

~~(3) if the proceeds of the sale are used to support a volunteer fire company or department or its auxiliary or a volunteer ambulance company or rescue squad or its auxiliary, a sale of food served by the company, department, squad, or auxiliary.~~

~~(e) The sales and use tax does not apply to a sale of food or any beverage in a vehicle that is being operated in the State while in the course of interstate commerce.~~

~~(f) The sales and use tax does not apply to a sale for consumption off the premises of:~~

~~(1) crabs; or~~

~~(2) seafood that is not prepared for immediate consumption.~~

~~[(g) (1) In this subsection, "snack food" means:~~

~~(i) potato chips and sticks;~~

~~(ii) corn chips;~~

~~(iii) pretzels;~~

~~(iv) cheese puffs and curls;~~

~~(v) pork rinds;~~

~~(vi) extruded pretzels and chips;~~

~~(vii) popped popcorn;~~

~~(viii) nuts and edible seeds; or~~

~~(ix) snack mixtures that contain any one or more of the foods listed in items (i) through (viii) of this paragraph.~~

~~(2) The sales and use tax does not apply to the sale of snack food through a vending machine.~~

~~(h)] (G) The sales and use tax does not apply to the sale through a vending machine of milk, fresh fruit, fresh vegetables, or yogurt.~~

Article - Tax - Property

14-704.

(a) (1) If the annual report is not submitted as required by § 11-101 of this article, the Department shall assess:

(i) an initial tax penalty not exceeding 1/10 of 1% of the total county assessment in all counties where property is located; and

(ii) an additional penalty of 2% of the initial tax penalty for each 30 days or fraction of a 30-day period that the report is not submitted.