

STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1675

By: Toure

AS INTRODUCED

An Act relating to revenue and taxation; amending 68

O.S. 1991, Section 2808, which relates to definition of public service corporation, transmission company and person; modifying definition to include cogeneration facilities; adding definition; and declaring an emergency.

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

SECTION 1. AMENDATORY 68 O.S. 1991, Section 2808, is amended to read as follows:

Section 2808. A. ~~The term public~~ As used in the Ad Valorem Tax Code:

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 ~~and,~~ all waterworks and water power companies, all cogeneration facilities, 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-;

~~D. The term person as used in the Ad Valorem Tax Code shall include~~

4. "Cogeneration facilities" means a facility which produces electric power and steam or forms of useful energy which are used for industrial, commercial, heating or cooling purposes; and

5. "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 2. 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.

45-1-5900

JAF