- (IV) 4 CENTS IF THE TAXABLE PRICE IS AT LEAST 51 CENTS BUT LESS THAN 67 CENTS:
- (V) 5-CENTS IF THE TAXABLE PRICE IS AT LEAST-67-CENTS BUT LESS THAN 84-CENTS; AND
- (VI) 6-CENTS IF THE TAXABLE PRICE IS AT-LEAST-84-CENTS;
  - (2) for a taxable price of \$1 or more:
    - (i) [5] 6 cents for each exact dollar; and
- (ii) [1 cent for each 20 cents or part of 20 cents] FOR THAT PART-OF A DOLLAR in excess of an exact dollar:
- 1. 1 CENT IF THE EXCESS OVER AN EXACT DOLLAR IS
  AT LEAST 1 CENT BUT LESS THAN 17 CENTS:
- 2- 2-CENTS IF THE EXCESS-OVER AN EXACT-DOLLAR IS-AT-LEAST-17-CENTS BUT LESS THAN 34-CENTS;
- 3. 3 CENTS-IF THE EXCESS OVER AN EXACT DOLLAR
  IS AT LEAST-34 CENTS BUT LESS THAN 51 CENTS;
- 4. 4 CENTS IF THE EXCESS OVER AN EXACT DOLLAR IS AT LEAST 51 CENTS BUT LESS THAN 67 CENTS;
- 5. 5-CENTS IF THE EXCESS OVER AN EXACT-DOLLAR
  IS AT-LEAST 67-CENTS BUT LESS THAN 84-CENTS; AND
- 6. 6-CENTS IF THE EXCESS OVER AN EXACT-DOLLAR IS AT LEAST 84 CENTS.
- (b) If a retail-sale of tangible-personal property or a taxable service is made through a vending or other self-service machine, the sales and use tax rate is [5%] 6%, applied to [95.25%] 94.5% of the gross receipts from the vending machine sales.

  11–105.
- (a) (1) Except as provided in {subsections (b) and (c)} SUBSECTION (B) of this section, a vendor who timely files a sales and use tax return is allowed, for the expense of collecting and paying the tax, a credit equal to THE LESSER OF: