-19-3, owned by any religious society, ecclesiastical body or any congregation thereof which is used exclusively for such society and not for profit.
 - **(ii)** All motor vehicles owned by any such religious society or any educational institution having a seating capacity greater than seven (7) passengers and used exclusively for transporting passengers for religious or educational purposes and not for profit.
 - **(n)** All motor vehicles primarily used as rentals under rental agreements with a term of not more than thirty (30) continuous days each and under the control of persons who are engaged in the business of renting such motor vehicles and who are subject to the tax under Section 27-65-231.
 - **(o)** Antique motorcycles as defined in Section 27-19-47.1.

- **(p)** One (1) motor vehicle owned by a recipient of the Purple Heart, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Purple Heart, as provided in Section 27-19-56.5.
- **(q)** Motor vehicles that are eligible to display an authentic historical license plate as provided for in Section 27-19-56.11.
- **(r)** Motor vehicles that are (i) designed or adapted to be used exclusively in the preparation and loading of chemicals or other material for aerial agricultural application to crops; and (ii) only incidentally used on public roadways in this state.
- **(s)** One (1) motor vehicle owned by the mother of a service member who was killed in action or died in a combat zone after September 11, 2001, while serving in the Armed Forces of the United States as provided for in Section 27-19-56.162.
- **(t)** One (1) motor vehicle owned by the unremarried spouse of a service member who was killed in action or died in a combat zone after September 11, 2001, while serving in the Armed Forces of the United States as provided for in Section 27-19-56.162.
- **(u)** Buses and other motor vehicles that are (a) owned and operated by an entity that has entered into a contract with a school board under Section 37-41-31 for the purpose of transporting students to and from schools and (b) used by the entity for such transportation purposes. This paragraph (u) shall apply to contracts entered into or renewed on or after July 1, 2010.
- **(v)** One (1) motor vehicle owned by a recipient of the Silver Star, and one (1) motor vehicle owned by the unremarried surviving spouse of a recipient of the Silver Star, as provided in Section 27-19-56.284.
- **(w)** One (1) motor vehicle owned by a person who is a law enforcement officer and who (i) was wounded or otherwise received intentional or accidental bodily injury, regardless of whether occurring before or after July 1, 2014, while engaged in the performance of his official duties, provided the wound or injury was not self-inflicted, (ii) was required to receive medical treatment for the wound or injury due to the nature and extent of the wound or injury, and (iii) is eligible to receive a special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag. Application for the exemption provided in this paragraph (w) may be made at the time of initial registration of a vehicle and renewal of registration. In addition, an applicant for the exemption must provide official written documentation that (i) the applicant is a law enforcement officer who was wounded or otherwise received intentional or accidental bodily injury while engaged in the performance of his official duties and that the wound or injury was not self-inflicted along with official written documentation verifying receipt of medical treatment for the wound or injury and the nature and extent of the wound or injury, and (ii) the applicant is eligible to receive a special license plate or tag under Section 27-19-56 as a result of such wound or injury, regardless of whether the person obtains such a plate or tag.
- **(x)** One (1) motor vehicle owned by an honorably discharged veteran of the Armed Forces of the United States who served during World War II, and one (1) motor vehicle owned by the unremarried surviving spouse of such veteran, as provided in Section 27-19-56.438.
- **(3)** Any claim for tax exemption by authority of the above-mentioned code sections or by any other legal authority shall be set out in the application for the road and bridge privilege license, and the specific legal authority for such tax exemption claim shall be cited in said application, and such authority cited shall be shown by the tax collector on the tax receipt as his authority for not collecting such ad valorem taxes, and the tax collector shall carry forward such information in his tax collection reports.
- **(4)** Any motor vehicle driven over the highways of this state to the extent that the owner of such motor vehicle is required to purchase a road and bridge privilege license in this state, yet the legal situs of such motor vehicle is located in another state, shall be exempt from ad valorem taxes authorized by this chapter.
- **(5)** If a taxpayer shall sell, trade or otherwise dispose of a vehicle on which the ad valorem and road and bridge privilege taxes have been paid in any county in the state, he shall remove the license plate from the vehicle. Such license plate must be surrendered to the issuing authority with the corresponding tax receipt, if required, and credit shall be allowed for the taxes paid for the remaining tax year on like privilege or ad valorem taxes due on another vehicle owned by the seller or transferor or by the seller's or transferor's spouse or dependent child. If the seller or transferor does not elect to receive such credit at the time the license plate is surrendered, the issuing

authority shall issue a certificate of credit to the seller or transferor, or to the seller's or transferor's spouse or dependent child, or to any other person, business or corporation, at the direction of the seller or transferor, for the remaining unexpired taxes prorated from the first day of the month following the month in which the license plate is surrendered. The total of such credit may be used by the person or entity to whom the certificate of credit is issued, regardless of the relative amounts attributed to privilege taxes or to county, school or municipal ad valorem taxes. Any credit allowed for taxes due or any certificate of credit issued may be applied to like taxes owed in any county by the person to whom the credit is allowed or by the person possessing the certificate of credit. No credit, however, shall be allowed on the charge made for the license plate. Such license plates surrendered to the tax collector shall be retained by him, and in no event shall such license plate be attached to any vehicle after being surrendered to the tax collector, nor shall any license plate be transferred from one (1) vehicle to any other vehicle.

