

~~(II) FOR USE IN RESIDENTIAL PROPERTY THAT CONTAINS NOT MORE THAN 4 UNITS, COOPERATIVE HOUSING, CONDOMINIUMS, OR OTHER SIMILAR RESIDENTIAL LIVING ARRANGEMENTS; OR~~

~~(III) FOR USE IN RESIDENTIAL PROPERTY THAT CONTAINS MORE THAN 4 UNITS IF THE SALE IS MADE DIRECTLY TO THE OCCUPANT OF THE PROPERTY OR DWELLING;~~

### Article - Tax - Property

1-101.

(u) (5) (ii) For a public utility [that is a telecommunications provider], "operating personal property" includes [the] cables, lines, poles, and towers [used to provide telecommunications services].

(AA-1) (1) "PUBLIC UTILITY" MEANS A COMPANY CLASSIFIED BY THE DEPARTMENT AS A PUBLIC UTILITY UNDER § 8-109 OF THIS ARTICLE.

(2) "PUBLIC UTILITY" INCLUDES:

- (I) AN ELECTRIC COMPANY;
- (II) A GAS COMPANY;
- (III) A PIPELINE COMPANY;
- (IV) A SEWAGE DISPOSAL COMPANY;
- (V) A STEAM HEATING COMPANY;
- (VI) A TELEPHONE COMPANY; AND
- (VII) A WATER COMPANY.

(3) "PUBLIC UTILITY" DOES NOT INCLUDE:

- (I) A CABLE TELEVISION COMPANY;
- (II) A CELLULAR TELEPHONE COMPANY;
- (III) A COGENERATOR;
- (IV) AN EXEMPT WHOLESALE GENERATOR;
- (V) AN INDEPENDENT POWER PRODUCER;
- (VI) A SMALL POWER PRODUCER; OR
- (VII) A UTILITY OWNED BY A COUNTY OR MUNICIPAL CORPORATION.

7-237.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, PERSONAL PROPERTY THAT IS MACHINERY OR EQUIPMENT USED TO GENERATE ELECTRICITY FOR SALE IS EXEMPT FROM PROPERTY TAX.