

By: Representative Anderson (122nd)

To: Marine Resources; Ways
and Means

HOUSE BILL NO. 1095

1 AN ACT TO AMEND SECTION 29-15-11, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT CERTAIN LEASES OR SUBLEASES GRANTED BY THE DEPARTMENT OF
3 MARINE RESOURCES FROM COUNTY OR MUNICIPAL TAX LEVIES UPON THE
4 LEASEHOLD INTERESTS; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 29-15-11, Mississippi Code of 1972, is
7 amended as follows:

8 29-15-11. (1) Except as provided in subsection (2) of this
9 section, upon the proper authorized leasing of any state public
10 trust tidelands, or submerged lands, the lessee shall be
11 responsible for any county or municipal tax levy upon the
12 leasehold interest.

13 (2) Any leases and/or subleases granted by or through the
14 Department of Marine Resources under the provisions of Sections
15 49-15-27, 49-15-37 or 49-15-46 shall be exempt from any county or
16 municipal tax levy upon the leasehold interests.

17 **SECTION 2.** This act shall take effect and be in force from
18 and after its passage.

