

(d) "Sale" and "Selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever for a consideration *including rental, lease or license to use, or royalty*, by a vendor to a purchaser, or any transaction whereby services subject to tax under Section 321 of this sub-title are rendered for consideration to any purchaser by any vendor. Such consideration may be either in the form of a price in money, rights or property or by exchange or barter, and may be payable immediately, in the future, or by installments. **NOTHING IN THIS SUB-SECTION SHALL APPLY TO THE RENTING OF TEXTILES, THE ESSENTIAL PART OF WHICH INCLUDES THE RECURRING SERVICE OF LAUNDERING OR CLEANING THEREOF, NOR THE RENTING OF MACHINES AND EQUIPMENT USED EXCLUSIVELY FOR AGRICULTURAL PURPOSES.**

(f) (3) The sale of **[building materials]** *tangible personal property* to contractors, builders or landowners for use or resale in the form of real estate.

(f) (5) The sale or charges for any room, or rooms, lodgings, or accommodations *to transient guests* **[furnished by any hotel, inn, tourist camp, tourist cabin or any other place in which rooms, lodgings or accommodations are regularly furnished to the public for a consideration]**.

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

(g) Sales of new or used motor vehicles upon which the excise tax of 2%, levied and imposed by Section 28 of Article 66½ of the Annotated Code of Maryland (1951 Edition), 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) 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**].**

324. 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 tax by the purchaser, as if the tax were a part of the purchase price of the property or service and payable at the time of the sale. Any vendor who fails to collect the tax, *and any officer of a corporate vendor which fails to collect the tax*, pursuant to this sub-title and the regulations prescribed hereunder shall, in addition to all other penalties, be personally liable to the State for the amount uncollected.

327(a). Where a purchaser has failed to pay or a vendor has failed to collect a tax upon a taxable sale, then in addition to all other rights, obligations and remedies provided in this sub-title, such