

(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.

[(t) The rates set forth in paragraphs (1) through (5) of subsection (a) do not apply to sales for human consumption of any meals, food, or drink (other than alcoholic beverages) as defined in § 324(f)(1). On such sales where the price is \$1, the tax is 5 cents, and on such sales where the price exceeds \$1, the tax rate in paragraph (6) of subsection (a) shall apply.]

[(c) (B) The tax shall be due and payable at the rates set forth in this section on all sales of taxable property or services delivered to the purchaser on or after June 1, 1977.

[(d) (C) Notwithstanding the provisions of [subsections (a) and (b)] SUBSECTION (A) of this section, the rate of tax shall be as follows on the purchase of the 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¢).

[(e) (D) Notwithstanding the provisions of subsections (a), (b), OR (c)[, or (d)] of this section the rate of tax on manufacturing machinery and equipment as defined in §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 or after June 1, 1977.

326.

The tax hereby levied shall not apply to the following sales:

(c) (1) Sales of food for human consumption by churches, religious organizations, schools and colleges, and the sales of food for human consumption at hospitals.