

## Article - Tax - General

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§11–208.

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

(1) a sale of equipment or machinery that is used only to load, unload, and handle cargo of ocean going vessels within an international marine terminal; or

(2) a rental of equipment or machinery that:

(i) is owned by the Maryland Port Administration; and

(ii) is used only to load and unload ocean going vessels.

(b) The sales and use tax does not apply to a sale of film or video tape for use only in television broadcasting by a television station that the Federal Communications Commission licenses specifically to broadcast to a city or town outside the State.

(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;

(2) to a sale of a replacement part or other tangible personal property to be used physically in, on, or by a conveyance described in item (1) of this subsection; or

(3) except for a rental, to a sale of a motor vehicle, other than a house or office trailer, that will be titled or registered in another state.

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