

~~SATELLITE SERVICE, SATELLITE MASTER ANTENNA TELEVISION SERVICE, OPEN VIDEO SERVICE, VIDEO DIALTONE SERVICE, AND ANY OTHER VIDEO PROGRAMMING SERVICE;~~

~~(VI) CELLULAR TELEPHONE, PERSONAL COMMUNICATIONS, AND OTHER MOBILE TELECOMMUNICATIONS SERVICE;~~

~~(VII) SPECIALIZED MOBILE RADIO AND PAGERS AND PAGING SERVICE; AND~~

~~(VIII) ANY OTHER FORM OF MOBILE COMMUNICATION.~~

~~(3) "TELECOMMUNICATIONS SERVICE" DOES NOT INCLUDE:~~

~~(I) NONVOICE SERVICES IN WHICH COMPUTER PROCESSING APPLICATIONS ARE USED TO ACT ON THE INFORMATION TO BE TRANSMITTED;~~

~~(II) CABLE SERVICE, AS DEFINED UNDER § 602 OF THE COMMUNICATIONS ACT OF 1934, AS AMENDED (47 U.S.C. 522), THAT IS PROVIDED BY A CABLE OPERATOR OVER A CABLE SYSTEM PURSUANT TO A FRANCHISE GRANTED BY A LOCAL GOVERNMENT; OR~~

~~(III) INTERNET ACCESS SERVICE BY WHICH A CONNECTION IS PROVIDED BETWEEN A COMPUTER AND THE INTERNET.~~

~~§ 402.~~

~~A franchise tax, measured by gross receipts, is imposed, for each calendar year, on each public service company doing business in the State.~~

~~§ 403.~~

~~(A) [The] FOR A PERSON ENGAGED IN AN ELECTRIC, GAS, OR OIL PIPELINE BUSINESS IN THE STATE, THE public service company franchise tax rate is 2% of gross receipts derived from AN ELECTRIC, GAS, OR OIL PIPELINE business in the State.~~

~~(B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, FOR A PERSON PROVIDING A TELECOMMUNICATIONS SERVICE IN THE STATE, THE PUBLIC SERVICE COMPANY FRANCHISE TAX RATE IS 5% OF GROSS RECEIPTS DERIVED FROM PROVIDING TELECOMMUNICATIONS SERVICE IN THE STATE.~~

~~(2) FOR CALENDAR YEARS BEFORE 2000, THE PUBLIC SERVICE COMPANY FRANCHISE TAX RATE FOR A PERSON PROVIDING TELECOMMUNICATIONS SERVICE IN THE STATE IS:~~

~~(I) 3% FOR CALENDAR YEAR 1998, AND~~

~~(II) 4% FOR CALENDAR YEAR 1999.~~