

- (a) On each sale where the price is from nine cents (9c) to fifty cents (50c), both inclusive, one cent (1c);
- (b) On each sale where the price is from fifty-one cents (51c) to one dollars (\$1), both inclusive, two cents (2);
- (c) On each fifty cents (50c) of price or fraction thereof in excess of one dollar (\$1), one cent (1c).

EXEMPTIONS

310. The use, storage or consumption in this State of the following tangible personal property is hereby specifically exempted from the tax imposed by this sub-title:

(a) Tangible personal property upon which a retail sales tax has been paid to this State under the terms and provisions of Section 260 of this Article.

(b) Tangible personal property expressly exempted from the retail sales tax imposed by this State under the terms and provisions of Section 261 of this Article.

(c) Tangible personal property sold by any non-resident vendor to a purchaser, a resident of this State, if the sale thereof would have been exempt from the retail sales tax imposed by this State under Section 261 of this Article had said sale been made in this State.

(d) Tangible personal property upon the sale of which or upon the gross receipts received from the sale of which an excise tax has been imposed under the laws of any State or territory of the United States of America or the District of Columbia.

(e) Tangible personal property purchased or acquired prior to coming into this State by a person a non-resident thereof for his, her, its or their own use or enjoyment while temporarily in this State, or for such other use as the Comptroller may by regulation specify.

(f) Tangible personal property not readily obtainable in Maryland which is stored, used or consumed in this State by a person engaged in the business of rendering services, or manufacturing, compounding for sale, profit, or use of any article, substance or commodity, if such tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label or the furnished shipping case thereof.