

In subsections (a)(3), (c), and (d) of this section, the former word "institution" is deleted as unnecessary in light of the word "organization".

In subsection (a)(4) of this section, the former reference to the inapplicability of the exemption to a purchase "intended for the use of individual members of such organization" is deleted as unnecessary in light of the phrase "to carry on its work".

In subsection (d) of this section, the reference to qualification "under subsection (a)(3) or (5) or (1) of this section, respectively" is substituted for the former references to qualifications as "a nonprofit, religious, charitable, or educational institution or organization within the meaning of this subsection" and for "the exemption under paragraph (1) of this subsection", for clarity and brevity.

As to an evidence of exemption, see § 11-408 of this title.

Defined terms: "Comptroller" § 1-101
 "Internal Revenue Code" § 1-101
 "Sale" § 11-101 "Sales and use tax" § 1-101

11-205. FLAGS.

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

- (1) A MARYLAND STATE FLAG; OR
- (2) A UNITED STATES FLAG.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(w) 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

11-206. FOOD.

(A) DEFINITIONS.

(1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "FACILITY FOR FOOD CONSUMPTION" DOES NOT INCLUDE PARKING SPACES FOR VEHICLES AS THE SOLE ACCOMMODATION.

(3) (I) "FOOD" MEANS FOOD FOR HUMAN CONSUMPTION.