

COMMITTEE AMENDMENT

HOUSE OF REPRESENTATIVES

State of Oklahoma

SPEAKER:

CHAIR:

I move to amend SB593 _____
Of the printed Bill
Page _____ Section _____ Lines _____
Of the Engrossed Bill

By striking the Title, the Enacting Clause, the entire bill, and by
inserting in lieu thereof the following language:

AMEND TITLE TO CONFORM TO AMENDMENTS

Amendment submitted by: Jon Echols

Adopted: _____

Reading Clerk

1 PROPOSED COMMITTEE
2 SUBSTITUTE FOR
3 ENGROSSED SENATE
4 BILL NO. 593

By: Thompson of the Senate

and

Echols of the House

PROPOSED COMMITTEE SUBSTITUTE

8 An Act relating to revenue and taxation; amending 68
9 O.S. 2021, Section 2808, which relates to the Ad
10 Valorem Tax Code; defining term; clarifying
11 definition; providing an effective date; and
12 declaring an emergency.

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

13 SECTION 1. AMENDATORY 68 O.S. 2021, Section 2808, is
14 amended to read as follows:

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

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

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

14 5. "Video services provider" means a subclass of public service
15 corporations consisting of any public service corporation offering
16 video programming services;

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

19 7. "Fixed wireless broadband Internet service provider" means
20 an entity that solely offers access to the Internet through a
21 stationary fixed point-to-point connection often requiring direct
22 line of sight between the provider's wireless transmitter and its
23 end-user consumer's receiver; and

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1 8. "Satellite Internet service provider" means an entity that
2 offers access to the Internet through a connection from one or more
3 satellites to its end-user customer's receiver.

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

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

14 SECTION 2. This act shall become effective July 1, 2022.

15 SECTION 3. It being immediately necessary for the preservation
16 of the public peace, health or safety, an emergency is hereby
17 declared to exist, by reason whereof this act shall take effect and
18 be in full force from and after its passage and approval.

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20 58-2-11393 AQH 04/18/22
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