

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

11-221.

(a) The sales and use tax does not apply to:

(1) a sale of an admission by a person whose gross receipts from the sale are subject to the admissions and amusement tax;

[(2)] a sale of cigarettes on which the tobacco tax is paid;]

[(3)] (2) a sale of a communication service rendered by a person whose charge for a communication service is or would be subject to the federal excise tax as described in § 4251 of the Internal Revenue Code in effect on July 1, 1979;

[(4)] (3) a sale of a motor fuel that is subject to the motor fuel tax or the motor carrier tax;

[(5)] (4) except for a rental, a sale of a motor vehicle, other than a house or office trailer, that is subject to the motor vehicle excise tax under § 13-809 or § 13-811 of the Transportation Article;

[(6)] (5) a rental of a motion picture, motion picture trailer, or advertising poster for display on theater premises by a person whose gross receipts from the activity related to the rental is subject to the admissions and amusement tax; or

[(7)] (6) except for a rental, a sale of a vessel that is subject to the excise tax under § 8-716 of the Natural Resources Article.

12-105.

The tobacco tax rate is:

(1) [6.5] 9 8 cents for each package of 10 or fewer cigarettes;

(2) [13] 18 16 cents for each package of at least 11 and not more than 20 cigarettes;

(3) [0.65] 0.9 0.8 of a cent for each cigarette in a package of more than 20 cigarettes; and

(4) [0.65] 0.9 0.8 of a cent for each cigarette in a package of free sample cigarettes.

12-101.

(a) ~~In this title the following words have the meanings indicated.~~

(b) ~~“Cigarette” means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco.~~

~~(B 1) “PACKAGE” MEANS:~~