

time to time by resolution after public hearing, to provide generally for submission of reports, payment of tax, interest and penalties, and inspection and maintenance of records.

*Be It Enacted by the County Council for Montgomery County, Maryland, that—*

SEC. 1. Section 84-34, title "Telephone Tax," is hereby added to Chapter 84, title "Finance and Taxation," of the Montgomery County Code 1965, to follow immediately after Section 84-33, thereof, to read as follows:

84-34. Telephone Tax.

a. There is hereby levied and imposed a tax upon every person, owning telephone lines for the reception, transmission or communication of messages by telephone, or who lets, licenses, or sells telephonic communications in Montgomery County, Maryland, after July 1, 1971, at a rate of .003 dollars for each telephone message unit processed and chargeable to customers in Montgomery County and a rate of forty cents (\$.40) per month for each main station provided or furnished to customers in Montgomery County during said month. The Council may by resolution adopted after advertisement and public hearing made and held in accordance with the provisions of subsection (c) of Section 2-129 of this Code, from time to time, revise, amend, increase or decrease the foregoing rates. The tax hereby levied and imposed shall be the cumulative total established by said rates and shall be paid by every person owning telephone equipment or providing telephone service and such person shall be liable for the tax.

b. "Person" as used herein shall mean any individual, corporation, company, association, firm, co-partnership, or any group of individuals acting as a unit, and includes any trustee, receiver, assignee or personal representative thereof.

c. Every person owning telephone equipment or providing telephone service within Montgomery County shall pay the tax and shall report, upon such forms and set forth such information as the Director of Finance may prescribe. Such report and payment of said tax shall be made on or before the fifteenth day of each month, covering the immediate preceding calendar month. Any person owning telephone equipment or providing telephone service regularly throughout the year may, upon written application to, and with the consent of, the Director of Finance, make reports and remittances on a quarterly basis in lieu of the monthly basis hereinbefore provided. Such quarterly reports and remittances shall be made on or before the fifteenth day of April, July, October, and January in each year, and shall cover the three months immediately preceding the months in which reports and remittances are required.