

Article - Tax - General

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§11-218.

The sales and use tax does not apply to a sale of:

- (1) a clam or oyster rake, crab bait, crab or eel pot, or fish net;
- (2) a dredge, handscape, or hand or patent tong; or
- (3) fuel or a repair part for a commercial fishing vessel or for a vessel otherwise used for commercial purposes.

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