Also in paragraph (1) of this subsection, the former phrase "in the case of public service corporations" is deleted as surplusage since this subtitle relates only to public service companies and since paragraph (3) of this subsection excludes activities outside the scope of business as a public service company.

Paragraph (2)(i) of this subsection is revised to include the enumerated earnings and receipts as "gross receipts", rather than as separately defined terms with the same meaning. This revision allows the use of a single defined term consistently throughout this subtitle.

Paragraph (3) of this subsection is revised to exclude activities not within the definition of "public service company", under subsection (c) of this section. This revision avoids the meaningless computation seemingly required under the second sentence of former Art. 81, § 129, which required gross receipts to "be computed separately" for "classes of business" subject to, or not subject to, the franchise tax. The revision also clarifies the excluded activities.

The third sentence of former Art. 81, § 129, which indicated that enactment of that section was not to be construed as allowing a different construction of former §§ 130 through 134 before that enactment, is deleted as surplusage.

Defined term: "Public service company" § 8-401

(C)   PUBLIC SERVICE COMPANY.

(1) "PUBLIC SERVICE COMPANY" MEANS A PERSON ENGAGED IN AN ELECTRIC, GAS, OIL PIPELINE, TELEGRAPH, OR TELEPHONE BUSINESS IN THE STATE.

(2) "PUBLIC SERVICE COMPANY" DOES NOT INCLUDE:

(I) A COUNTY; OR

(II) A MUNICIPAL CORPORATION.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language derived without substantive change from former Art. 81, § 130(a), as that subsection related to the different types of companies taxed under this subtitle. It is revised as a definition of "public service company", for clarity.

Paragraph (2) of this subsection is new language added to state expressly that a county or a municipal corporation is not subject to the tax.