

1 STATE OF OKLAHOMA

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

3 SENATE BILL 1628

By: Schulz

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5
6 AS INTRODUCED

7 An Act relating to revenue and taxation; amending 68
8 O.S. 2001, Section 2808, which relates to ad valorem
9 tax; modifying definition; providing exclusion to
10 certain definitions; and providing an effective date.

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

12 SECTION 1. AMENDATORY 68 O.S. 2001, Section 2808, is
13 amended to read as follows:

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

15 1. "Public service corporation" means all transportation
16 companies, transmission companies, all gas, electric, light, heat
17 and power companies and all waterworks and water power companies,
18 and all persons authorized to exercise the right of eminent domain
19 or to use or occupy any right-of-way, street, alley, or public
20 highway, along, over or under the same in a manner not permitted to
21 the general public, except as provided in subsection B of this
22 section;

23 2. "Transportation company" means any company, corporation,
24 trustee, receiver, or any other person owning, leasing or operating

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

9 3. "Transmission company" means any company, corporation,
10 trustee, receiver, or other person owning, leasing or operating for
11 hire any telegraph or telephone line or radio broadcasting system;
12 and

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

15 B. As used in the Ad Valorem Tax Code, "transmission company"
16 and "public service corporation" shall not be construed to include
17 cable television companies or entities which are described by the
18 North American Industry Classification System No. 221119 and which
19 are solely engaged in power generation by means of wind.

20 C. Any real or personal property used by any company,
21 corporation, trustee, receiver, or other person owning, leasing, or
22 operating for hire any pipeline or oil or gas gathering system which
23 was assessed by the State Board of Equalization after January 1,
24

1 1997, shall continue to be assessed by the State Board of
2 Equalization through ad valorem tax year 1998.

3 SECTION 2. This act shall become effective January 1, 2009.
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