

Also in subsection (c) of this section, the former references to a "territory ... of the United States of America, or any political subdivision thereof or the District of Columbia" are deleted as unnecessary in light of the defined term "state".

Defined terms: "Admissions and amusement tax" § 1-101
 "Buyer" § 11-101 "Motor carrier tax" § 1-101
 "Motor fuel tax" § 1-101 "Person" §§ 1-101 and 11-101
 "Retail sale" § 11-101 "Sale" § 11-101
 "Sales and use tax" § 1-101 "State" § 1-101
 "Tangible personal property" § 11-101
 "Taxable service" § 11-101 "Tobacco tax" § 1-101
 "Use" § 11-101

11-221. TESTING EQUIPMENT.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF DELIVERABLE END ITEM TESTING EQUIPMENT THAT IS USED TO PERFORM A CONTRACT FOR THE UNITED STATES DEPARTMENT OF DEFENSE AND THAT, UNDER THE TERMS OF THE CONTRACT, IS TO BE TRANSFERRED TO THE FEDERAL GOVERNMENT, IF THE CONTRACT IS AWARDED AS A RESULT OF A BID SUBMITTED AFTER JUNE 1, 1986.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(ccc) 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 "Use" § 11-101

11-222. TRANSPORTATION SERVICES.

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

(1) A BUS TO A PERSON WHO USES THE BUS ONLY:

(I) IN THE OPERATION OF THE TRANSPORTATION SYSTEM OF A POLITICAL SUBDIVISION OF THE STATE; AND

(II) FOR PUBLIC TRANSPORTATION ON REGULAR SCHEDULES AND BETWEEN FIXED TERMINI, AS DEFINED IN TITLE 11 OF THE TRANSPORTATION ARTICLE; OR

(2) A TRANSPORTATION SERVICE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(g-2) and, 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).