

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

EXEMPTIONS

261. The tax hereby levied shall not apply to the following sales:

(a) Sales to the State of Maryland or any of its political sub-divisions.

(b) Sales where the purchase price is less than nine cents (9c).

(c) Sales of food for human consumption off the premises where sold.

(d) Sales of motor vehicle fuel and liquid fuel upon the receipt, use, distribution or sale of which in this State a tax is imposed by the law of this State.

(e) Casual and isolated sales by a vendor who is not regularly engaged in the business of selling tangible personal property.

(f) Sales which are not within the taxing power of this State under the Constitution of the United States.

(g) Sales of new or used motor vehicles.

(h) Sales of livestock, poultry, seeds, feeds for livestock and poultry, fertilizers, lime and land plaster used for agricultural purposes, and the products of the farm, dairy, grove or garden.

(i) Sales to any person operating a non-profit religious, charitable, scientific, literary or educational institution or organization situated in this State when such tangible personal property is purchased for use in carrying on the work of such institution or organization.

(j) Professional, insurance or personal service transactions which involve sales as inconsequential elements for which no separate charges are made.

(k) Sales by manufacturers or producers of their own manufactured products when sold to other manufacturers, producers, wholesale or retail merchants for the purpose of resale. The exemption in this sub-section shall not extend to or include sales by manufacturers or producers of their own manufactured products when sold to purchasers and not for the purpose of resale.