

A. BY A PERSON WHO ENGAGES IN AGRICULTURAL ACTIVITIES; AND

B. IN AN AIRCRAFT THAT IS USED FOR AGRICULTURAL PURPOSES AT LEAST 70% OF THE TIME THAT THE AIRCRAFT IS USED; OR

(II) MOTOR FUEL, AS DEFINED IN § 9-101 OF THIS ARTICLE, THAT:

1. IS USED TO OPERATE:

A. A BUS THAT IS USED ONLY IN THE OPERATION OF A TRANSPORTATION SYSTEM OF A POLITICAL SUBDIVISION OF THE STATE TO TRANSPORT THE PUBLIC ON REGULAR SCHEDULES BETWEEN FIXED TERMINI, AS DEFINED IN TITLE 11 OF THE TRANSPORTATION ARTICLE;

B. FARM EQUIPMENT THAT IS USED FOR AN AGRICULTURAL PURPOSE AND IS NOT REGISTERED TO OPERATE ON A PUBLIC HIGHWAY;

C. FIRE OR RESCUE APPARATUS OR VEHICLES BY A VOLUNTEER FIRE COMPANY OR NONPROFIT VOLUNTEER RESCUE COMPANY INCORPORATED IN THE STATE;

D. AN INTERNAL COMBUSTION ENGINE THAT IS INSTALLED PERMANENTLY AT A FIXED LOCATION; OR

E. A VEHICLE THAT IS OWNED AND USED BY A MARYLAND CHAPTER OF THE AMERICAN RED CROSS OR A BONA FIDE UNIT OF A NATIONAL VETERANS' ORGANIZATION;

2. IS BOUGHT BY:

A. THE UNITED STATES OR A UNIT OF THE UNITED STATES GOVERNMENT; OR

B. A PERSON WHO IS REQUIRED TO PAY A TAX ON THE SAME FUEL TO ANOTHER STATE;

3. EXCEPT FOR ANY OPERATION OF A MOTOR VEHICLE ON A PUBLIC HIGHWAY IN THE STATE, IS USED FOR A COMMERCIAL PURPOSE, INCLUDING:

A. THE OPERATION OF A VESSEL USED ONLY FOR COMMERCIAL PURPOSES;

B. COMMERCIAL CLEANING;

C. COMMERCIAL DYEING; OR

D. IS LOST AS A RESULT OF FIRE, COLLISION, OR OTHER CASUALTY, EXCEPT LOSS IN ORDINARY TRANSPORTATION AND STORAGE; OR