

THE SALES AND USE TAX DOES NOT APPLY TO A SALE FOR CONSUMPTION OFF THE PREMISES OF:

(1) CRABS; OR

(2) SEAFOOD THAT IS NOT PREPARED FOR IMMEDIATE CONSUMPTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 324(f)(1) and (g) and 326(c), (q), (s), and (t) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

Subsection (a)(3)(i) of this section is rephrased as a definition to avoid repetition of the phrase "food for human consumption".

In subsection (a)(2) of this section, the phrase "as the sole accommodation" is substituted for the former word "mere", for clarity.

In subsection (a)(3)(ii)5. of this section, the former reference to "cereals and cereal products" is deleted as unnecessary in light of the reference to "fruit, grain, and vegetables".

In subsection (a)(3)(iii)1. of this section, the cross-reference to "§ 5-101 of this article" is substituted for the former reference to "§ 2(a) of Article 2B", to provide a reference to that definition in this article.

In subsection (a)(3)(iii)2. of this section, the words "soft drink or carbonated beverage" are substituted for the former word "beverages", to state expressly the excluded beverages and to avoid the inference that fruit juice, milk, or other foods are taxed if sold in unopened containers.

In subsection (a)(4)(i) of this section, the former reference to ownership "in whole or in part" is deleted as surplusage.

In subsection (d)(2) of this section, the limitation "exemptions under paragraph (1)" is substituted for the former reference to "exemptions created by this paragraph, other than that for sales of less than \$1", for clarity.

In subsection (e)(2) and (3) of this section, the word "auxiliary" is substituted for the former references to a "women's auxiliary, by whatever name known", for clarity and brevity.