

FINAL CONSUMPTION IN THE STATE shall complete, under oath, and file with the Department a public service company franchise tax return, on or before March 15th of the next year.

(b) (1) Each public service company that reasonably expects its public service company franchise tax for a year to exceed \$1,000 shall complete, under oath, and file with the Department a declaration of estimated tax, on or before April 15 of that year.

(2) A public service company required under paragraph (1) of this subsection to file a declaration of estimated tax for a taxable year shall complete and file with the Department a quarterly estimated tax return on or before June 15, September 15, and December 15 of that year.

(c) A public service company shall file with the return an attachment that states any information that the Department requires to determine gross receipts derived from business in the State OR KILOWATT HOURS OR ~~DEKATHERMS~~ THERMS OF NATURAL GAS DELIVERED FOR FINAL CONSUMPTION IN THE STATE.

8-409.

(A) The public service company franchise tax with respect to gross receipts from telecommunications service shall be added to and disclosed as an element of the public service company's charge to the customer for the service.

(B) A PUBLIC SERVICE COMPANY MAY SURCHARGE ITS CUSTOMERS FOR THE PUBLIC SERVICE COMPANY FRANCHISE TAX IMPOSED UNDER § 8-402.1 OF THIS SUBTITLE.

8-417.

(A) A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX IN AN AMOUNT EQUAL TO:

(1) ~~0069~~ 002 CENTS FOR EACH KILOWATT HOUR OF ELECTRICITY IN EXCESS OF 500 MILLION UP TO 1,500 MILLION KILOWATT HOURS DURING A CALENDAR YEAR DELIVERED FOR FINAL CONSUMPTION TO A SINGLE INDUSTRIAL CUSTOMER FOR USE IN A PRODUCTION ACTIVITY AT THE SAME LOCATION IN THE STATE; AND

(2) ~~0436~~ 0.00455 CENTS FOR EACH KILOWATT HOUR OF ELECTRICITY IN EXCESS OF 1,500 MILLION KILOWATT HOURS DURING A CALENDAR YEAR DELIVERED FOR FINAL CONSUMPTION TO A SINGLE INDUSTRIAL CUSTOMER FOR USE IN A PRODUCTION ACTIVITY AT THE SAME LOCATION IN THE STATE.

(B) A PUBLIC SERVICE COMPANY MAY CLAIM A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX IN AN AMOUNT EQUAL TO THE TAX IMPOSED FOR EACH ~~DEKATHERM~~ THERM OF NATURAL GAS DELIVERED FOR FINAL CONSUMPTION IN THE STATE TO:

(1) AN INDUSTRIAL CUSTOMER FOR USE IN A PRODUCTION ACTIVITY IN THE STATE; OR