

1 STATE OF OKLAHOMA

2 2nd Session of the 51st Legislature (2008)

3 HOUSE BILL 3218

By: Jett

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5  
6 AS INTRODUCED

7 An Act relating to telecommunications; creating a tax  
8 credit for cellular tower construction; specifying  
9 amount; permitting certain leases of public lands;  
10 providing for codification; providing for  
11 noncodification; and providing an effective date.

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

13 SECTION 1. NEW LAW A new section of law to be codified  
14 in the Oklahoma Statutes as Section 2357.105 of Title 68, unless  
15 there is created a duplication in numbering, reads as follows:

16 A. For tax years beginning after December 31, 2008, there shall  
17 be allowed against the tax imposed by Section 2355 of Title 68 of  
18 the Oklahoma Statutes, a credit for investment in the construction  
19 of a cellular telephone tower in this state that provides coverage  
20 to any rural area of this state that is without cell-phone coverage  
21 at the time the tower is constructed.

22 B. The credit is to be calculated as follows:

23 1. Fifty percent (50%) of the investment if the tower provides  
24 coverage to a rural area in this state;

1           2. Seventy-five percent (75%) of the investment if the tower  
2 provides coverage to a school; and

3           3. One hundred percent (100%) of the investment if the tower  
4 provides coverage to a hospital.

5           C. If the amount of an income tax credit allowed pursuant to  
6 the provisions of this section exceeds the amount of income taxes  
7 due for the year in which the credit is granted, the amount of the  
8 credit not used may be carried forward for a period not to exceed  
9 four (4) years.

10          D. The tax credit authorized by this section shall not be  
11 transferable.

12          E. The Oklahoma Tax Commission shall have the authority to  
13 prescribe forms and promulgate rules for purposes of claiming the  
14 credit authorized by this section.

15          SECTION 2.        NEW LAW        A new section of law not to be  
16 codified in the Oklahoma Statutes reads as follows:

17          Except as otherwise provided by law, the Commissioners of the  
18 Land Office may lease, for the purpose of establishing wireless  
19 telecommunication towers and equipment, any of the school or other  
20 lands owned by the State of Oklahoma, at a fair market rate.

21          Proceeds from the leases shall be appropriated to the political  
22 subdivision including, but not limited to, cities, counties, and  
23 school districts, that is in direct control of the land. For the  
24 purposes of this section, the Commissioners of the Land Office may

1 approve leases negotiated by a political subdivision with a wireless  
2 telecommunications company pertaining to the land under the control  
3 of the political subdivision.

4 SECTION 3. This act shall become effective January 1, 2009.

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