

APPORTIONS ITS INCOME UNDER THIS PARAGRAPH SHALL SUBMIT A REPORT, IN THE FORM THAT THE COMPTROLLER REQUIRES BY REGULATION, THAT DESCRIBES FOR EACH TAXABLE YEAR AS OF THE LAST DAY OF THE TAXABLE YEAR THE FOLLOWING:

~~1. THE NUMBER, NATURE, AND WAGES OF JOBS ADDED OR LOST IN THE STATE AND WORLDWIDE FROM THE PREVIOUS TAXABLE YEAR;~~

~~2. THE NATURE AND AMOUNT OF ANY CHANGE IN THE PROPERTY FACTOR DURING THE TAXABLE YEAR;~~

~~3. THE NATURE AND AMOUNT OF ANY CHANGE IN THE PAYROLL FACTOR IN THE TAXABLE YEAR;~~

4. 1. THE DIFFERENCE IN TAX OWED AS A RESULT OF USING THE SINGLE SALES FACTOR APPORTIONMENT METHOD UNDER THIS PARAGRAPH AS COMPARED TO THE TAX OWED USING THE 3-FACTOR DOUBLE WEIGHTED SALES FACTOR APPORTIONMENT METHOD IN EFFECT FOR THE FIRST LAST TAXABLE YEAR BEGINNING ON OR AFTER BEFORE DECEMBER 31, 2000;

~~5. 2. VOLUME OF SALES IN THE STATE AND WORLDWIDE;~~

~~6. 3. TAXABLE INCOME IN THE STATE AND WORLDWIDE;~~

AND

7. 4. BOOK VALUE OF PLANT, LAND, AND EQUIPMENT IN THE STATE AND WORLDWIDE;

~~8. NET CAPITAL INVESTMENTS IN THE STATE AND WORLDWIDE;~~

9. NET ASSETS;

10. CAPACITY UTILIZATION; AND

11. ~~DEBTS, ITEMIZED BY THE FOLLOWING CATEGORIES:~~

~~A. LOANS; AND~~

~~B. MORTGAGES.~~

~~(VI) (VII) 1. ON OR BEFORE OCTOBER 1 OF EACH YEAR, 2003 AND OCTOBER 1, 2004, AND NOTWITHSTANDING ANY CONFIDENTIALITY REQUIREMENTS, THE COMPTROLLER SHALL PREPARE AND SUBMIT TO THE GOVERNOR AND, SUBJECT TO § 2-1246 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY, A COMPREHENSIVE REPORT ON THE USE OF SINGLE SALES FACTOR APPORTIONMENT BY MANUFACTURING CORPORATIONS USING THE INFORMATION RECEIVED UNDER SUBPARAGRAPH (V) OF THIS PARAGRAPH AND OTHER SOURCES DESCRIBING AND EVALUATING THE IMPACT, IF ANY, ON THE MANUFACTURING INDUSTRY OF USING SINGLE SALES FACTOR APPORTIONMENT.~~

~~2. THE REPORT SHALL CONTAIN ONLY CUMULATIVE INFORMATION FOR ALL MANUFACTURING CORPORATIONS SUBMITTING REPORTS.~~