

*(f) The rates set forth in sections (a), (b), (c) and (d) 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; when such sales where the price is one dollar (\$1), the tax is four cents (4¢); and on such sales where the price is in excess of one dollar (\$1), the rate of tax specified in paragraph (e) 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¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

**[(f)]** *(g)* 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 ~~{cents}~~ (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof where the sale is in excess of one dollar (\$1.00), one cent (1¢). The rate provided in this subsection shall apply to all deliveries completed on and after July 1, 1968.

### 326.

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 subdivisions. Provided that this subsection shall not be construed or applied to exempt any sale, otherwise taxable under this subtitle, of tangible personal property to contractors or builders to be used for the construction, repair or alteration of real property, on contracts advertised for bids after July 1, 1968.

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

(c) Food.—Sales of food for human consumption by churches, religious organizations, schools and colleges, and the sales of food for human consumption at hospitals.

(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.