

In subsection (b)(1)(iii)2. of this section, the phrase "as defined in § 11-216 of this subtitle" is added for clarity.

In subsection (b)(1)(iv) of this section, the former exclusion of "tools and appliances which are charged to expense accounts or are not capitalized" is deleted as surplusage.

In subsection (b)(2) of this section, the former language "[n]otwithstanding the above requirements" is deleted as unnecessary in light of the tabulation of subsection (b). Although the former word "above" did not include the items now revised as subsection (b)(1)(ii) and, except for the air and water pollution exclusion, (iv) of this section, those items did not seem applicable to the machinery and equipment listed in subsection (b)(2).

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

11-211. MEDICINE AND MEDICAL SUPPLIES; HEALTH AND PHYSICAL AIDS; HYGIENIC AIDS.

(A) MEDICINE AND MEDICAL SUPPLIES.

THE SALES AND USE TAX DOES NOT APPLY TO:

- (1) A SALE, TO OR BY A PHYSICIAN OR HOSPITAL, OF DRUGS OR MEDICAL SUPPLIES;
- (2) A SALE OF MEDICINE; OR
- (3) A SALE OF DISPOSABLE MEDICAL SUPPLIES.

(B) HEALTH AND PHYSICAL AIDS.

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

- (1) A HEMODIALYSIS DRUG OR DEVICE, BY A LICENSED PHARMACIST OR BY A PERSON WHO HOLDS A PERMIT UNDER § 12-603 OF THE HEALTH OCCUPATIONS ARTICLE, DIRECTLY TO A HEMODIALYSIS PATIENT REQUIRING REGULAR HOME TREATMENT;
- (2) TANGIBLE PERSONAL PROPERTY THAT IS MANUFACTURED OR ADAPTED SPECIFICALLY TO COMPENSATE FOR BLINDNESS, INCLUDING BRAILLE SLATES AND PAPER, ITEMS WITH BRAILLE MARKINGS, PRESET INSULIN SYRINGES, AND RAISED LINE DRAWING KITS;
- (3) A DECODER FOR CAPTIONED TELEVISION PROGRAMS FOR USE BY A HEARING-IMPAIRED INDIVIDUAL;
- (4) A TELECOMMUNICATIONS DEVICE THAT IS ADAPTED SPECIFICALLY FOR HEARING-IMPAIRED INDIVIDUALS AND IS: