

~~(H) 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.

(B) PERSONAL PROPERTY THAT IS MACHINERY OR EQUIPMENT USED TO GENERATE ELECTRICITY FOR SALE IS SUBJECT TO COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX ON: