

(C) OATH.

THE PRESIDENT, TREASURER, OR OTHER PROPER OFFICER OF A PUBLIC SERVICE COMPANY SHALL SIGN, UNDER OATH, ITS COMPLETED RETURN OR DECLARATION.

(D) ATTACHMENT TO RETURN.

A PUBLIC SERVICE COMPANY SHALL FILE WITH THE RETURN AN ATTACHMENT THAT STATES:

(1) THE LENGTH OF ITS LINES INSIDE AND OUTSIDE THE STATE; OR

(2) ANY OTHER INFORMATION THAT THE DEPARTMENT REQUIRES TO DETERMINE GROSS RECEIPTS DERIVED FROM BUSINESS IN THE STATE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 130A(a) and the first clause of (b), the first sentence of § 130(c), and the first clause of § 131(a).

In subsections (a) through (d) of this section, the defined term "public service company" is substituted for the former references to "[e]very taxpayer subject to the tax imposed by § 130", "every taxpayer subject to taxation under this subtitle", and "company subject to gross receipts tax", for clarity.

In subsections (a) and (d) of this section, the references to a "return" and an "attachment" are substituted for the former references to the duty to "report", for clarity.

In subsection (b) of this section, the requirement that the return be filed "with the Department" is added, for clarity.

Also in subsection (b) of this section, the former effective date "[f]or all taxable years beginning after June 30, 1976" is deleted as obsolete.

Defined terms: "Department" § 1-101
"Gross receipts" § 8-401
"Public service company" § 8-401
"Public service company franchise tax" § 1-101

8-405. TAX DETERMINATION BY DEPARTMENT.

(A) REQUIRED.