

(V) FARM EQUIPMENT WHEN USED TO:

1. RAISE LIVESTOCK;
2. PREPARE, IRRIGATE, OR TEND THE SOIL;

OR

3. PLANT, SERVICE, HARVEST, STORE, CLEAN,
DRY, OR TRANSPORT SEEDS OR CROPS.

(B) AGRICULTURAL PRODUCTS.

EXCEPT FOR FLOWERS, SOD, DECORATIVE TREES AND SHRUBS, AND ANY OTHER PRODUCT THAT USUALLY IS SOLD BY A NURSERY OR HORTICULTURIST, THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF AN AGRICULTURAL PRODUCT BY A FARMER.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(h), (v), and (11) and the references to exemptions for agriculture and farming in (d) and (r) and, as it extended exemptions for the former retail sales tax to the former use tax, § 375(b).

In subsection (a)(1), (2) and (6)(v)1. of this section, the former word "poultry" is deleted as included in the word "livestock".

In subsection (a)(2) of this section, the former word "litter" is deleted as included in the word "bedding".

In subsection (a)(3) of this section, the former reference to "lime and land plaster" is deleted as included in the word "fertilizer".

In subsection (a)(5) and (6)(ii) of this section, the specific cross-references to "§§ 11-120 and 11-121" and "§ 13-911(d)" are added for clarity.

In subsection (a)(5) of this section, the word "fuel" is substituted for the former words "motor vehicle fuel and liquid fuel", for brevity.

In subsection (a)(6)(i) of this section, the former words "baskets", "crates", "hampers", "boxes", and "hogsheads" are deleted as included in the word "container".

In subsection (a)(6)(iv) of this section, the former words "timber" and "lumber" are deleted as included in the words "wood products".

Also in subsection (a)(6)(iv) of this section, the former phrase "when the object of said sale, service