

(II) HAS NOT ESTABLISHED A REASONABLE PAYMENT PLAN TO SATISFY THE DEBT.

(3) AN ELIGIBLE SUBSCRIBER MAY NOT BE DENIED SERVICE IF THE ELIGIBLE SUBSCRIBER HAS AN OUTSTANDING UNPAID NET TELEPHONE DEBT OF LESS THAN \$100 FOR PRIOR TELEPHONE SERVICE.

Article 81 -- Revenue and Taxes

131.

(A) Every taxpayer subject to the tax imposed by § 130 shall on or before the fifteenth day of March in each year make a report under oath of its president, treasurer or other proper officer, to the State Department of Assessments and Taxation showing its total receipts accruing from business done in this State for the year ending in the preceding 31st day of December, and the State Department of Assessments and Taxation shall file such report in its office, and on or before the first day of June next in each year preceding January 1st, 1955, and on or before the fifteenth day of April, in the year 1955 and each year thereafter calculate the State tax due from such taxpayer on its gross receipts aforesaid for such year, after crediting the amount paid with the declaration filed under § 130A, and transmit the amount of such State tax to the Comptroller of the Treasury, for collection and payment to the State Treasurer.

(B) (1) A TELEPHONE COMPANY SHALL RECEIVE A CREDIT AGAINST THE TAX IMPOSED BY SECTION 130 OF THIS ARTICLE FOR ALL APPLICABLE AND APPROVED FEDERAL AND STATE TARIFF CHARGES FOR TELEPHONE LIFELINE SERVICE NOT BILLED BY IT TO ITS ELIGIBLE SUBSCRIBERS PURSUANT TO ARTICLE 78, SECTION 26A, OF THE CODE.

(2) IN DETERMINING THE TAX DUE UNDER SECTION 130 OF THIS ARTICLE, A TELEPHONE COMPANY SHALL INCLUDE IN THE CALCULATION OF ITS GROSS RECEIPTS THE FULL AMOUNT OF THE APPLICABLE AND APPROVED FEDERAL AND STATE TARIFF CHARGES FOR TELEPHONE LIFELINE SERVICE WITHOUT THE DISCOUNTS PROVIDED FOR IN ARTICLE 78, SECTION 26A(B) 26A(C).

SECTION 2. AND BE IT FURTHER ENACTED, That the Public Service Commission shall report to the General Assembly at the commencement of the 1988 Session on the results of the introduction of telephone lifeline service and make such recommendations concerning any changes to the class of eligible customers, rates, term and conditions for telephone lifeline service as the Commission finds to be in the public interest and consistent with the purposes of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved May 28, 1985.
