

(e) The rate set forth in (a), (b) and (c) above do not apply to sales for human consumption of any meals, food or drink (other than alcoholic beverages) as defined in Section 324(f)(1) of this sub-title; on such sales where the price is one dollar (\$1.00), the tax is three cents (3¢); and on such sales where the price is in excess of one dollar (\$1.00) the rate of tax specified in paragraph (d) above shall apply.

The tax shall be due and payable at the rates set forth herein on all sales of taxable property or services delivered to the purchaser on or after June 1, 1961.

Notwithstanding anything to the contrary hereinabove in this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) a price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

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An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased within or without this State on or after the effective date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

(a) On each sale where the price is from twenty-five cents (25¢) to thirty-three cents (33¢), both inclusive, one cent (1¢);

(b) On each sale where the price is from thirty-four cents (34¢) to sixty-six cents (66¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from sixty-seven cents (67¢) to one dollar (\$1), both inclusive, three cents (3¢);

(d) On each sale where the price is in excess of one dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar(s).

(e) In those cases in which tangible personal property has first been used in some other state, a credit of ten per cent (10%) of the purchase price for each full year after its purchase shall be allowed in computing the tax imposed by this sub-title.

The tax shall be due and payable at the rates set forth herein on the use, storage or consumption of taxable items which first occurs after June 1, 1961, without regard to the purchase date, provided such purchase was made on or after July 1, 1947.

Notwithstanding anything to the contrary hereinabove in this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant