

(iii) that a vendor, who does not operate a substantial grocery or market business, delivers by special order off the premises for immediate consumption.

(e)] (D) The sales and use tax does not apply to:

(1) a sale of food:

(i) ~~at a hospital] TO PATIENTS IN A HOSPITAL WHEN THE FOOD CHARGE IS INCLUDED IN THE REGULAR ROOM RATE;~~

(ii) ~~by a church or religious organization;~~

(iii) ~~by a school, OTHER THAN AN INSTITUTION OF POSTSECONDARY EDUCATION [for college], including sales at a school [for college] by a food concessionaire that is under contract with the school [for college] or with its designated contract agent, but not including sales at events that are not sponsored by the school [for college] or are not educationally related; [for]~~

(IV) TO STUDENTS AT AN INSTITUTION OF POSTSECONDARY EDUCATION IF THE FOOD CHARGE IS FOR A MEAL PLAN OR IS INCLUDED IN THE REGULAR CHARGE FOR ROOM AND BOARD; OR

(i) at a hospital;

(ii) by a church or religious organization;

(iii) by a school or college, including sales at a school or college by a food concessionaire that is under contract with the school or college or with its designated contract agent, but not including sales at events that are not sponsored by the school or college or are not educationally related; or

[(iv)] ~~(V)~~ (IV) [that] BY a nonprofit food vendor[, who provides] IF THERE ARE no facilities for food consumption on the premises, [delivers by special order off the premises for immediate consumption] UNLESS THE FOOD IS SOLD WITHIN AN ENCLOSURE FOR WHICH A CHARGE IS MADE FOR ADMISSION;

(2) if the proceeds of the sale are used to support a bona fide nationally organized and recognized organization of veterans of the armed forces of the United States or auxiliary of the organization or 1 of its units, a sale of food or meals for consumption only on the premises, served by the organization or auxiliary; or

(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.

[(f)] (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.

[(g)] (F) The sales and use tax does not apply to a sale for consumption off the premises of:

(1) crabs; or