

**433.4A Competitive long distance telephone company property.**

For assessment years beginning before January 1, 2022, the director of revenue shall assess the property of a long distance telephone company, as defined in [section 476.1D, subsection 10](#), Code 2018, previously classified by the utilities board as a competitive long distance telephone company under [section 476.1D, subsection 10](#), Code 2018, which property is first assessed for taxation in this state on or after January 1, 1996, in the same manner as all other property assessed as commercial property by the local assessor under [chapters 427, 427A, 427B, 428, and 441](#).

[2019 Acts, ch 152, §42 – 44](#)