

~~(H) NET UNCOLLECTIBLE REVENUE;~~

~~(III) GROSS CHARGES FROM THE SALE BY A PUBLIC SERVICE COMPANY OF A SERVICE OR PRODUCT FOR RESALE TO ANY OTHER PUBLIC SERVICE COMPANY SUBJECT TO THE TAX IMPOSED BY THIS SUBTITLE OR TO A LONG DISTANCE TELECOMMUNICATIONS COMPANY SUBJECT TO THE TAX IMPOSED BY SUBTITLE 5 OF THIS TITLE; OR~~

~~(IV) GROSS RECEIPTS OF A TELEPHONE COMPANY THAT ARE SUBJECT TO THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX UNDER SUBTITLE 5 OF THIS TITLE.~~

~~{(e) 1 "Public service company" means a person engaged in an electric, gas, oil pipeline, telegraph, or telephone business in the State.~~

~~(2) "Public service company" does not include:~~

~~(i) a county;~~

~~(ii) a municipal corporation; or~~

~~(iii) a nonprofit electric cooperative.]~~

8-404.

~~(a) Each public service company that, in a calendar year, has gross receipts derived from business 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) 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 June 1 of that year.~~

~~(c) A public service company shall file with the return an attachment that states[:~~

~~(1) the length of its lines inside and outside the State; or~~

~~(2)] any [other] information that the Department requires to determine gross receipts derived from business in the State.~~

~~SUBTITLE 5. LONG DISTANCE TELECOMMUNICATIONS COMPANY
FRANCHISE TAX~~

8-501.

~~(A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

~~(B) (1) "GROSS RECEIPTS" MEANS TOTAL OPERATING REVENUE.~~

~~(2) "GROSS RECEIPTS" INCLUDES:~~