

**CITY OF WAYNESBORO, MISSISSIPPI**  
**Transient Vendor Laws and *Licensing Guidelines and Procedures***

The following pages contain the transient vendors laws (in black) and *the guidelines and procedures to follow for transient vendor licensing (in dark red italic)*.

**Mississippi Code of 1972, Annotated**  
**Chapter 85**  
**Transient Vendor**

Section

- 75-85-1. Definitions.
- 75-85-3. Application of chapter.
- 75-85-5. License required for Transient Vendor to transact business.
- 75-85-7. Application for license.
- 75-85-9. State Tax Commission to prepare necessary forms.
- 75-85-11. Registered Agent for transient vendor, Tax Collector as agent for service of process.
- 75-85-13. License fee; bond requirements.
- 75-85-15. Issuance of license; validity of license; renewal of license.
- 75-85-17. Posting of sales tax number, license number and statement concerning sales receipt; vendor to keep running total of sales.
- 75-85-19. Penalties for violation of chapter.

**Sec. 75-85-1. Definitions.**

As used in this chapter, the following terms shall have the following meanings ascribed to them, unless the context clearly indicates otherwise:

(a) **Transient Vendor** means any person who transacts transient business in this state either in one locality or by traveling from place to place in this state. The term includes a vendor who for the purposes of carrying on such business hires, leases, uses or occupies any building, structure, motor vehicle, railroad car or real property.

(b) **Transient Business** means any business conducted for the sale of merchandise or services that is carried on at a particular location for a period of less than six (6) months in each year, even though the owner of such business may conduct the business at another location for more than six (6) months in each year.

(c) **Person** means an individual, corporation, association, partnership or other entity.

❖ *A Transient Vendor is any person(s) or entity that does not have a business in the City of Waynesboro, but wishes to transact the sale of merchandise or services within the city limits on a temporary basis; that is, for less than six months of a year.*

*Note: A person or entity is considered a transient vendor even though he may conduct business in another location in Mississippi or another state for more than six months in a year.*

- ❖ *Person(s) or entities required to obtain a transient vendor's license are those that intend to sale merchandise such as shoes, sunglasses, uniforms, appliances, furniture, etc., those that purchase agricultural or other such products for resale which are not grown or produced in Mississippi; those that intend to conduct rummage sales in a place other than on residential private property, or property devoted to residential use, those that intend to perform services or entertainment such as car washes, animal rides, traveling shows, etc. not conducted for charitable, non-profit or religious purposes.*

**Sec. 75-85-3. Application of chapter.**

- (1) The provisions of this chapter shall not apply to:
- (a) Civic and nonprofit organizations or wholesale sales to retail merchants by commercial travelers;
  - (b) Wholesale trade shows or conventions;
  - (c) Sales of goods, wares, services or merchandise by sample, catalog or brochure for future delivery;
  - (d) Fairs and convention center activities conducted primarily for amusement or entertainment;
  - (e) Any general sale, fair, circus, auction or bazaar sponsored by a church or religious organization;
  - (f) Garage sales held on premises devoted to residential use;
  - (g) Sales or repairs of crafts or sales or repairs of items made by hand by the person making the crafts or items;
  - (h) Duly licensed flea markets operating from a fixed location;
  - (i) Sales of agricultural, dairy, poultry, seafood or forest management products or services related to forest management or silvicultural activities, nursery products, foliage plants or ornamental trees, except such products or services sold at retail and not grown or produced within Mississippi;
  - (j) Sales of agricultural services.
- (2) A transient vendor not otherwise exempted from this chapter is not exempted from this chapter because of a temporary association with a local dealer, auctioneer, trader, contractor or merchant, or by conducting the transient business in connection with or in the name of any local dealer, auctioneer, trader, contractor or merchant.

