

(3) A SALE OF GOVERNMENT DOCUMENTS, PUBLICATIONS, RECORDS, OR COPIES BY THE FEDERAL OR STATE OR A LOCAL GOVERNMENT OR AN INSTRUMENTALITY OF THE FEDERAL OR STATE OR A LOCAL GOVERNMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(dd), (ff), (oo), (tt), and, except as it related to transportation services, (n) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

In subsection (a)(1) of this section, the former specific reference to "newspapers" is deleted as surplusage.

In subsection (c)(1) of this section, the former words "of any and all types" are deleted as redundant.

In subsection (c)(3) of this section, the word "government" is substituted for the former word "official", for clarity.

Defined terms: "Person" §§ 1-101 and 11-101
 "Sale" § 11-101 "Sales and use tax" § 1-101
 "Tangible personal property" § 11-101
 "Use" § 11-101 "Vendor" § 11-101

11-215. PROPERTY FOR USE IN ANOTHER STATE.

(A) EXEMPTIONS.

THE SALES AND USE TAX DOES NOT APPLY TO:

THAT: (1) A SALE FOR USE OF TANGIBLE PERSONAL PROPERTY

(I) IS BOUGHT OUTSIDE THIS STATE;

(II) IS INTENDED SOLELY FOR USE IN ANOTHER STATE; AND

(III) IS STORED IN THIS STATE PENDING SHIPMENT TO ANOTHER STATE; OR

(2) A SALE OF TANGIBLE PERSONAL PROPERTY TO A PERSON OBLIGATED UNDER A CONTRACT TO INCORPORATE THAT PROPERTY INTO REAL PROPERTY LOCATED IN ANOTHER STATE WHERE THE PURCHASE OR USE OF THAT PROPERTY WOULD NOT BE SUBJECT TO A SALES TAX, USE TAX, OR SIMILAR TAX.

(B) TAX TO BE PAID.

THE SALES AND USE TAX SHALL BE PAID: