[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.