

**Article - Tax - General**

1-101.

(s) (1) "Sales and use tax" means the tax imposed under Title 11 of this article.

(2) "SALES AND USE TAX" INCLUDES THE TAX IMPOSED ON THE USE OF CERTAIN ELECTRICITY UNDER § 11-1A-01 OF THIS ARTICLE.

8-401.

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

(B) "DELIVERED FOR FINAL CONSUMPTION" MEANS DELIVERED BY A PUBLIC SERVICE COMPANY IN ITS SERVICE AREA AS MEASURED AT THE CUSTOMER METER OR OTHER POINT OF FINAL DELIVERY.

[(b)](C) (1) "Gross receipts" means total operating revenue.

(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 § 8-201(c) of the Public Utility Companies Article; 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; OR

(ii) net uncollectible revenue;

(4) FOR A PUBLIC SERVICE COMPANY ENGAGED IN A TELEPHONE BUSINESS IN THE STATE, GROSS RECEIPTS DOES NOT INCLUDE:

~~(iii)~~ (I) gross charges from the sale by a THE 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~~