

chaser and in such form as the Comptroller shall prescribe, stating the purpose to which the purchaser intends to put the subject of the sale, or the status or character of the purchaser.

(o) "Comptroller" means the State Comptroller.

(p) "Successor" means any person purchasing or succeeding to the business or a portion thereof or the whole or any part of the stock of goods, wares or merchandise of a vendor quitting, selling out, exchanging, or otherwise disposing of his business.

(q) "Taxpayer" means any person required by this subtitle to make returns to the Comptroller or to pay or pay over to the Comptroller the tax imposed by this subtitle.

(r) "Tax year" means the calendar year, or the taxpayer's fiscal year if it be other than the calendar year when such fiscal year is regularly used by the taxpayer for the purpose of reporting the State income taxes as the tax period in lieu of the calendar year.

326. Exemptions.

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

(a) State sales.—Sales to the State of Maryland or any of its political subdivision.

(b) Price less than fifty-one cents.—Sales where the purchase price is less than fifty-one cents.

(c) Food.—Sales of meals or food for human consumption, regardless of the place of consumption.

(d) Motor vehicle or liquid fuel.—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 sale.—Casual and isolated sales by a vendor who is not regularly engaged in the business of selling tangible personal property.

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

(g) Motor vehicles.—Sales of new or used motor vehicles upon which the excise tax of 2%, levied and imposed by Section 29 of Article 66½ of the Annotated Code of Maryland, is collected by the Department of Motor Vehicles or which are to be titled or registered in another state. This exemption shall not apply to house or office trailers, nor shall it apply to the lease or rental of new or used motor vehicles.

(h) Farm products, seeds, feeds, fertilizers, etc.—Sales of the following items for agricultural purposes: Livestock, poultry, seeds, feed for livestock and poultry, fertilizers, lime and land plaster, fungicides and insecticides [used for agricultural purposes]; and the products of the farm, dairy, grove or garden, except those products which are usually sold by nurseries and horticulturists, including, but not limited to, flowers, sod, decorative trees and shrubs.

(i) Sales to nonprofit, charitable, etc., organizations.—Sales to any person operating a nonprofit religious, charitable, scientific,