

who, at the same location, conducts a bona fide and substantial grocery or market business. The term "facilities" does not include mere parking spaces for vehicles. The term "premises" includes any building, grounds, parking lot or other area, owned or controlled, in whole or in part, by the vendor, or which a third party has made available primarily for the use of patrons of the vendor or a group of food vendors. The exemptions created by this paragraph, other than that for sales of less than [§2] \$1, do not apply to sales by a vendor selling food within an enclosure for which a charge is made for admission or to sales by a vendor of food which he serves for consumption on the premises of his purchaser or of a third party.

(i) Sales to a nonprofit religious, charitable, or educational institution or organization or a volunteer fire company or department or volunteer ambulance company or rescue squad 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 term "institution or [organization:] ORGANIZATION" shall not include the United States of America or any agency or instrumentality thereof. An institution or organization seeking to qualify for exemption under the terms of this subsection shall apply to the Comptroller for a certificate of exemption. A vendor may not recognize the exemption created by this subsection unless the purchaser possesses a valid certificate of exemption issued by the Comptroller. The Comptroller may treat possession of an effective determination letter from the Internal Revenue Service as to qualification under § 501(c)(3) of the Internal Revenue Code of 1954 as evidence that an institution or organization is a nonprofit religious, charitable, or educational institution or organization within the meaning of this subsection.

Article 95A - Unemployment Insurance Law

20.

- (g) (7) "Employment" includes;
 (v) "Employment" does not include:

F. Service in a facility conducted for the purpose of carrying out a program [or] OF rehabilitation for individuals whose earning capacity is impaired by age or physical or mental deficiency or injury or providing remunerative work for individuals who because of their impaired physical or mental capacity cannot be readily absorbed in the competitive labor market by an individual receiving such rehabilitation or remunerative work; however, employment does include services rendered by the unsighted or other severely handicapped employees of the Maryland Workshop for the Blind;

Article 101 - Workmen's Compensation