STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1670 By: Toure

AS INTRODUCED

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 1803, which relates to tax levied on rural electric cooperatives; providing exception to in lieu of tax; amending 68 O.S. 1991, Section 2805, which relates to fees or taxes levied in lieu of ad valorem tax; deleting reference to certain in lieu of gross receipts tax; amending 68 O.S. 1991, Section 2808, which relates to definition of public service corporation, transmission company and person; modifying definition of public service corporation; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 1803, is amended to read as follows:

Section 1803. There is hereby levied on each Cooperative an annual tax which shall equal two percent (2%) of the gross receipts derived by it from the sale and distribution of electric energy during the calendar year. The tax hereby levied shall be payable monthly according to, and as and when the statements shall be made

as required in Section ~~2~~ 1802 of this ~~act~~ title. The tax so levied or so imposed shall, when paid as herein provided, be in full and in lieu of any and all other taxes, except ad valorem taxes, imposed by the state, counties, cities, towns, townships, school ~~district~~ districts, and other municipalities or political subdivisions of the state on the property of each such cooperative.

SECTION 2. AMENDATORY 68 O.S. 1991, Section 2805, is amended to read as follows:

Section 2805. The following fees or taxes levied by the provisions of the Oklahoma Statutes shall be in lieu of ad valorem tax, whether in lieu of real property tax, personal property tax, or both as provided by law:

1. The registration fees and taxes imposed upon aircraft by Section 251 et seq. of Title 3 of the Oklahoma Statutes;

2. Registration fees for motor vehicles as provided in Section 1103 of Title 47 of the Oklahoma Statutes, except as otherwise specifically provided;

3. The fee imposed upon transfers of used vehicles in lieu of the ad valorem tax upon inventories of used motor vehicles by Section 1137.1 of Title 47 of the Oklahoma Statutes;

4. The registration and license fees imposed upon vessels and motors pursuant to the Oklahoma Vessel and Motor Registration Act, Section 4001 et seq. of Title 63 of the Oklahoma Statutes;

5. The taxes levied upon the gross production of substances pursuant to Section 1001 of this title;

6. The taxes levied upon the gross production of substances pursuant to Section 1020 of this title;

7. ~~The tax imposed upon gross receipts pursuant to Section 1803 of this title;~~

~~8.~~ The tax imposed upon certain textile products pursuant to Section 2001 of this title;

~~9.~~ 8. The tax imposed upon certain freight cars pursuant to Section 2202 of this title;

~~10.~~ 9. The tax imposed on certain parts of the inventories, both new and used items, owned and/or possessed for sale by retailers of farm tractors and other equipment pursuant to Sections 1 through 4 of this act;

~~11.~~ 10. The tax imposed upon inventories of new vehicles and certain vessels pursuant to Section 5301 of this title; and

~~12.~~ 11. Such other fees or taxes as may be expressly provided by law to be in lieu of ad valorem taxation.

SECTION 3. AMENDATORY 68 O.S. 1991, Section 2808, is amended to read as follows:

Section 2808. As used in the Ad Valorem Tax Code:

A. ~~The term public~~ 1. "Public service corporation~~, as used in the Ad Valorem Tax Code, shall include~~" means all transportation companies, transmission companies, all gas, electric, light, heat and power companies, rural electric cooperatives 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~~ 2. "Transportation company ~~shall include~~" means 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~~.~~;

~~C. The term transmission~~ 3. "Transmission company ~~shall include~~" means any company, corporation, trustee, receiver, or other

person owning, leasing or operating for hire any telegraph or telephone line or radio broadcasting system~~.~~; and

~~D. The term person as used in the Ad Valorem Tax Code shall include~~ 4. "Person" means individuals, partnerships, associations, and corporations in the singular as well as plural number.

~~E.~~ B. 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 4. It being immediately necessary for the preservation of the public peace, health and safety, an emergency is hereby declared to exist, by reason whereof this act shall take effect and be in full force from and after its passage and approval.

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