

STATE OF OKLAHOMA

2nd Session of the 57th Legislature (2020)

COMMITTEE SUBSTITUTE
FOR
SENATE BILL NO. 1563

By: Hall

COMMITTEE SUBSTITUTE

An Act relating to ad valorem tax; amending 68 O.S. 2011, Section 2808, which relates to definition of property types; adding definition; construing terms to exclude specified entity types; and providing an effective date.

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

SECTION 1. AMENDATORY 68 O.S. 2011, Section 2808, is amended to read as follows:

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

1. "Public service corporation" means 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;

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

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

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

16 5. "Video services provider" means a subclass of public service
17 corporations consisting of any public service corporation offering
18 video programming services; ~~and~~

19 6. "Video programming" shall have the same meaning as set forth
20 in 47 U.S.C., Section 522(20); and

21 7. "Fixed wireless Internet service provider" means an entity
22 that offers access to the Internet through a stationary fixed point-
23 to-point connection and that may require a direct line of sight

1 between the provider's wireless transmitter and its end-user
2 consumer's receiver.

3 B. As used in the Ad Valorem Tax Code, "transmission company"
4 and "public service corporation" shall not be construed to include
5 cable television companies or fixed wireless Internet service
6 providers.

7 C. Any real or personal property used by any company,
8 corporation, trustee, receiver, or other person owning, leasing, or
9 operating for hire any pipeline or oil or gas gathering system which
10 was assessed by the State Board of Equalization after January 1,
11 1997, shall continue to be assessed by the State Board of
12 Equalization through ad valorem tax year 1998.

13 SECTION 2. This act shall become effective January 1, 2021.

14
15 57-2-3869 JCR 2/21/2020 4:13:27 PM
16
17
18
19
20
21
22
23
24
25