

total water bill for each property. For any property connected to a sewerage system but not to a water system, the sewer service charge may be fixed on a flat rate basis which may vary depending on the number of occupants of a premises, the type of use or the number of fixtures on the premises connected to the sewerage system, or the sewer service charge may be calculated in accordance with the volume of sewage discharged by any premises as measured by a meter installed on the sewer connection by, and at the expense of, the Commission. In the schedule, the Commission may also provide equitable surcharges for industrial or chemical wastes discharged into a sewerage system which require special treatment different from the normal process of digesting organic wastes. The Commission may also include in the schedule special rates for charitable, religious or public institutions in the same manner and to the same extent as provided in Section 6-801 for water service charges. [All sewer service charges shall be added to and form a part of the water bills of all properties connected both to a water system and to a sewerage system.] Sewer service charges shall be collectible and enforceable in the same manner and to the same extent as is provided for water service charges by Section 6-801. Separate bills for sewer service charges shall be sent separately to all properties connected to a sewerage system only. The provisions of Section 6-801 with respect to the collection and enforcement of water bills apply to separate bills for sewer service charges, except for the provision with respect to the discontinuance of service in the event of delinquency.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 5, 1989.

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CHAPTER 171

(House Bill 215)

AN ACT concerning

Income Tax - Separate Accounting - Corporations

FOR the purpose of requiring corporations that use a certain accounting method to compute income and deductions solely allocable to Maryland when determining Maryland taxable income; providing for the application of this Act; and generally relating to the corporate income tax.

BY repealing and reenacting, with amendments,