

~~(VII) 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.~~

~~8-402.~~

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

~~8-403.~~

~~(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.~~

~~8-409.~~

~~The public service company franchise tax with respect to gross receipts from [long distance] telecommunications service shall be added to and disclosed as an element of the [long distance telecommunications company's] PUBLIC SERVICE COMPANY'S charge to the customer for the service.~~

~~10-306.~~

~~(C) THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF THE CREDIT ALLOWED UNDER § 10-708 OF THIS TITLE FOR PROPERTY TAXES PAID ON OPERATING REAL PROPERTY BY A PUBLIC UTILITY THAT IS A TELECOMMUNICATIONS COMPANY, DETERMINED WITHOUT REGARD TO THE LIMITATION UNDER § 10-708(B) OF THIS TITLE.~~