

~~(H) FOR A PERSON PROVIDING A TELECOMMUNICATIONS SERVICE IN THE STATE, TOTAL REVENUE DERIVED FROM PROVIDING TELECOMMUNICATIONS SERVICES IN THE STATE.~~

(2) "Gross receipts" includes:

(i) gross or total earnings and total receipts;

(ii) for a telephone company, the full amount of approved and applicable federal and State tariff charges for telephone lifeline service without the discount provided by Article 78, § 26A(c) of the Code; and

(iii) for a telecommunications company providing interstate long distance telecommunications service, the gross charges from the sale of long distance telecommunications service that originates or terminates in the State and for which a charge is made to a service address located in the State, regardless of where the amount is billed or paid.

(3) "Gross receipts" does not include:

(i) any revenue that a public service company derives from an activity other than:

~~± an electric, gas, OR oil pipeline, telegraph, or telephone business; OR~~

~~± PROVIDING A TELECOMMUNICATIONS SERVICE;~~

(ii) net uncollectible revenue; [or]

(iii) gross charges from the sale by a public service company to another public service company subject to the tax imposed by this subtitle of:

1. a service or product for resale; or

2. natural gas or natural gas delivery service that is used by the other public service company in the generation of electricity; OR

(IV) GROSS CHARGES FROM THE SALE BY A PUBLIC SERVICE COMPANY OF:

~~± PREPAID TELEPHONE CALLING CARDS OR TELECOMMUNICATIONS SERVICE OBTAINED USING A PREPAID TELEPHONE CALLING CARD; OR~~

~~(4) NOTWITHSTANDING THE DEFINITION OF "TELECOMMUNICATIONS SERVICE" UNDER SUBSECTION (D) OF THIS SECTION, FOR CALENDAR YEARS 1998 AND 1999 ONLY, "GROSS RECEIPTS" DOES NOT INCLUDE GROSS CHARGES DERIVED FROM:~~

~~(1) A CUSTOM CALLING SERVICE PROVIDED IN CONNECTION WITH BASIC TELEPHONE SERVICE;~~