

[2-1202.] 2-1201.

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

8-401.

(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(c) of the Code; AND

(III) FOR A TELECOMMUNICATIONS COMPANY PROVIDING INTERSTATE LONG DISTANCE TELECOMMUNICATIONS SERVICE, THE GROSS CHARGES FROM THE SALE OF LONG DISTANCE TELECOMMUNICATIONS SERVICE THAT ORIGINATES OR TERMINATES IN THE STATE AND FOR WHICH A CHARGE IS MADE TO A SERVICE ADDRESS LOCATED IN THE STATE, REGARDLESS OF WHERE THE AMOUNT IS BILLED OR PAID.

(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 telephone business;

(II) NET UNCOLLECTIBLE REVENUE; OR

(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.

(B-1) "LONG DISTANCE TELECOMMUNICATIONS SERVICE" MEANS TELECOMMUNICATIONS SERVICE FOR A TELECOMMUNICATION THAT DOES NOT ORIGINATE AND TERMINATE IN THE SAME LOCAL CALLING AREA.

(c) (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.