

ENROLLED HOUSE
BILL NO. 2647

By: Begley of the House

and

Wilkerson and Weedn of
the Senate

An Act relating to revenue and taxation; amending 68 O.S. 1991, Section 2808, as last amended by Section 1, Chapter 337, O.S.L. 1997 (68 O.S. Supp. 1997, Section 2808), which relates to definitions and certain property assessed by the State Board of Equalization; modifying definition; deleting requirement to assess certain property through certain year; amending 52 O.S. 1991, Section 8, which relates to filing plat and information with the Oklahoma Corporation Commission; modifying provisions relating to the filing of information with the Oklahoma Corporation Commission; 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, as last amended by Section 1, Chapter 337, O.S.L. 1997 (68 O.S. Supp. 1997, Section 2808), is amended to read as follows:

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

1. "Public service corporation" means:

- a. all transportation companies,
- b. all transmission companies,
- c. all gas, electric, light, heat and power companies ~~and,~~
- d. all waterworks and water power companies, ~~and~~
- e. 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, and
- f. all companies that own any of the following property:
 - (1) any pipeline property listed on plats that are filed with the Oklahoma Corporation Commission pursuant to the provisions of subsection A of Section 8 of Title 52 of the Oklahoma Statutes regardless of ownership of such properties, and
 - (2) any pipeline property which is assessed or regulated by the Federal Energy Regulatory Commission on the first day of the calendar year for which the assessment is made.

However, any person defined as a public service corporation solely due to the provisions of this subparagraph shall only be considered to be a public service corporation to the extent of the property described in this subparagraph;

2. "Transportation company" means any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, and any other company, trustee, or person in any way engaged in such business as a common carrier. As used in the Ad Valorem Tax Code, the term "transportation company" shall not include any railroad or any air carrier. However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation;

3. "Transmission company" 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

4. "Person" means individuals, partnerships, associations, and corporations in the singular as well as plural number.

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

~~C. Any real or personal property used by any company, corporation, trustee, receiver, or other person owning, leasing, or operating for hire any pipeline or oil or gas gathering system which was assessed by the State Board of Equalization after January 1, 1997, shall continue to be assessed by the State Board of Equalization through ad valorem tax year 1998.~~

SECTION 2. AMENDATORY 52 O.S. 1991, Section 8, is amended to read as follows:

Section 8. A. Before any gas pipeline corporation shall acquire any right-of-way, or exercise the right of eminent domain within this state, or construct any pipelines for the transportation of gas, it shall file in the office of the Corporation Commission a plat showing in detail the points in this state between which and the route along which its trunk line is proposed to be constructed, the intended size and capacity thereof, and the location and capacity of all pumping stations, gate valves, check valves and connections of all kinds on ~~said the trunk lines; and upon.~~

B. Upon the demand of the Corporation Commission ~~it,~~ a gas pipeline corporation shall file a plat showing in detail all the lines owned or operated by it, with full information as to their capacity and size, location and capacity of its pumping station, gate valves, check valves and connections of all kinds in existence.

SECTION 3. This act shall become effective January 1, 1999.

Passed the House of Representatives the 28th day of May, 1998.

Speaker

of the House of
Representatives

Passed the Senate the 28th day of May, 1998.

President

of the Senate