

Chapter 652

**(Senate Bill 83)**

AN ACT concerning

**Public Service Company Franchise Tax – Return Deadline**

FOR the purpose of changing the date by which public service companies are required to file a franchise tax return with the State Department of Assessments and Taxation; providing for the application of this Act; and generally relating to the public service company franchise tax.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 8–404(a)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2017 Supplement)

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

**Article – Tax – General**

8–404.

(a) Each public service company that, in a calendar year, has gross receipts derived from business in the State or delivers electricity or natural gas for final consumption in the State shall complete, under oath, and file with the Department a public service company franchise tax return, on or before ~~[March]~~ **APRIL** 15th of the next year.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017.

**Approved by the Governor, May 15, 2018.**