

~~Subtitle 12. Public Service Company Franchise Tax [Revenue Distribution] REFUNDS~~
~~{2-1201.~~

~~The Comptroller shall distribute the public service company franchise tax revenue to the General Fund of the State.]~~

~~{2-1202.} 2-1201.~~

~~The Comptroller shall pay refunds relating to the public service company franchise tax from the General Fund of the State.~~

~~8-101.~~

~~(a) In this title the following words have the meanings indicated.~~

~~(C-1) "LONG-DISTANCE TELECOMMUNICATIONS COMPANY" MEANS A PERSON ENGAGED IN TELECOMMUNICATIONS BUSINESS IN THE STATE THAT PROVIDES LONG-DISTANCE TELECOMMUNICATIONS SERVICE.~~

~~(C-2) (1) "PUBLIC SERVICE COMPANY" MEANS A PERSON ENGAGED IN AN ELECTRIC, GAS, OIL PIPELINE, TELEGRAPH, OR LOCAL SERVICE TELEPHONE BUSINESS IN THE STATE.~~

~~(2) "PUBLIC SERVICE COMPANY" DOES NOT INCLUDE:~~

~~(I) A COUNTY;~~

~~(II) A MUNICIPAL CORPORATION;~~

~~(III) A NONPROFIT ELECTRIC COOPERATIVE; OR~~

~~(IV) A PERSON ENGAGED IN A TELEPHONE BUSINESS THAT PROVIDES LONG-DISTANCE TELEPHONE SERVICE ONLY.~~

~~8-401.~~

~~(a) In this subtitle the following words have the meanings indicated.~~

~~(b) (1) "Gross receipts" means total operating revenue.~~

~~(2) "Gross receipts" includes:~~

~~(i) gross or total earnings and total receipts; and~~

~~(ii) for a telephone company, the full amount of approved and applicable federal and State tariff charges for telephone lifeline service without the discount provided by Article 78, § 26A(e) of the Code.~~

~~(3) "Gross receipts" does not include:~~

~~(I) any revenue that a public service company derives from an activity other than an electric, gas, oil pipeline, telegraph, or LOCAL SERVICE telephone business;~~