

**79-3109d. Definitions.** When used in this act the following terms shall have the meanings ascribed to them in this section:

(a) "Money" means gold and silver coin, United States treasury notes, and other forms of currency in common use;

(b) "notes and other evidence of debt" means certificates evidencing shares of stock otherwise taxable to the owner or holder, notes, bonds, debentures, claims secured by deed, liquidated claims and demands for money, accounts receivable, and all written instruments, contracts or other writings evidencing, calling for, fixing or showing a fixed obligation, determined or determinable, at present or in the future, in favor of the holder thereof. Notes and other evidence of debt shall not mean oil or gas leases or any interests created thereby or arising therefrom, any royalty interests in oil or gas or notes secured by mortgages on real estate.

**History:** L. 1982, ch. 407, § 3; May 13.