

~~Article—Tax—Property~~

~~1-101.~~

~~(u) (1) "Operating property" means any property used to operate a railroad or public utility.~~

~~(2) "Operating property" includes operating real property and operating personal property.~~

~~(3) "Operating real property" includes any real property used to operate a railroad or public utility.~~

~~(4) "Operating land" means any land used to operate a railroad or public utility.~~

~~(5) (I) "Operating personal property" includes any property, other than real property, used to operate a railroad or public utility.~~

~~(II) FOR A PUBLIC UTILITY THAT IS A TELECOMMUNICATIONS PROVIDER, "OPERATING PERSONAL PROPERTY" INCLUDES THE CABLES, LINES, POLES, AND TOWERS USED TO PROVIDE TELECOMMUNICATIONS SERVICES.~~

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~~SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:~~

~~Article—Tax—General~~

~~11-101.~~

~~(k) "Taxable service" means:~~

~~(1) fabrication, printing, or production of tangible personal property by special order;~~