File No. 4882 Continued.

OPINION.

in the letter of the Deputy Comptroller, dated June 9, 1906, relating to the statement to be furnished the Comptroller's office by the Maryland Telephone and Telegraph Company, in the matter of the gross receipts of said Company up to January 1, 1906.

3617

Section 3 of Ordinance No. 76, approved May 18, 1904, simply provides in substance that the Telephone and Telegraph Company shall pay annually to the City one and one-half per cent. of the gross receipts of the Telephone Company derived from the business of supplying electricity for lighting, heating or power purposes by means of wires or cables, within the limits of the city. It'seems to me that, strictly speaking, all the Company is bound to do, therefore, is to furnish to the City a statement of the aggregate amount of its gross receipts derived from its business, subject to the franchise tax of one and onehalf per cent. On this amount, of course, the tax of one and one-half per cent. can be readily computed.

3618

Of course it is desirable, from the City's standpoint, that the statement shall be as full as possible, and I think the Company ought not to hesitate to furnish a reasonably full statement. But perhaps the requirement of the Comptroller is a little too exacting. The law in connection with the park Tax does not call for any minute detailed statement, and the ordinance in question is silent on the subject.

3619

It is to be noted that the Company holds itself ready and willing to allow its books to be inspected by any duly accredited representative of the Comptroller's office, and this offer should be availed of by the Comptroller if he has any reason to think that the purported amount of gross receipts is not correct, or if he desires, for his own purposes, to have a more complete statement.

In my opinion, therefore, the Comptroller should moderate his demands and endeavor to secure from the Company as full a statement as they are willing to furnish, bearing in mind that the Company is under no legal obligation to do more than furnish the total amount of gross receipts.

We. f truly yours,

(Signed) Edgar Allan Poe, Deputy City Solicitor.