

(3) ON EACH SALE WHERE THE PRICE IS FROM 41 CENTS TO 60 CENTS, BOTH INCLUSIVE, 3 CENTS;

(4) ON EACH SALE WHERE THE PRICE IS FROM 61 CENTS TO 80 CENTS, BOTH INCLUSIVE, 4 CENTS;

(5) ON EACH SALE WHERE THE PRICE IS FROM 81 CENTS TO \$1, BOTH INCLUSIVE, 5 CENTS;

(6) ON EACH SALE WHERE THE PRICE EXCEEDS \$1, 5 CENTS ON EACH EVEN DOLLAR PLUS 1 CENT FOR EACH 20 CENTS OR FRACTION THEREOF IN EXCESS OF THE EVEN DOLLARS.

[(f)](B) In those cases in which tangible personal property has first been used in some other state, a credit of ten percent [(10%)] of the purchase price for each full year after its purchase shall be allowed in computing the tax imposed by this subtitle.

(C) The tax shall be due and payable at the rates set forth herein on the use, storage, or consumption of taxable items which first occurs after June 1, [1961,] 1977, without regard to the purchase date, provided such purchase was made on or after July 1, 1947.

(D) Notwithstanding [anything to the contrary hereinabove in] THE PROVISIONS OF SUBSECTION (A) OF 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¢).

[(g)](E) Notwithstanding [anything to the contrary hereinabove] THE PROVISIONS OF SUBSECTIONS (A), (C) OR (D) OF in this section, the rate of tax on the use, storage, or consumption of manufacturing machinery and equipment to purchasers engaged in manufacturing, shall be as follows:

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

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

The rate provided in (1) and (2) immediately above