

Former Art. 81, §§ 324(m) and 372(n), which defined the word "[t]ax", are deleted as unnecessary in light of the definition of "sales and use tax" in § 1-101 of this article.

Former Art. 81, § 324(n), which defined the words "[p]urchaser's certificate", is deleted as unnecessary in light of the specific certificates required under Subtitle 4 of this title as exceptions to the tax collection requirement.

Former Art. 81, §§ 324(o) and 372(o), which defined the word "Comptroller", are deleted as unnecessary in light of the definition in § 1-101 of this article.

Former Art. 81, §§ 324(q) and 372(p), which defined the word "[t]axpayer", are deleted since the defined term "buyer", "person" or "vendor" is substituted, as appropriate.

Former Art. 81, § 372(1), which defined the phrase "[i]n this State", is deleted as surplusage.

#### SUBTITLE 2. EXEMPTIONS.

##### 11-201. AGRICULTURAL PURPOSES AND PRODUCTS.

###### (A) AGRICULTURAL PURPOSES.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF THE FOLLOWING ITEMS FOR AN AGRICULTURAL PURPOSE:

- (1) LIVESTOCK;
- (2) FEED OR BEDDING FOR LIVESTOCK;
- (3) SEED, FERTILIZER, FUNGICIDE, HERBICIDE, OR INSECTICIDE;
- (4) BALER TWINE OR WIRE;
- (5) FUEL FOR USE IN FARM EQUIPMENT OR A FARM TRACTOR, AS DEFINED IN §§ 11-120 AND 11-121 OF THE TRANSPORTATION ARTICLE; AND
- (6) IF BOUGHT BY A FARMER:

(I) A CONTAINER TO TRANSPORT FARM PRODUCTS THAT THE FARMER RAISES TO MARKET;

(II) A FARM VEHICLE, AS DEFINED IN § 13-911(D) OF THE TRANSPORTATION ARTICLE, WHEN USED IN FARMING;

(III) A MILKING MACHINE, WHEN USED IN FARMING;

(IV) FABRICATION, PROCESSING, OR SERVICE, BY A SAWMILL, OF WOOD PRODUCTS FOR FARM USE IN WHICH THE FARMER RETAINS TITLE; AND