- ❖ *The person(s) or entities sited in this section are exempted from the provisions of the transient vendor laws. However, they must obtain a letter from the City Clerk's office that gives them permission to conduct their business. This letter will site the exemption from transient vendor laws that permit them to conduct business without a transient vendor license, and the time, date and location that the business is to be transacted. Transient persons or entities attempting to conduct business without a transient vendor license or a permission letter from the City Clerk will be instructed by the Police Department to cease all business transactions until license or letter is obtained.*



**Sec. 75-85-5. Licensed required for transient vendor to transact business.**

A transient vendor may not transact business in any county or municipality in this state unless the vendor, and the owner of the merchandise or provider of the services to be offered if the merchandise is not owned or the services are not provided by the vendor, has secured a license in accordance with this chapter and otherwise complied with this chapter.

**Sec. 75-85-7. Application for license.**

(1) A transient vendor who desires to transact business in a county or municipality in this state shall apply for and obtain a license in each county and in each municipality in which the vendor desires to transact business. A license issued by a county authorizes a transient vendor to transact business outside of the municipalities in the county, and a license issued by a municipality authorizes a transient vendor to transact business within the municipality. The license application shall be filed with the county tax collector or municipal tax collector, as the case may be, and must include:

- (a) The name and permanent address of the transient vendor making the application;
  - (b) A statement describing the kind of business to be conducted, the length of time for which the applicant desires to transact the business, and the proposed location of the business;
  - (c) The name and permanent address of the applicant's registered agent or office; and
  - (d) Proof that the applicant has acquired all other required city, county and state permits and licenses. Such proof shall include a Mississippi sales tax number and, if the transient vendor desires to transact business in a municipality, such number shall include such municipality's sales tax diversion code;
- (3) If the applicant is an association or a corporation, the applicant must also include the names and addresses of the members of the association or the officers of the corporation. If the applicant is a corporation, the application must state the date of incorporation and the state in which it was incorporated. If the applicant is a corporation organized under the laws of another state, the applicant must state the date on which the corporation qualified to transact business as a foreign corporation in this state.

***❖ To apply for and obtain a transient vendor license requires the following information and procedures:***

- ◆ ***Name and permanent address of vendor.***
- ◆ ***Description of business to be conducted.***
- ◆ ***Date(s), location and time business is to be conducted.***
- ◆ ***Proof of Mississippi sales tax number and proof of either a Three Hundred Dollar (\$300) cash bond or a surety bond of up to Two Thousand Dollars (\$2,000.00).***
- ◆ ***Name and address of registered agent, and letter of agreement from registered agent to act as vendor's agent.***
- ◆ ***Permission of property owner, private or public, to conduct business at stated location.***



- ♦ *Apply for transient vendor license at City of Waynesboro City Hall, Monday through Friday, from 8:00a.m. until 4:30p.m. License will be issued at the time of application if all necessary information is provided.*

**Sec. 75-85-9. State Tax Commission to prepare necessary forms.**

The State Tax Commission shall prepare uniform forms for license applications, license certificates and license renewals issued under this chapter.

**Sec. 75-85-11. Registered agent for transient vendor; tax collector as agent for service of process.**

(1) Each applicant for a transient vendor license shall designate a registered agent on the license application. The registered agent must be a resident of the county or municipality for which the license is sought and shall be the agent on whom any process, notice or demand, required or permitted by law to be served on the licensee may be served. The registered agent must agree in writing to act as the agent. The license applicant shall file a copy of the agreement with the license application.

(2) The county tax collector and the municipal tax collector shall maintain an alphabetical list of all transient vendors in the county or municipality, as the case may be, and the names and addresses of their registered agents.

(3) If a transient vendor who does business in a county or municipality fails to have or to maintain a registered agent in that county or municipality or if the designated registered agent cannot be found at the stated permanent address, the county tax collector or municipal tax collector, as the case may be, is the agent of the transient vendor for service of process, notices or demands. Service on the tax collector is made by delivering to his office duplicate copies of the process, notice or demand. If such a process, notice or demand is served on the tax collector, he shall immediately forward one (1) copy by registered or certified mail to the permanent address of the transient vendor.

(4) This section does not limit or otherwise affect the right of any person to serve a process, notice or demand in any other manner authorized by law.

