

---

By: **Delegates Hixson, Healey, and Bozman**  
Introduced and read first time: January 18, 2000  
Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Telecommunications - Taxation**

3 FOR the purpose of exempting from the sales and use tax the sale to or use by certain  
4 telecommunications providers of certain machinery or equipment; defining  
5 certain terms; and generally relating to the sales and use taxation of certain  
6 machinery or equipment used by certain telecommunications providers.

7 BY adding to  
8 Article - Tax - General  
9 Section 11-210(d)  
10 Annotated Code of Maryland  
11 (1997 Replacement Volume and 1999 Supplement)

12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
13 MARYLAND, That the Laws of Maryland read as follows:

14 **Article - Tax - General**

15 11-210.

16 (D) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
17 MEANINGS INDICATED.

18 (II) "TELECOMMUNICATIONS" MEANS THE TRANSMISSION OF  
19 INFORMATION OF THE USER'S CHOOSING, BETWEEN OR AMONG POINTS SPECIFIED  
20 BY THE USER, WITHOUT CHANGE IN THE CONTENT OF THE INFORMATION AS IT IS  
21 SENT AND RECEIVED.

22 (III) 1. "TELECOMMUNICATIONS PROVIDER" MEANS A PROVIDER  
23 OF TELECOMMUNICATIONS FOR A FEE TO THE PUBLIC OR TO CLASSES OF USERS  
24 MAKING TELECOMMUNICATIONS AVAILABLE DIRECTLY TO THE PUBLIC,  
25 REGARDLESS OF THE FACILITIES USED.

26 2. "TELECOMMUNICATIONS PROVIDER" INCLUDES A  
27 SUBSIDIARY, AFFILIATE, PARTNER, OR COVENTURER OF THE PROVIDER OF  
28 TELECOMMUNICATIONS.

