

STATE OF OKLAHOMA

1st Session of the 58th Legislature (2021)

COMMITTEE SUBSTITUTE  
FOR

HOUSE BILL NO. 2297

By: Roberts (Dustin)

COMMITTEE SUBSTITUTE

[ revenue and taxation - Ad Valorem Tax Code - fixed  
wireless broadband Internet service provider -  
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 broadband Internet service provider" means  
22 an entity that solely offers access to the Internet through a  
23 stationary fixed point-to-point connection often requiring direct  
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1 line of sight between the provider's wireless transmitter and its  
2 end-user 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 broadband Internet  
6 service 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 November 1, 2021.

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