

1 STATE OF OKLAHOMA

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

3 COMMITTEE SUBSTITUTE  
4 FOR

5 SENATE BILL NO. 1267

6 By: Bergstrom

7 COMMITTEE SUBSTITUTE

8 An Act relating to classification for taxation;  
9 amending 68 O.S. 2021, Section 2808, which relates to  
10 the Ad Valorem Tax Code; defining term; modifying  
11 certain prohibition to include certain entities  
12 within meaning of term; deleting obsolete language;  
13 and providing an effective date.

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

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

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

18 1. "Public service corporation" means all transportation  
19 companies, transmission companies, all gas, electric, light, heat  
20 and power companies and all waterworks and water power companies,  
21 and all persons authorized to exercise the right of eminent domain  
22 or to use or occupy any right-of-way, street, alley, or public  
23 highway, along, over or under the same in a manner not permitted to  
24 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;

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; and

3 8. "Cooperative broadband service providers" means wholly owned  
4 subsidiaries or affiliate entities of a cooperative organized under  
5 the Rural Electric Cooperative Act, Section 437 et seq. of Title 18  
6 of the Oklahoma Statutes, that offer broadband-based services  
7 including Internet access, Voice over Internet Protocol, and  
8 Internet Protocol television, to end-user consumers.

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

14 ~~C. Any real or personal property used by any company,~~  
15 ~~corporation, trustee, receiver, or other person owning, leasing, or~~  
16 ~~operating for hire any pipeline or oil or gas gathering system which~~  
17 ~~was assessed by the State Board of Equalization after January 1,~~  
18 ~~1997, shall continue to be assessed by the State Board of~~  
19 ~~Equalization through ad valorem tax year 1998.~~

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

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