

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 COMMITTEE SUBSTITUTE

4 FOR ENGROSSED

SENATE BILL NO. 593

By: Thompson of the Senate

5 and

6 Echols of the House

7
8
9 COMMITTEE SUBSTITUTE

10 [revenue and taxation - Ad Valorem Tax Code -

11 effective date -

12 emergency]

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

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

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

19 1. "Public service corporation" means all transportation
20 companies, transmission companies, all gas, electric, light, heat
21 and power companies and all waterworks and water power companies,
22 and all persons authorized to exercise the right of eminent domain
23 or to use or occupy any right-of-way, street, alley, or public
24

1 highway, along, over or under the same in a manner not permitted to
2 the general public;

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

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

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

18 5. "Video services provider" means a subclass of public service
19 corporations consisting of any public service corporation offering
20 video programming services;

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

23 7. "Fixed wireless broadband Internet service provider" means
24 an entity that solely offers access to the Internet through a

1 stationary fixed point-to-point connection often requiring direct
2 line of sight between the provider's wireless transmitter and its
3 end-user consumer's receiver; and

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

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

11 C. Any real or personal property used by any company,
12 corporation, trustee, receiver, or other person owning, leasing, or
13 operating for hire any pipeline or oil or gas gathering system which
14 was assessed by the State Board of Equalization after January 1,
15 1997, shall continue to be assessed by the State Board of
16 Equalization through ad valorem tax year 1998.

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

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

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23 58-2-11427 JM 04/21/22
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