

325.

For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 324(f) of this subtitle a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 334 of this subtitle, as follows:

(a) On each sale where the price is from twenty-five cents (25¢) to thirty-three cents (33¢), both inclusive, one cent (1¢);

(b) On each sale where the price is from thirty-four cents (34¢) to sixty-six cents (66¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from sixty-seven cents (67¢) to one dollar (\$1), both inclusive, three cents (3¢);

(d) On each sale where the price is in excess of one dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar(s).

(e) The rates set forth in (a), (b) and (c) above do not apply to sales for human consumption of any meals, food or drink (other than alcoholic beverages) as defined in Section 324(f)(1) of this subtitle; on such sales where the price is one dollar (\$1.00), the tax is three cents (3¢); and on such sales where the price is in excess of one dollar (\$1.00) the rate of tax specified in paragraph (d) above shall apply.

The tax shall be due and payable at the rates set forth herein on all sales of taxable property or services delivered to the purchaser on or after June 1, 1961.

Notwithstanding anything to the contrary hereinabove in this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) [a] of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

(f) *Notwithstanding anything to the contrary contained in this section the rate of tax on manufacturing machinery and equipment as defined in Section 324(s) when sold to manufacturers shall be as follows:*

(1) *On each sale where the price is from fifty-one (51¢) to one dollar (\$1.00), two cents (2¢);*