

(e) Casual sale.—Casual and isolated sales by a vendor who is not regularly engaged in the business of selling tangible personal property and the use of an auctioneer shall not make a sale taxable which otherwise is not taxable under this subsection.

(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).—Sales of new or used motor vehicles upon which the excise tax 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 office or house trailers, nor shall it apply to the lease or rental of new or used motor vehicles.

(g-1) New or used vessels.—Sales of new or used vessels upon which the excise tax levied and imposed by Section 4E of Article 14B of this Code is collected by the Department of Chesapeake Bay Affairs or which are to be titled or numbered in another state. The exemption shall not be applicable to the leasing or rental of new or used vessels.

(h) Farm products, seeds, feeds, fertilizers, etc.—Sales of the following items for agricultural purposes: Livestock, poultry, seeds, feed for livestock and poultry, bedding or litter for poultry and livestock production, fertilizers, lime and land plaster, fungicides, herbicides and insecticides; 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, 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 eye-glasses when the same are designed to be worn on the person of the