(2) The destruction of tangible personal property in the manufacturing, assembling, processing or refining of other tangible personal property to be produced for sale within the meaning of § 324(f) of this article.

(3) The incorporation of tangible personal property as a material or part of other tangible PERSONAL property to be produced for sale by manufacturing, assembling, processing or refining.

[(q) "Tax year" means the calendar year, or the taxpayer's fiscal year if it be other than the calendar year when such fiscal year is regularly used by the taxpayer for the purpose of reporting the State income taxes as the tax period in lieu of the calendar year.]

373.

(d) Notwithstanding the provisions of subsection (a) of this section, the rate of tax shall be as follows on the purchase BY A FARMER FOR USE IN HIS FARMING BUSINESS, of farm vehicles AS THAT TERM IS DEFINED IN THE MARYLAND VEHICLE LAW; MILKING MACHINES; and all farm equipment, WHICH SHALL BE CONSIDERED TO BE TANGIBLE PERSONAL PROPERTY FOR THE PURPOSES OF THIS ACT, to be used to prepare, IRRIGATE, AND TEND the soil, plant, SERVICE, OR HARVEST seeds[, service] AND growing crops and harvest, TRANSPORT, CLEAN, DRY, AND STORE THE 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¢)] 51 CENTS to [one dollar ($1.00)] $1, [two cents (2¢)] 2 CENTS;

(2) On each [fifty cents (50¢)] 50 CENTS of price or fraction thereof in excess of [one dollar ($1.00)] $1, [one cent (1¢)] 1 CENT.

375.

The use, storage or consumption in this State of the following tangible personal property is hereby specifically exempted from the tax imposed by this subtitle:

(c) Tangible personal property upon the sale of which or upon the gross receipts received from the sale of which an excise tax at a rate equal to or greater than that hereby levied has been imposed under the laws of any state or territory, of the United States of America, or any political subdivision thereof, or the District of Columbia. If the rate of tax paid to such other state or territory of the United States of America, or any political subdivision