

(ii) is a charitable, educational, or religious organization;

(iii) is not the United States; and

(iv) except for the American National Red Cross, is not a unit or instrumentality of the United States;

(4) a sale, not exceeding \$500, to a nonprofit incorporated senior citizens' organization made to carry on its work, if the organization:

(i) is located in the State; and

(ii) receives funding from the State or a political subdivision of the State;

(5) a sale to a volunteer fire company or department or volunteer ambulance company or rescue squad located in the State made to carry on the work of the company, department, or squad; [or]

(6) a sale of tangible personal property to a nonprofit parent-teacher association located in the State if the association makes the purchase to contribute the property to a school to which a sale is exempt under item (3) of this subsection or § 11-220 of this subtitle; OR

(7) A SALE TO A NONPROFIT ORGANIZATION MADE TO CARRY ON ITS WORK, IF THE ORGANIZATION:

(I) IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(4) OF THE INTERNAL REVENUE CODE; AND

(II) IS ENGAGED PRIMARILY IN PROVIDING A PROGRAM TO RENDER ITS BEST EFFORTS TO CONTAIN, CLEAN UP, AND OTHERWISE MITIGATE SPILLS OF OIL OR OTHER SUBSTANCES OCCURRING IN UNITED STATES COASTAL AND TIDAL WATERS.

Article - Tax - Property

7-240.

PERSONAL PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(1) IS OWNED BY A NONPROFIT ORGANIZATION THAT:

(I) IS QUALIFIED AS TAX EXEMPT UNDER § 501(C)(4) OF THE INTERNAL REVENUE CODE; AND

(II) IS ENGAGED PRIMARILY IN PROVIDING A PROGRAM TO RENDER ITS BEST EFFORTS TO CONTAIN, CLEAN UP, AND OTHERWISE MITIGATE SPILLS OF OIL OR OTHER SUBSTANCES OCCURRING IN UNITED STATES COASTAL AND TIDAL WATERS; AND

(2) IS USED FOR THE PURPOSES OF THE ORGANIZATION.