

By: Senator(s) Hewes (By Request)

To: Finance

SENATE BILL NO. 3059

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

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

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

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

22 27-31-39. Except when leased, all Public Trust Tidelands
23 belonging to the State of Mississippi or any of its political
24 subdivisions shall be exempt from ad valorem taxation.

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

27 29-15-11. Upon the * * * leasing of any * * * tidelands or
28 submerged lands, the lessee shall be responsible for payment of ad
29 valorem taxes and assessments of any county * * *, municipality



30 or other local governmental entity due upon such tidelands or
31 submerged lands. The property and any improvements owned by the
32 lessee thereon shall be assessed at their true value as provided
33 in Section 27-35-49 as though the lessee held title in fee simple
34 to the leased property, and for each year during the term of the
35 lease the lessee shall be liable for such taxes and assessments in
36 the same manner as other nonexempt property. In determining the
37 true value of the property, the assessor may consider the most
38 recent appraisal procured by the Secretary of State for purposes
39 of determining the amount of rental payments, but the payment of
40 rentals shall not be considered for purposes of reducing the
41 assessment. In the case of sale thereof for taxes, only the title
42 of the lessee or his heirs or assigns shall pass by the sale.

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

45 49-15-9. The sole privilege of planting, cultivating in
46 racks or other structures, and gathering oysters and erecting
47 bathhouses and other structures in front of any land bordering on
48 the Gulf of Mexico or Mississippi Sound or waters tributary
49 thereto belongs to the littoral/riparian owner and extends not
50 more than seven hundred fifty (750) yards from the shore,
51 measuring from the average low water mark, but where the distance
52 from shore to shore is less than fifteen hundred (1500) yards, the
53 owners of either shore may plant and gather to a line equidistant
54 between the two (2) shores, but no person shall plant in any
55 natural channel so as to interfere with navigation, and such
56 littoral/riparian privileges shall not include any reef or
57 natural oyster bed and does not extend beyond any channel. A
58 littoral/riparian owner shall comply with the Coastal Wetlands
59 Protection Act, all other federal and state wetlands protection
60 laws and regulations, the Public Trust Tidelands Act and all laws
61 and regulations pertaining to the leasing of tidelands and
62 submerged lands in exercising the use of these littoral/riparian



63 privileges. The Secretary of State shall promulgate regulations
64 pertaining to the leasing of tidelands and submerged lands. Such
65 regulations for leasing tidelands and submerged lands may provide
66 leasing exemptions for limited residential, recreational or
67 noncommercial uses, but no leasing exemption shall be allowed for
68 any commercial uses. Stakes of such frail materials as will not
69 injure any watercraft may be set up to designate the bounds of the
70 plantation, but navigation shall not be impeded thereby. The
71 littoral/riparian owner shall clearly mark such cultivation racks
72 and other structures. The commission may adopt regulations to
73 require that the racks are adequately marked to ensure the safety
74 of users of public waters. Any oysters planted by such
75 littoral/riparian owner are the private property of such
76 littoral/riparian owner, subject to the right of the commission to
77 adopt reasonable rules and regulations as to the planting and
78 gathering of such oysters. All bathhouses, piers, wharfs, docks
79 and pavilions, or other structures owned by a littoral/riparian
80 owner are likewise the private property of such owner, who shall
81 be entitled to the exclusive use, occupancy and possession
82 thereof, and may abate any private or public nuisance committed by
83 any person or persons in the area of his littoral/riparian
84 privileges and may, for such purposes, resort to any remedial
85 action authorized by law if such structures are in compliance with
86 the Coastal Wetlands Protection Act, all other federal and state
87 wetlands protection laws and regulations, the Public Trust
88 Tidelands Act and all laws and regulations pertaining to the
89 leasing of tidelands and submerged lands. The governing
90 authorities of any municipality and the board of supervisors of
91 any county are authorized to adopt reasonable rules and
92 regulations to protect littoral/riparian owners in the enjoyment
93 of their littoral/riparian privileges, and for such purposes may
94 regulate the use of beaches, landings, and littoral/riparian areas
95 abutting or fronting on roads, streets or highways if such rules



96 and regulations are consistent with the Coastal Wetlands
97 Protection Act, all other federal and state wetlands protection
98 laws and regulations, the Public Trust Tidelands Act and all laws
99 and regulations pertaining to the leasing of tidelands and
100 submerged lands.

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

