

1 ENGROSSED HOUSE
2 BILL NO. 3082

By: Bashore of the House

3 and

4 Montgomery of the Senate

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6
7 [revenue and taxation - Ad Valorem Tax Code -
8 modifying certain prohibition - effective date]
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12 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. "Cooperative broadband service providers" means wholly owned
2 subsidiaries or affiliate entities of a cooperative organized under
3 the Rural Electric Cooperative Act, Section 437 et seq. of Title 18
4 of the Oklahoma Statutes, that offer broadband-based services
5 including Internet access, Voice over Internet Protocol, and
6 Internet Protocol television, to end-user consumers.

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

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

18 SECTION 2. This act shall become effective January 1, 2023.

1 Passed the House of Representatives the 24th day of March, 2022.

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4 Presiding Officer of the House
of Representatives

5 Passed the Senate the ____ day of _____, 2022.

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9 Presiding Officer of the Senate