

~~(2) ADOPT REASONABLE REGULATIONS TO ADMINISTER THE PROVISIONS OF LAWS THAT RELATE TO THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX;~~

~~(3) DESIGN THE RETURNS AND FORMS THAT, ON COMPLETION, PROVIDE THE INFORMATION REQUIRED FOR THE ADMINISTRATION OF THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX LAWS;~~

~~(4) COLLECT THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX REVENUE, INCLUDING PENALTIES AND INTEREST;~~

~~(5) PAY THAT REVENUE INTO THE GENERAL FUND OF THE STATE; AND~~

~~(6) CERTIFY TO THE COMPTROLLER THAT REVENUE.~~

10-307.

~~(a) To the extent included in federal taxable income, the amounts under this section are subtracted from the federal taxable income of a corporation to determine Maryland modified income.~~

~~(e) The subtraction under subsection (a) of this section includes gross receipts, less related expenses, that are subject to the public service company franchise tax.~~

~~(E 1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES GROSS RECEIPTS, LESS RELATED EXPENSES, THAT ARE SUBJECT TO THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX.~~

11-210.

~~(C) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF CENTRAL OFFICE DIGITAL EQUIPMENT OR FIBER OPTIC CABLES THAT ARE USED BY A TELEPHONE COMPANY THAT PROVIDES TELEPHONE SERVICE WITHIN A LOCAL CALLING AREA.~~

13-101.

~~(e) (2) "Tax collector" includes:~~

~~(ii) the Department, with respect to:~~

~~1. the financial institution franchise tax; [and]~~

~~2. THE LONG DISTANCE TELECOMMUNICATIONS COMPANY FRANCHISE TAX; AND~~

~~3. the public service company franchise tax;~~