- ❖ *A registered agent's name and address must appear on each application for a transient vendor license. The registered agent must be a resident of the City of Waynesboro or Wayne County, and agree in writing to act as the vendor's registered agent. The letter must be filed with the application for transient vendor license.*
- ❖ *A list of the names and addresses of all transient vendors and their registered agents will be maintained in the City Clerk's office.*
- ❖ *The City of Waynesboro City Clerk becomes the registered agent when the licensee fails to maintain a registered agent, or the registered agent cannot be found.*

**Sec. 75-85-13. License fee; bond requirements.**

(1) Each applicant for a transient vendor license shall include a license fee set by the governing authority of the county or municipality not to exceed Two Hundred Fifty Dollars (\$250.00) with the application, which fee shall be deposited in the general fund of the county or municipality that issues the license. The applicant shall also execute a cash bond or a surety bond issued by a corporate surety authorized to do business in this state



in an amount that is the lesser of either Two Thousand Dollars (\$2,000.00) or five percent (5%) of the wholesale value of any merchandise or service to be offered for sale by the applicant. The surety bond shall be issued in favor of the state and shall be conditioned upon payment of: (a) all taxes due from the applicant to the state or to a political subdivision of the state; (b) any fines assessed against the applicant or the applicant's agents or employees for a violation of this chapter; and (c) any judgment rendered against the applicant or the applicant's agents or employees in a cause of action commenced by a purchaser of merchandise or services not later than one (1) year after the date the merchandise or services were sold by the applicant.

(2) The transient vendor shall maintain the bond during the period that the vendor conducts business in the county or municipality and for a period of one (1) year after the termination of the business. After the transient vendor furnishes satisfactory proof to the county tax collector or municipal tax collector, as the case may be, that the vendor has satisfied all claims of purchasers of merchandise from or services offered by the vendor and that all sales taxes and other applicable taxes have been paid, the bond shall be released.

- ❖ *The fee for the transient vendor license is Two Hundred Fifty Dollars (\$250), payable to the City of Waynesboro.*
- ❖ *A cash bond in the amount of Three Hundred Dollars (\$300.00) obtained from the State Tax Commission when sales tax number is applied for, or a surety bond in the amount of the lesser of five percent (5%) of merchandise offered for sale or Two Thousand Dollars (\$2000.00) issued in favor of the state, must accompany the application for transient vendor license.*
- ❖ *The bond is maintained for one (1) year after business is terminated. After vendor furnishes proof that all claims against him and all taxes have been paid, the bond will be released.*

#### **Sec. 75-85-15. Issuance of license; validity of license; renewal of license**

(1) The county tax collector and the municipal tax collector shall issue a transient vendor license under this chapter only if all requirements of this chapter have been met. The license is not transferable and is valid only within the territorial limits of the issuing county or municipality. A license expires ninety (90) days after the day of issuance.

(2) A license may be renewed on payment of a Twenty-five Dollar (\$25.00) renewal fee and filing for renewal with the county tax collector or municipal tax collector, as the case may be, before the expiration of the current license. A license may be renewed only one (1) time after which a licensee must once again purchase a new license pursuant to the provisions of Section 75-85-13, Mississippi Code of 1972.

- ❖ *A transient vendor license will be issued if all the requirements set forth by law are met. The license is not transferable, and is only valid in the City of Waynesboro. It expires ninety (90) days after it is issued.*
- ❖ *A transient vendor license can be renewed for a Twenty-Five Dollar (\$25.00) renewal fee, if it is renewed before its expiration date. It can be renewed one time,*

*for ninety (90) days. A new license must then be applied for and purchased according to the above laws and requirements.*

**Sec. 75-85-17. Posting of sales tax number, license number and statement concerning sales receipt; vendor to keep running total of sales.**

While transacting his business, a transient vendor shall post in a prominent place, so that they may clearly be seen by purchasers of the merchandise or services which his is offering, his state sales tax number, his transient vendor license number, and a statement that he is required to give purchasers, at the time of payment, receipts for purchases that include sales tax. The postings required in this section shall be written in bold, legible letters and numbers not less than one (1) inch in height. The transient vendor shall keep a running total of his sales.

