## SENATE CHAMBER STATE OF OKLAHOMA DISPOSITION No. FLOOR AMENDMENT COMMITTEE AMENDMENT (Date) I move to amend House Bill No. 2777, by the attached floor substitute (Request #3861) for the title, enacting clause and entire body of the measure. Submitted by Senator Montgome I hereby grant permission for the floor substitute to be adopted Senatar Rader, Chair (required) Senator Kirt Scill Senato ator Montgomery Senator Hall Senator Rosino Senator Hicks Senator Simpson Senator Jett Senator Thompson Senator Kidd Senator Treat, President Pro Tempore Senator McCortney, Majority Floor Leader Note: Finance committee majority requires six (6) members' signatures. Montgomery-QD-FS2-HB2777 4/25/2022 3:58 PM

(Floor Amendments Only)	Date and Time Filed:	4-25-	22 5:07pm KM
Untimely	Amendment Cycle Extended		

1	STATE OF OKLAHOMA			
2	2nd Session of the 58th Legislature (2022)			
3	FLOOR SUBSTITUTE			
4	FOR ENGROSSEDHOUSE BILL NO. 2777By: Pfeiffer of the House			
5	and			
6	Montgomery of the Senate			
7				
8				
9	FLOOR SUBSTITUTE			
10	[ Ad Valorem Tax Code - modifying definition - effective date ]			
11				
12				
13	BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:			
14	SECTION 1. AMENDATORY 68 O.S. 2021, Section 2808, is			
15	amended to read as follows:			
16	Section 2808. A. As used in the Ad Valorem Tax Code:			
17	1. "Public service corporation" means all transportation			
18	companies, transmission companies, all gas, electric, light, heat			
19	and power companies and all waterworks and water power companies,			
20	and all persons authorized to exercise the right of eminent domain			
21	or to use or occupy any right-of-way, street, alley, or public			
22	highway, along, over or under the same in a manner not permitted to			
23	the general public, all pipeline transportation companies defined or			
24	classified in the NAICS Manual under Industry Subsector 486, all			

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1 wind electric power generation companies defined or classified in 2 the NAICS Manual under Industry No. 221115, and all companies 3 primarily engaged in the manufacturing of batteries for electric 4 vehicles defined or classified in the NAICS Manual under Industry 5 No. 335910;

2. "Transportation company" means any company, corporation, 6 trustee, receiver, or any other person owning, leasing or operating 7 for hire, a street railway, canal, steamboat line, and also any 8 9 sleeping car company, parlor car company and express company, and any other company, trustee, or person in any way engaged in such 10 business as a common carrier. As used in the Ad Valorem Tax Code, 11 the term "transportation company" shall not include any railroad or 12 any air carrier. However, all railroad and air carrier property 13 shall continue to be valued and assessed by the State Board of 14 Equalization for purposes of ad valorem taxation; 15

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

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

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

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

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

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

12 C. Any real or personal property used by any company, 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 and on and after the 17 effective date of this act. 18 SECTION 2. This act shall become effective January 1, 2023. 19 20 4/25/2022 5:56:30 PM 58-2-3861 QD 21 22 23

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