

1 **SENATE FLOOR VERSION**

2 February 25, 2020

3 COMMITTEE SUBSTITUTE
4 FOR

5 SENATE BILL NO. 1563

6 By: Hall

7 [ad valorem tax - property types -effective date]
8
9

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

11 SECTION 1. AMENDATORY 68 O.S. 2011, Section 2808, is
12 amended to read as follows:

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

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

21 2. "Transportation company" means any company, corporation,
22 trustee, receiver, or any other person owning, leasing or operating
23 for hire, a street railway, canal, steamboat line, and also any
24 sleeping car company, parlor car company and express company, and

1 any other company, trustee, or person in any way engaged in such
2 business as a common carrier. As used in the Ad Valorem Tax Code,
3 the term "transportation company" shall not include any railroad or
4 any air carrier. However, all railroad and air carrier property
5 shall continue to be valued and assessed by the State Board of
6 Equalization for purposes of ad valorem taxation;

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

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

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

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

17 7. "Fixed wireless Internet service provider" means an entity
18 that offers access to the Internet through a stationary fixed point-
19 to-point connection and that may require a direct line of sight
20 between the provider's wireless transmitter and its end-user
21 consumer's receiver.

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

3 C. Any real or personal property used by any company,
4 corporation, trustee, receiver, or other person owning, leasing, or
5 operating for hire any pipeline or oil or gas gathering system which
6 was assessed by the State Board of Equalization after January 1,
7 1997, shall continue to be assessed by the State Board of
8 Equalization through ad valorem tax year 1998.

9 SECTION 2. This act shall become effective January 1, 2021.

10 COMMITTEE REPORT BY: COMMITTEE ON FINANCE
11 February 25, 2020 - DO PASS AS AMENDED
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