❖ *A transient vendor must post, in a prominent place that all purchasers can see, his sales tax number, transient vendor license number, and a statement that he is required to charge sales tax and give sales receipts to purchasers. He must keep a running total of his sales.*

**Sec. 75-85-19. Penalties for violation of chapter.**

Any person who knowingly or intentionally operates a transient business without a valid license as provided by this chapter or who knowingly or intentionally advertises, offers for sale, or sells any merchandise or services in violation of this chapter shall, upon conviction, be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00) or be imprisoned in the county jail not more than six (6) months, or be both fined and imprisoned. Such person may also be proceeded against by suit, and the tax collector may seize and sell any property of the person liable for the tax and penalty in the same manner as property of taxpayers delinquent for the payment of ad valorem taxes due on personal property may be distrained and sold.

❖ *A person convicted of intentionally operating a transient business without a valid license, or who advertises, or sells merchandise or services in violation of the transient vendor laws, is guilty of a misdemeanor and will be fined up to Five Hundred Dollars (\$500.00), or be imprisoned in the county jail for up to six (6) months, or both. They can also have suit brought against them, and their property seized and sold for the taxes and penalties owed.*



# TRANSIENT VENDOR LICENSE TO CONDUCT BUSINESS IN THE CITY OF WAYNESBORO

NEW \_\_\_\_\_ \$250.00 CITY CLERK'S OFFICE LICENSE NUMBER \_\_\_\_\_  
714 WAYNE STREET  
RENEWAL \_\_\_\_\_ \$ 25.00 WAYNESBORO, MS 39367 EXPIRATION DATE \_\_\_\_\_  
PHONE (601)735-4874

## APPLICANT MUST PROVIDE ALL INFORMATION IN THIS SECTION

1. APPLICANT'S NAME: \_\_\_\_\_

2. APPLICANT'S PERMANENT ADDRESS: \_\_\_\_\_  
STREET CITY STATE ZIP CODE

3. PHONE: (\_\_\_\_) \_\_\_\_\_ 4. SSN OR FEDERAL ID# \_\_\_\_\_

5. STATE OF MISSISSIPPI SALES TAX NUMBER: \_\_\_\_\_

6. LIST OTHER COUNTIES AND MUNICIPALITIES WHERE LICENSED TO OPERATE TRANSIENT BUSINESS AND PERMIT OR LICENSE NUMBERS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. KIND OF PRODUCT OR SERVICE: \_\_\_\_\_

8. LOCATION WHERE BUSINESS WILL BE CONDUCTED: \_\_\_\_\_

9. LENGTH OF TIME BUSINESS WILL BE CONDUCTED: \_\_\_\_\_

10. NAME OF REGISTERED AGENT: \_\_\_\_\_ PHONE \_\_\_\_\_

ADDRESS OF AGENT: \_\_\_\_\_  
CITY COUNTY STATE ZIP CODE

AGENT MUST BE A RESIDENT OF COUNTY OR MUNICIPALITY FROM WHICH LICENSE IS OBTAINED.  
SIGNED AUTHORIZATION MUST BE ATTACHED TO THIS APPLICATION.

11. IF APPLICANT IS ASSOCIATION OR CORPORATION, COMPLETE THE FOLLOWING:

A. NAMES AND ADDRESSES OF MEMBERS OF ASSOCIATION OR OFFICERS OF THE CORPORATION:

<u>NAME</u>	<u>ADDRESS</u>	<u>TITLE</u>	<u>SSN</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

B. CORPORATION ORGANIZED UNDER THE LAWS OF STATE OF \_\_\_\_\_ YEAR \_\_\_\_\_  
IF FOREIGN CORPORATION, DATE AUTHORIZED TO CONDUCT BUSINESS IN MISSISSIPPI \_\_\_\_\_

