

owner or user, the sales of orthopedic appliances, the sales of colostomy and ileostomy appliances, and the sales of wheelchairs for invalids.

(n) Transportation services and newspapers.—Sales of transportation services, and 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)~~ (O) 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)]~~ (P) Amusement tickets.—Sales of tickets to places of amusement, so long as the gross receipts from which are taxable under Section 402-411 of this article.‡

~~(q)~~ *Sales of textiles to persons engaged in the business of renting textiles, the essential part of which includes the recurring service of laundering or cleaning thereof.*

~~(r)~~ (P)(Q) Food or beverages sold in vehicles.—Sales of food or beverages of any nature if made in any vehicles which is being operated 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)] ~~(s)~~ (Q)(R) 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 other fabrication is returned to the farmer or farm owner, miner or mine owner, thereafter for use on the farm, in the mine or on mine buildings.

[(u)] Ice.—Ice when used for household consumption.】

[(v)] ~~(t)~~ (R)(S) Nonprofit volunteer fire company, department, etc.—Sales of meals and food for human consumption on the premises, when served by, and for the immediate purposes of, a nonprofit volunteer fire company or department, ambulance company or rescue squad or a women's auxiliary, by whatever name known, of such a nonprofit volunteer fire company or department, ambulance company or rescue squad.

[(w)] ~~(u)~~ (S)(T) Nationally recognized organization of veterans, etc.—Sales of meals and food for human consumption on the premises, when served by, and for the immediate purposes of, a bona fide nationally organized and recognized organization composed of veterans from the armed forces of the United States, or a women's auxiliary, by whatever name known, of a unit or a bona fide nationally organized and recognized organization.

[(w-1)] ~~(v)~~ (T)(U) Church or religious organization. Sales made by a bona fide church or religious organization, when made for the general purposes of the church or religious organization.