

(II) "MOBILE TELECOMMUNICATIONS SOURCING ACT" MEANS THE FEDERAL MOBILE TELECOMMUNICATIONS SOURCING ACT, P.L. 106-252.

(III) "SERVICE ADDRESS" MEANS:

1. EXCEPT AS PROVIDED IN ITEM 2 OF THIS SUBPARAGRAPH, THE LOCATION OF THE TELECOMMUNICATIONS EQUIPMENT TO WHICH A CALL IS CHARGED, REGARDLESS OF WHERE THE CALL IS BILLED OR PAID; AND

2. IN THE CASE OF MOBILE TELECOMMUNICATIONS SERVICE, THE LOCATION OF THE CUSTOMER'S PLACE OF PRIMARY USE AS DEFINED IN THE MOBILE TELECOMMUNICATIONS SOURCING ACT.

(2) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, THE SALES AND USE TAX AUTHORIZED UNDER THIS SECTION SHALL APPLY TO TELECOMMUNICATIONS SERVICE THAT:

(I) ORIGINATES AND TERMINATES IN PRINCE GEORGE'S COUNTY;
OR

(II) ORIGINATES OR TERMINATES IN PRINCE GEORGE'S COUNTY AND HAS A SERVICE ADDRESS IN PRINCE GEORGE'S COUNTY.

(3) NOTWITHSTANDING PARAGRAPH (2) OF THIS SUBSECTION, FOR CUSTOMER BILLS TO WHICH THE AMENDMENT MADE BY THE MOBILE TELECOMMUNICATIONS SOURCING ACT APPLIES, THE SALES AND USE TAX AUTHORIZED UNDER THIS SECTION SHALL APPLY TO MOBILE TELECOMMUNICATIONS SERVICES TO THE FULLEST EXTENT AUTHORIZED UNDER § 117(B) OF THE MOBILE TELECOMMUNICATIONS SOURCING ACT.

(C) A TAX IMPOSED UNDER THIS SECTION DOES NOT APPLY TO:

(1) TELECOMMUNICATIONS SERVICES PROVIDED TO A PERSON TO WHOM A SALE OF TANGIBLE PERSONAL PROPERTY OR A TAXABLE SERVICE IS EXEMPT UNDER § 11-204 OR § 11-220 OF THE TAX - GENERAL ARTICLE; OR

(2) A PREPAID TELEPHONE CALLING ARRANGEMENT THAT IS A TAXABLE SERVICE UNDER TITLE 11 OF THE TAX - GENERAL ARTICLE.

(D) (1) THE TAX SHALL BE ITEMIZED ON EACH BILL FOR TELECOMMUNICATIONS SERVICE IN PRINCE GEORGE'S COUNTY.

(2) EACH VENDOR PROVIDING TELECOMMUNICATIONS SERVICE IN PRINCE GEORGE'S COUNTY SHALL COLLECT THE TAX ON BEHALF OF THE COUNTY AND REMIT THE TAX TO THE COUNTY.

(E) (1) THE NET PROCEEDS OF THE REVENUE FROM THE TAX IMPOSED UNDER THIS SECTION SHALL BE USED ONLY FOR OPERATING EXPENDITURES OF THE PRINCE GEORGE'S COUNTY SCHOOL SYSTEM.

(2) THE PROCEEDS PROVIDED UNDER THIS SECTION FOR OPERATING EXPENDITURES OF THE PRINCE GEORGE'S COUNTY PUBLIC SCHOOL SYSTEM MAY