

8-404.

(a) Each public service company that, in a calendar year, has gross receipts derived from business in the State shall COMPLETE, UNDER OATH, AND file with the Department a public service company franchise tax return, on or before March 15th of the next year.

(b) Each public service company that reasonably expects its public service company franchise tax for a year to exceed \$1,000 shall COMPLETE, UNDER OATH, AND file with the Department a declaration of estimated tax, on or before June 1 of that year.

[(c) The president, treasurer, or other proper officer of a public service company shall sign, under oath, its completed return or declaration.]

[(d)] (C) 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.

9-308.

(a) Except as provided in subsection (b) of this section, each dealer, special fuel seller, or special fuel user shall COMPLETE, UNDER OATH, AND file with the Comptroller a motor fuel tax return:

(1) for each month in which the dealer, special fuel seller, or special fuel user sells or uses motor fuel in the State:

(i) by delivery, on or before the last day of the next month;

(ii) by mail postmarked at least 2 days before the last day of the next month; or

(iii) if, for cause, the Comptroller grants an extension, by delivery on or before the date that the Comptroller specifies; and

(2) if the Comptroller so requires, by regulation, on other dates for each month in which the dealer, special fuel seller, or special fuel user does not sell or deliver motor fuel.