

(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, oil pipeline, telegraph, or telephone business;

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

(b-1) "Long distance telecommunications service" means telecommunications service for a telecommunication that does not originate and terminate in the same local calling area.

(c) (1) "Public service company" means a person engaged in an electric, gas, oil pipeline, telegraph, or telephone business in the State.

(2) "Public service company" does not include:

(i) a county;

(ii) a municipal corporation; or

(iii) a nonprofit electric cooperative.

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(a) In this subtitle the following words have the meanings indicated.

(b) (1) "Gross receipts" means:

(1) ~~FOR A PERSON ENGAGED IN AN ELECTRIC, GAS, OR OIL PIPELINE BUSINESS IN THE STATE, total operating revenue; AND~~