

~~(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:~~

~~1. an electric, gas, OR oil pipeline[, telegraph, or telephone] business; OR~~

~~2. 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 OF PREPAID TELEPHONE CALLING CARDS OR TELECOMMUNICATIONS SERVICE OBTAINED USING A PREPAID TELEPHONE CALLING CARD:~~

~~(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:~~

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

~~(ii) CELLULAR TELEPHONE, PERSONAL COMMUNICATIONS, OR OTHER MOBILE TELECOMMUNICATIONS SERVICE; OR~~

~~(iii) PAY-PER-VIEW TELEVISION SERVICE.~~