

or other fabrication is returned to the farmer ... owner" is deleted as unnecessary in light of the reference to "farm use".

In subsection (b) of this section, the reference to an "agricultural" product is substituted for the former reference to products of the "farm, dairy, grove or garden", for brevity.

Defined terms: "Sale" § 11-101
"Sales and use tax" § 1-101 "Use" § 11-101

11-202. CYLINDER DEMURRAGE CHARGE.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE IN THE FORM OF A DEMURRAGE CHARGE MADE IN THE NATURE OF A PENALTY FOR FAILURE TO RETURN A GAS CYLINDER WITHIN A DESIGNATED PERIOD.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(x) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

The reference to charges "in the nature of" a penalty is substituted for the former reference to a charge "when not imposed as a rental charge but rather as a penalty", for clarity.

The words "what is generally referred to", which formerly preceded a reference to a "gas cylinder", are deleted as surplusage.

Defined terms: "Sale" § 11-101
"Sales and use tax" § 1-101

11-203. DIETARY ANIMAL FOOD.

(A) "DIETARY ANIMAL FOOD" DEFINED.

IN THIS SECTION, "DIETARY ANIMAL FOOD" MEANS FOOD FOR CONSUMPTION BY A DOG OR CAT THAT:

- (1) IS CONSUMED AS A SUPPLEMENT TO, OR SUBSTITUTE FOR, THE USUAL DIET OF THE ANIMAL; AND
- (2) ORDINARILY IS AVAILABLE IN THE RETAIL MARKET ONLY IF PRESCRIBED BY A VETERINARIAN.

(B) EXEMPTION.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF DIETARY ANIMAL FOOD:

- (1) TO A VETERINARIAN;