

STATE OF OKLAHOMA

1st Session of the 43rd Legislature (1991)

SENATE BILL NO. 333

BY: WILLIAMS (Don)

AS INTRODUCED

AN ACT RELATING TO REVENUE AND TAXATION; AMENDING

SECTION 8, CHAPTER 162, O.S.L. 1988, AS AMENDED BY
SECTION 5, CHAPTER 258, O.S.L. 1988 (68 O.S. SUPP.
1990, SECTION 2808), WHICH RELATES TO THE AD
VALOREM TAX CODE; MODIFYING DEFINITIONS; DEFINING
TERM; AND PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. AMENDATORY Section 8, Chapter 162, O.S.L.
1988, as amended by Section 5, Chapter 258, O.S.L. 1988 (68 O.S.
Supp. 1990, Section 2808), is amended to read as follows:

Section 2808. A. The term "public service corporation", as
used in the Ad Valorem Tax Code, Section 2801 et seq. of this title,
shall include all transportation companies, transmission companies,
passenger or freight companies, all gas, electric, light, heat and
power companies and all waterworks and water power companies, and
all persons authorized to exercise the right of eminent domain or to
use or occupy any right-of-way, street, alley, or public highway,
along, over or under the same in a manner not permitted to the
general public.

B. As used in the Ad Valorem Tax Code the term "transportation company" shall include any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a ~~railroad,~~ street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, ~~all air carriers, as defined under federal law, of scheduled passenger service and/or freight,~~ and any other company, trustee, or person in any way engaged in such business as a common carrier, other than those otherwise defined herein.

C. The term "passenger or freight company" shall include any railroad or air carrier of scheduled passenger and/or freight service, as defined under federal law.

D. The term "transmission company" shall include any company, corporation, trustee, receiver, or other person owning, leasing or operating for hire any telegraph or telephone line or radio broadcasting system.

~~D.~~ E. The term "person" as used in the Ad Valorem Tax Code shall include individuals, partnerships, associations, and corporations in the singular as well as plural number.

~~E.~~ F. As used in the Ad Valorem Tax Code, the terms "transmission company" and "public service corporation" shall not be construed to include cable television companies.

SECTION 2. This act shall become effective January 1, 1992.

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