

- (2) BY A VETERINARIAN; OR
- (3) PRESCRIBED BY A VETERINARIAN.

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

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

11-204. EXEMPT ORGANIZATIONS.

(A) TO ORGANIZATION.

THE SALES AND USE TAX DOES NOT APPLY TO:

(1) A SALE TO A CEMETERY COMPANY, AS DESCRIBED IN § 501(C)(13) OF THE INTERNAL REVENUE CODE IN EFFECT ON JULY 1, 1987;

(2) A SALE TO A CREDIT UNION ORGANIZED UNDER THE LAWS OF THE STATE OR OF THE UNITED STATES; OR

(3) A SALE TO A NONPROFIT ORGANIZATION MADE TO CARRY ON ITS WORK, IF THE ORGANIZATION:

(I) IS LOCATED IN THE STATE;

(II) IS A CHARITABLE, EDUCATIONAL, OR RELIGIOUS ORGANIZATION;

(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; OR

(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.

(B) BY ORGANIZATION.