

(d) "Sale" and "selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever for a consideration including rental, lease or license to use, or royalty, by a vendor to a purchaser, or any transaction whereby services subject to tax under § 325 of this subtitle are rendered for consideration to any purchaser by any vendor. Such consideration may be either in the form of a price in money, rights or property or by exchange or barter, and may be payable immediately, in the future, or by installment. [Nothing in this subsection shall apply to the renting of machines and equipment used exclusively for agricultural purposes.]

325.

[(c) 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 and growing crops, and harvest, transport, clean, dry, and store the crops:

(i) On each sale where the price is from 51 cents to \$1, 2 cents;

(ii) On each 50 cents of price or fraction thereof in excess of \$1, 1 cent.

(d) Notwithstanding the provisions of subsections (a), (b), or (c) 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 does not apply to the following sales:

(LL) SALES TO A FARMER FOR USE IN HIS FARMING BUSINESS OF FARM VEHICLES, AS THAT TERM IS DEFINED IN THE MARYLAND VEHICLE LAW, PURCHASED--BY-A-FARMER-FOR-USE-IN-HIS-FARMING BUSINESS, MILKING MACHINES, FARM EQUIPMENT, WHICH SHALL BE CONSIDERED TO BE TANGIBLE PERSONAL PROPERTY FOR THE PURPOSE