

In item (1)(ii)1. of this section, the words "other than for a business purpose" are substituted for the former exceptions for "engaging in or carrying on any business or for the purpose of making a profit", for clarity.

In item (1)(ii)2. of this section, the former word "exhibition" is deleted as included in the words "public performance or display".

Defined terms: "Comptroller" § 1-101
"Property" § 1-101 "Sales and use tax" § 1-101
"Tangible personal property" § 11-101
"Taxable service" § 11-101 "Use" § 11-101

11-214. PRINTING USE AND PUBLICATIONS.

(A) PHOTOGRAPHIC MATERIAL.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF PHOTOGRAPHIC MATERIAL FOR USE IN THE PRODUCTION OF AN ITEM THAT IS USED IN:

- (1) COMPOSITION OR PRINTING; OR
- (2) PRODUCTION OF ANOTHER ITEM USED IN PRINTING.

(B) PRINTING USE.

(1) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF ART WORKS, ELECTROS, ELECTROTYPES, HAND OR MACHINE COMPOSITIONS, LITHOGRAPHIC PLATES OR NEGATIVES, MATS, PHOTOENGRAVINGS, STEREOTYPES, OR TYPOGRAPHIES:

(I) TO A PERSON ENGAGED IN THE PRINTING OF TANGIBLE PERSONAL PROPERTY FOR SALE; AND

(II) FOR DIRECT USE BY THE PERSON TO PRODUCE THAT PROPERTY FOR SALE.

(2) A VENDOR WHO SELLS ANY ITEM UNDER PARAGRAPH (1) OF THIS SUBSECTION IS NOT ENTITLED TO ANY EXCLUSION UNDER § 11-101(E)(3)(II) OR (K)(3)(II) OF THIS TITLE FOR MATERIAL THAT THE VENDOR BUYS TO PRODUCE THAT ITEM.

(C) PRINTED MATERIAL.

THE SALES AND USE TAX DOES NOT APPLY TO:

- (1) THE PRINTING AND SALE OF NEWSPAPERS;
 - (2) A SALE OF DIRECT MAIL ADVERTISING LITERATURE AND MAIL ORDER CATALOGUES THAT WILL BE DISTRIBUTED OUTSIDE THE STATE;
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