

STATE OF OKLAHOMA

1st Session of the 45th Legislature (1995)

HOUSE BILL NO. 1984

By: Hamilton of the House

and

Williams (Don) of the
Senate

AS INTRODUCED

An Act relating to revenue and taxation; amending 68
O.S. 1991, Section 2808, which relates to the Ad
Valorem Tax Code; modifying language; and providing
an effective date.

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 service corporation", as
used in the Ad Valorem Tax Code, shall include all transportation
companies, transmission 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.

C. 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. 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. 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 November 1, 1995.

45-1-6386

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