

In item (1)(i) of this section, the former words "firm" and "corporation" are deleted as included in the defined term "person".

Also in item (1)(i) of this section, the former word "municipality" is deleted as included in the reference to a "political subdivision".

Also in item (1)(i) of this section, the former words "new or used" are deleted as surplusage.

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

#### 11-223. WATER.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF WATER THAT IS DELIVERED TO THE BUYER THROUGH PIPES OR CONDUITS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 326(o) and, as it extended the exemptions under the former retail sales tax to the former use tax, § 375(b).

The former reference to a sale "by any person or political subdivision of this State" is deleted as surplusage.

Defined terms: "Buyer" § 11-101  
 "Sale" § 11-101 "Sales and use tax" § 1-101

#### GENERAL REVISOR'S NOTE:

Former Art. 81, § 326(f), which related to taxation that is prohibited by the United States Constitution, is deleted as unnecessary as an exemption.

Former Art. 81, § 326(pp), which related to ethyl or methyl alcohol used as fuel, is deleted as obsolete.

Former Art. 81, § 326(ww), which exempted, from the former retail sales tax, sales through vending machines, is deleted as unnecessary in light of the revision of this title. Former Art. 81, § 325(b) treated the tax on vending machine sales separately from what formerly was designated as the "retail sales tax". However, as revised, this title makes any sale of tangible personal property in the State subject to the sales and use tax. Distinctions as to rate and payment are retained. See, e.g., §§ 11-104(b) and 11-405 of this title.

#### SUBTITLE 3. TAX COMPUTATION AND STATEMENT.