

Or. Admin. r. 150-308.515(1)(h)

Oregon Administrative Rules Compilation [Currentness](#)

Chapter 150. Department of Revenue

▢ Division 308. Assessment of Property for Taxation

➔ **150-308.515(1)(h) Communication Companies**

(1) Companies engaged in communication business or service include cable companies and internet service provider companies.

(2) “Cable Companies” engage in a variety of communication activities, such as providing television programming, radio programming, high speed internet access, or telecommunications services.

(3) “Internet Service Providers” (ISPs), also referred to as Internet Access Providers (IAPs), provide internet access for a fee.

(4) Cable companies and ISPs provide communication services via radio frequency signals transmitted through fixed optical fibers, coaxial cables (used in the transmission of high frequency signals) or satellite. These services may be wired or wireless and are provided to customers via a network system of property that typically cover multiple counties, states or countries.

Stat. Auth.: [ORS 305.100](#), [308.655](#)

Stats. Implemented: [ORS 308.515](#)

Hist.: REV 18-2008, f. 12-26-08, cert. ef. 1-1-09

OAR 150-308.515(1)(h), OR ADC 150-308.515(1)(h)

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