



Lynn Fitch
ATTORNEY GENERAL
OPINIONS AND POLICY

June 8, 2026

Roy Noble Lee, Jr., Esq.
Attorney, Scott County Board of Supervisors
Post Office Box 370
Forest, Mississippi 39074

Re: Domicile of Vehicle for Determining Whether Owner is Required to Obtain
a Mississippi Tag

Dear Mr. Lee:

The Office of the Attorney General has received your request for an official opinion.

Background

According to your request, the Scott County Board of Supervisors (“Board”) has been approached by an individual claiming he was improperly denied a tag for his automobile in Scott County by the tax assessor’s office. The individual is an out-of-state resident who owns property in Scott County with a camper situated on it. The individual only uses the automobile in Mississippi and keeps it on his property in Scott County.

Questions Presented

1. What are the determining factors to show that a vehicle is domiciled in a county?
2. Must the vehicle remain at the designated location at all reasonable times?
3. May a county issue a tag to a parcel of property that does not contain a residence other than a recreational camper?

Brief Response

1. Whether a motor vehicle is domiciled or situated in this state is a determination of fact. MS AG Op., *Gowan, Jr.* at *1 (Mar. 23, 1994). For informational purposes only, Mississippi Administrative Code, Title 35, Part VII, Subpart 3, Chapter 01, Rule 102 states that “‘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.”

2. See response to question number 1.
3. The domicile or situs of the motor vehicle, not the residence of its owner, determines the county in which the vehicle should be registered and taxes paid.

Applicable Law and Discussion

Purchasing a tag for a motor vehicle requires the payment of an ad valorem tax and a privilege tax. MS AG Op., *Dulaney* at *1 (Apr. 25, 2008); MS AG Op., *Gowan, Jr.* at *1. The ad valorem tax “is a property tax which generally attaches to any motor vehicle having a situs within Mississippi.” MS AG Op., *Dulaney* at *1; *see also* MS AG Op., *Gowan, Jr.* at *1. The privilege tax is a “tax for use of the roads and bridges in this state.” *Id.* “It is possible for a vehicle to have a legal situs in another state but, because of its usage in Mississippi, be subject to privilege taxation.” MS AG Op., *Gowan, Jr.* at *1. In addition to the payment of these taxes, the motor vehicle must be registered. MS AG Op., *Dulaney* at *1. “The determination of whether a vehicle is subject to the taxes and registration, and in what county, are all questions of fact.” *Id.*

Mississippi Code Annotated Section 27-19-57(1) provides:

All persons required to pay the privilege license prescribed by this article [Title 27, Chapter 19, Article 1, “Motor Vehicle Privilege Taxes”] shall register their private or commercial vehicle and pay such tax in the county in which such vehicles are domiciled or the county from which such vehicles most frequently leave and return. The tax collector of a county shall not issue a tag or decals to any vehicle domiciled or garaged in another county.

Before 1992, this statute required motor vehicle owners to pay the required taxes and register their vehicles in the county in which they resided. MS AG Op., *Dulaney* at *2. This statute was amended in 1992 “to focus on where the vehicle is domiciled and used, as opposed to the residence of the person.” *Id.* Now Section 27-19-57(1) “requires an owner of a motor vehicle to register the vehicle and pay privilege taxes in the county in which the vehicle is domiciled.” MS AG Op., *Brewer* at *1 (May 18, 1995).

Whether a motor vehicle is domiciled or situated in this state is a determination of fact. MS AG Op., *Gowan, Jr.* at *1; MS AG Op., *Blaker II* at * 1 (June 14, 1996). “The State Tax Commission, through its rules and regulations is authorized by statute to provide additional guidance in making this factual determination” MS AG Op., *Blaker II* at *1. This office does not interpret the rules and regulations of another state board or agency by official opinion. MS AG Op., *Prisock* at *3 (Oct. 9, 2015). However, for informational purposes, Mississippi Administrative Code, Title 35, Part VII, Subpart 3, Chapter 01, Rule 102 states that “‘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.”

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Further, this office has previously stated that situs of a motor vehicle for taxation is in the county “where said motor vehicle is normally maintained.” MS AG Op., *Middleton* at *2 (Jan. 26, 1988).

This office does not make factual determinations by official opinion. MS AG Op., *Brewer* at *1. However, if the tax assessor finds that the automobile is domiciled in Scott County, “then the owner would have to purchase a motor vehicle license tag in Mississippi.” *Id.*

If this office may be of any further assistance to you, please do not hesitate to contact us.

Sincerely,

LYNN FITCH, ATTORNEY GENERAL

By: */s/ Kristi D. Kennedy*

Kristi D. Kennedy
Special Assistant Attorney General

OFFICIAL OPINION