(iii)   is not the United States; and

(iv)   except for the American National Red Cross, is not a unit or instrumentality of the United States;

(4)   a sale, not exceeding $500, to a nonprofit incorporated senior citizens' organization made to carry on its work, if the organization:

(i)   is located in the State; and

(ii)   receives funding from the State or a political subdivision of the State;

(5)   a sale to a volunteer fire company or department or volunteer ambulance company or rescue squad located in the State made to carry on the work of the company, department, or squad;

(6)   a sale of tangible personal property to a nonprofit parent–teacher association located in the State if the association makes the purchase to contribute the property to a school to which a sale is exempt under item (3) of this subsection or § 11–220 of this subtitle; [or]

(7)   a sale to a nonprofit organization made to carry on its work, if the organization:

(i)   is qualified as tax exempt under § 501(c)(4) of the Internal Revenue Code; and

(ii)   is engaged primarily in providing a program to render its best efforts to contain, clean up, and otherwise mitigate spills of oil or other substances occurring in United States coastal and tidal waters; OR

(8)   A SALE TO A BONA FIDE NATIONALLY ORGANIZED AND RECOGNIZED ORGANIZATION OF VETERANS OF THE ARMED FORCES OF THE UNITED STATES OR AN AUXILIARY OF THE ORGANIZATION OR ONE OF ITS UNITS, IF THE ORGANIZATION IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(19) OF THE INTERNAL REVENUE CODE.

(b)   The sales and use tax does not apply to a sale by:

(1)   a bona fide church or religious organization, if the sale is made for the general purposes of the church or organization;

(2)   a gift shop at a mental hospital that the Department of Health and Mental Hygiene operates;

(3)   a hospital thrift shop that:

(i)   is operated by all volunteer staff;

(ii)   sells only donated articles;

(iii)   contributes the profits from sales to the hospital with which the shop is associated; and