

HOUSE  
AMENDMENT

THIS AMENDMENT  
ADOPTED

GOOD/DOWNEY  
APRIL 28, 2022

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CLERK OF THE HOUSE

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REP. G.M. SMITH PROPOSES THE FOLLOWING AMENDMENT  
No. TO S. 233 (COUNCIL\DG\233C005.NBD.DG22):

REFERENCE IS TO PRINTER'S DATE 3/1/22-S.

**AMEND THE BILL, AS AND IF AMENDED, BY  
STRIKING ALL AFTER THE ENACTING WORDS AND  
INSERTING:**

**/ SECTION 1. SECTION 12-37-220(B)(10) OF  
THE 1976 CODE IS AMENDED TO READ:**

**“(10)(A) NOTWITHSTANDING ANY OTHER  
PROVISIONS OF LAW, THE PROPERTY OF  
TELEPHONE COMPANIES AND RURAL TELEPHONE  
COOPERATIVES OPERATING IN THIS STATE USED  
IN PROVIDING RURAL TELEPHONE SERVICE,**

**WHICH WAS EXEMPT FROM PROPERTY TAXATION AS OF DECEMBER 31, 1973, SHALL BE EXEMPT FROM SUCH PROPERTY TAXATION; PROVIDED, HOWEVER, THAT THE AMOUNT OF PROPERTY SUBJECT TO AD VALOREM TAXATION OF ANY SUCH COMPANY OR COOPERATIVE IN ANY TAX DISTRICT SHALL NOT BE LESS THAN THE NET AMOUNT TO WHICH THE TAX MILLAGE WAS APPLIED FOR THE YEAR ENDING DECEMBER 31, 1973. ANY PROPERTY IN ANY TAX DISTRICT ADDED AFTER DECEMBER 31, 1973, SHALL LIKEWISE BE EXEMPT FROM PROPERTY TAXATION IN THE PROPORTION THAT THE EXEMPT PROPERTY OF SUCH COMPANY OR COOPERATIVE AS OF DECEMBER 31, 1973, IN THAT TAX DISTRICT WAS TO THE TOTAL PROPERTY OF SUCH COMPANY OR COOPERATIVE AS OF DECEMBER 31, 1973, IN THAT TAX DISTRICT;**

**(B) THE EXEMPTION AUTHORIZED BY SUBITEM (A) APPLIES TO ALL SUCH PROPERTY OF TELEPHONE COMPANIES AND RURAL TELEPHONE COOPERATIVES OPERATING IN THIS STATE USED**

**IN PROVIDING TELEPHONE SERVICE, AS DEFINED  
IN SECTION 33-46-20, IN RURAL AREAS,  
INCLUDING MIXED-USE PROPERTY, WITHOUT  
REGARD TO:**

**(I) THE EXTENT TO WHICH SUCH  
PROPERTY IS USED IN PROVIDING SERVICES IN  
ADDITION TO TELEPHONE SERVICE IN RURAL  
AREAS; AND**

**(II) THE TECHNOLOGY USED  
INCLUDING, BUT NOT LIMITED TO, THE PROVISION  
OF BROADBAND OVER A HIGH-SPEED INTERNET  
CONNECTION THAT ALLOWS THE CUSTOMER TO  
ACCESS BASIC VOICE GRADE LOCAL SERVICE  
FROM THE VOICE PROVIDER OF THE CUSTOMER'S  
CHOICE;”**

**SECTION 2. THIS ACT TAKES EFFECT UPON  
APPROVAL BY THE GOVERNOR AND APPLIES TO  
PROPERTY TAX YEARS BEGINNING AFTER 2021. /**

**RENUMBER SECTIONS TO CONFORM.  
AMEND TITLE TO CONFORM.**