

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; provided that the word "person," as used in this subsection shall not include the United States of America or any agency or instrumentality thereof.

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

(k) Film rentals, etc.—Rentals of motion picture films and trailers and rentals of advertising posters for display on the theatre premises to persons whose gross receipts are taxable under Sections 402 to 411 of this article.

(l) Medicines, drugs, etc.—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, sales of baby oils and baby powders, and all other medicines as this term may be defined by regulations of the Comptroller.

(m) Physical aids.—Sales of crutches, and sales of artificial limbs, artificial eyes, artificial hearing devices and corrective eyeglasses when the same are designed to be worn on the person of the owner or user, and the sales of orthopedic appliances, and the sales of wheelchairs for invalids.

(n) Transportation and communication services and newspapers.—Sales of transportation and communication services, including the printing and sales of newspapers of any and all types.

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

(p) Water sales.—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) Amusement tickets.—Sales of tickets to places of amusement, so long as the gross receipts from which are taxable under Sections 402-411 of this article.

(r) Food or beverages on trains.—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.

(s) Soap, etc., for personal use.—Sales of soap, soap powders, cleansing fluids and detergents when purchased for home or personal use, excluding toothpaste, tooth powder, shaving soap, shaving cream and shaving powder.

(t) Processing of timber returned to owner for use on farm, in mine or on mine buildings.—Sales of any service, fabrication or processing by sawmill operators upon timber, lumber or other wood products, the title to which is and remains in a farmer or farm owner, miner or mine owner and when the object of said sale, service or