

Oklahoma Court of Civil Appeals Rules Cable Television Companies Are Not Public Service Corporations or Transmission Companies under Oklahoma Ad Valorem Tax Law

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In a major victory for cable television companies, the Court of Civil Appeals for the State of Oklahoma has held that Cable One, a cable television company operating in Oklahoma, does not meet the statutory definition of a transmission company and thus is not subject to central assessment. This ruling will result in substantial tax savings for Cable One and establishes an important precedent on an issue that arises in other states as well.

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