

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF WOOD, WOOD BARK OR RESIDUE, OR REFUSE-DERIVED FUEL USED FOR HEATING PURPOSES.

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

11-208. INTERSTATE OR FOREIGN COMMERCE OR USE IN ANOTHER STATE.

(A) MARINE EQUIPMENT AND MACHINERY.

THE SALES AND USE TAX DOES NOT APPLY TO:

(1) A SALE OF EQUIPMENT OR MACHINERY THAT IS USED ONLY TO LOAD, UNLOAD, AND HANDLE CARGO OF OCEAN GOING VESSELS WITHIN AN INTERNATIONAL MARINE TERMINAL; OR

(2) A RENTAL OF EQUIPMENT OR MACHINERY THAT:

(I) IS OWNED BY THE MARYLAND PORT ADMINISTRATION; AND

(II) IS USED ONLY TO LOAD AND UNLOAD OCEAN GOING VESSELS.

(B) TELEVISION BROADCAST FILM OR TAPE.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF FILM OR VIDEO TAPE FOR USE ONLY IN TELEVISION BROADCASTING BY A TELEVISION STATION THAT THE FEDERAL COMMUNICATIONS COMMISSION LICENSES SPECIFICALLY TO BROADCAST TO A CITY OR TOWN OUTSIDE THE STATE.

(C) CONVEYANCES.

THE SALES AND USE TAX DOES NOT APPLY:

(1) TO A SALE OF AN AIRCRAFT, MOTOR VEHICLE, RAILROAD ROLLING STOCK, OR VESSEL THAT IS USED PRINCIPALLY IN INTERSTATE OR FOREIGN COMMERCE;

(2) TO A SALE OF A REPLACEMENT PART OR OTHER TANGIBLE PERSONAL PROPERTY TO BE USED PHYSICALLY IN, ON, OR BY A CONVEYANCE DESCRIBED IN ITEM (1) OF THIS SUBSECTION; OR

(3) EXCEPT FOR A RENTAL, TO A SALE OF A MOTOR VEHICLE, OTHER THAN A HOUSE OR OFFICE TRAILER, THAT WILL BE TITLED OR REGISTERED IN ANOTHER STATE.