HOUSE BILL NO. 1244

AN ACT TO AMEND SECTIONS 27-31-39, 29-15-11 AND 49-15-9, MISSISSIPPI CODE OF 1972, TO CLARIFY THE MANNER IN WHICH LEASES OF TIDELANDS OR SUBMERGED LANDS ARE TAXED; TO CLARIFY THE RIGHTS OF LITTORAL/RIPARIAN OWNERS ON THE GULF COAST AND THE APPLICATION OF FEDERAL AND STATE LAWS TO SUCH LITTORAL/RIPARIAN OWNERS AND THEIR LITTORAL/RIPARIAN PRIVILEGES; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. The Legislature finds that the state has a vital interest in protecting and maintaining the tidelands and submerged lands for its citizens. The Legislature recognizes that the littoral/riparian owners enjoy certain privileges of use of tidelands and submerged lands. It is in the best interest of the state and its citizens that the privileges of littoral/riparian owners be clear and well-defined to avoid disputes and disharmony. The purpose of this act is not to change existing laws pertaining to the tidelands and submerged lands or the exercise of littoral/riparian privileges, but instead it is the purpose of this act to clarify and affirm the original purposes and intent of existing laws.

SECTION 2. Section 27-31-39, Mississippi Code of 1972, is amended as follows:

27-31-39. Except when leased, all Public Trust Tidelands belonging to the State of Mississippi or any of its political subdivisions shall be exempt from ad valorem taxation.

SECTION 3. Section 29-15-11, Mississippi Code of 1972, is amended as follows:

29-15-11. Upon the * * * leasing of any * * * tidelands or submerged lands, the lessee shall be responsible for payment of ad valorem taxes and assessments of any county, municipality or other
local governmental entity due upon such tidelands or submerged lands. The property and any improvements owned by the lessee thereon shall be assessed at their true value as provided in Section 27-35-49 as though the lessee held title in fee simple to the leased property, and for each year during the term of the lease the lessee shall be liable for such taxes and assessments in the same manner as other nonexempt property. In determining the true value of the property, the assessor may consider the most recent appraisal procured by the Secretary of State for purposes of determining the amount of rental payments, but the payment of rentals shall not be considered for purposes of reducing the assessment. In the case of sale thereof for taxes, only the title of the lessee or his heirs or assigns shall pass by the sale.

SECTION 4. Section 49-15-9, Mississippi Code of 1972, is amended as follows:

49-15-9. The sole privilege of planting, cultivating in racks or other structures, and gathering oysters and erecting bathhouses and other structures in front of any land bordering on the Gulf of Mexico or Mississippi Sound or waters tributary thereto belongs to the littoral/riparian owner and extends not more than seven hundred fifty (750) yards from the shore, measuring from the average low water mark, but where the distance from shore to shore is less than fifteen hundred (1500) yards, the owners of either shore may plant and gather to a line equidistant between the two (2) shores, but no person shall plant in any natural channel so as to interfere with navigation, and such littoral/riparian privileges shall not include any reef or natural oyster bed and does not extend beyond any channel. A littoral/riparian owner shall comply with the Coastal Wetlands Protection Act, all other federal and state wetlands protection laws and regulations, the Public Trust Tidelands Act and all laws and regulations pertaining to the leasing of tidelands and submerged lands in exercising the use of these littoral/riparian privileges.
privileges. The Secretary of State shall promulgate regulations pertaining to the leasing of tidelands and submerged lands. Such regulations for leasing tidelands and submerged lands may provide leasing exemptions for limited residential, recreational or noncommercial uses, but no leasing exemption shall be allowed for any commercial uses. Stakes of such frail materials as will not injure any watercraft may be set up to designate the bounds of the plantation, but navigation shall not be impeded thereby. The littoral/riparian owner shall clearly mark such cultivation racks and other structures. The commission may adopt regulations to require that the racks are adequately marked to ensure the safety of users of public waters. Any oysters planted by such littoral/riparian owner are the private property of such littoral/riparian owner, subject to the right of the commission to adopt reasonable rules and regulations as to the planting and gathering of such oysters. All bathhouses, piers, wharfs, docks and pavilions, or other structures owned by a littoral/riparian owner are likewise the private property of such owner, who shall be entitled to the exclusive use, occupancy and possession thereof, and may abate any private or public nuisance committed by any person or persons in the area of his littoral/riparian privileges and may, for such purposes, resort to any remedial action authorized by law if such structures are in compliance with the Coastal Wetlands Protection Act, all other federal and state wetlands protection laws and regulations, the Public Trust Tidelands Act and all laws and regulations pertaining to the leasing of tidelands and submerged lands. The governing authorities of any municipality and the board of supervisors of any county are authorized to adopt reasonable rules and regulations to protect littoral/riparian owners in the enjoyment of their littoral/riparian privileges, and for such purposes may regulate the use of beaches, landings, and littoral/riparian areas abutting or fronting on roads, streets or highways if such rules
and regulations are consistent with the Coastal Wetlands Protection Act, all other federal and state wetlands protection laws and regulations, the Public Trust Tidelands Act and all laws and regulations pertaining to the leasing of tidelands and submerged lands.

SECTION 5. This act shall take effect and be in force from and after its passage.