

An Act

ENROLLED HOUSE
BILL NO. 2297

By: Roberts (Dustin) and Miller
of the House

and

Hall of the Senate

An Act relating to revenue and taxation; amending 68 O.S. 2011, Section 2808, which relates to the Ad Valorem Tax Code; modifying definitions; providing definition of fixed wireless broadband Internet service provider; and providing an effective date.

SUBJECT: Revenue and taxation

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

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

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

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

2. "Transportation company" means any company, corporation, trustee, receiver, or any other person owning, leasing or operating for hire, a street railway, canal, steamboat line, and also any sleeping car company, parlor car company and express company, and any other company, trustee, or person in any way engaged in such business as a common carrier. As used in the Ad Valorem Tax Code,

the term "transportation company" shall not include any railroad or any air carrier. However, all railroad and air carrier property shall continue to be valued and assessed by the State Board of Equalization for purposes of ad valorem taxation;

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;

4. "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; ~~and~~

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.

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

SECTION 2. This act shall become effective November 1, 2021.

Passed the House of Representatives the 8th day of March, 2021.

Presiding Officer of the House
of Representatives

Passed the Senate the 19th day of April, 2021.

Presiding Officer of the Senate

OFFICE OF THE GOVERNOR

Received by the Office of the Governor this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____

Approved by the Governor of the State of Oklahoma this _____

day of _____, 20_____, at _____ o'clock _____ M.

Governor of the State of Oklahoma

OFFICE OF THE SECRETARY OF STATE

Received by the Office of the Secretary of State this _____

day of _____, 20_____, at _____ o'clock _____ M.

By: _____