

(b) The tax hereby levied shall not apply to the sale or use or consumption of the following fuels:

(1) Fuels sold, used or consumed in a residential dwelling unit;

(2) Fuels used or consumed to propel any boats, motor vehicles, railroad vehicles, aircraft, or in the operation of nonferrous metal electrolytic refineries;

(3) Fuels sold to, used or consumed by any nonprofit hospital, nonprofit religious, nonprofit charitable or nonprofit educational institution or organization for use in carrying on the work of said hospital, organization or institution;

(4) Fuels sold to, used or consumed by the United States of America; provided, however, that nothing contained in this section shall be construed to exempt from such tax any instrumentality or agency of the United States of America which is subject to the taxing power of Anne Arundel County, Maryland;

(5) Fuels sold to, used or consumed by the State of Maryland or any of its political subdivisions, or any of their agencies;

(6) Sales of fuels to any purchaser, regularly engaged in the sale or distribution of such commodity, for resale by such purchaser, and all sales of fuels to any purchaser for use or consumption beyond the boundary lines of Anne Arundel County, Maryland;

(7) Fuels sold, used or consumed when such fuels are used as a fuel in the manufacture, generation, refining or processing of artificial or natural gas, electricity, steam, liquefied petroleum gas, anthracite coal, bituminous coal, or the various grades or classes of oil, when said commodities are manufactured, generated, refined or processed for sale.