

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

SENATE BILL 1003

4  
5 By: Senator Teague  
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## For An Act To Be Entitled

8  
9 AN ACT TO ELIMINATE INTANGIBLES FROM THE AD  
10 VALOREM TAX ASSESSMENTS OF TELECOMMUNICATIONS  
11 PROVIDERS AND PROVIDERS OF COMMERCIAL MOBILE  
12 SERVICE; AND FOR OTHER PURPOSES.  
13

## Subtitle

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16 TO ELIMINATE INTANGIBLES FROM THE AD  
17 VALOREM TAX ASSESSMENTS OF COMMERCIAL  
18 MOBILE SERVICE PROVIDERS.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-26-1606(b), concerning the valuation of  
24 the real and personal property of persons, firms, companies, copartnerships,  
25 associations, and corporations defined in § 26-26-1601 for ad valorem tax  
26 purposes by the Tax Division of the Arkansas Public Service Commission, is  
27 amended to read as follows:

28 (b)(1) The division shall ascertain the value of all property,  
29 tangible and intangible, including good will, easements, and franchises,  
30 except the right to be a corporation, it being the purpose of this subchapter  
31 to include in the valuation every element that adds value to the property.

32 (2)(A) However, intangible property is exempt for and shall not  
33 be included by the division in the valuation and assessment of a provider of  
34 commercial mobile service that has deployed broadband technology and  
35 infrastructure to provide broadband service.

36 (B) As used in this subsection:



1                   (i) "Broadband service" means service used to  
2 provide Internet access to residents of this state at a minimum rate of three  
3 hundred eighty-four kilobits per second (384kbps) for either uploading or  
4 downloading information; and

5                   (ii) "Commercial mobile service" means the same as  
6 defined in § 23-17-403.

7                   (C) A commercial mobile service provider claiming the  
8 exemption in this subdivision (b)(2) for a tax year shall submit a report of  
9 the applicable tax year's cost of broadband deployment to the division.

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11           SECTION 2. Do Not Codify. Applicability. This act applies to a  
12 commercial mobile service provider that deploys broadband technology and  
13 infrastructure on or after July 1, 2009.