

8-404.

(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.

8-406.

(C) (1) TO PREVENT ACTUAL MULTIPLE TAXATION OF THE SALE OF INTERSTATE LONG DISTANCE TELECOMMUNICATIONS SERVICE, A LONG DISTANCE TELECOMMUNICATIONS COMPANY, UPON PROOF THAT IT HAS PAID A PROPERLY DUE EXCISE, SALES AND USE, OR GROSS RECEIPTS TAX IN ANOTHER STATE ON A SALE THE GROSS RECEIPTS FROM WHICH ARE SUBJECT TO TAXATION UNDER THIS SUBTITLE, SHALL BE ALLOWED A CREDIT AGAINST THE PUBLIC SERVICE COMPANY FRANCHISE TAX FOR THE AMOUNT PAID.

(2) THE CREDIT PERMITTED UNDER THIS SUBSECTION MAY NOT EXCEED THE TAX IMPOSED UNDER THIS SUBTITLE.

8-409.

THE PUBLIC SERVICE COMPANY FRANCHISE TAX WITH RESPECT TO GROSS RECEIPTS FROM LONG DISTANCE TELECOMMUNICATIONS SERVICE SHALL BE ADDED TO AND DISCLOSED AS AN ELEMENT OF THE LONG DISTANCE TELECOMMUNICATIONS COMPANY'S CHARGE TO THE CUSTOMER FOR THE SERVICE.

SECTION 4. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - Property

9-102.

(a) (6) (iii) "Gross income" does not include:

1. any income tax refund received from the State or federal government, INCLUDING ANY REFUNDABLE PORTION OF THE FEDERAL EARNED INCOME TAX CREDIT; or

2. any loss from business, rental, or other endeavor.

(9) "Renter" means an individual, who during the calendar year for which the property tax relief under this section is sought, actually occupies a dwelling in which the individual has a leasehold interest and who:

(i) is at least 60 years old; [or]