- **(6)** If the person owning a vehicle subject to taxation under the provisions of this chapter does not operate such vehicle on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for a current license tag or decals, he shall pay such ad valorem tax for a period of twelve (12) months beginning with the first day of the month in which he applies for a current license tag or decals under Chapter 19, Title 27, Mississippi Code of 1972. The owner shall submit an affidavit with an application attesting to the fact that the vehicle was not operated on the highways of this state from the date of acquisition or, if previously registered, from the end of the anniversary month of the tag and decals to the date on which he makes application for the current license tag or decals.
- **(7)** Any person found violating any of the provisions of this section shall be arrested and tried, and if found guilty shall be fined in an amount double the total amount of taxes involved.

Equipment Exemptions

From Mississippi Code:

TITLE 63. MOTOR VEHICLES AND TRAFFIC REGULATIONS
CHAPTER 7. EQUIPMENT AND IDENTIFICATION
GENERAL PROVISIONS

Miss. Code § 63-7-13 (2016)

§ 63-7-13. Requirements as to lighting equipment

(1) *Head lamps on motor vehicles.* Every motor vehicle other than a motorcycle or motor-driven cycle shall be equipped with at least two (2) head lamps with at least one (1) on each side of the front of the motor vehicle, which head lamps shall comply with the requirements and limitations set forth in Section 63-7-31.

(2) *Head lamps on motorcycles.* Every motorcycle shall be equipped with at least one (1) and not more than two (2) head lamps which shall comply with the requirements and limitations set forth in Section 63-7-31.

(3) *Rear lamps.* Every motor vehicle, trailer, semitrailer, pole trailer and any other vehicle which is being drawn in a train of vehicles shall be equipped with at least one (1) rear lamp mounted on the rear, which, when lighted, shall emit a red light plainly visible from a distance of five hundred (500) feet to the rear. However, any **antique automobile**, as defined under Section 27-19-47, and any **street rod**, as defined under Section 27-19-56.6, may be equipped with one or more rear lamps that have been modified to emit a blue, violet or purple light resembling rear lamps appearing on some American automobiles originally manufactured in the 1940s and 1950s.

Either a rear lamp or a separate lamp shall be so constructed and placed as to illuminate with a white light the rear registration plate and render it clearly readable from a distance of fifty (50) feet to the rear. Any rear lamp or tail lamps, together with any separate lamp for illuminating the rear registration plate, shall be so wired as to be lighted whenever the head lamps, cowl lamps or fender lamps are lighted.

(4) *Lamps on bicycles.* Every bicycle shall be equipped with a lighted white lamp on the front thereof visible under normal atmospheric conditions from a distance of at least five hundred (500) feet in front of such bicycle and shall also be equipped with a reflex mirror reflector or lamp on the rear exhibiting a red light visible under like conditions from a distance of at least five hundred (500) feet to the rear of such bicycle.

(5) *Lights on other vehicles.* All vehicles not required in this chapter to be equipped with special lighted lamps shall carry one or more lights, lamps or lanterns displaying a white light, visible under normal atmospheric conditions from a distance of not less than five hundred (500) feet to the front of such vehicle and shall display a reflex reflector or red light visible under like conditions from a distance of not less than three hundred (300) feet to the rear of such vehicle.

TITLE 63. MOTOR VEHICLES AND TRAFFIC REGULATIONS
CHAPTER 7. EQUIPMENT AND IDENTIFICATION
GENERAL PROVISIONS

Miss. Code § 63-7-63 (2016)

§ 63-7-63. Safety belts

It shall be unlawful for any person to buy, sell, lease, trade or transfer from or to Mississippi residents, at retail, an **automobile** which is manufactured or **assembled** commencing with the 1963 models, unless such automobile is equipped with safety belts installed for use in the left front and right front seats thereof. The violation of the provisions of this section shall be a misdemeanor and, upon conviction, the violator shall be fined not less than twenty-five dollars (\$ 25.00), nor more than fifty dollars (\$ 50.00), for each offense.

All such safety belts shall be of such type and be installed in a manner approved by the department of public safety of the State of Mississippi. The department shall establish specifications and requirements of approved types of safety belts and attachments. The department will accept, as approved, all seat belt installations and the belt and anchor meeting the specifications of the Society of Automotive Engineers.

TITLE 63. MOTOR VEHICLES AND TRAFFIC REGULATIONS
CHAPTER 7. EQUIPMENT AND IDENTIFICATION
GENERAL PROVISIONS

Miss. Code § 63-7-35 (2016)

§ 63-7-35. Single-beam road-lighting equipment

Head lamps arranged to provide a single distribution of light not supplemented by auxiliary driving lamps shall be permitted on motor **vehicles manufactured** and sold **prior** to April 10, 1948 in lieu of multiple-beam road-lighting equipment specified in Section 63-7-31 if the single distribution of light complies with the following requirements and limitations:

(a) The head lamps shall be so aimed that when the vehicle is not loaded none of the high-intensity portion of the light shall at a distance of twenty-five feet ahead project higher than a level of five inches below the level of the center of the lamp from which it comes, and in no case higher than forty-two inches above the level on which the vehicle stands at a distance of seventy-five feet ahead.

(b) The intensity shall be sufficient to reveal persons and vehicles at a distance of at least two hundred feet.

Emissions Exemptions

Mississippi does not operate a vehicle emissions testing program.