VENDOR MUST SECURE A LICENSE BEFORE BEGINNING BUSINESS FOR EACH COUNTY AND EACH MUNICIPALITY IN WHICH BUSINESS WILL BE CONDUCTED. LICENSE IS VALID FOR NINETY DAYS FROM DATE ISSUED AND IS NOT TRANSFERABLE. RENEWAL FEE IS \$25.00 IF RENEWAL IS FILED BEFORE LICENSE EXPIRES. THE TRANSIENT VENDOR LICENSE NUMBER, STATE SALES TAX NUMBER, AND A STATEMENT THAT VENDOR IS REQUIRED TO GIVE PURCHASERS A RECEIPT WHICH INCLUDES SALES TAX, MUST BE DISPLAYED IN A PROMINENT PLACE. THIS POSTING IS REQUIRED TO BE WRITTEN IN BOLD, LEGIBLE LETTERS NOT LESS THAN ONE INCH IN HIEGHT. A CASH BOND OR SURETY BOND MADE IN FAVOR OF THE STATE OF MISSISSIIPPI IN THE AMOUNT OF THE LESSER, \$2000.00 OR 5% OF WHOLESALE VALUE OF INVENTORY MUST ACCOMPANY THIS APPLICATION. THIS BOND MUST NOT EXPIRE FOR ONE FULL YEAR AFTER BUSINESS IS CONDUCTED. VENDOR MUST MAINTAIN A RUNNING TOTAL OF ALL SALES AND PAY ALL APPLICABLE SALES TAXES AND ANY OTHER TAXES THAT MAY APPLY. VIOLATORS OF THIS ACT OR ANY OF ITS PROVISIONS CAN BE CONVICTED OF A MISDEMEANOR, FINED \$500.00 AND/OR BE IMPROSONED FOR SIX MONTHS.

I DECLARE UNDER THE PENALTIES OF PERJURY, THAT THIS APPLICATION AND ALL ITS SUPPORTING DOCUMENTATION, IS TO MY KNOWLEDGE TRUE AND CORRECT.

SIGNATURE OF APPLICANT \_\_\_\_\_ DATE \_\_\_\_\_

APPROVED AND ISSUED BY THE OFFICE OF THE CITY CLERK THIS \_\_\_\_\_ DAY OF \_\_\_\_\_,

SIGNATURE OF CITY CLERK OR DEPUTY CLERK \_\_\_\_\_

# City of Waynesboro

714 Wayne Street  
Waynesboro, MS 39367  
Phone (601)735-4874

## Permission To Conduct Business Without A Transient Vendor License

The provisions of the transient vendor laws and requirement of license shall not apply to:

(Name, Business, Organization)			(Phone)
(Permanent Address)	(City)	(State)	(Zip Code)
Description of Business to be Conducted: _____			

Exempt by State of Mississippi Code of 1972 Annotated, Section 75-85-3 under the following provision(s):

- \_\_\_\_\_ (a) Civic and non-profit organizations or wholesale sales to retail merchants by commercial travelers;
- \_\_\_\_\_ (b) Wholesale trade shows or conventions;
- \_\_\_\_\_ (c) Sales of goods, wares, services or merchandise by sample, catalog or brochure for future delivery;
- \_\_\_\_\_ (d) Fairs and convention center activities conducted primarily for amusement or entertainment;
- \_\_\_\_\_ (e) Any general sale, fair, circus, auction or bazaar sponsored by a church or religious organization;
- \_\_\_\_\_ (f) Garage sales held on premises devoted to residential use;
- \_\_\_\_\_ (g) Sales or repairs of crafts or sales or repairs of items made by hand by the person making the crafts or items;
- \_\_\_\_\_ (h) Duly licensed flea markets operating from a fixed location;
- \_\_\_\_\_ (i) Sales of agricultural, dairy, poultry, seafood or forest management products or services related to forest management or silvicultural activities, nursery products, foliage plants or ornamental trees, except such products or services sold at retail and not grown or produced within Mississippi;
- \_\_\_\_\_ (j) Sales of agricultural services.

State physical location (address) where business is to be conducted:

\_\_\_\_\_  
\_\_\_\_\_

State date(s) and time(s) business is to be conducted:

\_\_\_\_\_  
\_\_\_\_\_

I declare under the penalties of perjury that the information stated above is, to my knowledge true and correct.

\_\_\_\_\_  
(Signature of Applicant / Representative) (Date)

Approved and issued by the Office of the City Clerk this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
(Signature of City Clerk / Deputy Clerk)