

(ii) any unit is served by an individual meter; and

(iii) on or before July 1, 1979, at least 3 bulk meters served the community.

11-208.

(c) The sales and use tax does not apply:

(1) to a sale of an aircraft, motor vehicle, railroad rolling stock, or vessel that is used principally TO CROSS STATE LINES in interstate or foreign commerce;

11-215.

(c) [Except as provided in § 9-1707(g)(2) of the Environment Article, the] THE sales and use tax does not apply to[:

(1)] the printing and sale of newspapers[;] THAT ARE DISTRIBUTED BY THE PUBLISHER AT NO CHARGE.

[(2)](D) THE SALES AND USE TAX DOES NOT APPLY TO:

(1) a sale of direct mail advertising literature and mail order catalogues that will be distributed outside the State, and a sale of computerized mailing lists to the extent used for the purpose of providing addresses to which direct mail advertising literature and mail order catalogues will be distributed outside the State; or

[(3)](2) a sale of government documents, publications, records, or copies by the federal or State or a local government or an instrumentality of the federal or State or a local government.

11-219.

(a) The sales and use tax does not apply to a personal, professional, or insurance service that:

(1) IS NOT A TAXABLE SERVICE; AND

(2) involves a sale as an inconsequential element for which no separate charge is made.

11-221.

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

(2) a sale of a communication service, OTHER THAN A TAXABLE 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;