

(l) Sales of medicines sold on prescriptions of physicians, or medicines compounded, processed or blended by a druggist offering the same for sale at retail, or sales of drugs or medical supplies to physicians or hospitals or by physicians and hospitals to patients in connection with medical treatments, and all other medicines as this term may be defined by regulations of the Comptroller.

(m) Sales of crutches, and sales of artificial limbs, artificial eyes, artificial hearing devices, when the same are designed to be worn on the person of the owner or user, and sales of orthopedic appliances.

(n) Sales of transportation and communication services.

(o) Sales of advertising space in newspapers, periodicals, and billboard advertising space, and sales of radio advertising.

(p) Sales of water by any person or political subdivision of this State where the water is delivered to the purchaser through pipes or conduits.

(q) Sales of tickets to places of amusement, so long as the gross receipts from which are taxable under Sections 74-74D, inclusive, of Article 56 of the Annotated Code of Maryland.

(r) Sales of food or beverages of any nature if made in any dining car, Pullman car or club car composing a part of any train operating within this State in the course of interstate commerce.

COLLECTION OF TAX

262. Upon each taxable sale or service the tax to be collected as provided in this sub-title shall be stated and charged separately from the sale price or charge for the services and shown separately on any record thereof at the time when the sale is made or at the time when evidence of sale is issued or employed by the vendor. The tax shall be paid by the purchaser to the vendor as trustee for and on account of the State, and the vendor shall be liable for the collection thereof for and on account of the State.

263. The vendor and any other officer of any corporate vendor shall be personally liable for the tax collected or required to be collected under this sub-title, and the vendor shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the